KY PSC Case No. 2013-00167 Response to AG's Data Request Set One No. 102 Respondent: John J. Spanos

## COLUMBIA GAS OF KENTUCKY, INC. RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION DATED JULY 19, 2013

102. Please provide a copy of the Company's 2009, 2010, 2011 and 2012 annual reports to the KY Public Service Commission. Please reconcile the December 31, 2012 plant shown in the depreciation study with the EOY 2012 plant shown in the 2012 Commission Report, and provide a complete explanation for each difference.

Response: Please see AG DR Set 1 No. 102 Attachment A for copies of Columbia's 2009, 2010, and 2011 annual reports to the KY Public Service Commission. The 2012 report can be found in Columbia's application Volume 1 Tab 48.

2012 FERC FORM 2 (12-96) Page 209 annual report Balance at End of Year (g) agrees with column (D) Base Period Total Company Investment from Schedule B-3 Columbia Gas of Kentucky Case No. 2013-00167.

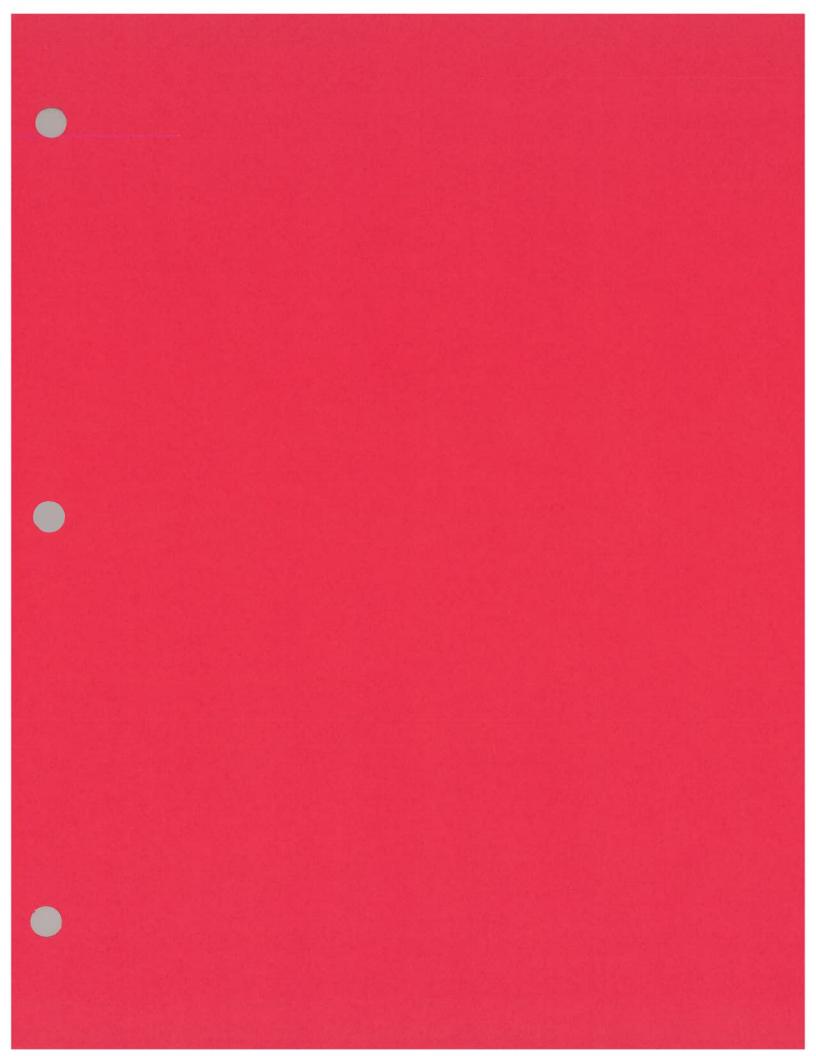
Schedule B-3 column (I) agrees with the December 31, 2012 plant shown in the depreciation study.

Schedule B-3 column (H) represents the difference between the depreciation study and the annual report. The difference represents adjustments related to assets that were identified in the depreciation study field audit as assets that should have been retired per book accounting records prior to December 31, 2012. These assets were retired retroactively in January 2013.

KY PSC CASE NO. 2013-00167

AG SET 1 DR No. 102

ATTACHMENT A



Form Approved OMB No. 1902-0028 (Expires 3/31/2005

Check appropriate box:

An Original Signed Form

Conformed Copy



# FERC Form No. 2 ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

Year of Report

Columbia Gas of Kentucky, Inc.

December 31, 2009

FERC FORM No. 2 (1-99)

#### **GENERAL INFORMATION**

#### Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

- III. What and Where to Submit
  - (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

Retain one copy of this report for your files.

(b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
Washington, DC .20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:
  - (i) contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

#### GENERAL INFORMATION

(ii) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference

Schedules

Pages

Comparative Balance Sheet

110-112

Statement of Income	114-116
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirement free of charge from:

Public-Reference\_and\_Files\_Maintenance\_Branch\_ Washington, DC 20426 (202) 208-2356

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, Washington, DC 20426 (Attention: Michael Miller, ED-12.4); and to the Office of Information and Regulatory Affairs. Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

#### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
  - (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the

resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:

Chief Accountant Federal Energy Regulatory Commission Washington, DC 20426

- Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to  $8.1/2 \times 11$ ) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552: Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

#### **DEFINITIONS**

- Btu per cubic foot—The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. <u>Commission Authorization</u>—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm—A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

#### EXCERPTS FROM THE LAW

#### (Natural Gas Act, 15 U.S.C. 717-717w)

"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among

ipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas..."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade

terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

#### **GENERAL PENALTIES**

"Sec.21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

### FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

	ANNUAL REPORT			GAS C	OMPANIES
01	Exact Legal Name of Respondent	IDENTIFICATI	ON	02	Year of Report
•		INC		102	·
03	COLUMBIA GAS OF KENTUCKY Previous Name and Date of Change (If na.				December 31, 2009
		ine changeo dunny ye	au)		
					or Barrows an error received
04	Address of Principal Office at End of Year	(Street, City, State, Z	ip Code)		
-	2001 Mercer Road, P.O. Box 4241	Levington KV	40510 A	1241	
05	· Name of Contact Person		of Contac		
	Robert Kriner	Con	roller-D	istribut	ion Segment
)7	Address of Contact person (Street, City, St	tate, Zip Code)	or were of		
	200 Civic Center Drive, Columbus,	OH 43215			
08	Telephone of Contact Person, Including  0	9 This report is		10	Date of Report
	Area Code	8			(Mo, Da, Yr)
	(614) 400 5000	[X] An Original			163
	(614) 460-5900	[ ] A Resubmissi			March 31, 2010
	he undersigned officer certifies that he/she ha	ATTESTATIO			
					to
		Born monate	57.57		18 8 1 1 5 15 DECEMBER -
		27		3	
	•				
	El .				
		81			
				(2)	
	Name	12 Title			
	Robert Kriner	Contr	oller-Di	etributio	on Segment
3	Signature	4		14	Date Signed
	LILY X			3	24/2010
Ti	the 18 LLS C 1001 makes it a crimb for any	person knowingly and	safflingle 4	o maka t	
th	tle 18, U.S.C.1001, makes it a crimé for any p e United States any false, fictitious or fraudule	erson knowingly and ent statements as to a	wiiiingiy t iny matte	o make t r within it	o any Agency or Department of significant significant of significant significa
		n 11	^	,	
10	tary Sharan L.	1300lh	Vat	e:	3/24/10

FERC FORM NO. 2 (12-96)

Page 1

SHARON L. BOOTH
Notary Public, State of Ohio
My Commission Expires 11-09-20

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Dec. 31, 2009

List of Schedules ( Natural Gas Company )

ter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA".

	Title of Schedule	Reference		
ine		Page No.	Date Revised	Remarks
No.	(a)	(b)	(0)	7-15
G	SENERAL CORPORATE INFORMATION and FINANCIAL STATEMENTS	(0)	(c)	(d)
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2 C	Control over Respondent	102		
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12 S	summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	200-201		
13 G	Sas Plant in Service	204-209		
14 G	Sas Property and Capacity Leased from Others	212		
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30 In	stallments Received on Captial Stock	252		
	ther Paid in Capital	253		
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	e of Respondent Thi	s Report Is:	Date of Report	Year of Report
	·	[X] An Original	(Mo.Da.Yr.)	
OL	' '	] A Resubmission	1.	Dec. 31, 2009
	List of Schedules ( Natural Gas Com		1	1200.01, 2000
+				4 - 4
	r in column (d) the terms "none," "not applicable," or "NA" as appropriate, where		unts nave been repoi	ted
C	ertain pages. Omit pages where the responses are "none," "not applicable," or "N	A".		
	Title of Schedule	Reference		
ine No.		Page No.	Date Revised	Remarks
10.	(a)	(b)	(c)	(d)
38	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	- (9)	(4)
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	Revenues from Transportation of Gas of Others Through Transmission Facili Revenues from Storage Gas of Others			
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_	Footnote Reference	522		
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QΙ	i dottiote rext	332		1

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
1. Provide name and title of officer having custody of the g	RAL INFORMATION	ount and address of	
office where the general corporate books are kept, and add	•		
account are kept, if different from that where the general co	•	orporate because .	
Robert Kriner, Controller-Distrib			
200 Civic Center Drive	-		
Columbus, OH 43215			
2. Provide the name of the State under the laws of which re			
If incorporated under a special law, give reference to such la	aw. If not incorporated, state to	nat fact and give the	
type of organization and the date organized.  Incorporated in Kentucky - October 11, 1905, as Central Kent	studes Natural Cae Company		
Name changed to Columbia Gas of Kentucky, Inc. effective J			
If at any time during the year the property of respondent		tee. give (a) name	
of receiver or trustee, (b) date such receiver or trustee took	•		D
or trusteeship was created, and (d) date when possession b		•	•
****			
Not Applicable.			
4. State the classes of utility and other services furnished by	hy respondent during the year	In each State in which	
the respondent operated.	Jy respondent doing one your .	Al Cacii Guate in wind.	
•			
Purchase and distribution, at retail and wholesale, natural gas wi	ithin the Commonwealth of Kentu	icky, and off-system sales	3
in the states of Louisiana, Ohio, Tennessee, Virginia, and West		oorts natural gas to	
industrial and commercial consumers under transportation service	ce rate schedules.		
P 11auguer annual as the pulsaring appointment to quality.		A - A seeders Ap.	
<ol><li>Have you engaged as the principal accountant to audit your of the principal accountant for your previous year's certified</li></ol>		countant who is	
not the principal accountant for your previous year a contine	d Illianciai statements:		
(1) [ ] Yes Enter the date when such independent account	intant was initially engaged:		
(2) DX1 No	,		

Name of Respondent	This Report Is:	Date of Report	Year of Report	-
	[X] An Originai	(Mo,Da,Yr)	1	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	
C	ONTROL OVER RESPONDENT			

- 1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
- If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
- 3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name	Type of Control	State of Incorporation	Percent Voting Stock Owned
L	(a)	(b)	(c)	(d)
1	Columbia Energy Group	М	Delaware	100%

#### Detail of Columbia Energy Group Companies

Columbia Energy Group (Parent) Columbia Atlantic Trading Corporation Columbia Remainder Corporation Columbia Energy Services Corporation Columbia Gas of Kentucky, Inc. Columbia Gas of Maryland, Inc. Columbia Gas of Ohio, Inc. Columbia Gas of Pennsylvania, Inc. Columbia Gas of Virginia, Inc. Columbia Gas Transmission Corporation Columbia Gulf Transmission Company NiSource Insurance Company, Ltd. Columbia Network Services Corporation Columbia Assurance Agency Columbia Accounts Receivable Corporation Columbia Deep Water Services Company

The Columbia Energy Group (the Group) was organized under the laws of Delaware or September 30, 1926, and is a registered holding company under the Public Utility Holding Company Act of 1935.

Columbia is an interconnected natural gas system composed of the Group; three transmission subsidiaries, one of which operates storage and transmissior facilities in the Appalachian area, another operates a transmission line from the Southwest to the Appalachian area and the last of which owns and operates non-jurisdictional facilities, including offshore systems; five distribution subsidiaries operating in the states of Kentucky, Maryland Ohio, Pennsylvania, and Virginia;a subsidiary which reinsures commercial insurance bough by Columbia subsidiaries; a subsidiary that invests in telecommunications network and a subsidiary which factors receivables of other Columbia subsidiaries.

Nan	ne of Respondent	This Rep			Date of Re		Year of Report
		[X] An O	_		(Mo,Da,Yr		
COL			submission		March 31,	2010	Dec 31, 2009
	SEC	URITY H	OLDERS AND VOT	ING POWERS			
	1. Give the names and addresses of the holders of the respondent who, at the date ing of the stock book or compilation of list of the respondent, prior to the end of the y highest voting powers in the respondent, roumber of votes that each could cast on timeeting were held. If any such holder he in a footnote the known particulars of the voting trust, etc.), duration of trust, and prior beneficiary interests in the trust. If the close the stock book or did not compile a holders within one year prior to the end of since it compiled the previous list of stock other class of security has become vested then show such 10 security holders as of voting power, commencing with the hig umn (a) the titles of officers and directors list of 10 security holders.  2. If any security other than stock carrier	e 10 secue of the la of stockh rear, had and state hat date in trust (whencipal hocompany list of storthe year, holders, so I with votithe close holders in hest. Shincluded s voting r	rity stest clos- colders the the f a give sther clders did not ck- or if some ing rights, of the the order tow in col- in such	became vested with voting ridetails concerning the voting whether voting rights are act describe the contingency.  3. If any class or issue of sprivileges in the election of dor in the determination of cor explain briefly in a footnote.  4. Furnish details concerninghts outstanding at the end securities of the respondent owned by the respondent in and other material informatic options, warrants, or rights. securities or assets any officor any of the 10 largest secur This instruction is inapplicable to any securities substantially in the hands of the general pwarrants, or rights were issue	rights of sual or continued in the year of the year or any secreturing the secretary the secretary the secretary the secretary holders to convert year of which which where the secretary holders and the secretary holders are to convert years of the secretary holders and the secretary holders are the secretary holders are the secretary and the secretary	uch security. State ingent; if contingent, is any special ustees or managers, on by any method, iions, warrants, or r for others to purcha urities or other assets ces, expiration dates, or exercise of the examount of such associated compars is entitled to purchartible securities or chare outstanding exthe options,	s ny,
	explain in a supplemental statement how  1. Give date of the latest closing of the book prior to end of year, and in a footnot state the purpose of such closing:  July 1, 2009  Election of Directors	stock	2. State general nelection of	the number of votes cast at the number of votes cast at the neeting prior to the end of year of directors of the respondent of such votes cast by proxy 952,248	r for		3. Give the date and place of such meeting:  July 1, 2009  Unanimous Written Consent
	Election of Directors		ј вургоху.				Unanimous Written Consent
_ine	Name (Titie) and Address of Security	4. Nu	mber of votes as of (c	date): December 31, 2009	VOTING SE	CURITIES	<u> </u>
	Holder	Τ.	otal	8		Dunfa was d	045
No.	Holder			Common		Preferred	Other
		V	otes	Stock		Stock	
	(a)	(	(b)	(c)		(d)	(e)
5	TOTAL votes of all voting securities		952,248	952,24 <b>8</b>		-	-
6	TOTAL number of security holders		1	1		_	_
	TOTAL votes of security holders		· · · · · · · · · · · · · · · · · · ·				
Ė	listed below		952,248	952,248		-	
8	listed below		332,240	332,240			-
	Columbia Energy Group						
	801 E. 86th Avenue						
	Merrillville, IN 46410						
12							
13							
14							
15							
16							
17							
						<u> </u>	<u> </u>

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Name of Respondent	This Report is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

#### **IMPORTANT CHANGES DURING THE YEAR**

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- Purchase or sale of an operating unit or system:
   Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual

revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

- 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- 8. State the estimated annual effect and nature of any important wage scale changes during the year.
- 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- 11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

- None
- 2. None
- 3. On November 16, 2009, Columbia Gas of Kentucky completed the sale of certain customer accounts and related facilities located in the Winchester operating area to Jefferson Gas. Proceeds in the amount of \$143,592 were received for the transaction, with a \$139,966 gain on sale of assets being recognized with the recording of November 2009 business. The remainder of the proceeds in the amount of \$3,626, represent the net book value of capital plant sold in the transaction, and were recorded to the Accumulated Reserve for Depreciation account, as per FERC guidelines.
- 4. None
- 5. None
- 6. None
- 7. None
- 8. None

	Name of R	espondent	This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
	COLUMBIA			1	Dec. 31, 2009
)		IMPO	ORTANT CHANGES DURIN	NG THE YEAR (Conti	nued)
1					
	9.	None			
	10.	None			
	11.	None			
	!				
V.					
,					į
1					

	ne of Respondent LUMBIA GAS OF KENTUCKY, INC.	This Report is: [x] An Original [ ] A Resubmission	(Mo, Da, Yr)	Year of Repor
	COMPARATIVE BALANCE SHEET (ASS	ETS AND OTHER DE	BITS)	
Line No.		Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Yea (In Dollars)
	(a)	(b)	(d)	(c)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	281,338,811	271,692,716
3	Construction Work in Progress (107)	200-201	2,500,107	2,912,805
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	283,838,918	274,605,52
5	(Less) Accum Provision for Depr, Amort, Depl (108,111,115)		120,164,471	118,596,626
6	Net Utility Plant (Total of line 4 less 5)		163,674,447	156,008,895
7	Nuclear Fuel(120.1 thru 120.4, and 120.6)		0	(
8	(Less) Accum Provision for Amort. of Nuclear Fuel Assemblies (120	.5)	0	(
9	Nuclear Fuel ( Total of line 7 less 8)		0	
10	Net Utility Plant (Total of lines 6 and 9)		163 <u>,</u> 674,447	156,008,895
11	Utility Plant Adjustments (116)	122	0	(
12	Gas Stored- Base Gas (117 1)	220	0	(
13	System Balancing Gas (117 2)	220	0	(
14	Gas Stored in Reservoirs and Pipelines - Noncurrent (117.3)	220	0	(
	Gas Owned to System Gas(117.4)	220	0	(
- 1	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		0	
	(Less) Accum Provision for Depreciation and Amortization (122)		0	
$\neg$	Investments in Associated Companies (123)	222-223	0	
	Investments in Subsidiary Companies (123 1)	224-225	335,953	283,301
- 1	(For Cost of Account 123.1 See Footnote Page 224, line 40)	22,220	000,000	200,001
I	Noncurrent Portion of Allowances		0	0
	Other Investments (124)	222-223		
	Sinking Funds (125)	222-223	. 0	0
$\Box$	Depreciation Fund (126)		0	0
$\neg$	Amortization Fund - Federal (127)	+	0	0
	Other Special Funds (128)		0	0
_	· · · · · · · · · · · · · · · · · · ·	<del> </del>	314,695	290,516
$\neg \top$	Long - Term Portion of Derivative Assets (175)		. 0	0
	Long - Term Portion of Derivative Assets - Hedges (176)		0	0
$\neg$	TOTAL Other Property and Investments (Total of lines 17-20, 22-29) CURRENT AND ACCRUED ASSETS		650,648	573,817
$\dashv$		-		
$\neg$	Cash (131)		466,431	1,157,806
	Special Deposits (132-134)		0	0
$\neg$	Working Funds (135)		0	0
	Temporary Cash Investments (136)	222-223	2,745,687	3,177,779
$\neg$	Notes Receivable (141)		0	0
	Customer Accounts Receivable (142)	-	8,840,458	17,554,021
8 (	Other Accounts Receivable (143)		1,676,324	2,802,831
9 (	(Less) Accum Provision for Uncollectible Accounts - Credit (144)		413,983	694,665
0 1	Notes Receivable from Associated Companies (145)		0	0
1 /	Accounts Receivable from Associated Companies (146)		30,838,818	637,166
2 F	Fuel Stock (151)		0	0
٦	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent  COLUMBIA GAS OF KENTUCKY, INC.		This Report is: [x] An Original	Date of Report (Mo, Da, Yr)	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	3/31/2010	End of 2009/Q4
	COMPARATIVE BALANCE SHEET (ASSE	TS AND OTHER DEE	ITS)	
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
	(a)	(b)	(c)	(d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		65,039	49,738
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground - Current (164.1)	220	46,669,688	61,163,253
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3	3) 220	0	0
54	Prepayments (165)	230	682,142	506,407
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		6,989	0
57	Rents Receivable (172)		0	0
	Accrued Utility Revenues (173)		13,804,244	18,585,200
	Miscellaneous Current and Accrued Assets (174)		2,069,317	2,402,416
	Derivative Instrument Assets (175)		0	0
	(Less) Long-Term Portion of Derivative Insturment Assets - (175)		0	0
	Derivative Insturment Assets - Hedges (176)		0	0
	(Less) Long-Term Portion of Derivative Insturment Assets - Hedges (17)	6)	0	0
	Total Current and Accrued Assets (Enter total of lines 32 thru 63)	0)	107,451,154	107,341,952
	DEFERRED DEBITS		107,451,154	107,341,952
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	15,109,181	17,606,334
70	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
71	Prelim. Survey and Investigation Charges (Gas) (183.1 and 183.2)		253,175	296,980
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
	Miscellaneous Deferred Debits (186)	233	1,865,882	1,906,525
	Deferred Losses from Disposition of Utility Plant (187)		0	0
	Research, Development, and Demonstration Expend. (188)		0	0
	Unamortized Loss on Reacquired Debt (189)		0	0
	Accumulated Deferred Income Taxes (190)	234-235		
		234-233	7,945,124	6,814,438
	Unrecovered Purchased Gas Costs (191) TOTAL Deferred Debits (Total of lines 66 thru 79)		(20,250,597)	6,699,337
	TOTAL Deletred Debits (Total of lines 65 thru 79)		4,922,765	33,323,614
	30,64 and 80)		276,699,014	297,248,278

	ne of Respondent  UMBIA GAS OF KENTUCKY, INC.	This Report is: [x] An Original [ ] A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2010	Year of Report End of 2009/Q4
	COMPARATIVE BALANCE SHEET (LIABILIT	TIES AND OTHER CR	 EDITS)	
Line No.		Reference Page Number	Balance at End	Balance at End of Previous Year (In Dollars)
	(a)	(b)	(c)	(d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	23,806,200	23,806,200
3	Preferred Stock issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	5,274,557	5,267,492
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215 , 215 1, 216)	118-119	59,557,903	66,345,647
12	Unappropriated Undistributed Subsidiary Earnings (216 1)	118-119	0	0
	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	0	0
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		88,638,660	95,419,339
16	LONG TERM DEBT			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	72,055,000	72,055,000
20	Other Long-Term Debt (224)	256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt- Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		72,055,000	72,055,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
	Accumulated Provision for Property Insurance (228 1)		0	0
28	Accumulated Provision for Injuries and Damages (228 2)		241,626	53,547
	Accumulated Provision for Pensions and Benefits (228 3)		13,828,898	14,125,077
	Accumulated Miscellaneous Operating Provisions (228 4)		0	0
	Accumulated Provision for Rate Refunds (229)		0	0

1		This Report is: [X] An Original [] A Resubmission		Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2010	Year of Report End of 2009/Q4
	COMPARATIVE BALANCE SHEET (LIABILITIES	ANE	OTHER CREDIT	S) (CONTINUED)	
Line No.	Title of Account		Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
	(a)		(b)	(c)	(d)
32	Long-Term Portion of Derivative Insturment Liabilites			0	0
33	Long-Term Portion of Derivative Insturment Liabilites - Hedges			0	0
34	Asset Retirement Obligations (230)			0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)			14,070,524	14,178,624
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-term Debt			0	0
38	Notes Payable (231)			0	0
39	Accounts Payable (232)			9,507,687	14,374,533
40	Notes Payable to Associated Companies (233)			0	0
41	Accounts Payable to Associated Companies (234)			4,295,827	19,888,697
42	Customer Deposits (235)			2,986,099	2,982,273
43	Taxes Accrued (236)		262-263	4,582,674	7,108,563
44	Interest Accrued (237)			38,662	31,829
45	Dividends Declared (238)			0	0
46	Matured Long-Term Debt (239)			0	0
47	Matured Interest (240)		Ti .	0	0
48	Tax Collections Payable (241)			1,200,258	2,476,425
49	Miscellaneous Current and Accrued Liabilities (242)		268	30,517,876	26,383,958
50	Obligations Under Capital Leases - Current (243)		2012	0	0
51	Derivative Instrument Liabilites (244)			2,279,640	2,317,900
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			0	0
53	Derivative Instrument Liabilities - Hedges (245)			0	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hed	dges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)			55,408,723	75,564,178
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)			1,665,383	1,675,287
58	Accumulated Deferred Investment Tax Credits (255)			680,747	767,435
59	Deferred Gains from Disposition of Utility Plant (256)			0	0
60	Other Deferred Credits (253)		269	1,973,998	1,919,188
61	Other Regulatory Credits (254)		278	4,689,300	3,839,944
62	Unamortized Gain on Reacquired Debt (257)		260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (	281		0	0
64	Accumulated Deferred income Taxes - Other Property (282)			35,668,308	26,932,043
65	Accumulated Deferred Income Taxes - Other (283)			1,848,371	4,897,240
66	TOTAL Deferred Credits (Total of lines 57 thru 65)			46,526,107	40,031,137
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and	d 64	)	276,699,014	297,248,278

7)			
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) X An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) A Resubmission	03/31/2010	End of 2009/Q4

#### STATEMENT OF INCOME FOR THE YEAR

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (I,j) in a similar manner to a utility department. Spread the amount (s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
  - 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
  - 3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

	Account	(Ref.)	TOTAL		
Line No.		Page No.	Current Year	Previous Year	
	(a)	(b)	(c)	(d)	
1 .	UTILITY OPERATING INCOME				
2!Ga	s Operating Revenues (400)	300-301	156,326,743	208,428,881	
	Operating Expenses				
4	Operation Expenses (401)	317-325	131,166,842	180,374,455	
5	Maintenance Expenses (402)	317-325	2,927,219	2,603,910	
6:	Depreciation Expense (403)	-, 336-338	5,382,778	5,156,904	
7;	Depreciation Expense for Asset Retirement Costs (403.1)	336-338			
	Amort. & Depl. of Utility Plant (404-405)	336-338	410,361	444,054	
	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	C	
10	Amort of Property Losses, Unrecovered Plant and		0	0	
1 .	Regulatory Study Costs (407.1)		0	0	
11;	Amort. of Conversion Expenses (407,2)		0	0	
121	Regulatory Debits (407.3)		0	0	
13:	(Less) Regulatory Credits (407.4)		0	C	
14	Taxes Other Than Income Taxes (408.1)	262-263	2,559,096	2,569,468	
15	Income Taxes - Federal (409.1)	262-263	(598,681)	. (701,289	
16	Income Taxes - Other (409.1)	262-263	(164,039)	229,621	
17:	Provision for Deferred Income Taxes (410.1)	234-235	17,406,736	7,887,567	
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	12,930,642	2,123,863	
19	Investment Tax Credit Adj Net (411.4)		(86,688)	(86,688	
20	(Less) Gains from Disp. of Utility Plant (411.6)		0	. 0	
21	Losses from Disposition of Utility Plant (411.7)		0	0	
22	(Less) Gains from Disposition of Allowances (411.8)	1	0	0	
23	Losses from Disposition of Allowances (411.9)		0	0	
24	Accretion Expense (411.10)				
25	TOTAL Utility Operating Expenses		146,072,982	196,354,139	
į	(Enter Total of lines 4 thru 24)				
26	Net Utility Operating Income (Enter Total of		10,253,761	12,074,742	
1	line 2 less 25) (Carry forward to page 116, line 27)				

Name of Respondent

This Report Is:
(1) X An Original
(1) X An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
03/31/2010

End of 2009/Q4

#### STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to may be attached at page 122.

year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

tional utility departments, supply the appropriate account

	RUTILITY	OTHER	TILITY	GAS UTILITY		ELECTRIC UTILITY	
Line No.	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current <b>Y</b> ear	
	(j)	(i)	(h)	(g)	(f)	(e)	
1							
2		AT A WAR THE WAR THE A PARTY OF THE	208,428,881	156,326,743			
2 3 4	30000000000000000000000000000000000000	-	180,374,455	131,166,842			
	-	-	2,603,910	2,927,219			
5 6			5,156,904	5,382,778			
7			0,100,00-7	0,002,770			
8		-	444,054	410,361	-		
9	-	-	0	0			
10	-	-	0	0			
	-	_	0	0			
11	-	-	0	0			
12	-		0	0			
13		-	0	0			
14	-	_	2,569,468	2,559,096			
15		-	(701,289)	(598,681)			
16	-	-	229,621	(164,039)			
17	-	-	7,887,567	17,406,736			
18	<u> </u>		2,123,863	12,930,642			
19		-	(86,688)	(86,688)			
20	-	-	0	0			
21	-		0	0		<del></del>	
22 23		-	0	0		-	
23	<u>-</u>	-					
24 25			196,354,139	146,072,982			
25	-	-	190,334,139	140,012,302	-		
26	_	_	12,074,742	10,253,761			
20	<del></del>		12,017,172	10,200,701			

		his Report is: [X] An Original [] A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 03/31/2010	Year of Report End of 2009/Q4
	STATEMENT OF INCOME	FOR THE YEAR (CONTINU	JED)	
Line No.	Title of Account	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (d)
27	Net Utility Operating Income (Carried Forward from page 114)			
28	OTHER INCOME AND DEDUCTIONS		10,253,761	12,074,742
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)		0	0
32	(Less) Costs and Exp. Of Merchandising, Job & Contract Work (416)		0	0
33	Revenues From Nonutility Operations (417)		587,341	766,023
34	(Less) Expenses of Nonutility Operations (417.1)		0	0
35	Nonoperating Rental Income (418)		45,587	46,309
36	Equity in Earnings of Subisidiary Companies (418.1)	119	0	0
37	Interest and Dividend Income (419)		336,114	871,903
38	Allowance for Other Funds Used During Construction (419.1)		0	0
39	Miscellaneous Nonoperations Income (421)		2,937,715	2,059,942
40	Gain on Disposition of Property (421.1)		0	0
41	TOTAL Other Income (Total of Lines 31 Thru 40)		3,906,757	3,744,177
42	OTHER INCOME DEDUCTIONS			
43	Loss on Disposition of Property (421.2)		0	0
44	Miscellaneous Amortization (425)		0	0
45	Donations (426.1)	340	153,442	128,553
46	Life Insurance (426.2)		0	0
47	Penalties (426.3)		7	168
1	xpenditures for Certain Civic, Political and Related Activities (426.4)		0	(53,204)
7	her Deductions (426.5)		180,255	210,509
50	TOTAL Other Income Deductions (Total of Lines 43 Thru 49)	340	333,704	286,026
51	TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS			
52	Taxes Other Than Income Taxes (408.2)	262-263	0	0
53	Income Taxes - Federal (409.2)	262-263	1,113,816	1,110,714
54	Income Taxes - Other (409.2)	262-263	212,382	205,868
	Provision for Deferred Income Taxes (410.2)	234-235,274-277	53,457	20,123
	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277	2,608	0
	Investment Tax Credit Adj Net (411.5)		0	0
-	(Less) Investment Tax Credits (420)		0	0
59	TOTAL Taxes on Other Income and Deductions (Total of Lines 52-58)		1,377,047	1,336,705
60	NET Other Income and Deductions (Total of Lines 41, 50, 59)		2,196,006	2,121,446
61	INTEREST CHARGES			
	Interest on Long Term Debt (427)		0	0
	Amort. Of Debt Disc. and Expense (428)	258-259	0	0
	Amortization of Loss on Reaquired Debt (428.1)		0	0
$\overline{}$	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0
$\rightarrow$	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
-	Interest on Debt to Associated Companies (430)	340	4,061,870	3,586,183
$\rightarrow$	Other Interest Expense (431)	340	197,210	176,675
	(Less) Allowance for Borrowed Funds Used During Const Cr. (432)		21,567	30,530
70 71	NET Interest Charges (Total of Lines 62 Thru 69) Income Before Extraordinary Items (Total of Lines 27, 60, 70)		4,237,513	3,732,328
	EXTRAORDINARY ITEMS		8,212,254	10,463,860
72				大の大学は大学を対象
73	Extraordinary Items (434)		0	0
	ess) Extraordinary Deductions (435)		0	0
76	NET Extraordinary Items (Total of Line 73 Less Line 74)	000.000	0	0
76	Income Taxes - Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Total of Line 75 Less Line 76)			

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	Name of Respondent		This Report is:	Date of Report	Year of Report		
			[X] An Original	(Mo.Da.Yr.)			
	COLUMBIA GAS OF KENTUCKY, INC.		[ ] A Resubmission	March 31, 2010	Dec. 31, 2009		
)		Statement of Accum	ulated Comprehensiv	e Income and Hedgin	g Activities		
1.	Report in columns (b) (c) and (e) the amounts of accumulated other coimprehensive income items , on a net-of-tax basis, where appropriate.						
2.	Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.						
	For each category of hedges that have been accounted for as "fair valu-	e hedges", report the accoun	ts affected and the related ar	nounts in a footnote.			
Line No		Unrealized Gains and Losses on available for sale	Minimum Pension liability Adjustment (net amount)	Foreign Currency Hedges	Other Adjustments		
	(a)	securities (b)	(c)	(d)	(e)		
1	Balance of Account 219 at Beginning of Preceding Year						
2	Preceding Year Reclassification from Account 219 to Net Inco	me 					
3	Preceding Year Changes in Fair Value						
4	Total (lines 2 and 3)						
5	Balance of Account 219 at End of Preceding Year/Beginning of Current Year						
6	Current Year Reclassifications from Account 219 to Net Incom	le L					
7	Current Year Changes in Fair Value						
. 8	Total (lines 6 and 7)						
V	D-1						

	Name of Respondent		This Report Is:	Date of Report	Year of Report					
	COLUMBIA GAS OF KENTUG	SKY INC	[X] An Original	(Mo.Da.Yr.)	Dan 24 2000					
	COLUMBIA GAS OF RENTO			March 31, 2010	Dec. 31, 2009					
		Statement of Accun	nulated Comprehensive	income and Hedging	Activities					
Line No.	Other Cash Flow Hedges (Specify) (f)	Other Cash Flow Hedges (Specify)	Totals for each Category of Items recorded in Account 219	Net Income (Carried Forward from Page 116, Line 72)	Total Comprehensive Income					
	(1)	(g)	(h)	(1)	(i)					
1										
2										
3										
4										
5		-7								
6										
7										
R										

STATEMENT OF RETAINED EARNINGS FOR THE YEAR  1. Report all changes in appropriated relatined earnings, and unappropriated undistributed earnings, and unappropriated undistributed earnings account in which recorded (Accounts 433, 438-439 inclusive). Show the contra primary account affected in column (b).    Contraction of the contracti	COLUI	MBIA GAS OF KENTUCKY, INC.	[X] An Original	(Mo.Da.Yr.) March 31, 2010	Dec. 31. 2009		
Report all changes in appropriated retained earnings, with borlated retained earnings, and unappropriated undistrivabilities of the retained earnings, and unappropriated undistrivabilities of the retained earnings account in which recorded (Accounts 433, 438-439 inclusive). Show the contra primary account affected in column (b).    Item			OR THE YEAR				
Line	opriated retained earnings, and unappropriated undistri- ubsidiary earnings for the year.  2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-		3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.				
Display		* II	Account Affected	Amount (in dollars)	Amount (in dollars)		
Changes(Identify by prescribed retained earnings accounts)   Adjustments to Retained Earnings (Account 439)* see footnote at bottom							
Changes(Identify by prescribed retained earnings accounts)   Adjustments to Retained Earnings (Account 439)* see footnote at bottom	1	Balance-Beginning of Year		66 345 647	72 881 770		
Adjustments to Retained Earnings (Account 439)* see footnote at bottom  4 TOTAL Credits to Retained Earnings (Account 439) (footnote details)  5 TOTAL Debits to Retained Earnings (Account 439) (footnote details)  6 Balance Transferred from Income (Acct 433 less Acct 418 1)  7 Appropriations of Retained Earnings (Account 436)  8 TOTAL Appropriations of Retained Earnings (Account 437)  10 TOTAL Dividends Declared - Preferred Stock (Account 437)  11 Dividends Declared - Preferred Stock (Account 437)  12 Dividends Declared - Common Stock (Account 438)  11 Dividends Declared - Common Stock (Account 438)  12 TOTAL Dividends Declared - Common Stock (Account 438)  13 Dividends Declared - Common Stock (Account 438)  14 Total Dividends Declared - Common Stock (Account 438)  15 TOTAL Dividends Declared - Common Stock (Account 438)  16 Total Dividends Declared - Common Stock (Account 438)  17 Total Dividends Declared - Common Stock (Account 438)  18 Dividends Declared - Common Stock (Account 438)  19 Total Dividends Declared - Common Stock (Account 438)  10 Total Appropriated Retained Earnings (Account 215)  10 Total Appropriated Retained Earnings (Account 215) (Dividentole)  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account 215) (Total of Lines  10 Total Appropriated Retained Earnings (Account				00,040,047	72,001,770		
TOTAL Credits to Retained Earnings (Account 439) (footnote details)	3						
TOTAL Debits to Retained Earnings (Account 439) (footnote details)   8,212,254   10,463,860	4				0		
Balance Transferred from Income (Acct 433 less Acct 418 1)	5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)					
7   Appropriations of Retained Earnings (Account 436)	6			8,212,254	10,463,860		
9 Dividends Declared- Preferred Stock (Account 437) 10 TOTAL Dividends Declared - Preferred Stock (Account 438) 11 Dividends Declared - Common Stock (Account 438) 11 Old Common Stock Dividends 11 01 Common Stock Dividends 12 TOTAL Dividends Declared - Common Stock (Account 438) 12 TOTAL Dividends Declared - Common Stock (Account 438) 13 TOTAL Dividends Declared - Common Stock (Account 438) 14 Rounding Adjustment 15 Transfers from Account 216 1, Unappropriated Undistributed Subsidiary Earnings 16 Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13) 17 APPROPRIATED RETAINED EARNINGS (Account 215) 18 TOTAL Appropriated Retained Earnings (Account 215)(footnote) 19 APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE, FEDERAL (Account 215.1) 19 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1) 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 19 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines 20 Balance-Beginning of Year(Debit or Credit) 21 Equity in Earnings for Year(Credit)(Account 418.1) 22 (Less) Dividends Received(Debit) 23 Other Changes (Explain)	7	Appropriations of Retained Earnings (Account 436)					
10 TOTAL Dividends Declared - Preferred Stock (Account 438) 11 01 Common Stock Dividends 11 01 Common Stock Dividends 11 02	- 8	TOTAL Appropriations of Retained Earnings (Account 436)					
11   Dividends Declared - Common Stock (Account 438)   15,000,000   17,000,000   17,000,000   11   102	9	Dividends Declared- Preferred Stock (Account 437)					
11 01   Common Stock Dividends	10	TOTAL Dividends Declared -Preferred Stock (Account 437)					
11 02	11	Dividends Declared - Common Stock (Account 438)					
11 03   12   TOTAL Dividends Declared -Common Stock (Account 438)   15,000,000   17,000,000	11 01	Common Stock Dividends		15,000,000	17,000,000		
TOTAL Dividends Declared -Common Stock (Account 438) (Total of Lines 11 01 thru 11 03)  Rounding Adjustment Transfers from Account 216 1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13) APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  TOTAL Retained Earnings (Accounts 215,215.1) Total of Lines  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  Balance-Beginning of Year(Debit or Credit)  Lequity in Earnings for Year(Credit)(Account 418.1)  (Less)Dividends Received(Debit)  Other Changes (Explain)							
(Total of Lines 11 01 thru 11 03)  Rounding Adjustment  Transfers from Account 216 1, Unappropriated Undistributed Subsidiary Earnings  14 Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13) APPROPRIATED RETAINED EARNINGS (Account 215)  16 TOTAL Appropriated Retained Earnings (Account 215)(footnote) APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18) UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit) 21 Equity in Earnings for Year(Credit)(Account 418.1)  22 (Less)Dividends Received(Debit)  23 Other Changes (Explain)							
Rounding Adjustment  Transfers from Account 216 1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215)(footnote)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines  Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  Balance-Beginning of Year(Debit or Credit)  Equity in Earnings for Year(Credit)(Account 418.1)  (Less)Dividends Received(Debit)  Other Changes (Explain)	12			15,000,000	17,000,000		
Transfers from Account 216 1, Unappropriated Undistributed Subsidiary Earnings  14 Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13) APPROPRIATED RETAINED EARNINGS (Account 215)  16 TOTAL Appropriated Retained Earnings (Account 215)(footnote) APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  20 Balance-Beginning of Year(Debit or Credit)  21 Equity in Earnings for Year(Credit)(Account 418.1)  22 (Less)Dividends Received(Debit)  23 Other Changes (Explain)							
Subsidiary Earnings  14 Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  16 TOTAL Appropriated Retained Earnings (Account 215)(footnote)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit)  21 Equity in Earnings for Year(Credit)(Account 418.1)  22 (Less)Dividends Received(Debit)  Other Changes (Explain)	122			2	17		
Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  16 TOTAL Appropriated Retained Earnings (Account 215)(footnote)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit)  Equity in Earnings for Year(Credit)(Account 418.1)  21 (Less)Dividends Received(Debit)  Other Changes (Explain)		· · · · · · · · · · · · · · · · · · ·					
APPROPRIATED RETAINED EARNINGS (Account 215)  16 TOTAL Appropriated Retained Earnings (Account 215)(footnote)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  19 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit)  21 Equity in Earnings for Year(Credit)(Account 418.1)  22 (Less)Dividends Received(Debit)  23 Other Changes (Explain)	- 11			ļ			
TOTAL Appropriated Retained Earnings (Account 215)(footnote)  APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE,FEDERAL(Account 215.1)  TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  Balance-Beginning of Year(Debit or Credit)  Equity in Earnings for Year(Credit)(Account 418.1)  (Less)Dividends Received(Debit)  Other Changes (Explain)			the constant of the constant	59,557,903	66,345,647		
APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE, FEDERAL (Account 215.1)  17 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)  18 TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216) (Totals of Line 14 and 18)  19 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  20 Balance-Beginning of Year (Debit or Credit)  21 Equity in Earnings for Year (Credit) (Account 418.1)  22 (Less) Dividends Received (Debit)  23 Other Changes (Explain)							
TOTAL Appropriated Retained Earnings-Amortization Reserve,Federal (Account 215.1)  TOTAL Appropriated Retained Earnings (Accounts 215,215.1) Total of Lines  Total Retained Earnings (Accounts 215,215.1,216) (Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Balance-Beginning of Year (Debit or Credit)  Equity in Earnings for Year (Credit) (Account 418.1)  (Less) Dividends Received (Debit)  Other Changes (Explain)							
TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines  19 Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit)  Equity in Earnings for Year(Credit)(Account 418.1)  21 (Less)Dividends Received(Debit)  23 Other Changes (Explain)			1)	<del> </del>			
Total Retained Earnings (Accounts 215,215.1,216) (Totals of Line 14 and 18) UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) Balance-Beginning of Year (Debit or Credit) Equity in Earnings for Year (Credit) (Account 418.1)  (Less) Dividends Received (Debit)  Other Changes (Explain)							
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)  20 Balance-Beginning of Year(Debit or Credit)  21 Equity in Earnings for Year(Credit)(Account 418.1)  22 (Less)Dividends Received(Debit)  23 Other Changes (Explain)				50.557.000	20.015.015		
20 Balance-Beginning of Year(Debit or Credit) 21 Equity in Earnings for Year(Credit)(Account 418.1) 22 (Less)Dividends Received(Debit) 23 Other Changes (Explain)	19			59,557,903	66,345,647		
21 Equity in Earnings for Year(Credit)(Account 418.1) 22 (Less)Dividends Received(Debit) 23 Other Changes (Explain)	20		Company sales				
22 (Less)Dividends Received(Debit) 23 Other Changes (Explain)	_		<b>美国基本的基本</b>				
23 Other Changes (Explain)			使力量的				
		, , , , , , , , , , , , , , , , , , , ,					
		· · · · · · · · · · · · · · · · · · ·					

<sup>\*</sup>Adjustment to retained earnings due to rounding

Name of Respondent	This Report is:	Date of Report	Year of Report
	[x] An Original	(Mo. Da. Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	STATEMENT OF CASH FL	ows	

- Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
- Under "Other" specify significant amounts and group others.
- Operating Activities Other: Includes gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes)		Previous Year Amount
NO.	(a)	(b)	(c)
	Net Cash Flow from Operating Activities:	PARTITION OF THE PARTY OF THE P	
2	Net Income (Line 72(c) on page 116)	8,212,254	10,463,860
3	Noncash Charges (Credits) to Income:	<b>建筑层层层层层层层层层</b>	
4	Depreciation and Depletion	5,793,139	5,600,958
5	Amortization of (Specify) Other Gas Plant & Acquisition Adjustments		
6	Deferred income Taxes (Net)	5,694,461	6,297,336
7	Investment Tax Credit Adjustments (Net)	(86,688)	
8	Net (Increase) Decrease in Receivables	(20,649,253)	(853,382)
9	Net (Increase) Decrease in Inventory	(15,301)	13,993
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(16,325,815)	13,665,706
12	Net (Increase) Decrease in Other Regulatory Assets	2,497,153	(11,521,365)
13	Net Increase (Decrease) in Other Regulatory Liabilities	849,356	(1,186,055)
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: (See Notes on Page 122)	41,358,910	(3,137,335)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	27,328,216	19,257,028
19		Hall and the March Street County	July as using the story services.
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)		
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant	(13,458,691)	(14,226,497)
25	Gross Additions to Nonutility Plant	(10,100,001)	(14,220,407)
26	(Less) Allowance for Other Funds Used During Construction		
27	Other: Changes in Accrued Plant in Service		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(13,458,691)	(14,226,497)
29		(10,400,001)	(14,220,491)
30	Acquisition of Other Noncurrent Assets (d)	120000000000000000000000000000000000000	A STATE OF THE PARTY OF THE PARTY.
31	Proceeds from Disposal of Noncurrent Assets (d)		
32	(4)		
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies	PLANTERS AND THE SECTION	
35	Disposition of Investments in (and Advances to)		
	Associated and Subsidiary Companies		
36			
36		1 '	
36 37 38	Purchase of Investment Securities (a)		

Name (	of Respondent	This Report is:		Date of Report		Year of Report
		[x] An Original		(Mo. Da. Yr)		
COLUM	IBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2010		Dec. 31, 2009
4.1		TEMENT OF CASH FLOW				
1	sting Activities: Include at Other (Line	•	5.	Codes used:		
1	cquire other companies. Provide a reco			(a) Net proceeds or p		
	uired with liabilities assumed on page 1				s and other long-term debt	•
	statement the dollar amount of leases			(c) include commerci	• •	
	eral Instruction 20; instead provide a r				such items as investment	s, fixed
aolia	r amount of leases capitalized with the	plant cost on page 122.		assets, intangibles	-	
1			6.		arifications and explanation	
			7.		,58, and 65, add rows as ne	
				•	mber the extra rows in seq	uence,
Line	DESCRIPTION (See Instruction No. 5 t	or Evaluation of Codes)		5 01, 5 02, etc.	Current Vaca Amaria	Desileus Vers America
No.	DESCRIPTION (See Instruction No. 5 i	. ,			Current Year Amount	Previous Year Amount
40	Loans Made or Purchased	(a)			(b)	(c)
41	Collections on Loans					
42	Collections on Loans					
43	Net (Increase) Decrease in Rec	aivahine				<del> </del>
44	Net (Increase) Decrease in Inve					
45	Net (Increase) Decrease in Allo		ion			
46	Net Increase (Decrease) in Paya					-
47	Other:	iolos una Acoraca Expens	000			-
48	Net Cash Provided by (Used in)	Investing Activities				CONTRACTOR STATE
49	(Total of lines 28 thru 47)	mirobang rourideo			(13,458,691)	(14,226,497)
50	(10.01 01 111.00 20 0.110 41)	<del></del>			(13,430,031	(14,220,491)
51	Cash Flows from Financing Activit	ies:				
52	Proceeds from Issuance of:					
53	Long-Term Debt (b)					14,000,000
54	Preferred Stock					14,000,000
55	Common Stock	<del></del>				
56	Other:			· · · · · · · · · · · · · · · · · · ·		
57	Net Increase in Short-Term Deb	t (c)				
58	Other:	- 1				
59	Cash Provided by Outside S	ources (Total of lines 53 t	thru 58	)	0	14,000,000
60						
61	Payments for Retirement of:				SEST MATERIAL TO A PROPERTY OF THE PROPERTY OF	
62	Long-Term Debt (b)	_				
63	Preferred Stock					
64	Common Stock					
65	Other:					
66	Net Decrease in Short-Term Del	ot (c)				
67						
68	Dividends on Preferred Stock					
69	Dividends on Common Stock				(15,000,000)	(17,000,000)
70	Net Cash Provided by (Used in)	Financing Activities				
71	(Total of lines 59 thru 69)				(15,000,000)	(3,000,000)
72						
73	Net Increase (Decrease) in Cash	and Cash Equivalents			THE REAL PROPERTY.	(B) (1) (B) (B) (B) (B) (B) (B) (B) (B)
74	(Total of lines 18, 49 and 71)				(1,130,475)	2,030,531
75					and steel bard this	
76	Cash and Cash Equivalents at Beg	inning of Year			4 335 585	2 305 054

3,205,110

4,335,585

Cash and Cash Equivalents at End of Year

Name of Respondent	This Report Is:	Date of Report	Year of Report	$\neg$
	[X] An Original	(Mo, Da, Yr)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	
				$\overline{}$

NOTES TO FINANCIAL STATEMENT

- Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and In the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
- 2 Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
- 3 Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
- 4 Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatement given these items. See General Instruction 17 of the Uniform System of Accounts.
- 5 Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 6 Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e. production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
- 7 Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 8 Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas pruchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
- 9 Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

#### Notes to Statement of Cash Flows- Pages 120-121

#### Other Non-Cash Charges (Credits) to Income (Line16)

Unrecovered Purchased Gas Costs Gas Stored Underground - Current Prepayments Accrued Utility Revenues Miscellaneous Current and Accrued Assets Miscellaneous Deferred Debits Preliminary Surveying and Investigation Charges Accumulated Deferred Income Taxes - Asset Accumulated Provision for Injuries and Damages Obligations for Capital Leases Obligations Under Capital Leases - Noncurrent Customer Deposits Accrued Taxes Customer Advances for Construction Other Deferred Credits Derivitive Instrument Assets - Credit Derivitive Instrument Assets - Debit Accumulated Other Comprehensive Income Accumulated Provision for Pension and Benefits Other Special Funds FAS 158 Measurement	\$ 26,949,934 14,493,565 (175,735) 4,780,956 333,099 (18,998) 43,805 (1,130,686) 188,079 - 3,826 (2,525,889) (9,904) (1,214,524) (38,260) - (296,179) (24,179) - 41,358,910
Cash Paid for Interest During 2009	\$ 4,244,346
Cash Paid for Income Taxes (net of refunds) During 2009	\$ 2,374,713

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo. Da. Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

NOTES TO FINANCIAL STATEMENTS (Continued)

#### Notes to Statement of Cash Flows - Pages 120 - 121 (Continued)

Cash and Cash Equivalents at End of Year: Line 78

Cash (Account 131)
Working Funds (Account 135)
Temporary Cash Investments (Account 136)

\$ 466,431 -2,745,687 \$ 3,212,118

#### **Pension Plans**

The respondent participates in the Columbia Energy Group's noncontributory, qualified defined benefit pension plan covering essentially all employees. Benefits are based primarily on years of credited service and employees' highest three-year average annual compensation in the final five years of service. Columbia's funding policy complies with Federal law and tax regulations. Cash contributions for pension plans were \$240,000 in 2009. No cash contributions for pension plans were made in 2008. Accounting for pension plans is in compliance with Statement of Financial Accounting Standards (SFAS) No. 87.

#### **Other Post-Retirement Benefits**

The respondent provides medical coverage and life insurance to retirees. Essentially all active employees are eligible for these benefits upon retirement after completing ten consecutive years of service after age 45. Normally, spouses and dependents of retirees are also eligible for medical benefits. Funding for retiree life insurance is through a voluntary employee beneficiary association trust to which annual contributions are made, subject to the maximum tax-deductible limit. Funding for retiree medical costs is through two trusts and a 401(h) account. Cash contributions for retiree life insurance and medical costs were \$406,000 and \$415,000, respectively, for 2008 and 2009. Accounting for other post-retirement benefits is in compliance with SFAS No. 106. Additionally, the respondent has deferred as a regulatory asset transition obligations related to other post-retirement benefits in compliance with SFAS No. 71. The regulatory asset is being amortized over an eighteen year period (November 1994 - October 2012).

#### **Other Post-Employment Benefits**

The respondent provides benefits to former or inactive employees after employment, but before retirement. Such benefits include, but are not limited to, salary continuation, supplemental unemployment, severance, disability, job training, counseling, and continuation of benefits such as health care and life insurance coverage. No cash contributions were made in 2009. Accounting for other post-employment benefits is in compliance with SFAS No. 112. Additionally, the respondent has deferred as a regulatory asset these obligations in compliance with SFAS No. 71. The regulatory asset is being amortized over a nineteen year period (November 1994 - October 2013).

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

## SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Total
(b)
277,486,312
*
3,852,499
281,338,811
_
** 2,500,107
283,838,918
120,164,471
163,674,447
117,716,111
-
-
2,448,360
120,164,471
<b>新港水州 到福 国际</b>
_
_
_
30,31, 120,164,471

<sup>\*</sup> Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

## SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				2
	277,486,312			3
*				4
	-			5
	3,852,499		·	6
	-		· · · · · · · · · · · · · · · · · · ·	
	281,338,811			9
	-			10
	2,500,107			11
	2,300,101			12
	283,838,918		,	12 13
	120,164,471			14
	163,674,447			15
				16
	······································			17
	117,716,111			18
_	-			19
	-			20
	2,448,360			21
	120,164,471			22
				23
	-			24 25 26
	-			25
	•			26
				27
	-			28
	-			29
	-		<u></u>	30
	-			31
	120,164,471			32 33

<sup>\*</sup> Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Dec. 31, 2009

- 1. Report below the original cost of gas plant in service according to the prescribed accounts.
- 2. In addition to account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased Or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions or retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),

Line No.         Account         Balance at Beginning of Year (b)         Account Beginning of Year (b)           1         INTANGIBLE PLANT         521           2         301         Organization 521           3         302         Franchises and Consents 521           4         303         Miscellaneous Intangible Plant 52         1,449,998           5         TOTAL Intangible Plant (Enter Total of lines 2 thru 4) 7         1,450,519           6         PRODUCTION PLANT 7         Natural Gas Production and Gathering Plant 8           8         325.1         Producing Land 9	Additions
(a)         (b)           1         INTANGIBLE PLANT           2         301         Organization         521           3         302         Franchises and Consents         -           4         303         Miscellaneous Intangible Plant         1,449,998           5         TOTAL Intangible Plant (Enter Total of lines 2 thru 4)         1,450,519           6         PRODUCTION PLANT           7         Natural Gas Production and Gathering Plant	(0)
1         INTANGIBLE PLANT           2         301         Organization         521           3         302         Franchises and Consents         -           4         303         Miscellaneous Intangible Plant         1,449,998           5         TOTAL Intangible Plant (Enter Total of lines 2 thru 4)         1,450,519           6         PRODUCTION PLANT           7         Natural Gas Production and Gathering Plant	(0)
2 301 Organization       521         3 302 Franchises and Consents       -         4 303 Miscellaneous Intangible Plant       1,449,998         5 TOTAL Intangible Plant (Enter Total of lines 2 thru 4)       1,450,519         6 PRODUCTION PLANT         7 Natural Gas Production and Gathering Plant	(c)
3 302 Franchises and Consents - 4 303 Miscellaneous Intangible Plant 5 TOTAL Intangible Plant (Enter Total of lines 2 thru 4) 1,450,519 6 PRODUCTION PLANT 7 Natural Gas Production and Gathering Plant	
4 303 Miscellaneous Intangible Plant 5 TOTAL Intangible Plant (Enter Total of lines 2 thru 4) 6 PRODUCTION PLANT 7 Natural Gas Production and Gathering Plant	-
5 TOTAL Intangible Plant (Enter Total of lines 2 thru 4) 1,450,519 6 PRODUCTION PLANT 7 Natural Gas Production and Gathering Plant	-
6 PRODUCTION PLANT 7 Natural Gas Production and Gathering Plant	510,810
Natural Gas Production and Gathering Plant	510,810
8 325.1 Producing Land	持续性的地位
9 325.2 Producing Leaseholds	
10 325.3 Gas Rights	
11 325.4 Rights-of-Way	
12 325.5 Other Land and Land Rights	
13 326 Gas Well Structures	
14 327 Field Compressor Station Structures	
15 328 Field Meas. and Reg. Sta. Structures	
16 329 Other Structures	
17 330 Producing Gas Wells-Well Construction	
18 331 Producing Gas Wells-Well Equipment	
19 332 Field Lines	
20 333 Field Compressor Station Equipment	
21 334 Field Meas. and Reg. Sta. Equipment	
22 335 Drilling and Cleaning Equipment	
23 336 Purification Equipment	
24 337 Other Equipment	
25 338 Unsuccessful Exploration & Devel. Costs	
26 TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	-
27 PRODUCTION EXTRACTION PLANT	后提出到达特

(Mo.Da.Yr.) March 31, 2010

Dec. 31, 2009

GAS PLANT IN SERVICE (ACCOUNTS 101, 102 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 vill avoid serious omissions of the respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements	Adjustments Adjustments	Transfers	Balance at End of Year	Line No.
(d)	(e)	(f)	(g)	
化生态化温性化温化系统				1
•	-	<u>-</u>	521	2
<u>-</u>	-	-	-	3
396,838	-	-	1,563,970	4
396,838	_	-	1,564,491	5
				7
				7
				8
				100
				8 9 10
				11
				12
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				15
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				22
				23
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				25
	-	<u>-</u>	-	26
	Market State and State			27
				28
				29
				30
				12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32
				32
				33

Name of Respondent	This Report Is:	Date of Report	Year of Report	_
•	[X] An Original	(Mo.Da.Yr.)	•	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	

COLU	MBIA GAS OF KENTUCKY, INC.     A Resubmission	March 31, 2010	Dec. 31, 2009
	GAS PLANT IN SERVICE (Accounts 101, 102, 103,		•
Line		Balance at	Additions
No.	Account	Beginning of Year	
	(a)	(b)	(c)
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)	-	-
37	TOTAL Natural gas Production Plant (Enter Total of lines 26 thru 36)	-	-
38	Manufactured Gas Production Plant (Submit Supplemental Statement)	7,678	-
39		7,678	-
40	NATURAL GAS STORAGE AND PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land		
43	350.2 Rights-of-Way		
44	351 Structures and Improvements		
	352 Wells		
	352.1 Storage Leaseholds and Rights		
	352.2 Reservoirs		
48	352.3 Non-recoverable Natural Gas		
	353 Lines		
40	354 Compressor Station Equipment		
51	355 Measuring and Reg. Equipment		
52	356 Purification Equipment		
53	357 Other Equipment		
54	TOTAL Underground Storage Plant	-	-
55			
56	360 Land and Land Rights		
57	361 Structures and Improvements		
58	362 Gas Holders		
	363 Purification Equipment		
60	363.1 Liquefaction Equipment		
61	363.2 Vaporizing Equipment		
62	363.3 Compressor Equipment		
63	363.4 Meas. and Reg. Equipment		
64	363.5 Other Equipment		
65	TOTAL Other Storage Plant	-	-
66	Base Load Liquefied Natural Gas Terminating		
	and Processing Plant		
67	364.1 Land and Land Rights		
68	364.2 Structures and Improvements		
69	364.3 LNG Processing Terminal Equipment		
	364.4 LNG Transportation Equipment		
	364.5 Measuring and Regulating Equipment		
	364.6 Compressor Station Equipment		
	364.7 Communications Equipment		
	364.8 Other Equipment		
75	TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing		
76		-	-
77	TRANSMISSION PLANT		
	365.1 Land and Land Rights		
	365.2 Rights-of-Way		
	366 Structures and Improvements		

Name of Respond	lent F KENTUCKY, INC.	This Report Is: [X] An Original [ ] A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009	
•		counts 101, 102, 103, an			
Retirements	Adjustments	Transfers		ance at	Line
	,,			of Year	No.
(d)	(e)	(f)		(g)	
					34
					3
			-		36 37 38
-	-	-		7,678	3
-	-	-		7,678	39
		·			4
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					4.
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-	-	-		<b>-</b> 997	6
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					70
					7
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				-	74
					79
-	•	-		-	77
					78
					79
					80

Name	of Respondent	This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
ine	GAS PLANT IN SERV Account	ICE (Accounts 101, 102,	Balance at	Additions
No.	Account		Beginning of Year	Additions
1101	(a)		(b)	(c)
34			· · · · · · · · · · · · · · · · · · ·	
35	Manufactured Plant			
36	Production Plant			
37	Liquefied Petroleum			
38	Gas Air Plant			
40	304 Land & Land Rights		7,678	_
41	305 Structures & Improvements		-	_
42	311 Liquefied Petroleum Gas Equ	ipment		
43				
44 45		factured Gas Production Pl 6 and 207, Line 38	ant 7,678	
46	rages 20	o and Zor, Line 30	7,070	-
47				
48				
49				
50				
51 52				
53				
54				
55				
56				
57				
58 59				
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61				
62				
63				
64 65				
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67				
68				
69				
70				
71 72				
73				
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75				
76				
77				
78				
79 80				
80				

	Respondent	KENTUCKY, INC.	This Report Is:  [X] An Original  [ ] A Resubmission  ERVICE (Accounts 101, 1	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report  Dec. 31, 2009	
		GAS PLANT IN SE	RVICE (Accounts 101, 1			1 1 2
_				Balan		Line
R	Retirements	Adjustments	Transfers	End of		No.
	(d)	(e)	(f)	(g	)	
						3
						3
						3
						3
						3
						3
	-	-	-		7,678	
	-	-	-		-	4
_	-	-	<u> </u>			-
						4
_	-	-	_		7,678	4
					··········	4
						7
						-

Name of Respondent		This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COLUM	BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
		E (Accounts 101, 102, 103, and	106) (Continued)	
ine	Account		Balance at	Additions
No.			Beginning of Year	
	(a)		(b)	(c)
81 3				
82 3				
83 3		ation Equipment		
84 3				
85 3		· · · · · · · · · · · · · · · · · · ·		
86		nt (Enter Totals of lines 78-85)		_
87	DISTRIBUTIO	N PLANT		
88 3			4,097,110	(10,213
89 3			7,945,300	61,103
90 3			136,589,630	6,749,253
91 3		nt	4 000 000	107.70
92 3		ieneral	4,838,299	197,789
93 3		ity Gate	257,909	4 700 00
94 3			80,363,820	4,703,824
95 3			11,782,893	536,569
96 3			7,818,665	147,027
97 3			3,575,312	304,035
98 3		Fauinasah	2,327,988	
99 3			2,717,197	67,984
100 3		emises	- 0.50.000	04.004
101 3		(Fatan Tatala of Energ 00 404)	3,253,668	31,626
102		(Enter Totals of lines 88-101)	265,567,791	12,788,997
	GENERAL SOLUTION OF THE STATE O	PLANI		PRODUCTION DOLLARS
104 3			-	
105 3			4 640 000	
106 3		nt	1,610,280	
107 3 108 3			3,399	
108 3		inmont	2 200 005	64.000
110 3		ibilialif	2,309,995	61,986
111 3			10,308 653,815	
112 3			000,010	
113 3			70.024	3,137
114	Subtotal (Enter total of lines 104 th	271 113\	78,931 4,666,728	65,123
115 3		nu 113)	4,000,728	
116	TOTAL General Plant		4,666,728	- 65,123
117	TOTAL General Plant		271,692,716	
118	Gas Plant Purchased (See Ins			13,364,930
119	(Less) Gas Plant Sold (see Ins		-	to the safety and the latter
120	Experimental Gas Plant Uncla			
121	TOTAL Gas Plant In Serv		274 602 746	- 13,364,930
121	TOTAL Gas Plant in Serv	ice	271,692,716	13,364,93

	Name of Respondent		This Report Is:	Date of Report	Year of Report
	COLUMBIA CAS OF KE	NITHOUS INC	[X] An Original	(Mo.Da.Yr.)	
	COLUMBIA GAS OF KE	CAS DI ANT IN SERV	[] A Resubmission	March 31, 2010	Dec. 31, 2009
	Retirements	Adjustments	VICE (Accounts 101, 1	02, 103, and 106) (Continu	
	Retirements	Adjustments	Transfers	Balance at	Line
	(4)	(-)	(0)	End of Year	No.
	(d)	(e)	(f)	(g)	
					81
					82
					83 84
					85
	_			-	86
			_	-	87
	13,384	_		4,073,513	88
	4,152	-	-	8,002,251	89
	1,203,368	-	-	142,135,515	90
	- 1,20,500	_	-	172,100,010	91
	52,538	_	-	4,983,550	92
	-	-		257,909	93
,	1,102,820		-	83,964,824	94
	485,480	-	-	11,833,982	95
	83,716	_	-	7,881,976	96
	11,528	-	-	3,867,819	97
	30,520	-	-	2,297,468	98
	38,322	-	-	2,746,859	99
	-	-	-	-	100
	-	-	-	3,285,294	101
	3,025,828	-	- ,	275,330,960	102
					103
	<u> </u>	-	•	_	104
ì		-		-	105
ı	224,917	(113,220)	-	1,272,143	106
ı	-	113,220	-	116,619	107
	-	-	-	_	108
	54,229	-	-	2,317,752	109
	- 7.000	-	-	10,308	110
	7,038	-	-	646,777	111
	- 0.005	-	-	-	112
	9,985	-	-	72,083	113
	296,169	-	-	4,435,682	114
	206 460	-	-	4 425 000	115
ŀ	296,169 3,718,835	-	-	4,435,682	116
ŀ	<u> </u>		-	281,338,811	117
	-	-	-		118
		-	-	<u> </u>	119
ŀ	3,718,835		-	204 220 044	120
Ĺ	3,7 10,035	•	-	281,338,811	121

<sup>\*</sup> Does not include Capitalized Leases

DLUMBIA GAS OF KENTUCKY, INC. YEAR ENDED DECEMBER 31, 2009					
		GAS PLANT IN SE	RVICE		
	DEVELOPMENT (	OF ADDITIONS FO	R YEAR 2009 - C	OLUMN (c)	
	Completed Cons	struction Not		Transferred	2009
	Classified - A			from	Additions
ine Account	Year 2008	Year 2009	(c)-(b)	Account 107	Column (c)
(a)	(b)	(c)	(d)	(e)	(f)
1 1. Intangible Plant	(-)	(4)	(4)	(0)	('/
2 301 Organization	7 !				
3 302 Franchises and Consents	-				
4 303 Miscellaneous Intangible Plant	139,513	139,513	-	-	-
5 TOTAL Intangible Plant	139,513	139,513	-	-	-
6 2. Production Plant					· · · · ·
7 Natural Gas Production and Gathering Plant	7				
8 325.1 Producing Lands					
9 325.2 Producing Leaseholds	7				
10 325.3 Gas Rights	7 1				
11 325.4 Rights-of-Way	7				
12 325.5 Other Land and Land Rights					
13 326 Gas Well Structures					
14 327 Field Compressor Station Structures					
15 328 Field Meas. and Reg. Sta. Structures					
16 329 Other Structures	]				
17 330 Producing Gas Wells-Well Construction					
18 331 Producing Gas Wells-Well Equipment					
19 332 Field Lines					
20 333 Field Compressor Station Equipment					
21 334 Field Meas. and Reg. Station Equipment					
22 335 Drilling and Cleaning Equipment					
23 336 Purification Equipment	_				
24 337 Other Equipment					
25 338 Unsuccessful Exploration & Devel. Costs					
26 TOTAL Production and Gathering Plant	-	-	-	-	-
27 Products Extraction Plant	<b>」</b>				
28 340 Land and Land Rights	_				
29 341 Structures and Improvements	_				
30 342 Extraction and Refining Equipment	_				
31 343 Pipe Lines	_				
32 344 Extracted Products Storage Equipment					

OLU	MBIA OF KENTUCKY, INC.				<b>CEMBER 31, 2009</b>	
			<b>GAS PLANT IN SE</b>			
		DEVELOPMENT O	F ADDITIONS FOR	R YEAR 2009 - CO	DLUMN (c)	
- 1		Completed Cons	struction Not		Transferred	2009
ľ		Classified - A	ccount 106		from	Additions
₋ine	Account	Year 2008	Year 2009	(c)-(b)	Account 107	Column (c)
No	(a)	(b)	(c)	(d)	(e)	(f)
	2. Production Plant (Continued)				(-/	(-7
	Products Extraction Plant (Continued)					
33 3	345 Compressor Equipment	T				
34 3	346 Gas Meas. and Reg. Equipment	1				
35 3						
36	TOTAL Products Extraction Plant	-	-	-	_	-
37	TOTAL Nat. Gas Production Plant	-	-	-	-	_
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement) *	-	-	-	-	-
39	TOTAL Production Plant	-	-			
40	Natural Gas Storage and Processing Plant					
41	Underground Storage Plant	1				
	350.1 Land	i 1				
	350.2 Rights-of-Way	٦ ١				
44 3		7 1				
45 3		i 1				
	352.1 Storage Leaseholds and Rigths	7				
	352.2 Reservoirs	1				
	Non-recoverable Natural Gas					
49 3		7				
50 3		۱ ا				
51 3	355 Measuring and Reg. Equipment	7 1			1	
52 3	Purification Equipment	٦ ١				
53 3		٦				
54	TOTAL Underground Storage Plant	-	-	-	-	-
55	Other Storage Plant					
56 3						
57 3		٦ ١			1	
58 3		7 1				
59 3		7				
60 3		7 1				
	363.2 Vaporizing Equipment	1				
62 3	63.3 Compressor Equipment	7 I				
	Meas. and Reg. Equipment	7 I				
	363.5 Other Equipment					
65	TOTAL Other Storage Plant	-	_	-	_	_

<sup>\*</sup> See page 209-E

			SAS PLANT IN SER	VICE		
		DEVELOPMI DE	ADDITIONS FOR	YEAR 2009 - CO	LUMN (c)	
		Completed Cons			Transferred	2009
		Classified - Acc			from	Additions
Line	Account	Year 2008	Year 2009	(c)-(b)	Account 107	Column (c)
No	(a)	(b)	(c)	(d)	(e)	(f)
66	Base Load Liquefied Natural Gas Terminating	X	<u> </u>	(-)	(0)	(1)
	and Processing Plant			1		
67	364.1 Land and Land Rights	1	1			
68	364.2 Structures and Improvements	1 1	1	1		
69	364.3 LNG Processing Terminal Equipment	1 1	1	1	1	
70	364.4 LNG Transportation Equipment	-		1	1	
71	364.5 Measuring and Regulating Equipment	1				
72	364.6 Compressor Station Equipment	1		1	1	
73	364.7 Communication Equipment	1 1		1		
	364.8 Other Equipment	1 1		1		
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	1 - 1	_	_	_	_
77	TOTAL Nat. Gas Storage and Proc. Plant	-	-			
78	4. Transmission Plant			-		
79	365.1 Land and Land Rights	1				
	365.2 Rights of Way	1 1				
	366 Structures and Improvements	1 1				
82	367 Mains	1		I		
83	368 Compressor Station Equipment	1	1	I		
	369 Measuring and Reg. Sta. Equipment	-				
	370 Communication Equipment	-				
	371 Other Equipment	-		1		
87	TOTAL Transmission Plant				_	
88	5. Distribution Plant	<del>                                     </del>				
89	374 Land and Land Rights	91,360	1,389	(89,971)	(89,971)	
	375 Structures and Improvements	12,657	44,841	32,184	32,184	
91	376 Mains	4,905,178	3,508,107	(1,397,071)	(1,397,071)	
92	377 Compressor Station Equipment	1,000,110	0,000,101	(1,007,071)	(1,007,071)	
93	378 Meas. and Reg. Sta. EquipGeneral	131,844	42,326	(89,518)	(89,518)	
	379 Meas. and Reg. Sta. EquipCity Gate	101,044	72,020	(00,010)	(09,010)	
	380 Services	(4,193)	16,370	20,563	20,563	
	381 Meters	74,859	-	(74,859)	(74,859)	
97	382 Meter Installations	1 1,000		(77,009)	(14,039)	
	383 House Regulators	†		_		
99	384 House Reg. Installations		_			
100		41,935	30,537	(11,398)	(11,398)	
	386 Other Prop. on Customers' Premises	71,000	30,007	(11,000)	(11,590)	
	387 Other Equipment	2,527	31,660	29,133	29,133	
103	TOTAL Distribution Plant	5,256,167	3,675,230	(1,580,937)	(1,580,937)	

COLUMBIA OF KENTUCKY, INC.			YEAR ENDED DECEMBER 31, 2005			
			SAS PLANT IN SE			
	DEVELOPME	NT OF ADDITIONS FOR	YEAR 2009 - COL	UMN (c)	**	
			Completed Cons Classified - Ad		Transferred from	2009 Additions
Line	Account	Year 2008	Year 2009	(c)-(b)	Account 107	Column (c)
No	(a)	(b)	(c)	(d)	(e)	(f)
104	6. General Plant					
105 389	<u> </u>	-	-	-	-	-
106   390		-	-	-	0	_
107   391	Office Furniture and Equipment	25,606	6,527	(19,079)	19,079	
108   392	Transportation Equipment	-	-	-	-	-
109   393	Stores Equipment	-	-	-	-	-
110 394		28,092	28,092	-	-	-
111 395		-		-	-	-
112 396	Power Operated Equipment	-	-	-	-	-
113   397	Communication Equipment	-	-	_	-	_
114   398	Miscellaneous Equipment	-	3,137	3,137	(3,137)	-
115	Subtotal	53,697	37,756	(15,942)	15,942	-
116 399	Other Tangible Property	-	-	-	-	_
117	TOTAL General Plant	53,697	37,756	(15,942)	15,942	-
118	TOTAL	5,449,377	3,852,499	(1,596,878)	1,596,878	-

COLUMB	OF KENTUCKY, INC.				<b>DECEMBER 31, 200</b>	9
-			GAS PLANT IN SE			
			OF ADDITIONS FO		LUMN (c)	
			pleted Construction		Transferred	2009
			assified - Account 1		from	Additions
Line No	Account	Year 2008	Year 2009	(c)-(b)	Account 107	Column (c)
INO	(a)	(b)	(c)	(d)	(e)	(f)
(1)	Forward from page 209-B Line 38					
118	2. PRODUCTION PLANT	N N				
119	Manufactured Gas Production Plant	Ĭ.				
120	Liquefied Petroleum Gas					
121 304	Land and Land Rights	~	_	0±1	-	:=:
122 305	Structures and Improvements	-	-	-	-	-
123 311	Liquefied Petroleum Gas Equipment	-	-	-	-	-
124			<del>- 20</del> 3:		75.5	1000 AUG
125	Total Manufactured Gas Production					
126	Plant	-		-		-
1	192					
- 1						
	1					
1						

PAGE 209-E

Next Page Is 212

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Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	Gas Property and Capa	city Leased from Others	

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.

2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

		Dot- Od-iII	T Bata Estado	1 2 2
Line	Description and Location	Date Originally Included in	Date Expected	Balance
Line	Description and Location	Included in	to be Used in	End of
No.	of Property	This Account	Utility Service	Year
	(a)	(b)	(c)	(d)
1	Not Applicable			
2				
3			1	
4				
5				
6				i
7				
اما				
ا ا				
10			İ	
2 3 4 5 6 7 8 9 10 11			-	
1 44				
12				
13				
14				
15		1		
16				
17				
18				
19				
20				
21				
22				
22 23				1
24		1		
25				
26				
20				
27				i
28				
29				
30				
31				
32				
33		1	1	
34				
35				
36				
37		1	1	8
38		1		
39				]
40				]
41		1	1	
1 41		1	1	
42			I	į į
43			1	]
44	<del> </del>			
1	TOTAL			
45	TOTAL			

Name of Respondent	This Report Is:	Date of Report	Year of Report		
	[X] An Original	(Mo.Da.Yr.)			
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009		
Gas Property and Canacity Leased to Others					

<sup>1.</sup> For all leases in which the average lease income over the intitial term of the lease exceeds \$500,000 provide in comlumn ( c ), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations 2. In column (d) provide the lease payments received from others.

3.	Designate	associated	compar	nies with	an.	asterisk	in (	column (	(b)	).

Line No.  Description and Location of Property (a)  Not Applicable  Not Applicable  Not Applicable  Not Applicable  Date Originally Included in This Account (b)  Utility Service (c)  (c)  Date Expected to be Used in Utility Service (c)  Included in This Account (b)  Utility Service (c)	End of Year
(a) (b) (c)  1 Not Applicable  2 3 4 5 6 7 8 9 9 10 11 12 12 13 14 15 16 17	
1 Not Applicable 2 3 4 5 6 7 8 9 10 11 1 12 13 14 15 16 17	(d)
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	(a)
11	
11	
11	
11 12 13 14 15 16	-
11 12 13 14 15 16	
11 12 13 14 15 16	
11 12 13 14 15 16	
11 12 13 14 15 16	
12 13 14 15 16	
14 15 16 17	
14 15 16 17	
14 15 16 17	
16 17	
16 17 18 19 20 21 22	
17 18 19 20 21 22	1
18 19 20 21 22	
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21 22	
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25 26 27	
27	
28	
29	
30	
31	
32	
33	
34	
35	1
32 33 34 35 36 37	
37/38	
39	
40	
41	
42	
43	
44	
45 TOTAL	

Name of Respondent	This Report Is:	Date of Report	Year of Report
·	[X] An Original	(Mo.Da.Yr.)	•
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
· ·	CAS DI ANT UEI DI COD	FUTURE LICE (Account 405)	

The separate of the separate o

2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

_ine No.	Description and Location of Property	Date Originally Included in This Account	Date Expected to be Used in Utility Service	Balance End of Year
	(a)	(b)	(c)	(d)
	Applicable			
2 3 4				
4				
5				
6				
8				
5 6 7 8				
10				
11				
12 13				
14				
15				
16 17				
17				Ì
8  9				
20				
21				
22				
23		1		
24				
24 25 26 27 28				
27				
28				
29 30				
31				
32				
3				
32 33 34 35 36				
5		1		
7				
8		1		
38 39 10				
10				
11 12				
13				
14				
		<b>对于发展,这些实际的图像的</b>	THE STATE OF THE STATE OF	
IS TO	TAL			

Name		This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	D 24 0000
COLU	IMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission ICTION WORK IN PROGI	March 31, 2010 RESS-GAS (Account 107)	Dec. 31, 2009
1	. Report below descriptions and ball			onstration (see Account 107
	f projects in process of construction		of the Uniform System of	f Accounts).
	. Show items relating to "research, o		3. Minor projects (less	than \$1,000,000) may be
de	emonstration" projects last, under a	caption Research,	grouped.	
$\overline{}$				Estimated
	December of De		Construction Work	Additional
Line No.	Description of Pr	oject	in Progress-Gas (Account 107)	Cost of
140.	(a)		(Account 107)	Project (c)
1		TION PLANT	(6)	(6)
	<u>iquefied Petroleum Gas-Air</u>			
3	305 Structures and Improvements	•		
	311 Liquefied Petroleum Gas Equ			
6	Total L. P. G. Production F		-	-
7				
8				
	Distribution Plant			
10	274 Land and Land Diabta		0.500	
11 3		•	2,500 22,656	
13		•	955,402	105,094
14		guipment-General	75,878	8,347
15		quipmont ocnorui	227,095	3,04,
16			11,656	
17	382 Meter Installations		18,307	
18			394,943	
19 3			0	
20 3		gulating Equipment	13,771	1,515
21 3 22	387 Communications  Total Distribution Plant		9,626 1,731,834	1,059
23	Total Distribution Flant		1,731,034	118,507
24				
25	General Plant			
26 27 3	391 Office Furniture and Equipme	ant		
28 3		511L	0	]
29 3	· · ·			
30 3				]
31	700 Miloocharioodo Equipment			1
32	Total General Plant		0	-
33	•			
34			1	
35 <u>I</u> 36	ntangible Plant			
35 3	803 Miscellaneous Intangible Pla	nt	768,273	84,510
38	Total Intangible Plant		768,273	
39	_			
40				
41				
				·

42 TOTAL

2,500,107

203,017

Name			Date of Report (Mo, Da, Yr)	Year of Report
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	December 31, 2009

## GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Please refer to pages 218-A, 218-B and 218-C.

#### COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

Components of Formula (Derived from actual book balance)					
Title		Amount	Capitalization Ratio (Percent)	Cost	Rate Percentage
(a)		(b)	(c)		(d)
(1) Average Short-Term Debt	s	311,673,288			
(2) Short-Term Interest	ST.			s	1.30%
(3) Long-Term Debt	D	6,354,354,963	57.33%	d	6.03%
(4) Preferred Stock	Р	0	0.00%	р	0.00%
(5) Common Equity	С	4,728,813,276	42.67%	С	12.14%
(6) Total Capitalization		11,083,168,239	100.00%		
(7) Average Construction Work In Progress Balance	w	324,149,887			

- 2. Gross Rate for Borrowed Funds s(S/W)+d[(D/(D+P+C))(1-(S/W)]
- 3. Rate for Other Funds [1-(S/W)][p(P/(D+P+C))+c(C/(D+P+C))]
- 4. Weighted Average Rate Actually Used for the Year:
  - a. Rate for Borrowed Funds 2.52
  - b. Rate for Other Funds 0.00
- (A) Amounts used in computation are based on the consolidation capitalization and consolidated cost rates of the Columbia Energy Group and Subsidiary Companies.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2010	Dec. 31, 2009

## GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

#### Supervision and Engineering Overhead

Supervision and engineering overhead charges cover labor, transportation and travel of operating personnel related to the following construction activities:

- 1. Planning and designing gas facilities approved for construction.
- 2. Preparing and filing construction certificate applications.
- 3. Planning and preparing budget programs for anticipated construction programs
- 4. Preparing and processing construction work orders, including making sketches.
- Classifying work order charges where applicable, such as invoices, material transfers, time sheets, etc.
- 6. Preparing and processing work order completion reports.
- 7. Preparing flow maps related to projects approved for construction.
- 8. Miscellaneous clerical, typing & stenographic duties related to construction projects.
- 9. Supervision and management, direct & indirect, for all the above activities.

It was impractical for supervision and engineering personnel performing the above mentioned functions to charge construction work orders directly; therefore, the labor and travel expenses of personnel expended on the construction records that would not be required if construction were no performed was determined on a periodic time study basis. The cost of these expenses was divided by estimated construction expenditures subject to overheads to determine an allocation rate. Those personnel engaged in the construction activities enumerated above charged their overhead clearing account where they were accumulated and allocated to all applicable construction budgets and work orders on the basis of the rate as determined above.

#### Labor Overheads

The cost of vacation time and non-productive time (holidays, paid time for sickness and other paid time) was allocated directly to each construction project by applying a factor to all "raw labor" (total payroll payments excluding payment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual dollars accrued for vacation and non-productive time by the estimated annual payroll payments excluding vacation and non-productive time.

The cost of employee benefits and payroll taxes was allocated directly to each construction project by applying a factor to all "base labor" (raw labor plus increment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual cost of employee benefits and payroll taxes by the estimated annual cost of "base labor." Benefits and taxes included in this factor are as follows:

Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

## **GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)**

## Labor Overheads (Continued)

- Actual payments made to employees in connection with injury claims not covered by Workers Compensation Insurance.
- 2. Workers' Compensation Insurance Premiums.
- 3. Employee Insurance Plans.
- 4. Contributions to Employee Thrift Plan.
- 5. Federal Old Age and Survivors Insurance Tax.
- 6. Federal Unemployment Insurance Tax.
- 7. State Unemployment Insurance Tax.
- 8. Retirement Income Plan.

#### General and Administrative Overheads

The purpose of capitalizing General and Administrative overheads is to charge labor and expenses to all applicable construction work orders for those personnel who work directly on Construction Work in Progress activities but where it would be impractical for them to record these expenses directly to each work order (i.e., employees who devote their time processing a large number of construction work orders and/or related construction activities). In addition, these costs would no have been incurred had the construction activity not been undertaken.

General and Administrative overhead charges include the labor and expenses of selected Shared Services Center personnel related to the following construction activities:

- 1. Processing construction work orders which do not close mechanically.
- 2. Preparing input for and verifying mechanized Construction Work in Progress reports.
- Assigning property unit (retirement unit) numbers to construction work orders which are not assigned mechanically.
- Preparing input for closing Construction Work in Progress preparatory to mechanical unitization and posting to the Asset Management records.
- 5. Reconciling the Project Cost Management System with the General Ledger.
- Verifying mechanized construction audit schedules with the construction information contained in the General Ledger.
- 7. Providing required support to Information Systems personnel regarding mechanized construction work orders and the Project Cost Management System.
- Reconciling monthly construction budget comparison reports (actual versus budget).
- 9. Ordering and procuring materials and supplies for specific construction projects.
- 10. Processing construction related invoices.
- 11. Miscellaneous clerical duties related to construction projects.
- 12. Supervision and management (direct and indirect) for all of the above activities.

Name of Respondent	This Report Is:	Date of Report	Year of Report	
·	[X] An Original	(Mo, Da, Yr)	1	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

### General and Administrative Overheads (Continued)

A periodic time study was performed on the job positions and personnel who were responsible for the above listed activities. The number of hours spent on construction related activity was determined, by position, and extended using actual payroll information. The cost of these expenses was divided by the estimated construction expenditures subject to overheads to determine an allocation rate. This rate was applied to actual construction expenditures subject to this overhead and the resulting amount was transferred from general and administrative expense to construction.

Note: General and Administrative costs are now recorded through the Supervision and Engineering overhead application.

#### Allowance for Funds Used During Construction

On February 2, 1977, the Federal Energy Regulatory Commission issued Order No. 561 establishing a "uniform formulary" method for determining the maximum rate to be used in computing the Allowance for Funds Used During Construction. In 2009, Allowance for Funds Used During Constructior was capitalized at a cost rate of 5.44% on all classes of property except organization, autos, office equipment, tools and other property purchases.

The allowance was applied to construction for that period of time between the date of expenditure for construction or purchase of a project and the date in which such project was completed and placed in service, or was available for service. All expenditures incurred during the current month of construction of a project were assumed to occur on the 15th of the month; consequently, interest in the current month's expenditures was for a period of one-half month only. All projects placed in service during a month were assumed to be placed in service on the 15th of the month; consequently interest for the month-in-service was for a period of one-half month only. All previously applied interest was eliminated from the base amount before the current calculation of interest; i.e., there was no calculation of interest on interest. No interest was applied on contract retainage and contributions in aid of construction applicable to any budgets and related work orders

	An				
Name	of Respondent	This Report is:		Date of Report (Mo, Da, Yr)	Year Ending
		x An Original		March 31, 2010	Dec. 31, 2009
Co	lumbia Gas of Kentucky, Inc.	A Resubmission	n		
	ACCUMULATED PROVISION FOR DEPR	ECIATION OF GAS	UTILITY PLANT (	Account 108)	
2 Explicost of plant in nonder 3 The plant in Accour	ain in a footnote any important adjustments during year ain in a footnote any difference between the amount for book plant retired, line 10, column (c), and that reported for gas a service, pages 204-209, column(d), excluding retirements of preciable property provisions of Account 108 in the Uniform System of this require that retirements of depreciable plant be recorded	recorded and/or cl classifications, ma functionalize the b costs included in appropriate function 4 Show separately	t of plant retired at ye lassified to the variou ake preliminary closir oook cost of the plant retirement work in pro onal classifications y interest credits und	s reserve functiona og entries to tentativ retired In addition ogress at year end i	il rely , include all n the
when s	uch plant is removed from service If the respondent has a	method of depreci	•		
			4, add rows as necess		
			nould be numbered in	sequence, e g , 7 0	1, 7 02,
Line No.	Item	etc. Total (c+d+e)	Gas Plant in Service	Gas Plant Held for Future Use	Gas Plant Leased to Others
	(a)	(b)	(c)	(d)	(e)
		es and Changes Du			
1	Balance Beginning of Year	115,874,205	115,874,205		
2	Depreciation Provision for Year, Charged to				<b>建设是是国际政</b>
3	(403) Depreciation Expense	5,382,778	5,382,778		
4	(413) Expense of Gas Plant Leased to Others				THE THOUSAND SOMETHINGS
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
-	Other Clearing (Specify):				
_/01	TOTAL Danger Draw for Year (total of lines 2 thm; 7.0	() 5 202 770	E 202 770		
9	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.0 Net Charges for Plant Retired:	1) 5,382,778	5,382,778	0	0
10	Book Cost of Plant Retired	(3,032,866)	(3,032,866)		
11	Cost of Removal	(575,898)	· · · · · · · · · · · · · · · · · · ·		
12	Salvage (Credit)	61,628	61,628		
13	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru			0	0
14	Other Debit or Credit Items (Describe):	(0,0 11,100)	0		
	Retirement of Amortization	0	0		
	Miscellaneous Revenues - Damages	6,264	6,264		
14.03	Transfers between 108 and 111	0	0		
15	Balance End of Year (Total of lines 1, 8, 13, 14 to 14.03		117,716,111	0	0
	Section B. Balances at End of Yea	ar Accounting to Fu	nctional Classific	cations	
16	Production - Manufactured Gas				
17	Production and Gathering - Natural Gas				
18	Products Extraction - Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant				
21	Base Load LNG Terminaling and Processing Plant				
22	Transmission	440.050.545	440 000 04		
23	Distribution	116,858,515	116,858,515		
24	General TOTAL (Total of lines 16 thru 24)	857,596 117,716,111	857,596 117,716,111	0	0
-	TOTAL (TOTAL OF HITES TO HITE 24)	117,710,111	111,110,111	U	

	789	Khichi	01 WHITE DOT	100000 1000	100.20				
Nan	ne of Respondent				This Repo	ort is:	Date of Rep	ort	Year of Report
					[X] An (	Original	(Mo.Da.Yr.)		
COL	LUMBIA GAS OF KENTUCK	(Y, INC.			[ ] A Re	esubmission	March 31, 20	010	Dec. 31, 2009
	GAS STOR	ED (ACCO	UNT 117.1	1, 117.2, 117.	.3, 117.4, 1	64.1,164.2 AND	164.3)		
ga: as me	If during the year adjustmes inventory reported in coluto correct cumulative inacents), explain in a footnote arged or credited.	ents were umns (d), curacies o	made to th (f), (g), and of gas mea	ne stored d h (such sure-	2. Report the volum balancing plant acco 3. State ii between of footnote t	in column (e) a les designated gas column (counts. n a footnote the current and nor	all encroaching as base gas, ), and gas properties of segment port of to report standard to report standard.	nents due the y column (b), and operty recordal gration of inven- ions. Also, stat torage (i.e., fixe	d system ble in the tory e in a
Line No.	Description	(Account	(Account	Noncurrent (Account (117 3)		Current (Account 164 1)	LNG (Account 164 2)	LNG (Account 164 3)	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balance at Beginning of Year					61,163,253	0		61,163,253
	Gas Delivered to Storage (contra Account)					42,362,214	0		42,362,214
3	Gas Withdrawn from Storage (contra Account)					56,855,779	0		56,855,779
4	Other Debits or Credits ( Net)					0			0
5	Balance at End of Year					46,669,688	0		46,669,688
6	Mcf					7,909,312	0		7,909,312
6a	Dth					8,225,684	0		8,225,684
7	Amount per Mcf					5.90	-		5.90

5.67

Storage is reported on a last in first out inventory method.

7a Amount per Dth

5.67

Name of Respondent  COLUMBIA GAS OF KENTUCKY, INC.  INVESTMENTS (ACCOUNT 123, 124, AND 138)  I Report below investments in Accounts 122, Investments in Associated Companies, 124, Other Investments, and 135, Temporary Cash Investments.  I Report below investments in Accounts 122, Investments in Cash investments.  I Report below investments in Accounts 122, Investments in Cash investments.  I Report below investments in Accounts 122, Investments in Cash account and list thereunder the information called for:  (a) Investment in Securities - List and describe each security overled, lying mane of issuer, to describe acquired and edited in familiary overled, lying mane of issuer, to describe acquired and edited in familiary overled, lying mane of issuer, to describe acquired and edited in familiary overled, lying mane of issuer, to describe acquired and edited in familiary overled, lying mane of issuer, to describe acquired and edited in familiary overled, lying mane of issuer, proportion of investment in the cash in								45	
Report below investments in Accounts 123, investments in Associated Companies 124, Other Investments in Associated Companies 124, Other Investments in Associated Companies 124, Other Investments, and 138, Temporary Cash Investments.   Provide a subheading for each account and list thereunder the information of the interest rate. For capital stock (including capital stock of a subheading for each account and all states of the interest rate. For capital stock (including capital stock of a subheading for each account and all stock of a subheading for each account and all states and the companies of the interest rate. For capital stock (including capital stock of a subheading for each account and all stock of a subheading for each account and all stock of a subheading for each account and all stock of a subheading for each account and all stock of a subheading for each account and all stock of a subheading for each account and all stock of a subheading of a subheading for each account and all stock of a subheading for each account and all stock of a subheading of a subheading for each account and all stock of a subheading of a subheading for each account and all stock of a subheading of a subheading for each account and all stock of a subheading of a subheading for each person or account and all stocks of a subheading of a subheading for each person or account and all stocks of a subheading of a subheading for each person or account and all stocks and subheading for each person or account and all stocks and subheading of a subheading for each person or account and all stocks and subheading for each person or account and all stocks and subheading for each person or account and all stocks and subheading for each person or account and all stocks and subheading for each person or account and all stocks and all		Nam	e of Respondent		1	•	Date of Report	Year of Report	
Regort ballow investments in Accounts 123, investments in Associated Companies. 124, Cither Investments, and 136, Temporary Cash Investments and Endoughed Companies. 124, Cither Investments, and 136, Temporary Cash investment in Security of Investment in Security Cash Investments, also may be grouped by classes. Investment in Included in Account 138, Temporary Cash Investments, also may be grouped by classes. Investments included in Account 138, Temporary Cash Investments, also may be grouped by classes. Investment included in Account 138, Temporary Cash Investments and interest rate. For capital stock (including capital stock of respondent reported in recognized under a definite pain for reasie pursuant of respondent in Security Cash Investment and Investment (including capital stock of respondent in Account 138, Temporary Cash Investment and Investment included in Account 138, Temporary Cash Investment and Investment included in Account 138, Temporary Cash Investment and Investment included in Account 138, Temporary Cash Investment in Cash Cash Cash Cash Cash Cash Cash Cash		COL	UMBIA GAS OF KENTUCKY, INC.				, , , ,	Dec. 31, 2009	
Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.  2. Provide a subheading for each account and list thereunder the (d) Investment in Securities - List and describe each security owned, giving name of lissuer, date acquired and date of maturity, For bonds, also give principal amount, date of Issuer, maturity, and interest rate. For capital stock (including capital stock or respondent reacquired under a definite plan for resale pursuant  Line  Description of Investment  (a)  (b)  (c)  (d)  1. Investments in Associated Companies (Commercial Paper, Acct 128-1000)  (a)  (b)  (c)  (d)  2. Investments in Associated Companies (Commercial Paper, Acct 136-0012)  7. Temporary Cash Investment (Hedging Account, Acct 136-1000)  100  111  112  113  114  115  116  117  118  119  119  110  111  111  111  111		-							
No.		Ass Cas 2 infe ( c	sociated Companies, 124, Other Investments, and sh Investments.  Provide a subheading for each account and list the ormation called for:  a) Investment in Securities - List and describe each owned, giving name of issuer, date acquired and da for bonds, also give principal amount, date of issue nterest rate. For capital stock (including capital stores.)	136, 7 ereund h secu te of n , matu ck of	remporary 124 sto er the inc gro rity (b) naturity. cor rity, and pro cur	4, Other Investments, ck. Minor investments luded in Account 136, suped by classes. Investment Advances mpany the amounts of operly includable in Accrent repayment in Accrent repayment in Acc	state number of shares may be grouped by cl Temporary Cash Invest s - Report separately fo loans or investment ac count 123. Included ac ount 145 and 146. Wil	s, class, and series of asses. Investments stments, also may be or each person or livances that are livances subject to the respect to each	
Investments in Associated Companies (Commercial Paper, Acct 123-1XXX)  Liquid Money Market Instruments (Commercial Paper, Acct 136-0012)  Temporaray Cash Investment (Hedging Account, Acct 136-1000)  (Hedging Account, Acct 136-1000)  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36			Description of Investment	*	(if book cost is difference cost is difference)	erent from cost to t to respondent in a			
Investments in Associated Companies (Commercial Paper, Acct 123-1XXX)   283,301   52,652			(a)	(h)	(0)			(d)	
3 (Commercial Paper, Acct 123-1XXX) 4 Liquid Money Market Instruments (Commercial Paper, Acct 136-0012) 7 Temporaray Cash Investment (Hedging Account, Acct 136-1000) 10 11 12 13 14 15 16 16 17 18 19 20 21 22 23 3 24 25 26 26 27 28 29 30 31 32 33 34 35 36	ŀ	1	(a)	(5)	(0)			(4)	
(Commercial Paper, Acct 136-0012) Temporaray Cash Investment (Hedging Account, Acct 136-1000)  (Hedging Account, Acct 136-1000)  (Hedging Account, Acct 136-1000)	9707			S		283,301		52,652	
8 Temporaray Cash Investment (Hedging Account, Acct 136-1000) 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36		6				o		23,199,865	
		8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36				3,177,779		17,234,787	

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Originai	(Mo,Da,Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	INVESTMENTS (ACCOUNT 123 124	AND 136) (Continued)	

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

olrectors, stockholders, or employees.

3 Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4 If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5 Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of

6 In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includable in column (h).

Sales or Other Dispositions During Year	Principal Amount or No of Shares at End of Year	Book Cost at End of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference	Revenues for Year	Gain or Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
		335,953			
23,178,239		21,626	16,445	:	1
47 600 E0E		0.704.004	00.400		
17,688,505		2,724,061	80,468		
					1 1
					1 1
					1 1
					1
					1 1
					1 2
					2
					2
					2:
					20
					21
					3:
					3:
					34
					36
					37
					39

Name of Respondent	E.S.	1	This Report is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report				
COLUMBIA GAS OF KENTUCKY, INC.			[] A Resubmission	March 31, 2010	Dec. 31, 2009				
	investments in Subsidiary Companies (Account 123.1)								
<ul> <li>Provide a subheading for each account and list there</li> <li>(a) Investment in Securities - List and describe each set</li> <li>(b) Investment Advances - Report separately the amour</li> <li>to each advance show whether the advance is a note or</li> </ul>	port below investments in Accounts 123.1, Investments in Subsidiary Companies.  Provide a subheading for each account and list thereunder the the information called for below. Sub-total by company and give a total in columns (e),(f),(g) and (h). Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.								
Line Description of Investment No.	Date Acquired		Date of Maturity		Amount of Investment at eginning of Year				
(a)	(b)		(c)		(d)				
1 Common Stock - Central Kentucky Transmission  18 9 10 11 12 13 14 15  18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 Total Cost of Account 123.1	7/31/2006		(c)		(d)				

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	1
COMMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
Inves	tments in Subsidiaries Companies (Accou	nt 123.1) (Continued)	

- 4. Designate in a footnote, any securities, notes or accounts that were pledged, and state the name of pledgee and purpose of the pledge.

  5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

  6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

  7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).

  8. Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year	Revenues for Year	Amount of Investment at End of Year	Gain or Loss from Investment Disposed of	Line No.
(e) 283,301	(f) 52,652	(g) 335,953	(h)	1
				2 3 4
				2 3 4 5 6 7 8 9
				10
				11 12 13 14
				15 16 17
				18 19 20
				21 22 23 24 25
				24 25 26 27
				27 28 29 30
1				30 31 32
				31 32 33 34 35 36 37 38 39 40
				37 38
283,301	52,652	335,953		40

A1		Territoria de la companya della companya della companya de la companya della comp		T
N 9 OT F	Respondent	This Report is:	Date of Report	Year Ending
		(x) An Original		
	Gas of Kentucky, Inc.	( ) A Resubmission	March 31, 2010	December 31, 2009
Pre	epayments (Acct 165), Extraordinary Property Los	Plant and Regulatory Sturdy	Costs (Acct 182.2)	
	PRE	PAYMENTS (ACCOUNT 16:	5)	
1. Re	port below the particulars (details ) on each prepa	yment.		
Line	Natu	re of Prepayment		Balance at End of
No.	1			Year (in dollars)
		(a)		(b)
1	Prepaid Insurance			479,602
2	Prepaid Rents			0
3	Prepaid Taxes			0
4	Prepaid Regulatory Comission Fees			151,902
5	Miscellaneous Prepayments			50,638
6	TOTAL			682,142

Name of F	Respondent	This Report is:	Date of	Date of Report		ling	
		(x) An Original					
Columbia	Gas of Kentucky, Inc.	() A Resubmission		March 31	, 2010	December 31, 2009	
Pre	epayments (Acct 165), Extraordinary Property Lo	sses (Acct 182.1),	Jnrecovered P	ant and Regula	atory Sturdy	Costs (Acc	t 182.2)
	EXTRAORDINAR	Y PROPERTY LO	DSSES (ACC	OUNT 182.1)			
Line	Description of Extraordinary Loss (include	Balance	Total	Losses	WRITT	EN OFF	Balance at
No.	the date of loss, the date of Commission	Beginning	Amount	Recognized	DURIN	G YEAR	End of Year
	authorization to use Account 182 1 and	of Year	of Loss	During Year			
	period of amortization (mo, yr, to mo, yr. Add						
	rows as necessary to report all data.				Account	Amount	1
	Town do nocossary to report an data.				Charged	, anount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
7							10/
8							
9							
10							
11						1	
12			1				
13							Č.
14							
15	TOTAL						

None of Respondent		This Report is: (x) An Original		Date of Report		Year Ending	
Corumbia	Gas of Kentucky, Inc.	( ) A Resubmission		March 31, 2010		December 31, 2009	
	Prepayments (Acct 165), Extraordinary Property Losse					osts (Acct	182.2)
	UNRECOVERED PLANT AND	REGULATORY	STUDY COS	TS (ACCOUN	IT 182.2)		
Line	Description of Unrecovered Plant and	Balance at the	Total	Costs	WRITT	EN OFF	Balance at
No.	Regulatory Study Costs (include in the	Beginning	Amount of	Recognized	DURIN	G YEAR	End of Year
	description of costs, the date of Commission	of Year	Charges	During Year			
	authoization to use Account 182 2 and period						
	of amortization (mo, yr to mo, yr). Add rows as						
Į	necessary to report all data. Number rows in						
	sequence beginning with the next row number	İ					
	after the last row number used for extraordinary				Account	Amount	
ļ	property losses.				Charged		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
16							
17 18							
19							1
20							
21							
22							
23							
24							
~5							
	TOTAL						

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

# OTHER REGULATORY ASSETS (Account 182.3)

- Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
   For regulatory assets being amortized, show period of amortization in column (a).
- 3. Minor items (5 % of the Balance at End of Year for Account 182 3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
- 4. Report seperately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Debits Beginning of Year		WRITTEN OFF DURING YEAR		Balance at End of Year
	(a)	(b)	(c)	Account Charged (d)	Amount (e)	(f)
1 2 3 4 5	Other Postretirement Employee Benefits (amortized over 18 years - began 11/94)	3,462,317	9,947	107/926	1,372,905	2,099,359
6 7 8	Postemployment Benefits (amortized over 19 years - began 11/94)	166,079	0	926	34,361	131,718
9	Hedging Program	2,317,900	37,998,710	244	38,036,970	2,279,640
10 11 12 13	Gas Cost Incentive Program	957,018	570,701	480/481 489	984,263	543,456
14 15 16 17	Rate Case Expense (amortized over 3 years - start 9/07) (amortized over 3 years - start 11/09)	152,069	440,856	928	295,401	297,524
18 19 20	IBM Related Costs (amortized over 8 years - began 9/07)	2,644,805	407,741	923	824,299	2,228,247
21 22	RIP Expense - OCI	7,810,853	205,668	Various	596,253	7,420,268
23 24 25 26 27 28	Minor Regulatory Assets Less than \$250,000 (2 items)	95,293	606,151	Various	592,475	108,969
29 30 31 32						
33 34 35						
36 37 38 39						
40	Total	17,606,334	40,239,774		42,736,927	15,109,181

Name of Respondent	This Report Is:	Date of Report	Year Ending	
	[X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	
M .				

# MISCELLANEOUS DEFERRED DEBITS (Account 186)

- 1. Report below the details called for concerning miscellaneous deferred debits.
- 2. For any deferred debit being amortized, show the period of amortization in column (a).
- 3. Minor items (less than \$250,000) may be grouped by classes.

-								
Line		Balance at	Debits		DITS	Balance at		
No.	Deferred Debits	Beginning of Year		Account Charged	Amount	End of Year		
	(a)	(b)	(c)	(d)	(e)	(f)		
2 3	Civic Center Building Lease	337,050	-	253	56,966	280,084		
4 5	Mutual Materials	0		Various	0	0		
6 7 8		1,543,579	29,250	107	0	1,572,829		
9 10 11	1	15,000		Various	15,000	0		
12 13 14								
15 16		:		·				
17 18 19								
20 21								
22 23 24								
25 26								
27 28 29			1					
30 31								
32 33			3					
34 35 36								
37 38								
	Miscellaneous Work In Progress	10,896	2,073	Various	0	12,969		
	Total	1,906,525	31,323		71,966	1,865,882		

Name of Respondent	This Report Is:	Date of Report	Year of Report				
	[X] An Original	(Mo.Da.Yr.)					
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009				
ACCUMULATED DEFERRED INCOME TAXES (Account 190)							

- 1. Report the information called for below concerning the 2. At Other (Specify), include deferrals relating to other respondent's accounting for deferred income taxes.
  - income and deductions.
  - 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

		CHANGES DU	CHANGES DURING YEAR		
		Balance at			
Line		Beginning	Amounts	Amounts	
No.	Account Subdivisions	of Year	Debited to	Credited to	
			Account 410.1	Account 411.1	
	(a)	(b)	(c)	(d)	
1	Account 190				
2	Electric	<u> </u>			
3	Gas (See Other)				
4	Other (Define)				
4.01	OPEB Federal Medicare Subsidy	86,944	0	0	
4.02	Future FIT Benefits	0	9,434	8,466	
4.03	Regulatory Asset - Gas Cost Audit	0	0	0	
4.04	Delayed Deposits	8,873	8,873	0	
4.05	Interest on Fed. Income Tax Liability	3,374	0	0	
4.06	Section 461 (H) - Rate Refunds	37,488	8,883	129,787	
4.07	TCO Penalty Credits	156,644	0	0	
4.08	Vacation Accrual	271,602	17,880	4,143	
4.09	Injuries and Damages	20,830	0	92,740	
4.10	Builder Incentives	0	0	0	
4.11	Off System Sales	17,934	174,759	348,228	
1.12	Customer Advances	639,088	3,760	1	
1.13	Restricted Stock	20,124	0	3,501	
1.14 1.15	Capitalized Inventory Costs	174,359	14,864	0	
4.16	Capitalized Interest - Section 263(A) Deferred Directors' Costs	0	0	0	
4.17	SFAS 96 Adjustments	469,565	0	0	
4.18	Salary Continuation/Deferred Compensation	1	0	0	
4.19	CMEP	28,561	18,775	0	
4.20	OFO/OMO	0	24,981	24,981	
4.21	LIFO Tax Adjustment	3,326,131	400,217	262,765	
4.22	Retention Agreements	1,167	0	0	
4.23	Rate Base 1% Increment	15,746	93	(1)	
1.24	Environmental Costs	0	0	3,023	
1.25	Net Operating Loss Carryforward	0	0	0	
.26	SFAS 112	419,385	0	84,687	
1.27	SFAS 106 - OPEB	1,070,057	0	300,173	
1.28	Deferred Compensation	45,475	12,751	136,005	
.29	Deferred OPEB Contribution Deduction	0	0	Ó	
.30	Pension Restoration	1,365	221	141	
.31	Company Interest Rate Refunds	(275)	0	196	
.32	Consolidated Rate Effect of Net Operating Loss	0	0	0	
.33	Deferred NOL Carryforward	0	515,879	863,983	
	Total (Total of lines 2 thru 4)	6,814,438	1,211,370	2,262,819	
	Other (Rounding)	0	0	0	
·	Total Account 190 (Total of lines 5 thru 6)	6,814,438	1,211,370	2,262,819	
3	Classification of TOTAL				
	Federal Income Tax	5,762,062	589,672	1,184,384	
0	State Income Tax	1,052,376	621,698	1,078,435	
1	Local Income Tax				

Name of Respondent	This Report Is:	Date of Report	Year of Report	
	[X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

4. If more space is needed, use separate pages as required.

In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANCES	DURING YEAR			AD HICTMENTS		1	_
CHANGES	DURING TEAR		DEBITS	ADJUSTMENTS	PEDITE	Palanas st	
A		L	EBITS		REDITS	Balance at	1
Amounts	Amounts					End of Year	Line
Debited	Credited	Account	Amount	Account	Amount		No.
Account 410.2	Account 411.2	Credited		Debited			
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
							3
							4
0	0	254-3517	1) 50,442		0	137,386	4.0
0	0		0		0	(968)	4.02
0	0		0	0	0	0	4.0
0	0		0		0	0	4.04
0	2,608		0		0	5,982	4.05
0	0		0		0	158,392	4.06
0	0		00		0	156,644	4.07
0	0		0		0	257,865	4.08
0	0		0		0	113,570	4.09
0	0		0		0	0	4.10
0	0		. 0		0	191,403	4.11
0	0		0		0	635,329	4.12
0	0		0		0	23,625	4.13
0	0		0		0	159,495	4.14
0	0		0		0	0	4.15
0	0		0		0	0	4.16
0	0		0	254-0032	2) 53,040	416,525	4.17
0	0		0		0	1	4.18
0	0		0		0	9,786	4.19
0	0		0		0	0	4.20
0	0		0		0	3,188,679	4.21
0	0		0		0	1,167	4.22
0	0		. 0		0	15,652	4.23
0	0		0		0	3,023	4.24
0	0		0		0	0	4.25
0	0		0		0	504,072	4.26
0	0	254-3517			0	1,449,457	4.27
0	0		0		0	168,729	4.28
0	0		0		0	0	4.29
0	0		0		0	1,285	4.30
0	0		0		0	(79)	4.31
0	0		0		0	0	4.32
0	0		0		0	348,104	4.33
0	2,608		129,669		53,040	7,945,124	5
0	0		0		0	0	6
0	2,608		129,669		53,040	7,945,124	7
						.,,	8
0	2,206		109,668		44,664	6,423,984	9
0							
	402		20,001		8,376	1,521,140	10
			· <u>-</u>	L	L	<u> </u>	11

**NOTES** 

<sup>1) &</sup>amp; 3) OPEB Federal Medicare Subsidy offset in a regulatory liability.

<sup>2)</sup> SFAS 96 balance sheet entries.

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	0 11 101 1 11	1.00.41	

## Capital Stock (Accounts 201 and 204)

- 1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class Show separate totals for common and perferred stock.
- 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line	Class and Series of Stock and	Number of Shares	Par of Stated Value	Call Price at
No.	Name of Stock Exchange	Authorized by Charter	per Share	End of Year
		·	,	
	(a)	(b)	(c)	(d)
1	Common Stock	1,100,000	25.00	
2				
3				
4				
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N of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
			<del>-</del>

Capital Stock (Accounts 201 and 204)

- 4. The Identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

	Outstanding per Bal. Sheet	Outstanding per Bal.	Held by	Held by	Held by	Held by
	(total amt outstanding	Sheet	Respondent	Respondent	Respondent	Respondent
Line	without reduction for amts		As Reacquired	As Reacquired	In Sinking and	in Sinking and
No.	held by respondent)		Stock (Acct 217)	Stock (Acct 217)	Other Funds	Other Funds
	Shares	Amount	Shares	Cost	Shares	Amount
424779	(e)	(f)	(g)	(h)	(1)	(j)
1	952,248	23,806,200				
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me of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

- 1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
- 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- 4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line	Name of Account and Description of Item	*	Number of Shares	Amount
No.				
	(a)	(b)	(c)	(d)
1	Not Applicable			
2				
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Name of Respondent	This Report is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

#### OTHER PAID-IN CAPITAL (ACCOUNTS: 208-211)

- 1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.
- (a) Donations Received from Stockholders (Account 208)--State amount and briefly explain the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209)--State amount and briefly explain the

- capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)--Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-In Capital (Account 211)--Classify amounts included in this account according to captions that, together with brief expianations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line	ltem	Amount
No.	(a)	(b)
1		
2		
4		
5		
6 7	Account 209 - Reduction in Par or Stated Value of Capital Stock None	
8	None	
- 1	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
10		
11		
- 1	Account 211 - Miscellaneous Paid-in Capital	
13		
14		12
15		
16	Adjustments of Depreciation Reserve for Cincinnati Gas	
17	Transportation Company, Acquired Company, and Respondent	595,081
18		
19	· · · · · · · · · · · · · · · · · · ·	
20	Corporation as of January 1, 1957	(363,441
21		
22	Transfer Parent Company Federal Tax Savings	3,485,271
23	Adjustment to Bourse Federal Benefit of NiCourse Bellinenes Tay Conjuga	
24 25	Adjustment to Reverse Federal Benefit of NiSource De/Finance Tax Savings Allocation of APIC	4.557.004
26	Allocation of APIC	1,557,634
27		
28		
29		
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32		
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35		
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38		
39		
40	TOTAL	5,27 <b>4</b> ,55 <b>7</b>

Name of Res	spondent	This Report is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	B
COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
2. If any ch	he balance at end of year of discount on capital sto lange occurred during the year in the balance with r son for any charge-off during the year and specify	ck for each class and series c espect to any class or series	tal Stock (Account 213) of capital stock. Use as many rows a of stock, attach a statement giving	s necessary to report all data. details of the change.
Line No.	Class	Balance at End of Year (b)		
1	Not Applicable		1	
2				
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5 6				
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14				
	TOTAL			
		Capital Stock Ex	pense (Account 214)	
any ch	ne balance at end of year of discount on capital stor ange occurred during the year in the balance with r son for any charge-off during the year and specify (	espect to any class or series		
Line No.	Class	and Series of Stock		Balance at End of Year (b)
1	Not Applicable			
2				
3				
4				
5				
- 6 7				
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12				
13				
14	TOTAL		I	
	TOTAL			

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

Securities Issued of Assumed and Securities Refunded or Retired During the Year

- 1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
- 2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
- 3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
- 4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
- 5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.
  - 1. None
  - 2. None
  - 3. None
  - 4. None
  - 5. None

Name of Respondent	This Report Is:	Date of Report	Year of Report		
	[X] An Original	(Mo.Da.Yr.)	·		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009		
LONG-TERM DEBT (Account 221, 222, 223, and 224)					

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224 Other Long-Term Debt.
   For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Classes and Series of Obligation and Name of Stock Exchange	Nominal Date Of Issue	Date Of Maturity	Outstanding (Total amount outstanding without reduction for
	(a)	(b)	(c)	amounts held by respondent) (d)
1			(0)	
2				
3				
4	,			
5		*	*	72,055,000
6				
8				
9				
10				
11				
12				
13				
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16				
17 18				
19				
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21	* See Page 257-A			
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35 36		1		
37		1		
38				
39				
	Total			72,055,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
LONG	TERM DEBT (Account 22	1, 222, 223, and 224)(Continu	ed)

5. In a supplemental statement, give explanatory details for accounts 223 and 224 of net changes during the year. With respect to long term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long term securities

that have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

	militally issued and are in		by a regulatory commission	but not yet issued.	
INTEREST	FOR YEAR	HELD BY	RESPONDENT	Badanadian	
Rate	Amount	Reacquired	Sinking and Other Funds	Redemption Price per \$100 at End of Year	Line
(in %)	Amount	Bonds (Account 222)	Other Funds	at End of Year	Line No.
(e)	(f)	(Adobant 222)	(h)	(i)	140.
(5)		(9/	(/	(1)	1
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CORNEL CONTRACTOR	4,057,436			gala (may) - Salat Shart Shart	40

COLUMBIA GAS OF KENTUCKY, INC.

December 31, 2009

		LONG-TERM	DEBT (Accounts 2	221 222 223 and	d 224) (Continue	ed)		Decem	bei 31, 2009
DATE OF	DATE OF	BALANCE BEGINNING	PRINCIPAL ADVANCED	PRINCIPAL TRANSFERS	BALANCE	<u> </u>	FOR YEAR	COMMISSION	AUTHORITY
ISSUE (a)	MATURITY (b)	OF YEAR (c)	DURING YEAR (d)	AND PAYMENTS (e) *	END OF YEAR (f)	RATE (g)	AMOUNT (h)	FILE NUMBER (i)	DATE (j)
Account 223 - II 2006 2006 2006 2006 2006 2008	nstallment Promi 2013 2016 2017 2026 2021 2013	ssory Notes 14,720,000 10,750,000 4,210,000 12,375,000 16,000,000 14,000,000	-		14,720,000 10,750,000 4,210,000 12,375,000 16,000,000 14,000,000	5.280% 5.410% 5.450% 5.920% 6.015% 5.530%	777,216 581,575 229,445 732,600 962,400 774,200	CKY1 CKY2 CKY3 CKY4 CKY5 CKY6	1/7/2006 1/5/2006 1/5/2006 1/5/2006 11/1/2006 12/23/2008
TOTAL ACCOL	 JNT 223 	72,055,000	0	0	72,055,000		4,057,436		
Item 9 - Sch Additional Be None	orrowing Authori	zed But Not Yet Issued	<u>1</u>						

Name of Respondent	This Report is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

## Uamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

- 1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term, details of expense, premium or discount applicable to each class and series of long-term debt.
- 2. Show premium amounts by enclosing the figures in parentheses.
- 3. in column (b) show the principal amount of bonds or other long-term debt original issued.
- 4. in column ( c ) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt issues	Total Expense Premium or Discount	Amortization Period  Date From	Amortization Period Date To
	(a)	(b)	(c)	(d)	(e)
1	Not Applicable	(2)	(4/	(4/	(5)
2					
3					
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lame of Respondent	This Report is:	Date of Report	Year of Report	
	[X] An Original	(Mo.Da.Yr.)		
LUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	

### Uamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

- 5. Fumish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
  6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
- 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debit-Credit.

	Balance at			
Line	Beginning	Debits During	Credits During	Balance at
No.	of Year	Year	Year	End of Year
,,,,,	OI TORI	1 0 0 1	, ear	Ling of Teal
	(1)	(g)	(h)	(1)
1	Not Applicable			
2				
3	22 (2007)			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

#### Uamortized Loss and Gain on reacquired Debt (Accounts 189, 257)

- 1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquistion applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
- 2. in column ( c ) show the principal amount of bonds or other long-term debt reacquired.
- 3. in column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General instruction 17 of the Uniform Systems of Accounts.
- 4. Show loss amounts by enclosing the figures in parentheses.
- 5. Explain in a footnote any debits and credits other than amortization debited to Account 428,1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt	Date Reacquired	Principal of Debt Reacquired	Net Gain or Loss	Baiance at Beginning of Year	Balance at End of Year
1	(a)	(b)	(c)	(d)	(⊖)	(f)
1	Not Applicable		` '	` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `		
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Nam	e of Respondent	This	Report Is:	Date of Report	Year of Report
		[x]	An Original	(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, I	NC. []	A Resubmission	March 31, 2010	End of 2009/Q4

# RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

### FOR FEDERAL INCOME TAXES

- 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M 3 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
- 2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

١ ٥	oncling amount. Idated tax among the group members.	
Line	Particulars (Detail)	Amount
No.	(a)	(b)
1	Net Income for the Year (Page 116)	\$8,212,254
_ 2	Reconciling Items for the Year	
3		
4	Income (Loss) Items	
5	SEE PAGE 261-A	\$6,876,656
6		
7		
8		
9	Expense/Deduction Items	
10	SEE PAGE 261-A	(\$629,621)
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	\$14,459,290
28	Show Computation of Tax:	
29	Separate Return Tax @ 35% of Line 27	5,060,752
30	2008 Books to Return	(4,529,482)
31	Reserve Study	(16,135)
32	•	
33	Net Taxes Charged	515,135

	Is: Date of Report Year of Report	
[X] An Origi		
LUMBIA GAS OF KENTUCKY, INC. [ ] A Results  RECONCILIATION OF REPORTED NET INCOME WI	nission March 31, 2010 End of 2009/Q4	_
FOR FEDERAL INCOME TAXES (Cont		_
TOTT EDELOCE INCOME TAXEO (COM	mueuj	_
Income (Loss) Items		
Equity Income from Subsidiaries	(45,587)	
Interest Receivable Contingent Taxes	(6,989)	
Customer Advances	(9,904)	
Loss on Disposal of Assets	(684,000)	
Repairs Gain/Loss Change	500,000	
Deferred Intercompany Gains	243,243	
Contributions In Aid	93,993	
OFO/OMO Penalties	(64,218)	
Delayed Deposits	(22,809)	
Off System Sales	492,036	
Gas Cost Incentive Plan	413,561	
Demand Side Management	280,808	
Gas Cost Uncollectible Charge	59,505	
Deferred Gas Costs	6,696,079	
LIFO Tax Adjustment to Inventories	(1,028,837)	
Sec 263 Inventory Capitalization	(21,615)	
Section 263A Interest- AFUDC Equity	(52,327)	
Sect. 461(h) Supplier Refunds Total	33,717	
Total	\$6,876,656	
Expense/Deduction Items		
Federal Income Taxes - Current	515,135	
Federal Income Taxes - Deferred	3,658,772	
State Income Taxes-Tax Deductible	(386,138)	
Sec 461(h) Economic Performance: Taxes	(1,299,427)	
State Income Taxes - Deferred	781,483	
Stock Compensation Expense	64,471	
Business Meals & Entertainment	21,647	
Fines and Penalties	7	
Pension Expense	1,310,684	
Compensation: Pension Restoration Plan	361	
SFAS 112	217,705	
SFAS 106 OPEB	442,907	
SFAS 106-2 Accounting for Medicare Prescription A	ct (37,390)	
Compensation: Vacation Accrual	10,649	
Compensation: Bonus Accrual	(32,778)	
Charitable Contributions	(128,553)	
Tax Depreciation	(3,426,022)	
Tax Depreciation Bonus	(3,760,500)	
Repairs: Tax Depreciation	3,777,583	
Builder Incentive Plan	(14,162)	
Bad Debt Expense	(280,682)	
CMEP/DAP	(806)	
Customer Assistance Plan	130,232	
Regulatory Commission Expense	(73,965)	
Rate Case Expense	330,891	
Injuries and Damages	188,079	
Interest Payable Contingent Taxes	6,704	
Legal Liability on CDC Building	56,966	
Lobbying Expenses	19,197	
Rent Expense Leased Autos	100	
Prepaid Assets	(175,735)	
Property Removal	(34,000)	
Section 263A Interest- AFUDC Debt	(6,741)	
Employee Stock Purchase Plan	202	
Company Interest on Rate Refunds	503	
Repairs of Gas Pipeline	(2,507,000)	
Total	(\$629,621)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

Reconcilement of 2009 Federal Income Taxes Payable
to Federal Income Tax Expense

Respondent is a subsidiary of the Nisource, Inc., which files a Consolidated Federal Income Tax Return.

The information required by Item 2 is not available at this time as the Consolidated Tax Return has not yet been filed.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, INC.	(2) [1 A Resubmission	March 31, 2010	End of 2009/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

## Name of Group Members Filing Consolidated Federal Income Tax Return:

NiSource Inc. (DE)

Bay State Gas Company

Columbia Energy Group

Columbia Deep Water Services Corporation

Columbia Energy Services Corporation

Columbia Energy Holdings Corporation

Columbia Gas of Kentucky, Inc.

Central Kentucky Transmission Company

Columbia Gas of Maryland, Inc.

Columbia Gas of Ohio, Inc.

Columbia of Ohio Receivables Corporation

Columbia Gas of Ohio Receivables Corporation

Columbia Gas of Pennsylvania, Inc.

Columbia Gas of Virginia, Inc.

Columbia Hardy Corporation

Columbia Gulf Transmission Company

CNS Microwave, Inc.

Columbia Remainder Corporation

NiSource Gas Transmission & Storage Company

NiSource Insurance Corporation, Inc.

EnergyUSA Inc. (IN)

EnergyUSA Inc. (MA)

EnergyUSA-TPC Corp.

IWC Resources Corp.

Harbour Water Corp.

Indianapolis Water Company

Irishman's Run Acquisition Corp.

IWC Morgan Water Corp.

Liberty Water Corp.

The Darlington Water Works Company

Kokomo Gas and Fuel Company

Crossroads Pipeline Company

NiSource Capital Markets, Inc.

NiSource Corporate Services Company

Name of Respondent
This Report Is:
Date of Report
(1) [X] An Original
(Mo.Da.Yr.)

COLUMBIA GAS OF KENTUCKY, INC.
[2) [] A Resubmission
March 31, 2010
End of 2009/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

# Name of Group Members Filing Consolidated Federal Income Tax Return:

NiSource Development Company, Inc.

Cardinal Property Management, Inc.

Lake Erie Land Company

SCC Services, Inc.

NDC Douglas Properties, Inc.

South Works Power Company

NiSource Energy Technologies, Inc.

NiSource Finance Corp.

NiSource Retail Services, Inc.

Northern Indiana Fuel and Light Company, Inc.

Northern Indiana Trading Company

Northern Indiana Public Service Company

NIPSCO Accounts Receivables Corporation

NIPSCO Receivables Corporation

PEI Holdings, Inc.

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Name	of Respondent	This Report Is: [X] An Original		Date of Report (Mo.Da.Yr.)	Year of Report	Nam
COLUM	BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2010	End of 2009/Q4	COL
	TAXES ACCE	RUED, PREPAID AND	CHARG	ED DURING YEAR		
	1. Give particulars(details) of the accrued tax accounts and show th operations and other accounts duriculde gasoline and other sales ta charged to the accounts to which charged. If the actual or estimated are known, show the amounts in a whether estimated or actual amount 2. Include on this page, taxes pacharged direct to final accounts, (not	e total taxes charged to ng the year. Do not in- uxes which have been the taxed material was amounts of such taxes footnote and designate is.	(e). The sion of th 3. Incl taxes cha accruals proportio (c) taxes pother than	axes). Enter the amounts in bo balancing of this page is not af ese taxes. ude in column (d) taxes charginged to operations and other acredited to taxes accrued, (b) ans of prepaid taxes chargeable baid and charged direct to oper accrued and prepaid tax accounts aggregate of each kind of taxes.	fected by the inclu- ged during the year, ccounts through (a) amounts credited to to current year, and ations or accounts ints.	
			-2 0	BALANCE AT BEGINNI	NG OF YEAR	
	Kind O	f Tay				
Line	(See Instru			Taxes	Prepaid	
No.	(000000			Accrued	Taxes	
	(a	)		(b)	(c)	
1	Federal Taxes: Income:	21	2005	39,000		
2			2007	_		
3			2008	2,931,947		
4			2009	_		
5			2003			- 1
6					1	
7					ľ	
8	Unemploymen	nt:	2008	1,503		
9			2009	-	1	
10						
11	FICA:		2008	45,314		
12			2009	-	1	
13						
14	Excise:		2009	<del>-</del>		1
15						1
16	TOTAL (C. 1)					+-
10	TOTAL (Continued on Page 2)	52-A)				_
	DISTRIBUTION OF TAXE	S CHARGED (Show	v utility den	artment where applicable and a	ccount charged)	100000
	Electric	Gas		Other Utility	Other Income	
Line	(Account 408.1	(Account 408.1		Departments	and Deductions	
No.	409.1)	409.1)		(Account 408.1	(Account 408.2	
	79			409.1)	409.2)	
	<u>(i)</u>	(j)		(k)	(1)	+-
1					-	1
2			(16,135)		-	
3			,478,746)		(50,738)	
4		3	,896,200		1,164,554	
5			-		_	
6			- 1		_	
7			-			
8			_			
9			5,440			
10			3,440		1	
11			(32,393)		_	
12			543,194		1	
13			- 1		1	

16 TOTAL (Continued on Page 262-A)

14

15

1,362

	THE TOTAL STREET					
Name	of Respondent	This Report Is:		Date of Report	Year of Report	Naı
		[X] An Original		(Mo.Da.Yr.)		
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2010	End of 2009/Q4	CO
_	TAXES ACCE	RUED, PREPAID AND C	HARG	ED DURING YEAF		
	Give particulars(details) of the accrued tax accounts and show the accrued tax accounts and show the account show the account show the account show the account show the account show the account show the account show the account show the account show the account shows the account show the account show the account show the account show the account shows the account show the account shows the account show the account shows the account show the account shows the account show the account shows the account show the account shows the account show the account shows the account shows the account show the account shows the account show the account shows the account show the account shows the account show the account shows the account shows the account show the account shows the account shows the account shows the account shows the account shows the account shows the account shows the account shows the account shows the account shows the account shows the acco	e total taxes charged to (e	). The	axes). Enter the amounts in bot balancing of this page is not aff		
	operations and other accounts during clude gasoline and other sales to charged to the accounts to which to charged. If the actual or estimated are known, show the amounts in a whether estimated or actual amount 2. Include on this page, taxes parameters and the sales are the sales and the sales are the sales and the sales are the sales a	xes which have been the taxed material was ta amounts of such taxes ac footnote and designate pr s. (c) aid during the year and otl	3. Incl xes cha cruals roportio taxes p	ese taxes.  ude in column (d) taxes charge  rged to operations and other ac-  credited to taxes accrued, (b) a  ns of prepaid taxes chargeable t  aid and charged direct to opera  accrued and prepaid tax accour	counts through (a) mounts credited to o current year, and tions or accounts tts.	
	charged direct to final accounts, (no	t charged to prepaid or	4. List	the aggregate of each kind of tax	in such manner	
				BALANCE AT BEGINNIN	IG OF YEAR	+
						1
1.2	Kind O			_		1
Line No.	(See Instru	ection 5)		Taxes	Prepaid	
NO.	/3	,		Accrued	Taxes	1
17	Federal Taxes (cont'd)	)		(b)	(c)	+
18				_	_	
19	Total Federal Taxes			3,017,764	-	
20 21	State Taxes: Income:		2007	-		
22			2008 2009	203,493		1
23			2009			1
24				=		1
25				-	1	1
26				_		
27				-		1
28				-		
29				-		
30	TOTAL (Continued on Page 26	52-B)				
	DISTRIBUTION OF TAXES		lity dep	artment where applicable and ac		
Line No.	(Account 408.1 409.1)	Gas (Account 408.1 409.1)		Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)	
	(1)	(i)		(k)	(1)	
17 18			_		_	
19		(81	.,078)	-	1,113,816	
20			,766)		-	
21			,705)		-	
22 23		268	,432		212,382	
24			- 1		-	
25			_ [			1
26			-			
27					_	
28			-		_	

29

Name of Respondent  COLUMBIA GAS OF KENTUCKY, IN	This Report Is: [X] An Original C. [ ] A Resubmission	(M	ate of Report  Mo.Da.Yr.)  march 31, 2010	Year of Report End of 2009/04	Na
	ACCRUED, PREPAID AND			End of 2003/Q4	
accrued tax accounts and soperations and other account clude gasoline and other socharged to the accounts to charged. If the actual or estimate known, show the amount whether estimated or actual at 2. Include on this page, tax	) of the combined prepaid and show the total taxes charged to attempt the year. Do not insales taxes which have been which the taxed material was mated amounts of such taxes atts in a footnote and designate amounts.  Example 1 and 1 a	(e). The bal sion of these 3. Include taxes charge accruals cre proportions (c) taxes paid other than ac	es). Enter the amounts in lancing of this page is not at taxes.  e in column (d) taxes could be acted to operations and other active to taxes accrued, of prepaid taxes charged and charged direct to accrued and prepaid tax acted aggregate of each kind	charged during the year, er accounts through (a) (b) amounts credited to able to current year, and operations or accounts ccounts.	
			BALANCE AT BEG	INNING OF YEAR	350
	Kind Of Tax e Instruction 5) (a)		Taxes Accrued (b)	Prepaid Taxes (c)	
				(0)	
31 State Taxes(Cont'd) Pro 32 33 34		2005 2006 2007 2008	10,000 11,697 857,682 1,011,736		

1,011,736

1,992,000

1,411

1,442

(146)

1,484

46	TOTAL :	(Continued	on	Page	262-C)	
----	---------	------------	----	------	--------	--

Sales and Use:

Unemployment:

Capital Stock & Franchise:

	DISTRIBUTION OF TAXE	S CHARGED (Show utility depart	ment where applicable and a	count charged)
	Electric	Gas	Other Utility	Other Income
_ine	(Account 408.1	(Account 408.1	Departments	and Deductions
No.	409.1)	409.1)	(Account 408.1	(Account 408.2
			409.1)	409.2)
	(i)	0	(k)	(1)
31		-		
32		-		-
33		-		_
34		(2,681)		_
35		2,032,157		_
36		- 1		
37		1		
38		_		_
39		4,931		1
40		4,951		-
41				
42		4 670		-
		4,679		4.
43 44		2,295		
45		111		_

Name of Respondent	This Report Is:	Date of Report	Year of Report	Nam	
	[X] An Original	(Mo.Da.Yr.)			
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4	COL	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAF					
				_	

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

	130-500	BALANCE AT BEGINNING OF YEAR		
Line No.	No. (a)	Taxes Accrued (b)	Prepaid Taxes (c)	
47				
48	Total State Taxes	4,090,799		
51 52 53 54 55	Other: Adjustment Due to Rounding	-		
56	TOTAL TAXES	7,108,563	-	

	DISTRIBUTION OF TAXE	S CHARGED (Show utility dep	artment where applicable and a	ccount charged)
Line	Electric (Account 408.1	Gas (Account 408.1	Other Utility Departments	Other Income and Deductions
No.	409.1)	409.1)	(Account 408.1 409.1)	(Account 408.2 409.2)
	(i)	(i)	(k)	(1)
47				
48		1,877,453	-	212,382
49 50		_		_
51		-	1	
52				
53				122
54		k:		
55				
56	TOTAL TAXES	1,796,375	_	1,326,198

**FERC FORM NO. 2 (12-96)** 

Page 262-C

e of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	_
UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4

that the total tax for each State and subdivision can readily ascertained.

- 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

	1		BALANCE AT	END OF YEAR	
Taxes Charged uring Year	Taxes Paid During Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Line No.
 (d)	(e)	<u>(f)</u>	(g)	(h)	
-	-	-	39,000		1
(16,135)	_	16,135	-		2
(4,529,484)	(1,597,963)	140,678	141,104		3
5,060,754	3,754,000	(1,249)	1,305,505		4
			-		5
					6
					7
	1,503	-	-		8
7,487	7,336	-	151		9
					10
(32,393)	12,921		-		11
669,122	624,708		44,414		12
					13
1,362	1,362	- [	-		14
					15
			(Continued on Page 263	3-A)	16

DISTRIBUTION OF TA	XES CHARGED	(Show utility department	where applicable and account charged)	
Extraordinary	Other Utility	Adjustment to		
Items	Opn. Income	Ret. Earnings		Lin
(Account 409.3)	(Account 408.1, 409.1)	(Account 439)	Other (See Page 263-D)	No
(m)	(n)	(0)	(p)	
			-	
			-	
			-	
			~	
			-	
			-	
ł		1	2,047	
				1
			-	[ 1
			125,928	1
				1
			-	1
7				1
			(Continued on Page 263-A)	1

e of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4

at the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

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- 10. Items under \$250,000 may be grouped.

		1		BALANCE AT	END OF YEAR	
	Taxes	Taxes Paid	Adjust-			1
	Charged	During	ments	Taxes Accrued	Prepaid Taxes	
D	uring Year	Year		(Account 236)	(Incl. in	Line
			(See page 262-D)		Account 165)	No.
	(d)	(e)	(f)	(g)	(h)	
						17
		-				18
	1,160,713	2,803,867	155,564	1,530,174		19
<u> </u>	(2,766)	() (P.17-1919 Sept. —	2,766	- 1		20
	(429,705)	(201,302)	49,099	24,189		21
	480,814	419,978	(24,988)	35,848		22
	-	-	-	-		23
	-		- 1	-		24
	-	-	- 1	- 1		25
	-	-	- [	- 1		26
	-	-	-	-		27
	-	-	- 1	-		28
				-		29
				(Continued on Page 263	3-B)	30

DISTRIBUTION OF TA	XES CHARGED	(Show utility department	where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(0)	(p)	
	-			17 18
-	-	-	127,975	19
			***	20
			-	21
		1	-	22
		1	-	23
			-	24
1			_	25
			-	26
-		1	_	27
}		1	-	28
			-	29
			(Continued on Page 263-B)	30

e of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4

- at the total tax for each State and subdivision can readily ascertained.
- 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

			BALANCE AT END OF YEAR		
Taxes	Taxes Paid	Adjust-			1 1
Charged	During	ments	Taxes Accrued	Prepaid Taxes	1 1
During Year	Year		(Account 236)	(Incl. in	Line
		(See page 262-D)		Account 165)	No.
(d)	(e)	(f)	(g)	(h)	
_	-	-	10,000		31
-	3,478	-	8,219		32
-	704,250	-	153,432		33
(2,681)	790,157	-	218,898		34
40,157	1,335,131	-	697,026		35
1,905,000		-	1,905,000		36
					37
-	1,411	-	- 1		38
1,407	1,113	-	294		39
_					40
-	1,442		~		41
6,414	6,288		126		42
2,295	2,680	531	- 1		43
111	1,595	(531)	(531)		44
			-		45
W-1-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-			(Continued on Page 263	3-C)	46

DISTRIBUTION OF TAX	XES CHARGED	(Show utility department	nt where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(0)	(p)	
			***	31
			-	32
				33
1				34
			(1,992,000)	35
			1,905,000	36
		1		37
1			-	38
			(3,524)	39
1				40
		1		41
			1,735	42
			_	43
		1	-	44
				45
			(Continued on Page 263-C)	46

e of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	End of 2009/Q4

at the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

20.20			BALANCE AT E	ND OF YEAR	
Taxes Charged During Year	Taxes Paid During Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Line
(d)	(e)	(f)	(g)	(h)	
					47
2,001,046	3,066,221	26,877	3,052,500		- 48
-	-	-	-		49 50
		1			51 52
					53
					54 55
3,161,759	5,870,088	182,441	4,582,674	-	56

DISTRIBUTION OF TAX	XES CHARGED	(Show utility department w	here applicable and account charged)	
Extraordinary Items	Other Utility Opn. Income	Adjustment to Ret. Earnings		Line
(Account 409.3)	(Account 408.1,	(Account 439)	Other	
(Account 403.5)	409.1)	(Account 439)	(See Page 263-D)	No.
(m)	(n)	(0)	(p)	
0.000				47
		-	(88,789)	48
				49
		1		50
I		1		51
				52
1		1		53
				54
				55
_	_	-	39,186	56

**RC FORM NO. 2 (12-96)** 

Page 263-C

ame of Respondent	This Report Is:	Date of Report	Yez	ar of Report
	(1) [X] An Original	(Mo.Da.Yr.)		
DLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Enc	d of 2009/Q4
TAXES ACCRUED	, PREPAID AND CHARGED I	DURING YEAR		
Det	ail of Schedule 263, Column	<b>(f)</b>		
	an or concaute 200, column	(1)		
Description				Amount
			_	
Federal Taxes				
Income Taxes				
	f receivable balance to ass	et account - Lines 2	\$	157,239
Non-Qualified Stock			\$	(426)
Federal Fuels Tax (	-		Ś	(1,249)
			· —	
Total Federal Tax Adjustments	- Page 263-A, Line 19		\$	155,564
State Taxes:				
Income Taxes				
	eivable balance to asset ac	gount - Lines 20-22	\$	26,955
		count - nines 20-22	Ŝ	•
Non-Qualified Stock Opt:	rous - riue Si		ş	(78)
Capital Stock Taxes				
<u> </u>	om prior to current year -	Line 43	\$	531
	om prior year state income		\$	(531)
			· <del></del>	
Total State Adjustments - Page	263-C Tipo 49		\$	26,877
rotar state Aujustments - rage	203-C, Line 40		° ===	20,077
Total Adjustments - Page 263-C	Line 56 Column (f)		ė	182,441
10tal Aujustments - raye 203-C	, hine 50, corumn (1)		\$	102,441

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	End of 2009/04

#### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued) Detail of Schedule 263, Column (p) **Account Amount** Kind of Tax Charged Federal Taxes: Unemployment 107 2,144 108 149 146 84 163 - 182 (410) 234 75 Total Page 263, Line 9 2,047 F.I.C.A. 107 173,212 108 11,829 146 6,643 163 - 182 45 183 (72,177) 186 406 234 5,970 Total Page 263, Line 12 125,928 State Taxes: Deferred Property Tax Expense Amortize 2009 estimate to exp 186 (1,992,000) Establish estimated 2010 liab 186 1,905,000 Total Page 263-B, Lines 35-36 (87,000) Use Tax, Current Year **VARIOUS** (3,524)Total Page 263-B, Line 39 (3,524) Unemployment 107 1,794 108 125 146 69 163 - 182 (320)186 5 234 62 Total Page 263-B, Line 42 1,735

FERC FORM NO. 2 (12-96)

Total Federal and State Taxes, Page 263-C, Line 56

39,186

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
BRICCELL	ANEQUE CURRENT AND ACCRU	ED LIABILITIES (Account 240)	

### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

- 1. Describe and report the amount of other current and accrued liabilities at the end of year.
- 2. Minor items (less than \$250,000) may be grouped under appropriate title.

	accrued liabilities at the end of year. under appropriate title.	
Line No.	item (a)	Balance at End of Year (b)
	Accrued Vacations/Payroll	1,017,216
	Exchange Gas Unclaimed Funds	19,512,721
	Dental Assistance Plan	116,931 12,386
	Medical Plan	97,883
	Post Employee Benefits	120,787
	Customer A/R Credit Balances	6,692,611
	TCO Disgorement	299,925
	Wages Payable	600,970
	Off System Sales-Unbilled Rate Refunds	1,764,622
	Other Miscellaneous and Accrued Liabilities (7 items)	159,868 121,956
13	The state of the s	121,900
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42 43		
44		
	TOTAL	30,517,876

Name	e of Respondent		This Report is:		Date of Report	Year Ending
COLI	JMBIA GAS OF KENTUCKY, INC.		[X] An Original	t	(Mo.Da.Yr.)	D
COL	SMBIA GAS OF RENTOCKT, INC.	ATI	[ ] A Resubmiss	<del></del>	March 31, 2010	Dec. 31, 2009
		OTHER DEFERRED	CREDITS (Accou	int 253)	<del></del>	
Re	port below the details called for concerning		2. For any deferr	ed credits being a	mortized, show the	period
othe	deferred credits		of amortization.			
	Description	Balance at	3. Minor items (R		may be grouped b CREDITS	y classes.
Line	of Other	Beginning	Contra		CREDITS	Balance at
No.	Deferred Credits	of Year	Account	Amount	Amount	End of Year
	(a)	(b)	(0)	(4)	(-)	(5)
1	Post Employment Benefits Non-Current	1,107,466	(c) 242/926	(d)	(e) 175,994	(f) 1,283,460
2	, , , , , , , , , , , , , , , , , , , ,	1,101,100			1,0,004	1,200,400
3	Civic Center Building Lease	337,050	186	56,966	0	280,084
4	-			'		,
5	Nicole Energy Reserve	402,683	144	0	0	402,683
6						
7	Other Miscellaneous and Deferred Credits	71,989	Various	64,218	0	7,771
8 9	(2 items)					
10						
11						
12			8			
13						
14						
15						
16						
17						
18						
19 20						
21						4
21 8 29					8	
29						
30						
31			1			
32						
33						
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35		3				
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37 38						
39						
40			1			
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42	1					
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44						1
45					ĺ	1
46				- 12		
47	Total	1,919,188		121,184	175,994	1,973,998

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

# ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

 Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

			CHANGES DURING YEAR		
Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	
	(a)	(b)	(c)	(d)	
	Account 282				
<u>-</u>	Electric				
	Gas (See Other)				
04	Other (Define)	42.42.42.			
.01	Gas Depreciation	19,194,191	12,963,122	2,846,858	
.02	Gas Depreciation- 30% Bonus	5,841,180	1,610,010	10,873	
.03	Gas Depreciation - State Nonconforming Bonus	(865,346)	31,066	88,090	
.04	Property Removal Costs	433,835	12,908	660	
.05	Loss on ACRS Property Retired	4,964,174	293,015	394,995	
.06	Contribution in Aid of Construction	(1,376,805)	0	43,352	
.07	Builder Incentive	(50,588)	5,509	0	
.08	Capitalized interest - Section 263(A)	248,062	2,622	559	
.09	Software Costs	(7,446)	0	0	
.10	SFAS 96 Adjustments	(2,041,889)	0	0	
.11	Rate Base 1% Increment	476,747	62,930	41,092	
.12	RRA '93 1% Offset	115,928	275	0	
.13	Repairs Non Cash Impact	0	0	2,925,109	
	Total (Total of lines 2 thru 4)	26,932,043	14,981,457	6,351,588	
<u> </u>	Other (Rounding)	0	0	0	
	Total Account 282 (Total of lines 5 thru 6)	26,932,043	14,981,457	6,351,588	
	Classification of TOTAL				
	Federal Income Tax	23,382,267	12,649,217	5,754,851	
0	State Income Tax	3,549,776	2,332,240	596,737	
11	Local Income Tax				

#### NOTES

Liberalized Depreciation is based on the declining balance method and is applied to all classes of property. Effective January 1, 1968, Respondent adopted "Flow Through" Accounting for Liberalized Depreciation in accordance with Public Service Commission of Kentucky Order issued December 16,1968, in Case No. 3196.

### Basis for determining Tax Depreciation:

	Tax	Tax	Rate	
Vintage	Return	Deprec.	(Book)	
Year	Method	Rate	<u>Treatment</u>	<u>Deferral</u>
Pre-1954	S. L.	Book	Flow Through	(Deferral of Excess BK S/L
1954-1967	DDB	Book	Flow Through	over DDB fully turned around
1968-1973	DDB	Book	Flow Through	in 1986 for 1954-67)
1974-1980	DDB	ADR	Deferral	Excess DDB ADR over DDB Book
1981-1986	ACRS	ACRS	Deferral	Excess ACRS over Book S/L
1987-1998	MACRS	MACRS	Deferral	Excess MACRS over Book S/L

	Name of Respondent	This Report is:	Date of Report	Year of Report
				real of Kepolt
		[X] An Original	(Mo.Da.Yr.)	1
	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
- 1	ACCUMULATED DECEDDED INCOME TAYER	OTHER PROPERTY /A	1.000) (0.41	-

# ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES D	URING YEAR	1	ADJU:	STMENTS				T
			DEBITS		С	REDITS	Balance at	
Amounts Debited Account 410.2	Amounts Credited Account 411.2	Account Credited	Amount	Account Debited		Amount	End of Year	Line No.
(e)	(f)	(g)	(h)	(i)		(j)	(k)	J
								1
								2
								3
								4
0	0	282-2953	1) 223,210			0	29,087,245	4.01
0	0		0			0	7,440,317	4.02
0	0		0			0	(922,370)	4.03
_0	0		0	282-2953	1)	16	446,099	4.04
0	0		0	282-2953	1)	4,108	4,866,302	4.05
0	0		0	282-2953	1)	183	(1,419,974)	4.06
0	0		0			0	(45,079)	4.07
0	0		0			0	250,125	4.08
0	0		0			0	(7,446)	4.09
0	0		0	254-3516	2)	106,396	(1,935,493)	4.10
0	0			282-2953	1)	218,903	717,488	4.11
0	0		0			0	116,203	4.12
0	0		0			0	(2,925,109)	4.13
00	0		223,210			329,606	35,668,308	5
0	0		0			0	0	6
0	0		223,210			329,606	35,668,308	7
								8
0	0		223,210			317,594	30,371,017	9
0	0		0			12,012	5,297,291	10
								11

#### NOTES

- 1) 1% Increment/Offset for the writeup of deferred accounts to 35%.
- 2) SFAS 96 balance sheet entries.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

# ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
  - 2. For Other, include deferrals relating to other income and deductions.

			CHANGES DURING YEAR		
Line No.	Account Subdivisions	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283		- \ <u>.</u>	1	
2	Electric				
3	Gas (See Other)				
4	Other (Define)				
4.01	Capitalized Interest - AFUDC Equity	0	0	0	
4.02	Property Taxes	236,795	505,477	404,772	
4.03	Unbilled Revenue	0	0	0	
4.04	Unrecovered Gas Costs	2,606,041	0	2,604,775	
4.05	Capitalized Interest Tax Savings	0	0	0	
4.06	Deferred Intercompany Gains	(394,258)	0	94,622	
1.07	Interest Income - Prior Years	0	0	0	
.08	Customer Assistance Plan	(429,840)	0	159,894	
1.09	Legal Liability on Civic Center Bldg.	91,784	0	22,160	
1.10	Rate Case Costs	1,124,776	28,772	128,716	
1.11	Retirement Income Plan	399,856	149,713	509,856	
.12	Gas Cost Incentive Plan	372,280	0	160,875	
1.13	Uncollectible Accounts	(270,223)	109,185	0	
1.14	Prepaid Assets	196,992	68,361	0	
1.15	Software Costs	0	0	0	
l.16	Intercompany Gain	826,883	0	0	
.17	Capitalized Inventory	0	0	0	
1.18	Accelerated Charitable Contributions	136,154	50,007	50,007	
.19	Federal Effect of Net Operating Loss Carryforward	0	0	0	
.20	Consolidated Rate Effect of Net Operating Loss	0	0	0	
.21	Deferred NOL Carryforward	0	302,394	180,558	
	Total (Total of lines 2 thru 4)	4,897,240	1,213,909	4,316,235	
	Other (Rounding)	0	0	0	
	Total Account 283 (Total of lined 5 thru 6)	4,897,240	1,213,909	4,316,235	
	Classification of TOTAL				
	Federal Income Tax	4,269,424	1,073,315	3,678,341	
0	State Income Tax	627,816	140,594	637,894	
1	Local Income Tax				

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da,Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
ACCUMULATED DEFER	RRED INCOME TAXES-OTHER (A	Account 283) (Contin	ued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

OTAROLO I	DURING YEAR		ADJUSTMENTS			4	
Amounts Debited	Amounts Credited	Account	DEBITS Amount	Account	CREDITS  Amount	Balance at End of Year	L.
Account 410.2 (e)	Account 411.2 (f)	Credited	(1-)	Debited	m		- -
	Many Supervisid Street us	(g)	(h)	(1)	<u> </u>	(k)	
					10.00	STATE OF THE	
				7			
0	0		0		0	0	4.
0	0		0		0	337,500	4.
0	0		0		0	0	4.
0	.0		0		Ö	1,266	4.
0	0		0		0	0	4.
0	0		0		0	(488,880)	4.
2,719	0		0		0	2,719	4.
0	0		0		0	(589,734)	4.
0	0		0 `		0	69,624	4.
D -	0		0		0	1,024,832	4.
C	0		0		0	39,713	4.
0	0		0		0	211,405	4.
0	0		0		0	(161,038)	4.
0	0		0		0 .	265,353	4.
0	0		0		0	0	4.
50,738	0		0		0	877,621	4.
0	0		0		0	0	4.
0	0		0		0	136,154	4.
0	0		0		0	. 0	4.
0	20		0		0	0 - 2	4.
-	0		0		0	121,836	4.:
53,457	0		0		0	1,848,371	
0	0		0		0	0	
53,457	0		0		0	1,848,371	
	The second second second			1 1 1 1 1 1 1 1			
53,038			0		0	1,717,436	
419	0		0		0	130,935	1
7.0			-		U	100,500	+

NOTES

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	35
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

## **OTHER REGULATORY LIABILITIES (Account 254)**

- Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- 2. For any regulatory liabilities being amortized, show period of amortization in column (a)
- 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000 whichever is less) may be grouped by classes.

	DEBITS					
Line No.	Description and Purpose of Other Regulatory Liabilities	Balance at Beginning of Year	Account Credited	Amount	Credits	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1						
	Regulatory Effect of				_	
3 4	Adopting SFAS No. 96	2,511,455	190	159,436	0	2,352,019
- 1	Reclassification of Regulatory	1,104,982	182	4,599,093	4,729,325	1,235,214
	Assets With Negative Balances	' '			,,,,,,,,,,	,,===,=
7					İ	
8	OPEB Medicare Subsidy	223,507	190	0	129,669	353,176
~ [	Demand Side Management	0		0	280,808	280,808
11	Pomaria orao Managomoria	Ĭ		Ĭ	200,000	200,000
	Tenessee Gas Pipeline Refund	0		0	408,578	408,578
13	00	_	•		,	_
15	Gas Cost Uncollectable Charge	0	904	78,581	138,086	59,505
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44 45 7		3,839,944		4,837,110	5,686,466	4 680 300
<del>70[1</del>		0,000,044		4,037,110	0,000,400	4,689,300

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

### **GAS OPERATING REVENUES**

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- 2. Revenues in columns ( b ) and ( c ) include transition costs from upstream pipelines.
- 3. Other Revenues in columns ( f ) and ( g ) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through ( e ). Include in columns (f) and (g) revenues for Accounts 480 495.

Nee			for Transition Costs ke - or - Pay	REVENUES for GRI and ACA	
Line No.	Title of Account	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)	(d)	(e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7_	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc by Others				<u>.</u> .
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent	This Report Is:	Date of Report	
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

# **GAS OPERATING REVENUES (CONTINUED)**

- 4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote
- 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.
- 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.

OTHER REV	/ENUES	TOTAL OPERATI	NG REVENUES	DTH OF NATURAL GAS		
Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year	
(f)	(g)	(h)	(i)	(i)	(k)	
139,199,139	174,502,010	139,199,139	174,502,010	11,083,547	12,238,575	
209,257	192,712	209,257	192,712			
133,471	147,310	133,471	147,310			
19,093,553	17,624,933	19,093,553	17,624,933	22,331,719	25,387,451	
, , , , , , , , , , , , , , , , , , , ,						
(2,308,677)	15,961,916	(2,308,677)	15,961,916	_	-	
156,326,743	208,428,881	156,326,743	208,428,881	33,415,266	37,626,026	
				_	-	
156,326,743	208,428,881	156,326,743	208,428,881	33,415,266	37,626,026	

Name of Res	spondent	This Report is:	Date of Report	Year of Re	port				
OLUMBIA	GAS OF KENTUCKY, INC.	[X] An Original [ ] A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2	2000				
		rtation of Gas of Others Th		s (Account 489.1)	2009				
1. Report ro 2. Revenue	1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system). 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.								
Line No.	Rate Schedule and Zone of Receipt	Revenues for Transition Costs and Take-or-Pay Amount for	Revenues for Transition Costs and Take-or-Pay Amount for	Revenues for GRI and ACA Amount for	Revenues for GRI and ACA Amount for				
	(4)	Current Year	Previous Year	Current Year	Previous Year				
	(a)	(b)	(c)	(d)	(e)				
2	Not Applicable								
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Name of Respondent  MBIA GAS OF KENTUCKY, INC.		This Report Is:  [X] An Original  [ ] A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010			of Report . 31, 2009
IIIDIA G	AO OT RENTOORT, INC.	Revenues from Transportation			count 489.1)	. 51, 2005
	enues in columns (f) and (g) incl Oth of gas must not be adjusted	ude reservation charges received for discounting.	by the pipeline plus usage o	charges, less revenues reflecte	d in columns (b) through (e	).
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (I)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1						
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Name of Respondent	This Report is:	Date of Report	Year of Report	
	[X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

- 1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
- 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (θ)
1	Not Applicable				
2					
3					
4					
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r	Name of Respondent This Report Is:		Date of Report	Year of Report					
		[X] An Original	(Mo.Da.Yr.)						
70	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009					
	Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)								

- 4. Delivered Dth of gas must not be adjusted for discounting.
- 5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.
- 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (I)	Amount for Current Year (i)	Amount for Previous Year (k)
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Name of R	ognandant	This Departure	Data of Data of	V 18	4 22 000
Name of K	espondent	This Report is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Re	port
COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31,	2009
	Rev	enues from Storing Gas of	Others (Account 489.4)		
2. Revenu 3. Other r	revenues and Dth of gas withdrawn from storage by les for penalties including penalties for unauthorized evenues in columns (f) and (g) include reservation of a columns (b) through (e).	l overruns must be reported o		ges, less revenues	
Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)
1	Not Applicable				1-7
2					
3					
4					
5					1
6					
7					
8					
9					
10				-	
11	(0.000,000,000,000,000,000,000,000,000,0				-
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Name of Re	spondent	This Report is:		of Report	Yea	r of Report
		[X] An Original [ ] A Resubmission	1	o.Da.Yr.) :h 31, 2010		
COLUMBIA	GAS OF KENTUCKY, INC.	Dec	. 31, 2009			
		Revenue	s from Storing Gas of Oth	hers (Account 489.4)		
T 4 Dale of a	an authorization from the control of	and he and tracked the suffrage conditions				
	as withdrawn from storage must n	ot be adjusted for discounting. I with storage services, report only	Dib withdrawn from storage			
0. 11110.00	anaportation services are pulluled	with storage services, report only	Dan withdrawn from Storage			
	Other	Other	Total	Total	Dekatherm of	Dekatherm of
Line	Revenues	Revenues	Operating	Operating	Natural Gas	Natural Gas
No.			Revenues	Revenues		
i	Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
1	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	(f)	(g)	(h)	(1)	_l(r)	(k)
1						
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	Name of Respondent	This Report Is:	Date of Report	Year of Report
	COLUMBIA GAS OF KENTUCKY, INC.	[X] An Original [ ] A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
		REVENUES (ACCOUNT		
des dist	For transactions with annual revenues of \$250,000 or more, cribe, for each transaction, commissions on sales of ribution of gas of others, compensation for minor or incidental rices provided for others, penalties, profit or loss on sales of	materials and supplies, sale of revenues from hydration, other of imbalance receivables. Sep	processing of gas of others	s, and gains on settlements
Line No.	Description o	f Transaction		Amount (in dollars) ( b )
1	Off System Sales			6,081,566
2	Unbilled Revenue			(8,750,000)
3	Miscellaneous - Other Gas Revenues			359,757
4				
5				
6				
7				
8				
9				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
	TOTAL	-	_	(2,308,677)

				r	
Nam	e of Respondent	This Report Is:		Date of Report	Year of Report
		[X] An Original		(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.	[] A Resubmission		March 31, 2010	Dec. 31, 2009
	GAS OPI	ERATION AND MAINTENANC	E EXPENS	SES	
	1. Report operation and maintenance expe	enses. If the amount for	2. Provide	in footnotes the so	ources of the index
previous year is not derived from previou		sly reported figures,		termine the price fo	
	explain in footnotes.		shippers a	s reflected on line	74. 
Line	Account		An	nount for	Amount for
No.	4.3			rent Year	Previous Year
4	(a)		ESA/1291E98	(b)	(c)
1	1. PRODUCTION E				
2	A. Manufactured Ga				
3	Manufactured Gas Production (Submit S			1,140	716
4	B. Natural Gas Prod				
5 6	B1. Natural Gas Production Operation	and Gathering			
7	750 Operation Supervision and Engin	eering	And the second		
8	751 Production Maps and Records	Coming	1		
9	752 Gas Well Expenses				
10	753 Field Lines Expenses				
11	754 Field Compressor Station Expens	ses			
12	755 Field Compressor Station Fuel ar				
13	756 Field Measuring and Regulating S	tation Expenses			
14	757 Purification Expenses				
15	758 Gas Well Royalties				
16	759 Other Expenses				
17	760 Rents				
18	TOTAL Operation (Total of	lines 7 thru 17)			
19	Maintenance			KALE IN	
20	761 Maintenance Supervision and En	gineering			
21	762 Maintenance of Structures and Im	provements			
22	763 Maintenance of Producing Gas W	/ells			
23	764 Maintenance of Field Lines				
24	765 Maintenance of Field Compressor	Station Equipment			
25	766 Maintenance of Field Measuring a	and Regulating Station Equipment			
26	767 Maintenance of Purification Equip	ment			
27	768 Maintenance of Drilling and Clean	ing Equipment			
28	769 Maintenance of Other Equipment			22-500	
29	TOTAL Maintenance (Total	of lines 20 thru 29\			

TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)

Name of Respondent This Report Is:		This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
JOL1	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	GAS OPERAT	ION AND MAINTENANCE EX	(PENSES (Continued)	
		Supplemental Schedule		
₋ine No.	Ассои	int	Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
1	1. PRODUCTION E			
2	A. Manufactured Ga	s Production		
3	Liquefied Petroleum Gas - AIR			
4	Operation			
5	717 Liquefied Petroleum Gas Expense		1,140	716
6	723 Fuel For Liquefied Petroleum Gas	Process		
7	728 Liquefied Petroleum Gas			·
8	736 Rents			
9	Total Operation		1,140	716
10	Maintenance			
11	741 Structures and Improvements			
12	742 Production Equipment		0	0
13	TOTAL Maintenance		0	0
14	TOTAL Manufactured Gas Production Ex	penses	1,140	716

Name	e of Respondent	This Report Is:		Date of Report	Year of Report
		[X] An Original		(Mo.Da.Yr.)	
COL	JMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2010	Dec. 31, 2009
	GAS OPERATION	AND MAINTENANCE EX	PENSES	(Continued)	
Line No.	Account	*	_ I	Amount for urrent Year	Amount for Previous Year
31	B2. Products Extraction			(b)	(c)
32	Operation		_		
33	770 Operation Supervision and Engineer	ina	_		
34	771 Operation Labor	ing			
35	772 Gas Shrinkage				<del>_</del>
36	773 Fuel				
37	774 Power				
38	775 Materials				
39	776 Operation Supplies and Expenses				
40	777 Gas Processed by Others				_
41	778 Royalties on Products Extracted				
42	779 Marketing Expenses				<u>-</u>
43	780 Products Purchased for Resale				
44	781 Variation in Products Inventory				
45	(Less) 782 Extracted Products Used by	the Utility-Credit			
46	783 Rents				
47	TOTAL Operation (Total	of Lines 33 thru 46)			
48	Maintenance				
49	784 Maintenance Supervision and Engine	eering			
50	785 Maintenance of Structures and Impro	ovements			
51	786 Maintenance of Extraction and Refin	ing Equipment			
52	787 Maintenance of Pipe Lines				
53	788 Maintenance of Extracted Products S	Storage Equipment			
54	789 Maintenance of Compressor Equipm	ent			
55	790 Maintenance of Gas Measuring and	Regulating Equipment	$\perp$		
56	791 Maintenance of Other Equipment	· · · · · · · · · · · · · · · · · · ·			
57	TOTAL Maintenance (To	otal of lines 49 thru 56)			
58	TOTAL Products Extraction (To	otal of lines 47 and 57)			

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
	GAS OPERATI	ON AND MAINTENANCE EXP		
Line No.	e Account		Current Year	Amount for Previous Year
	(a)		(b)	(c)
59	C. Exploration and I	Development		
60	Operation		AUX MAN PORT OF	
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			· · · · · · · · · · · · · · · · · · ·
63	797 Abandoned Leases			
64	798 Other Exploration			
65		velopment (Total of lines 61 thru 64		
66	D. Other Gas Supply			
67	Operation			negative labels of the
_68	800 Natural Gas Well Head Purcha			
69	800.1 Natural Gas Well Head Purcha			
70	801 Natural Gas Field Line Purchas		709,870	1,609,420
71	802 Natural Gas Gasoline Plant Ou			
72	803 Natural Gas Transmission Line		50,048,704	170,622,131
73	804 Natural Gas City Gate Purchas		2,073,128	2,784,690
74	804.1 Liquefied Natural Gas Purchase		· · · · · · · · · · · · · · · · · · ·	
75 76	805 Other Gas Purchases (excluding 805.1 Purchases Gas Costs Adjustme		07.547.000	200 770
77			27,547,092	882,773
78	TOTAL Purchased Gas (To 806 Exchange Gas	nai oi illies oo tiild 70)	80,378,794 7,822,628	175,899,014
79	Purchased Gas Expenses		1,022,020	(9,492,974)
80	807.1 Well Expense-Purchased Gas	, , , , , , , , , , , , , , , , , , , ,	Ministrated and districts of	
81	807.2 Operation of Purchased Gas N	leasuring Stations		
82	807.3 Maintenance of Purchased Gas N			
83	807.4 Purchased Gas Calculations Ex			
84	807.5 Other Purchased Gas Expense		512 611	200 524
85			512,611	390,534
00	Total Purchased Gas Expe	nses (Total of lines 80 thru 84)	512,611	390,534

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
SOL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2009	Dec. 31, 2008
		TION AND MAINTENANCE EXPEN		1000.01, 2000
Line No.	Accou	nt	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-D	ebit	56,855,779	108,352,096
87	(Less) 808.2 Gas Delivered to Storage	e-Credit	42,362,215	119,877,407
88			•	-
89			-	-
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station	r Fuel-Credit		
92	811 Gas Used for Products Extraction	-Credit		
93	812 Gas Used for Other Utility Operat	93,549	182,159	
94	TOTAL Gas Used in Utility Operation	ons-Credit (Total of lines 91 thru 93)	93,549	182,159
95	813 Other Gas Supply Expenses		0	5,546
96	TOTAL Other Gas Supply Exp.(Tot	al of lines 77,78,85,86 thru 89, 94,95)	103,114,048	155,094,650
97	TOTAL Production Expenses (Total of lines 3,30,58,65, and 96)		103,115,188	155,095,366
98	2. NATURAL GAS STORAGE, TERMINALING	AND PROCESSING EXPENSES		
99	A. Underground Stor	age Expenses		
100	Operation			
01	814 Operation Supervision and Engine	eering	-	-
102	815 Maps and Records		-	-
103	816 Wells Expenses		<u> </u>	-
104	817 Lines Expense			-
105	818 Compressor Station Expenses		-	-
106	819 Compressor Station Fuel and Pov		-	-
107	820 Measuring and Regulating Station	Expenses	-	-
108	821 Purification Expenses		-	-
109	822 Exploration and Development		-	-
110	823 Gas Losses		-	-
111	824 Other Expenses		•	
112	825 Storage Well Royalties		-	-
113	826 Rents		-	_
114	TOTAL Operation (Total of lines 10	1 thru 113)		-

	Name of Respondent This Report Is.				
Nam	e of Respondent	This Report Is:	Date of Report	Year of Report	
	W.C. A. C. C. C. C. C. C. C. C. C. C. C. C. C.	[X] An Original	(Mo.Da.Yr.)		
COL	JMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2010	Dec. 31, 2009	
	GAS OPERATI	ON AND MAINTENANCE EXPE	NSES (Continued)		
Line	Account		Amount for	Amount for	
No.	(0)		Current Year	Previous Year	
115	Maintenance (a)		(b)	(c)	
116	830 Maintenance Supervision and Eng	nineering	=====		
117	831 Maintenance of Structures and Im				
118	832 Maintenance of Reservoirs and V			<del></del>	
119	833 Maintenance of Lines	70110			
120	834 Maintenance of Compressor Stat	ion Equipment			
121	835 Maintenance of Measuring and R				
122	836 Maintenance of Purification Equip				
123	837 Maintenance of Other Equipment				
124	TOTAL Maintenance (Total	of lines 116 thru 123)			
125	TOTAL Underground Storage Expense				
126	B. Other Storage Exp				
127	Operation				
128	840 Operation Supervision and Engine	eering			
129	841 Operation Labor and Expenses				
130	842 Rents				
131	842.1 Fuel				
132	842.2 Power				
133	842.3 Gas Losses				
134	TOTAL Operation (Total of	lines 128 thru 133)			
135	Maintenance				
136	843.1 Maintenance Supervision and E	ngineering			
137	843.2 Maintenance of Structures and I	mprovements			
138	843.3 Maintenance of Gas Holders				
139	843.4 Maintenance of Purification Equ	ipment			
140	843.5 Maintenance of Liquefaction Eq	uipment			
141	843.6 Maintenance of Vaporizing Equi	pment			
142	843.7 Maintenance of Compressor Eq	uipment			
143	843.8 Maintenance of Measuring and	Regulating Equipment			
144	843.9 Maintenance of Other Equipmer	nt			
145	TOTAL Maintenance (Total	of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Total	of lines 134 and 145)			

Nom	e of Respondent	This Papert las	Date of Banant	Vaca of Barrari
INAIII	e or Respondent	This Report Is:	Date of Report	Year of Report
COL	IMPIA CAS OF VENTUCKY INC	[X] An Original	(Mo.Da.Yr.)	D 04 0000
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission ON AND MAINTENANCE EXPENSES	March 31, 2010	Dec. 31, 2009
$\vdash$	GAS OFERATIO	ON AND MAINTENANCE EXPENSES	(Continued)	
Line	Accou	nt	Amount for	Amount for
No.	(a)		Current Year	Previous Year
147	(a)	erminaling and Processing Expenses	(b)	(c)
148	Operation	entimating and Processing Expenses		
149	844.1 Operation Supervision and Eng	lineering		
150	844.2 LNG Processing Terminal Laboration			
151	844.3 Liquefaction Processing Labor			
152	844.4 Liquefaction Transportation Lab			
153	844.5 Measuring and Regulating Laboration			
154	844.6 Compressor Station Labor and	<del>-</del> -		
155	844.7 Communication System Expens			
156	844.8 System Control and Load Dispa	· · · · · · · · · · · · · · · · · · ·		
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credi	it		
162	845.6 Processing Liquefied or Vaporiz			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of	lines 149 thru 164)		
166	Maintenance			
167	847.1 Maintenance Supervision and E	ingineering		
168	847.2 Maintenance of Structures and	Improvements		
169	847.3 Maintenance of LNG Processing	g Terminal Equipment		
170	847.4 Maintenance of LNG Transporta	ation Equipment		
171	847.5 Maintenance of Measuring and	Regulating Equipment		
172	847.6 Maintenance of Compressor Sta			
173	847.7 Maintenance of Communication	Equipment		
174	847.8 Maintenance of Other Equipme			
175	TOTAL Maintenance (Total			
176		and Proc Exp (Total of lines 165 and 175	)	
177		e (Total of lines 125, 146, and 176)		

Nam	e of Respondent	This Report Is:	<u> </u>	Date of Report	Year of Report
		[X] An Original		(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2010	Dec. 31, 2009
<u></u>	GAS OPERA	TION AND MAINTENANCE E	XPENSES	(Continued)	
[	_				
Line No.	Acc	ount		Amount for Current Year	Amount for Previous Year
	(a)			(b)	(c)
178	3. TRANSMISSIO	N EXPENSES			
179	Operation				
180	850 Operation Supervision and Eng	ineering			
181	851 System Control and Load Dispa	atching			
182	852 Communication System Expens	ses			
183	853 Compressor Station Labor and	Expenses			
184	854 Gas for Compressor Station Fu	el		·	
185	855 Other Fuel and Power for Comp	pressor Stations			
186	856 Mains Expenses				
187	857 Measuring and Regulating Stat	on Expenses			
188	858 Transmission and Compression	of Gas by Others			
189	859 Other Expenses				
190	860 Rents				
191	TOTAL Operation	(Total of lines 180 thru 190)			
192	Maintenance		5500		
193	861 Maintenance Supervision and E	ngineering			
194	862 Maintenance of Structures and	Improvements			
195	863 Maintenance of Mains				

197

198

199

200

201

202

203

204

205

206

207

Operation

864 Maintenance of Compressor Station Equipment

866 Maintenance of Communication Equipment

867 Maintenance of Other Equipment

870 Operation Supervision and Engineering

872 Compressor Station Labor and Expenses

873 Compressor Station Fuel and Power

871 Distribution Load Dispatching

865 Maintenance of Measuring and Regulating Station Equipment

4. DISTRIBUTION EXPENSES

TOTAL Maintenance (Total of lines 193 thru 199)

TOTAL Transmission Expenses (Total of lines 191 and 200)

645,693

28,472

744,263

29,361

Name of Respondent		This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
_	GAS OPERATIO	N AND MAINTENANCE EXPENS	ES (Continued)	
Line No.	Accou (a)	nt	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses		2,095,499	2,029,868
209	875 Measuring and Regulating Station E	expenses-General	227,442	194,388
210	876 Measuring and Regulating Station E	expenses-Industrial	36,950	35,558
211	877 Measuring and Regulating Station E	expenses-City Gas Check Station	_	•
212	878 Meter and House Regulator Expens	es	1,564,353	1,658,102
213	879 Customer Installations Expenses		1,314,966	1,147,102
214	880 Other Expenses		1,456,021	1,590,193
215	881 Rents		75,515	71,888
216	TOTAL Operation (Total of	lines 204 thru 215)	7,444,911	7,500,723
217	Maintenance			
218	885 Maintenance Supervision and Engin	neering	64,541	97,268
219	886 Maintenance of Structures and Impr	ovements	117,772	87,171
220	887 Maintenance of Mains		1,590,535	1,458,638
221	888 Maintenance of Compressor Station	Equipment		_
222	889 Maintenance of Measuring and Reg	ulating Station Equipment-General	125,937	113,854
223	890 Maintenance of Meas. And Reg. Sta	ation Equipment-Industrial	151,534	104,514
224	891 Maintenance of Meas. And Reg. Sta	ation Equip-City Gate Check Station		
225	892 Maintenance of Services		490,940	471,011
226	893 Maintenance of Meters and House F	Regulators	176,789	97,409
227	894 Maintenance of Other Equipment		208,946	173,656
228	TOTAL Maintenance (Total	of lines 218 thru 227)	2,926,994	2,603,521
229	TOTAL Distribution Expenses (Total of lin	nes 216 and 228)	10,371,905	10,104,244
230	5. CUSTOMER ACC	OUNTS EXPENSES		
231	Operation			
232	901 Supervision		6,485	6,432
233	902 Meter Reading Expenses		1,284,809	1,219,048
234	903 Customer Records and Collection E	xpenses	2,609,679	2,648,119

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
1_	GAS OPERATIO	N AND MAINTENANCE EXPENS	SES (Continued)	
Line No.	Accour (a)	nt	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts		1,991,628	2,451,088
236	905 Miscellaneous Customer Accounts	s Expenses	1,365	1,908
237	TOTAL Customer Accounts Expenses	(Total of lines 232 thru 236)	5,893,966	6,326,595
238	6. CUSTOMER SERVICE A	ND INFORMATIONAL EXPENSES		
239	Operation			
240	907 Supervision		47,988	30,326
241	908 Customer Assistance Expenses		41,082	148,563
242	909 Informational and Instructional Exp	penses	44,936	55,710
243	910 Miscellaneous Customer Service a	and Informational Expenses	521,039	502,291
244	TOTAL Customer Service and Information E	expenses (Total of lines 240 thru 243)	655,045	736,890
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			2,634
248	912 Demonstrating and Selling Expens	ses	48,313	43,415
249	913 Advertising Expenses		905	5,524
250	916 Miscellaneous Sales Expenses		<u> </u>	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		49,218	51,573
252	8. ADMINISTRATIVE AND (	GENERAL EXPENSES		
253	Operation			
254	920 Administrative and General Salarie	es	989,325	999,083
255	921 Office Supplies and Expenses		430,973	318,580
256	(Less) 922 Administrative Expenses Tr	ansferred-Credit	-	-
257	923 Outside Services Employed		8,072,463	7,111,831
258	924 Property Insurance		99,876	116,907
259	925 Injuries and Damages		879,482	688,676
260	926 Employee Pensions and Benefits		3,114,473	1,065,375
261	927 Franchise Requirements			-
262	928 Regulatory Commission Expenses		373,339	302,663
263	(Less) 929 Duplicate Charges-Credit		-	
264	930.1 General Advertising Expenses		<u> </u>	-
265	930.2 Miscellaneous General Expense	S	42,771	53,235
266	931 Rents		5,812	6,958
267	TOTAL Operation (Total of lines 254 thr	u 266)	14,008,514	10,663,308
268	Maintenance			
269	935 Maintenance of General Plant	(T-t-1-f" 007 1000)	225	389
270	TOTAL Admistrative and General Exper		14,008,739	10,663,697
271	TOTAL Gas O & M Expenses (Total of lines 97	,177,201,229,237,244,251 and 270)	134,094,061	182,978,365

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	'
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	n  March 31, 2010	Dec. 31, 2009

# **EXCHANGE AND IMBALANCE TRANSACTIONS**

Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchange.

If respondent does not have separate zones, provide totals by rate schedule. Minor transactions (less than 100,000 Dth) may be grouped.

	Zone/Rate Schedule	Gas Re from 0	eceived Others	Gas D to O	elivered thers
Line No.	(a)	Amount ( b )	DTH (c)	Amount ( d )	DTH (e)
1_	Off System Sales	<u>-</u>		10,587,347	2,997,830
2	Transportation Imbalances with Pipelines				
3	Transportation Imbalances with End Users	(2,764,719)	173,042		
4					
5					
6			8		
7					
8					
10					
11					
12					
13					
14			II 12		
15					
16					
17 18					
19					
20					
21					
22					
23				1	
24					
	TOTAL	(2,764,719)	173,042	10,587,347	2,997,830

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

GAS USED IN UTILITY OPERATIONS

Report below details of credits during the year to Accounts 810, 811, and 812

 If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the MCF of gas used, omitting entries in column (d)

Line No	Purpose for Which Gas Was Used	Account	Natura	al Gas	Manufacti	ured Gas
NO		Charged	Gas Used (DTH)	Amount of Credit (in dollars)	Gas Used (DTH)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc for Respondent's Gas Processed by Others					
	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
	Heat for Building and Other Uses:	874 875 880 921 236	4,643 10,145 636	28,161 61,530 3,858		
-						
0						
1						
2						
3		1				
4 5	<del></del>	-				
6		-				
7	-	+			-	
8		<del>      </del>				
9		+ +				
0		1				
1						
2		1				
3		1				
4 5						
5						
	TOTAL		15,424	93,549		

Name of Respondent	This Repo	ort Is:	Date of Report	Year of Report
	(X)	An Original		
COLUMBIA GAS OF		_	March 31, 2010	Dec. 31, 2009
KENTUCKY, INC	()	A Resubmission		
1	ransmissio	on and Compression of G	as by Others (Account 858)	l .

3. Designate associated companies with an asterisk in column (b).

	No. of Comment Describing (Coming Described		Amount of	Dth of Gas
Line No.	Name of Company and Description of Services Performed		Payment (in dollars)	Delivered
NO.	(a)	(b)	(c)	(d)
1	(0)	(2)	10/	(4)
$\rightarrow$	ot Applicable			
3	7. 7. phodoic	1		
4		1		
5		<del></del>	<u> </u>	
6			† · · · · · · · · · · · · · · · · · · ·	
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24				
25 To	stal			I

<sup>1.</sup> Report below the details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000)Dth may be grouped. Also, include in column © amounts paid as transition costs to an upstream pipeline.

<sup>2.</sup> In column (a) give name of companies, point of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.

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Name	of Respondent	This Report Is:	Date of Report	Year Ending	
		[X] An Original	(Mo.Da.Yr.)		
COLUI	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	
4 5	Other Gas	Supply Expenses ( Accou	int 813 )		
Show i	how maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 and losses or ettlements of imbalances and gas losses not associated with storage separately. Indicate the functional classifications and purposes to which any expenses relate. List separately items of \$250,000 or more				
Line	Description			Amount	
	(a)			(in dollars)	
No 1	Intercompany Off System Evolungs Activ	- its		(b)	
2	Intercompany Off-System Exchange Activ	/ity	<del> </del>	0	
3					
5					
6					
7					
8					
10					
11					
12		·			
13 14					
15			·		
16					
17 18					
19					
20					
21 22					
23					
24					
25	Total	<del></del>			
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Name	of Respondent	This Report Is:	Date of Report	Year Ending
	WIND CAR OF KENTHOLOV INC	[X] An Original	(Mo.Da.Yr.)	Dec 24 2000
COLUI	MBIA GAS OF KENTUCKY, INC. MISCELLANE	[ ] A Resubmission OUS GENERAL EXPEN	March 31, 2010 SES (Account 930.2)	Dec. 31, 2009
1.Prov	ide the information requested below cellaneous general expenses.	2. For Other Examount of suchowever, amou	openses, show the (a) purpose,(b) the tems. List separately amounts unts less than \$250,000 may be grouped is shown.	of \$250,000 or more
Line		Description		Amount (in dollars)
No		(a)		(iii dollars) (b)
1	Industry association dues			42,771
2	Experimental and general research expera.Gas Research Institute (GRI) b.Other	nses		
3	Publishing and distributing information a agent fees and expenses, and other expe	nd reports to stockhold nses of servicing outsta	ers, trustee, registrar, and transfe inding securities of the responde	ei n
4	Other expenses			o
5				
6				
7				
8				
9				
10				
11				
12				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL			42,771

Nar	ne of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
(	Columbia Gas of Kentucky, Inc.	x An Original A Resubmission	March 31, 2010	Dec. 31, 2009
	DEPRECIATION, DEPLETION, AND AMORTIZATION O (Except Amortization o	F GAS PLANT (Accounts 40 f Acquisition Adjustments)	03, 404.1, 404.2, 404.3	, 405)
dep	Report in Section A the amounts of depreciation expense, letion and amortization for the accounts indicated and classified ording to the plant functional groups shown	2 Report in Section B column plant balances to which rates (if more desirable, report by pl classifications other than thos footnote the manner in which	are applied and show a con ant account, subaccount o e pre-printed in column (a)	nposite total r functional
	Section A. Summary of De	preciation, Depletion, and A	mortization Charges	
Line No.		Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)
1	Intangible plant	0		
2	Production plant, manufactured gas	0		
3	Production and gathering plant, natural gas	0		
4	Products extraction plant	0		
5	Underground gas storage plant	0		
	Other storage plant	0		
7	Base load LNG terminaling and processing plant	0		
8	Transmission plant	0		
9	Distribution plant	5,333,277		
10	General plant	49,501		
11	Common plant - gas	0		
12	TOTAL	5,382,778		0

Name of Respondent			This Report is:	Date of Report (Mo, Da, Yr)	Year Ending	
Columbia Gas of	Kentucky, Inc.		x An Original A Resubmission	March 31, 2010	Dec. 31, 2009	
DEPRECIATION, D		ORTIZATION OF GAS F Amortization of Acqui			.3, 405)	
obtained If average balance used For column (c) report functional classification list accounting is used, report (b) and (c) on this basis W	t available information for e ted in column (a). If compo available information calle	each plant site depreciation d for in columns	made to estimated g 3. If provisions for addition to deprecial	depreciation were made tion provided by applicat ounts and nature of the p	during the year in ion of reported rates, st	
	Section	A. Summary of Depr	eciation, Depletion,	and Amortization C	harges	,
Amortization of Other Limited - term Gas Plant (Account 404.3)	Amortization of Other Gas Plant (Account 405)	Total (b to f)		Functional Classifica	tion	Line No.
(e)	(f)	(g)	(a)			
256,653		256,653	Intangible plant			1
		0	Production plan	t, manufactured gas		2
		0	Production and	gathering plant, nat	ural gas	3
		0	Products extract	tion plant		4
		0	Underground ga	s storage plant		5
	er om er	0	Other storage pl	ant		6
		0	Base load LNG t	erminaling and prod	essing plant	7
		0	Transmission pl	ant		8
1,505		5,334,782	Distribution plan	nt		9
152,203		201,704	General plant			10

410,361

0

5,793,139

Common plant - gas

TOTAL

11

С		(Mo, Da, Yr) March 31, 2010	Dec. 31, 2009
_	DEPRECIATION, DEPLETION, AND AMORTIZATION (	OF GAS PLANT (Cor	ntinued)
	4 Add rows as necessary to completely report all data Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.		
	Section B, Factors Used in Estimating Depreciation Charg	jes	
ine Io.	Functional Classificatio	Depreciation Plant Base (thousands)	Applied Depreciation or Amortization Rates (percent)
	(a)	(b)	(c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7_	Onshore		
8	General Plant	4,552	4.43%
9	Liquefied Petroleum Gas - Air Plant	0	0
b	Distribution Plant	269,575	1.98%
1			
2			
3			
4			
5	Total	274,127	2.02%
	Notes to Depreciation, Depletion and Amortiza	tion of Gas Plant	
	Straight-line depreciation accruals are computed monthly by applying one-twe	-	

Straight-line depreciation accruals are computed monthly by applying one-twelfth of the annual depreciation rate to the balance of the property account at the beginning of each month. Depreciation rates cannot be fixed solely on the basis of statistical studies. While statistical studies based upon past experience have value in making judgments, management must also consider current or anticipated changes in operating conditions, gas supply, physical conditions, technological breakthroughs and short and long-range construction projects.

Name of Respondent	This Report is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

# PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

- (a) Miscellaneous Amortization (Account 425) Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions Report the nature, payee and amount of other Income deductions for the year as required by Accounts 426 1, Donations; 426 2, Life Insurance; 426 3, Penalties; 426 4, Expenditures for Certain Civic, Political and Related Activities; and 426 5, Other Deductions, of the Uniform System of Accounts.
- Amounts less than \$250,000 may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	(a)	Amount (b)
1	ACCOUNT 425	60 miles
2	MISCELLANEOUS AMORTIZATIONS	
3		
4	ACCOUNT 426	
5	CONTRIBUTIONS	133,020
6	ENERGY ASSISTANCE PROGRAM	20,422
7	SHAREHOLDER PORTION OF ENERGY ASSISTANCE PROGRAM	174,996
8	OTHER	5,266
9		
10		
11		
12	TOTAL ACCOUNT 426	333,704
13		
	ACCOUNT 430	
15	MONEY POOL	4,434
16	INSTALLMENT PROMISSORY NOTES (SEE PAGES 257-A)	4,057,436
17		
18	TOTAL ACCOUNT 430	4,061,870
19		
20	ACCOUNT 431	
21	RATE REFUNDS	1,740
22	CUSTOMER DEPOSITS	188,766
23	INTEREST EXPENSE	6,704
24		
25		
26		
27		
28	TOTAL ACCOUNT 431	197,210
29		
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report is:	Date of Report	Year Ending
	[x] An Original	(Mo. Da. Yr.)	
Columbia Gas of Kentucky, Inc.	[ ] A Resubmission	March 31, 2010	Dec 31, 2009

### REGULATORY COMMISSION EXPENSES (Account 928)

- 1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
- 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No	Description (Furnish name of regulatory commission or body, the docket number and a description of the case)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to date	Deferred in Account 182 3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1 2 3	Public Service Commission of Kentucky				
4 5	Assessment Fees Based on Revenue	269,333		269,333	
6 7	Rate Case Expense 2007		89,232	89,232	
8 9	Rate Case Expense 2009		14,774	14,774	
10 11					
12 13					
14 15					
16					
17 18					
19 20					
21 22					
23					
24 25	TOTAL	269,333	104,006	373,339	-

REGULATORY COMMISSION EXPENSES (Continued)  3. Show in Column (k) any expenses incurred in prior yaers that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).  EXPENSES INCURRED DURING YEAR  CHARGED CURRENTLY TO  Department  Account No  Amount  182 3  4     Gas 928 269,333  5     Gas 928 89,232  7     8     Gas 928 14,774  9     10  11  12  13  14  15  16  17  18  19  20  21  22  23			Name of Respo	ondent	This Report is:		Date of Report		Year Ending	
3. Show in Column (k) any expenses incurred in prior yaers that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).  EXPENSES INCURRED DURING YEAR CHARGED CURRENTLY TO  Department Account No Amount 182 3  (t) (g) (h) (i) (j) (k) (l)  1 2 3 4 Gas 928 269,333 5 6 Gas 928 89,232 7 8 Gas 928 14,774 9 10 11 12 13 14 15 16 16 17 7 18 19 200 21 122 23			Columbia Gas	of Kentucky, Inc.	1				Dec 31, 2009	
yaers that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).  EXPENSES INCURRED DURING YEAR  CHARGED CURRENTLY TO  Department Account No Amount 182 3  (it) (g) (h) (i) (j) (k) (l)  1 2 3 4 Gas 928 269,333 5 6 Gas 928 89,232 7 8 Gas 928 89,232 7 8 Gas 928 14,774 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	1									
EXPENSES INCURRED DURING YEAR   YEAR			yaers that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).			incurred during the year which were charges currently to income, plant or other accounts.  6. Minor items (less than \$250,000) may be				
CHARGED CURRENTLY TO   Department   Account No   Amount   R2 3   Deferred to   Account   R2 3   Account   R2 6   End of Year   R2 7   R3   Gas   928   269,333   F6 6   Gas   928   89,232   F7 8 8   Gas   928   14,774   F9 10   R1 1 12   R1 13   R1 14   R1 15   R1 16   R1 16   R1 17   R1 18   R1 19   R2 18   R1 18   R1 19   R2 18   R1 18   R1 19   R2 18   R1 18   R1 19   R2 18   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18   R1 19   R1 18			EXF	PENSES INCURRE	D DURING YEA	AR				
No         Department         Account No         Amount 182 3         Account 182 End of Year           (t)         (g)         (h)         (i)         (j)         (k)         (ii)           1 2 3 3 4 Gas         928 269,333 5 6 Gas         928 89,232 7 8 89,232 7 8 8 Gas         928 14,774 9 9 10 11 11 12 12 13 13 14 15 16 16 17 18 18 19 19 20 21 12 22 23 18 18 19 19 20 21 12 22 23 18 18 19 19 10 10 11 11 12 12 12 13 13 14 15 15 16 16 17 18 18 19 19 10 10 11 11 11 12 12 12 13 13 14 15 15 16 16 17 18 18 19 19 10 10 11 11 11 11 11 11 11 11 11 11 11										
1 2 3 4 Gas 928 269,333 5 6 Gas 928 89,232 7 8 Gas 928 14,774 9 10 11 12 13 14 15 16 16 17 18 19 20 21 22 23	- 1		Department	Account No	Amount	Account	1	Amount	Deferred in Account 182.3 End of Year	
2 3 4 Gas 928 269,333 5 6 Gas 928 89,232 7 8 Gas 928 14,774 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	L		(†)	(g)	(h)	(1)	(J)	(K)	(1)	
		2 3 4 5 6 7 8 9 10 111 112 113 114 115 116 117 118 119 120 121 122 122	Gas	928	89,232					
25 373,339					373.339					

Name of Respondent	This Rep	ort ls:	Date of Report	Year of Report		
	(X)	An Original				
COLUMBIA GAS OF			March 31, 2010	Dec. 31, 2009		
KENTUCKY	()	A Resubmission				
DISTRIBUTION OF SALARIES AND WAGES						

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc.

		Direct Payroll	Allocation of Payroll	Total
Line	Classification	Distribution	Charged for	
No.			Clearing Accounts	
H	(a)	(b)	(c)	(d)
1	Electric	-		
2				
3		0		
4		0		
5		0		
6	Customer Accounts	0		
7	Customer Service and Informational	0		
8	Sales	0		
9	Administrative and General	0		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	0		
11				
12		0		
13	Transmission	0		
14	Distribution	0		
15	Administrative and General	0		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	0		
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	0	<del></del>	
19	Transmission (Total of lines 4 and 13)	0		
20	Distribution (Total of lines 5 and 14)	0		
21	Customer Accounts (line 6)	0	·	
22	Customer Service and Informational (Transcribe from line 7)	0		
23	Sales (line 8)	0		
24	Administrative and General (Total of lines 9 and 15)	0		
25	TOTAL Operation (Total of lines 18 thru 24)	0	0	0
26	Gas	_		
-	Operation			Y
28	Production - Manufactured Gas	0		
29	Production - Natural Gas (Including Exploration and Development)	0		
30	Other Gas Supply	0		
31	Storage, LNG Terminaling and Processing	0		
32	Transmission	0		
33	Distribution	3,887,980		
34	Customer Accounts	777,043		
35	Customer Service and Informational	10,606		
36	Sales	0		
37	Administrative and General	964,306		
38	TOTAL Operation (Total of lines 28 thru 37)	5,639,935		
39	Maintenance			
40	Production - Manufactured Gas	0		
41	Production - Natural Gas (Including Exploration and Development)	0		
42	Other Gas Supply	0		
43	Storage, LNG Terminaling and Processing	0		
44	Transmission	0		
45	Distribution	1,211,605		
46	Administrative and General	0		
47	TOTAL Maintenance (Total of lines 40 thru 46)	1,211,605		

Name of Respondent		This Report Is:		Date of Report	Year of Report	
		(1) [X] An Original		(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.		(2) [ ] A Resub	mission	March 31, 2010	Dec. 31, 2009	
		ION OF SALARIE	S AND WAGES (Cor	ntinued)		
			2	Allocation of		
Line No.	Classification		Direct Payroll Distribution	Payroll Charged for Clearing Accounts	Total	
NO.	(a)	2000	(b)	(c)	(d)	
	Gas (Continued)					
48	Total Operation and Maintenance					
49	Production - Manufactured Gas (Lines 28 and 40)		0	•	0	
50	Production - Natural Gas (Including Expl. and I	Dev.)	-	-	-	
	(Lines 29 and 41)		- 0	<u> </u>	- 0	
51	Other Gas Supply (Lines 30 and 42)	•	U	-		
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)		-	-		
53	Transmission (Lines 32 and 44)		-	_	-	
54	Distribution (Lines 33 and 45)	- ,	5,099,585	53,895	5,153,480	
55	Customer Accounts (Line 34)		777,043	3,133	780,176	
56	Customer Service and Informational (Line	35)	10,606		10,606	
57	Sales (Line 36)				0	
58	Administrative and General (Lines 37 and	46)	964,306	986	965,292	
59	TOTAL Operation and Maint. (Total of line	s 49 thru 58)	6,851,540	58,014	6,909,554	
60	Other Utility Departments		域。但可以提供沙漠			
61	Operation and Maintenance					
62	TOTAL All Utility Dept. (Total of lines 25,	59, and 61)	6,851,540	58,014	6,909,554	
63	Utility Plant					
64	Construction (By Utility Departments)					
65	Electric Plant			-		
66	Gas Plant		2,474,870	19,887	2,494,757	
67	Other		-	-	-	
68	TOTAL Construction (Total of Lines 65 th	u 67)	2,474,870	19,887	2,494,757	
69	Plant Removal (By Utility Departments)					
70	Electric Plant		-	-		
71	Gas Plant		192,937	1,981	194,918	
72	Other		116,757	-	116,757	
73	TOTAL Plant Removal (Total of lines 70 t	nru 72)	309,694	1,981	311,675	
74	Other Accounts (Specify):					
75						
76						
77 78						
79					r.	
80						
81						
82						
83						
84						
85						
86					1	
87						
88						
89						
90						
91					.4	
92						
93						
94	TOTAL Other Accounts		0	-	0	
96	TOTAL SALARIES AND WAGES		9,636,104	79,882	9,715,986	
	10.71E OND WILLD TWO ED		1,000,104	1	-,,	

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2010	Dec. 31, 2009

### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

- 1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership,
- organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426 4 Expenditures for Certain Civic, Political and Related Activities
- (a) Name of person or organization rendering services
- (b) Total charges for the year
- 2. Designate associated companies with an asterisk in column (b).

Line No	Description (a)	(b)	Amount (in dollars) (c)
	Nisource Corporate Service, Co.	.	
!	801 E. 86th Avenue		
	Merrillville, IN 46410		
	internation, in the true		
	Agrees to furnish at such times, and for such periods and in such manner, as the		
	respondent may, from time to time desire, accounting and statistical, auditing,		
	budget, cash management, communications and telecontrol, corporate, electronic		
	data processing, employee relations, environmental affairs, financial services,		
	insurance, office space, officers, operation and planning, public relations,		
0	tax, transportation and other services, the description of which is included in		
1	the service agreement.		
2			
3	Actual costs from the service corporation include a reasonable compensation for		
4	necessary capital procured through the issuance of capital stock.		
5			
6	Total Charges For The Year: ACCOUNT		
7			
8			
9	107		951,359
0	182		2,294
:1	183		805
2	426		2,780
:3	807		437,176
4	870		660,730
25	874		-
26	880		-
.7	885		231
18	887		-
9	903		980,056
0	908		52,634
1	909		44,936
2	910		534,417
3	911		-
4	912	12	45,723
5	913		2,903
6	920		25,014
7	923		7,390,612
8			
9	TOTAL		11,131,670
0			
1			
2	Service Agreement effective November 1, 1962 may be terminated upon not less		
3	than thirty days written notice.		
4			
5			
6	1	1	

Name of Respondent	This Report Is:	Date of Report	Year of	Report			
	(1) [X] An Original	(Mo.Da.Yr.)	(Mo.Da.Y	_			
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Dec. 31,	2009			
CHARGES FOR OUTSIDE PROF	ESSIONAL AND OTHER CO	<b>NSULTATIVE SERVIC</b>	ES (Conti	inued)			
2. ANNUAL PAYMENTS OVER \$250,000							
Payee Name	Type of Convince 9 Basis	Account		A			
Bermex Inc.	Type of Service & Basis	Account		<u>Amount</u>			
Berniex IIIc.		902		582,481			
		Total	\$	582,481			
		lotai	Ψ	302,461			
CJ Hughes Construction Co. Inc.	Pipeline Construction &	WM		1,557			
P. O. Box 7305	Maintenance	107		587,141			
Huntington, WV 25776		108		31,759			
1		183		0			
		874		310			
		887		40,165			
		892		2,420			
		Total	\$	663,352			
			Ť				
Damage Prevention Specialists	Consultant Services	874		326,496			
		Total	\$	326,496			
Dix & Associates	Pipeline Construction &	WM		571			
Ĭ	Maintenance	107		471,255			
		108		571			
		892		285			
		Total	\$	472,682			
KU Solutions	Consultant Services	902		387,495			
220 West Main Street							
Louisville, KY 40202		Total	\$	387,495			
Stanley Pipeline , Inc.	Pipeline Construction &	WM		792			
5425 Paris Road	Maintenance	107		2,809,691			
Winchester , Ky. 40391		108		216,793			
		874		27,290			
		879		2,038			
f .		887		513,408			
		889		5,348			
		892		158,546			
		893		473			
				3,734,379			
				:			
Sumusus & Amalusis	Field One wet in the						
Surveys & Analysis	Field Operations	107		1,201			
538 Hartford Turnpike		874		230,566			
Shrewsbury, MA 01545		879		144,548			
		887	•	31,099			
		Total	\$	407,414			
		Dana 7-4-1		0 574 000			
		Page Total		6,574,299			

Name of Respondent	This Report Is:	Date of Report	Year of 1	Report				
	(1) [X] An Original	(Mo.Da.Yr.)						
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Dec. 31,					
CHARGES FOR OUTSIDE PROFE	SSIONAL AND OTHER CON	SULTATIVE SERVICE	ES (Conti	nued)				
2. ANNUAL PAYMENTS OVER \$250,000								
Payee Name	Type of Service & Basis	Account		<u>Amount</u>				
The Fishel Co	Consultant Services	107		1,148,862				
Corporate Processing Department		108		4,469				
Columbus , Oh. 43271-0746		183		147,855				
		874		9,895				
		880		351				
		887		11,437				
		892		2,163				
		893		1,287				
		894		-				
		Total	\$	1,326,319				
Miller Pipeline Corp	Field Operations	107		840,732				
1853 Reliable Pkwy	•	108		(15,720)				
Chicago ILL 60686		880		0				
		892		2,597				
		Total	\$	827,609				
Grand Total				8,728,227				

FERC FORM NO. 2 (REVISED 12-89) Page 357-B

**NEXT PAGE IS 508** 

Nam	e of Respondent		Date of Report (Mo, Da, Yr)	Year Ending
			March 31, 2010	Dec. 31, 2009
С	olumbia Gas of Kentucky, Inc.	A Resubmission		
	Report below details concerning compressor stations. Use the following subheadings:	Compressor Stations field compressor stations, products extract	ion compressor stations, undergro	ound storage compressor stations,
	essor stations, distribution compressor stations, and other compressor stations.			
z +or	column (a), indicate the production areas where such stations are used. Group relativnsgrouped. Identify any station held under a title other than full ownership. State in a f	vely small field compressor stations by pro- footnote the name of owner or co-owner, the	duction areas. Show the number on the nature of respondent's title, and	of i
	ercentage of ownership if jointly owned.			
-				
Line				
No.	Name of Station and Location	Number of Units at Station	Certificated Horsepower for	Plant Cost
		at Station	Each Station	0031
	(a)	(b)	(c)	(d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				30003 0000 0000 0000 100
0				
40				
10				
11				
12				
13				
14				
15	***			
16				
17				
18				
19				
20				
21				
اعع				
20				

Name of Respondent			I his Report is:	Date of Report	Year Ending	
Columbia Gas of	Kentucky Inc		x An Original A Resubmission	(Mo, Da, Yr) March 31, 2010	Dec. 31, 2009	
ignate any station that was not	operated during the past year. S any compressor units in transmiss placed in operation.	tate in a footnote whether the book sion compressor stattions Installed ral gas. If two types of fuel or pow	c cost of such station has been and put into operation during	the year and show in a footnote ea	Bi	ation and
Expenses (except Depreciation and Taxes)  Fuel or Power	Expenses (except Depreciation and Taxes)	Gas for Compressor Fuel In Dth	Total Compressor Hours of Operatio During Year	n Operated at Time of Station Peak	Date of Station Peak	
(e)	(f)	(g)	(h)	(1)	(1)	
Eugene III.				-		
				-		
			7.1			
5100						

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Name	e of Respondent	This Report Is:	Date of Report	Year of Report
		(1) [X] An Original	(Mo.Da.Yr.)	
COLL	JMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2010	Dec. 31, 2009
		GAS STORAGE PROJECTS		
	1.Report injections and withdrawals of as fo	r all storage projects used by resp	ondent.	
Line	Item	Gas	Gas	Total
No.		Belonging to	Belonging to	Amount
		Respondent (Dth)	Others (Dth)	(Dth)
	(a)	(b)	(C)	(d)
	Storage Operations (In DTH)			
1	Gas Delivered to Storage			
2	January	33,678	-	33,678
3	February	0	-	0
4	March	16,910		16,910
5	April	974,097	-	9 <b>7</b> 4,097
6	May	1,905,269	-	1,905,269
7	June	1,799,785	-	1, <b>7</b> 99,785
8	July	2,110,400	-	2,110,400
9	August	1,166,288	-	1,166,288
10	September	1,212,684	-	1,212,684
11	October	344,614	to to	344,614
12	November	31,273	•	31,273
13	December	(11,204)	80	(11,204)
14	TOTAL (Enter Total of Lines 2 Thru 1:	9,583,794	•	9,583,794
15	Gas Withdrawn from Storage			
16	January	4,358,720	•	4,358,720
17	February	2,192,192	-	2,192,192
18	March	1,452,794	-	1,452,794
19	April	165,444	-	165,444
20	May	(1,890)	*	(1,890)
21	June	0	**	-
22	July	0	-	-
23	August	0	-	-
24	September	0	-	-
25	October	62,590	-	62,590
26	November	715,057	-	715,057
27	December	2,021,183	-	2,021,183
28	TOTAL (Enter Total of Lines 16 Thru 2	27) 10,966,090	-	10,966,090

Name of	of Respondent	Date of Report	Year Ending				
		[X] An Original	(Mo.Da.Yr.)				
COLUN	IBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2009	Dec. 31, 2008			
	Gas S	torage Projects					
2. Rep	I. On line 4, enter the total storage capacity certified by FERC.  2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, rovide conversion factor in a footnote.						
Line	Item			Total Amount			
No.	(a)			(b)			
	STORAGE OPERATIONS			ISM STEERS AND THEY BY			
1	Top of Working Gas End of Year						
	Cushion Gas (Including Native Gas)						
3	Total Gas in Reservoir (Total of line 1 and 2)						
4	Certified Storage Capacity						
5	Number of Injection - Withdrawal Wells						
6	Number of Observation Wells						
7	Maximum Days' Withdrawal from Storage						
8	Date of Maximum Days' Withdrawal						
9	LNG Terminal Companies (in Dth)						
10	Number of Tanks						
11	Capacity of Tanks						
12	LNG Volume		- · · <del>-</del> ·				
13	Received at "Ship Rail"		-				
14	Transferred to Tanks						
15	Withdrawn from Tanks						
16	"Boil Off" Vaporization Loss						

Name	of Respondent	This Report Is:	Date of Report	Year Ending	
1		[X] An Original	(Mo.Da.Yr.)		
COLUI	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009	
1. Rep	Transmis ort below, by state, the total miles of transmission lines of each transmissio	ssion Lines on system operated by respondent at	end of year.		
	port separately any lines held under a title other than full ownership ne name of owner, or co-owner, nature of respondent's title, and pe		sterisk, in column	(b) and in a footnote	
3. Re	port separately any line that was not operated during the past year.	Enter in a footnote the details a			
	portion thereof, has been retired in the books of account, or what d port the number of miles of pipe to one decimal point.	isposition of the line and its book	costs are contem	plated.	
4. 110	port the number of finites of pipe to one decimal point.				
Line	Designation (Identification)		*	Total Miles	
No.	of Lines or Group of Lines			of Pipe	
	(a)		(b)	(c)	
1			<del>                                     </del>		
2					
3		A			
4			<u> </u>		
5					
6					
7					
8					
9		-			
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	With the Control of t				
22	Withdraw 4. Pr. Service				
		165			
23		2.5			
24		8-17			
25					
)					

Nan	ne of Respondent	This Repo		Date of Report		Year of Re	port
l		(X)	An Original			D	000
	UMBIA GAS OF		A Deculosian	March 31, 2010		Dec. 31, 2	009
KEN	ITUCKY	()	A Resubmission Transmission System	Peak Deliveries			
_	Report below the total transmission	n system delive			or the period of s	vstem peak de	liveries
	indicated below, during the twelve more						
	peak normally will be reached before t		T				
	rows as necessary to report all data.	Number addition	nal rows 6.01, 6.02, etc.				
	· · · · · · · · · · · · · · · · · · ·						
	_			Dth of Gas	Dth of		Total
Line	De	escription		Delivered to	Delive		(b) + (c)
No.		(n)		Interstate Pipelines (b)	Oth		(d)
	Section A: Single Day Peak Delive	(a)		(6)	(5	,	(e)
1	Gection A. Onigie Day Feak Delive	31103					
2	Volumns of Gas Transported						
3	No-Notice Transportation						
4	Other Firm Transportation						
5	Interruptible Transportation						
6							
7	TOTAL				[		
8	Volumns of Gas Withdrawn from S	Storage under	Storage Contract				
9	No-Notice Storage						
10	Other Firm Storage						
11	Interruptible Storage						
12				<u>-</u>			
13	TOTAL						
14	Other Operational Activities						
15	Gas Withdrawn from Storage fo	r System Ope	erations		1		
16	Reduction in Line Peak						
17							
18	TOTAL				l		
19	Section B: Consecutive Three-Day	y Peak Delive	ries				
20							
21	Volumns of Gas Transported			<del></del>			
22	No-Notice Transportation						
23	Other Firm Transportation						
24	Interruptible Transportation						
25	TOTAL						
	TOTAL		Starage Contract				
27	Volumns of Gas Withdrawn from S	Storage under	Storage Contract	., .			
28	No-Notice Storage Other Firm Storage			<u> </u>			
29 30	Interruptible Storage						
31	tureurahimie ororade						
-	TOTAL				<b></b>		
33	Other Operational Activities						
34	Gas Withdrawn from Storage for	r System One	erations				
35	Reduction in Line Peak	5,5.5Opc					
36							
37	TOTAL						

Name of Respondent	This Report is:	Date of Report	Year of Report
	[x] An Original	(Mo. Da. Yr.)	
Columbia Gas of Kentucky, Inc.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

#### **AUXILIARY PEAKING FACILITIES**

- 1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
- 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is
- submitted. For other facilities, report the rated maximum daily delivery capacities.
- 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line			Maximum Daily		Was Facili	ty Operated
No	Location of	Type of	Delivery Capacity	Cost	on Day	of Highest
	Facility	Facility	of Facility	of	Transmis	ssion Peak
	_		Mcf	Facility	Deli	very?
				(in dollars)	Yes	No
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2			*Nothing To Repo	rt		
3					ł	
4						
5						
6						
7 8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009

#### GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.

Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

Enter in column ( c ) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.

If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.

6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

01 NAME OF SYST	-111	Ref	Amount
Line			
No.	Item	Page No.	of Dth
140.	(a)		1
2	GAS RECEIVED	(b)	(c)
	ses (Accounts 800-805)		8,945,388
	rs Received for Gathering (Account 489.1)	303	0,343,380
	rs Received for Transmission (Account 489.2)	305	
	rs Received for Distribution (Account 489.3)	301	<del>-</del>
	rs Received for Contract Storage (Account 489.4)	307	
	Gas Received from Others (Account 806)	328	173,042
	ed as Imbalances (Account 806)	328	175,042
	Respondent's Gas Transported by Others (Account 858)	332	<del>                                     </del>
	Vithdrawn from Storage	512	10,966,090
	ed from Shippers as Compressor Station Fuel	312	10,900,090
	ed from Shippers as Lost and Unaccounted for		<del>                                     </del>
	pts (Specify)		
	al Receipts (Total of Lines 3 thru 14)		20,084,520
16	GAS DELIVERED		20,004,020
	Accounts 480-484)	301	11,083,547
	Gas Gathered for Others (Account 489.1)	303	11,000,047
	Gas Transported for Others (Account 489.2)	305	
	Gas Distributed for Others (Account 489.3)	301	22,331,719
	Contract Storage Gas (Account 489.4)	307	22,001,110
	as Delivered to Others (Account 806)	328	_
	ed as Imbalances (Account 806)	328	2,997,830
	Gas to Others for Transportation (Account 858)	332	
	Pelivered to Storage	512	9,583,794
	r Compressor Station Fuel	509	-
	ries (Specify):		-
27.01 Unbilled Ga			145,719
27.02 Off System	Sales		1,595,136
27.03 Natural Gas	Used by Respondent	331	15,424
	ee and Line Damage		(6,226
28 Tota	I Deliveries (Total of Lines 17 thru 27.04)		47,746,943
29	GAS UNACCOUNTED FOR		
30 Production 9	System Losses		-
	ystem Losses		
32 Transmissio	n System Losses		-
33 Distribution	System Losses		710,716
34 Storage Sys			-
35 Other Losse			-
36 Tota	I Unaccounted for (Total of Lines 30 thru 35)		710,716
	I Deliveries & Unaccounted For (Total of Lines 28 and 36)		48,457,659

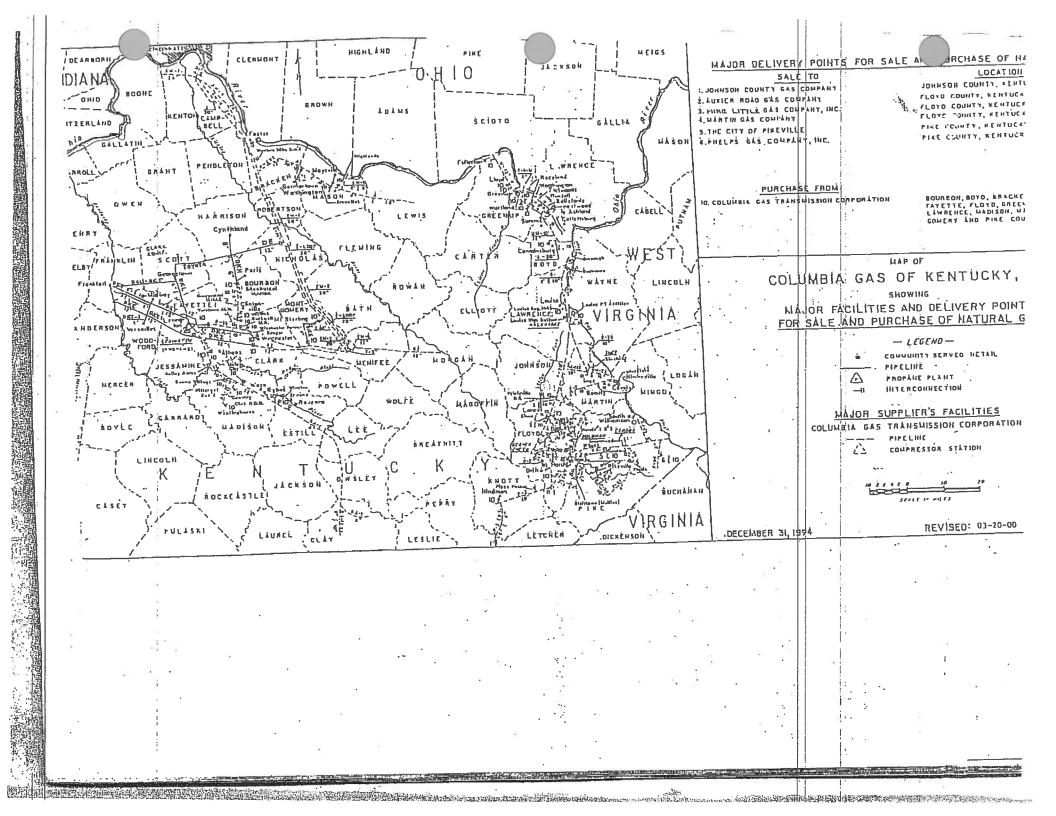
Name of Respondent	This Report Is:	Date of Report	Year of Report
olumbia Gas of Kentucky , Inc.	(1) X An Original (2) A Resubmission	March 31, 2010	December 31, 2009

#### SYSTEM MAPS

- 1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
- 2. Indicate the following information on the maps:
  - (a) Transmission lines-colored in red, if they are not otherwise clearly indicated.
  - (b) Principal pipeline arteries of gathering systems.
  - (c) Sizes of pipe in principal pipelines shown on map.
  - (d) Normal directions of gas flow-indicated by arrows.
  - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.
  - (f) Locations of compressor stations,

- products, extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
- (g). Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
- ( h ). Principal communities in which respondent renders local distribution service.
  - In addition, show on each map: graphic scale
    to which map is drawn; date as of which the map
    represents the facts it purports to show; a
    legend giving all symbols and abbreviations
    used; designations of facilities leased to or
    from another company, giving name of such
    other company.
  - Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

SEE ATTACHED



Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
Colorbia Gas of Kentucky, Inc.	(2) [ ] A Resubmission	03/31/2010	Dec. 31, 2009
	FOOTNOTE DATA		

Schedule Page: 209 Line No.: 121 Column: g

Total Gas Plant in Service - This schedule does not include capital leases totaling \$0 at December 31, 2009

Schedule Page: 355
Other Accounts (Specify) Line No.: 72 Column: b

Preliminary Survey and Investigation Vacation and Non-Productive Time Transferred Retention and Severance Program Other Miscellaneous

(38)46 (74,307)191,056

Total 116,757 This Side of Page Left Intentionally Blank

	INDEX		
	Accrued and prepaid taxes	262-263	
	mulated provision for depreciation of		
	gas utility plant	219	
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	Associated companies		
	advances from	256	
-	- advances to	222-223	
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	Current and accrued		
ĺ	liabilities, miscellaneous	268	
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1	income taxes, accumulated-other	276-277	
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I	amortization and depreciation of gas plant	336-338	
	and amortization of producing natural gas land and land rights	336-338	
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L	Footnote Data	551-552	
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_			<u> </u>

exchanged, natural   328   328   stored underground   220   220   stored underground   220   2	Gas	₩.	1.		
Stored underground	1				
Used in utility operations, credit   204-209   302-303			a		
Data til service   204-209     Gathering revenues   302-303     General description of construction overhead procedures   218     Ganeral Information   101     Income			H 4 5 F		
Gathering revenues   302-303     General description of construction overhead procedures   218     General Information   101     Income   256-259     340   340   114-116     Intertallment to for year   114-116     Intertallment to received on application   252     Interest   140   100     Intertallment received on application   252     Interest   140   100     Intertallment received on application   252     Interest   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   252     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on application   253     Intertallment received on appl		ž		7.0	( "
General description of construction overhead procedures   218		e <sup>co</sup>		** 100 and 100	
General Information   101     Income   256-259   340     340   340   114-116     Interest   114-116   125     Interest   125   14-116     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   125   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   14-116   125     Interest   125   125     In	General description of construction over	arhead procedures			10 10
Income		:	2	900 · 90	(K)
deductions - details   256-256, 340     340   statement of, for year   114-116     Installments received on -spital.stock   252     Interest   on debt to associated companies   340     on long-term from investment, advances, etc.   256-257     Instructions for filing the FERC Form No. 2   1/10     Investment   in associated companies   222-223     subsidiary companies   222-223     subsidiary companies   222-223     subsidiary companies   222-223     subsidiary companies   222-223     securities disposed of during year   222-223     Law, excerpts applicable to this report form   2-3     Law, excerpts applicable to this report form   2-3     Lag   proceedings during year   108     Legal proceedings during year   256-257     sasumed during year   256-257     sasumed during year   255     retained during year   255     retained during year   255     sasumed and engineering contracts   357     wdp, system   522     Miscellaneous general expense   335     Notes   Payable, advances from associated companies   256-257     to bilance sheet   122     to financial statement   122     to financial statement of income for the year   122     Operating   expenses   gas   300-301     cypenses   258   300-301     cypenses   259     cypenses   258   300-301     cypenses   258   300-301     cypenses   258     cypenses   258     cypenses   258     cypenses   258     cypenses   258     cypenses   258     cypenses   258     cypenses   258     cypenses   259     cypenses   250     cypens			2 8		
statement of, for year		Ye a warman o		256-259,	100
Installments received on-espital-stock   252					er er er eile er
Interest				4.4	
on debt to associated companies on long-term from investment, advances, etc.  Instructions for filing the FERC Form No. 2 Investment in associated companies other 222-223 substitiary companies securities disposed of during year temporary cesh Law, excepts applicable to this report form Ly List of Schedules, this report form Legal proceedings during year retained during year retained during year retained during year retained during year retained during year suppersonable to the security of	•			252	
on long-term from investment, advances, etc.  Instructions for filing the FERC Form No. 2  Investment  in associated companies other 222-223  subsidiary companies other 222-223  subsidiary companies 224-225  securities disposed of during year temporary cash Law, excerpts applicable to this report form 125 of Schedules, this report form 126 Legal proceedings during year 107 Legal proceedings during year 108 108 108 108 108 108 108 108 108 108		•	1/2 (1/8)	240	# E
Instructions for filling the FERC Form No. 2				. 19	
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				213	11
Plant —Utility	Plant —Utility	8 9	3000 <sup>15</sup>	* 5 s.	
accumulated provisions (summary) 200-201		y)	想	5.71	1000
leased to others, income from 213	leased to others, income from			213	

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	050
Premium on capital stock	252
Prepaid taxed	262-263
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Professional services, charges for	<b>357</b>
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## Supplemental Gas Information

## Revenues, Customers and MCF/DTH Sales

			For Reporting Year 2009	
		Revenue	DTH of Natural Gas Sold	Customers
480	Residential	89,591,580	6,902,733	91,672
481	Commercial & Industrial Sales Small (or Commercial)	47,920,185	4,021,807	10,577
	Large (or Industrial)	1,482,106	140,307	106
482	Other Sales To Public Authorities		-	-
484	Interdepartmental Sales			-
	TOTAL Sales to Ultimate Customers	138,993,871	11,064,847	102,355
483	Sales for Resale	205,268	18,700	2
	TOTAL Natural Gas Service	139,199,139	11,083,547	102,357

# ADDITIONAL INFORMATION TO BE FURNISHED WITH ANNUAL REPORT December 31, 2009

#### **GAS PURCHASES**

(ACCOUNTS 800, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)

Name of Seller and Acct No.	Gas Purchased - Mcf	Cost of Gas
Various Appalachian Companies - Account 801	157,136	709,870
Various Local Companies Various Non-Local Companies Pipeline Expenses - Transp. Pipeline Expenses - Storage Total Account 803	8,616,041 (315,503) (241,652) - 8,058,886	35,193,747 11,334,599 3,520,358 50,048,704
Various Local Companies Various Non-Local Companies City Gate Gas Purchases - Account 804	298,661	2,073,128
Propane Expenses Miscellaneous Purchases Deferred Purchased Gas Adj Account 805		27,547,092 27,547,092
Total	8,514,683	80,378,794

## PUBLIC SERVICE COMMISSION OF KENTUCKY PRINCIPAL PAYMENT AND INTEREST INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2009

4 4 7 7 7 7 1	<b>5</b>	10 (10 K)		th Table	
Amount of Principal	Payment during	calendar yea	ır <sub>ıs</sub>	<u></u>	-
2. Is Principal current?	(Yes)	N/A	(No)		
3. Is Interest current?	(Yes)	N/A	(No)		- 12 2 · ·
<u>INDEPENI</u>	SERVICES PE DENT CERTIFII			TANT	
Are your financial states YES		d by a Certifie O X*		Accounta	nt?
If yes, which service is	performed?	48		15	
Audit Compilation Review				*	
Please enclose a copy	of the accounta	nt's report witl	h annual	report.	
Deloitte Touche Tohma is a subsidiary (see pag		Columbia Ene	ergy Grou	up of whic	h Respondent

COLUMBIA GAS OF KENTUCKY, INC. Year of Report: December 31, 2009

#### ADDITIONAL INFORMATION TO BE FURNISHED WITH

#### ANNUAL REPORT

#### GAS UTILITIES - CLASS A & B

Please furnish the following information, for Kentucky Operations only, and attach to your annual report.

Name of Counties in which you furnish Gas Service:

Lee
Letcher
Lewis
Madison
Martin
Mason
Menifee
Montgomery
Morgan
Nicholas
Owsley
Pendleton
Pike
Robertson
Scott
Woodford

#### Page 1 of 3

# COLUMBIA GAS OF KENTUCKY, INC. CHECKLIST FOR THE ANNUAL REPORT OF A AND B GAS COMPANIES

#### To be Completed and Returned With Annual Report

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		<b>BALANCE SHEET</b>					
110	2	agrees with	200	13 less 11	X		
110	3	agrees with	200	11	X		
110	5	agrees with	200	14 & 33	Х		
110	6	agrees with	200	15	Х		
110	11	agrees with	122-123	_	Х		
110	12	agrees with	220	5 (b)	Х		
110	14	agrees with	220	5 (d)	Х		
110	15	agrees with	220	5 (e)	Х		
110	19	agrees with	222-223	-	X		
110	20	agrees with	222-223	-	Х		
111	46	agrees with	227		Х		
111	52	agrees with	220	_	Х		
111	53	agrees with	220	-	Х		
111	54	agrees with	230	Acct. 165	Х		
111	67	agrees with	230	Acct. 182.1	Х		
111	68	agrees with	230	Acct. 182.2	Х		
111	69	agrees with	232	Acct. 182.3	Х		
111	74	agrees with	233	Acct. 186	Х		
111	78	agrees with	234-235	Acct. 190	Х		
112	2	agrees with	251	(f)	Х		
112	3	agrees with	251	(f)	Х		
112	4	agrees with	252	_	Х		
112	5	agrees with	252	-	Х		

## COLUMBIA GAS OF KENTUCKY, nec. CHECKLIST FOR THE ANNUAL REPORT OF A AND B GAS COMPANIES

#### To be Completed and Returned With Annual Report

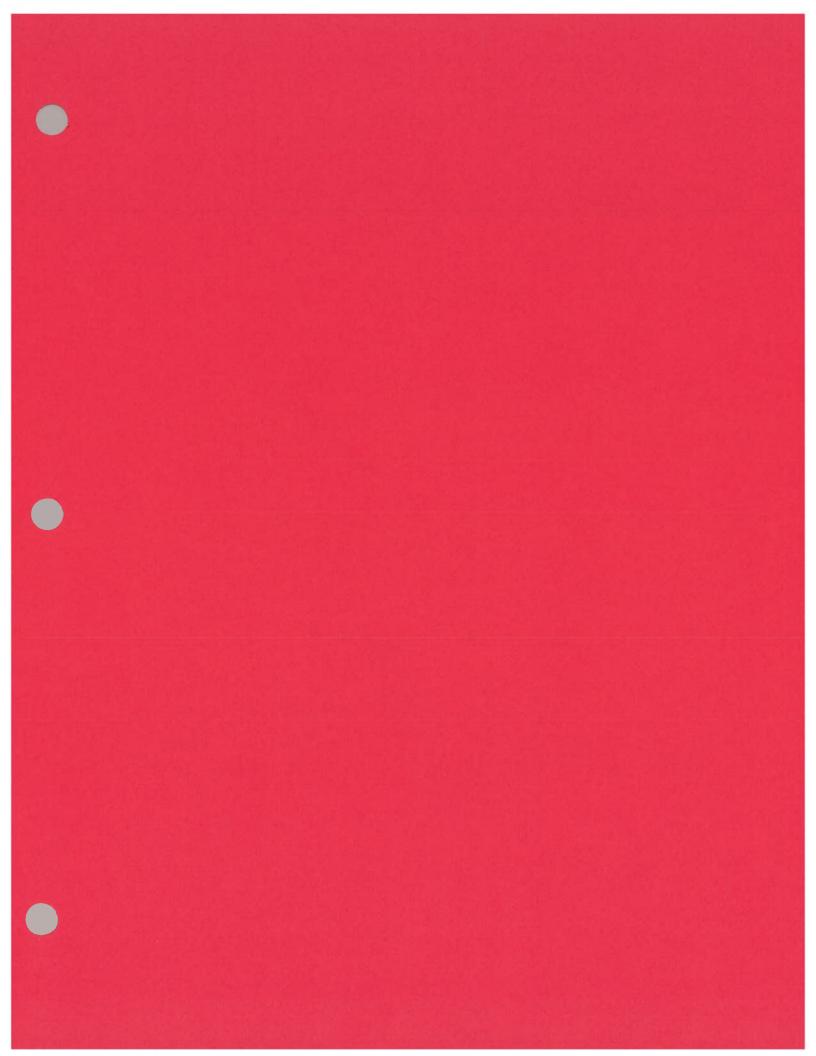
Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		BALANCE SHEET		-			-
		Continued					
112	6	agrees with	252	-	Х		
112	7	agrees with	253	40 (b)	Х		
112	8	agrees with	252	(d)	Х		
112	9	agrees with	254	Acct. 213	Х		
112	10	agrees with	254	Acct. 214	Х		
112	11	agrees with	119	19	Х		
112	12	agrees with	119	24	Х		
112	13	agrees with	251	Acct. 217	Х		
112	17	agrees with	256	(d)	X		
112	18	agrees with	257	Acct. 222	Х		
112	19	agrees with	256	Acct. 223	Х		
112	30	agrees with	256	Acct. 224	Х		
113	43	agrees with	263-C	Acct. 236 (g)	Х		
113	49	agrees with	268	45 (b)	Х		
113	60	agrees with	269	45 (f)	Х		
113	61	agrees with	278	45 (f)	Х		
113	62	agrees with	260	Acct. 257	Х		
	IN	COME STATEMENT	<del></del>				
114	2	agrees with	300-301	17(h)			
114	4 + 5 (c)	agrees with	325	271(b)	Х		A
114	6 (c)	agrees with	336	12 (b)	X		
114	8 (c)	agrees with	337	12 (e)	Х		F.
114	14+15+16 (c)	agrees with	262-C	60 (j)	Х		
114	17 (c)	agrees with	234+274+276	7 (c)	Х		
114	18 (c)	agrees with	234+274+276	7 (d)	Х		

#### Page 3 of 3

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#### To be Completed and Returned With Annual Report

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		INCOME STATEMENT					
		Continued					
116	50 (c)	agrees with	340	Acct. 426			
116	52	agrees with	262-C	Acct. 408.2	Х		
116	<u>5</u> 3+54	agrees with	262-C	Acct. 409.2	Х		
116	54	agrees with	262-A	Acct. 409.2	Х	-	-
116	55	agrees with	235+275+277	Acct. 410.2 7 (e)	Х		
116	56	agrees with	235+275+277	Acct. 411.2 7 (f)	Х		
116	63	agrees with	258-259	Acct. 428	Х		
116	64	agrees with	258-259	Acct. 429	Х		
116	67 (c)	agrees with	340	Acct. 430	Х		
116	68 (c)	agrees with	340	Acct. 431	Х		
116	76	agrees with	262-263	-	Х		
		OTHER					
200	8	agrees with	209	48 (g)			
200	10	agrees with	214	41	Х		
200	11	agrees with	216	42 (b)	X		
200	18	agrees with	219	25	Х		
118	12 (c)	agrees with	121	69 (b)	Х		
118	12 (c)	agrees with	121	71 (b)	Х		
325	262 (b)	agrees with	350	25 (d)	Х		
335	25	agrees with	325	265 (b)	Х		



Check appropriate box:

An Original Signed Form

Conformed Copy

Form Approved OMB No. 1902-0028 (Expires 3/31/2005



# FERC Form No. 2 ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

Columbia Gas of Kentucky, Inc.

**Year of Report** 

December 31, 2010

#### **GENERAL INFORMATION**

I. Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

II. Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

- III. What and Where to Submit
  - (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary Federal Energy Regulatory Commission Washington, DC 20426

Retain one copy of this report for your files.

(b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant Federal Energy Regulatory Commission Washington, DC 20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:
  - contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

#### **GENERAL INFORMATION**

(ii) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference

<u>Schedules</u>

Pages

Comparative Balance Sheet

110-113

Statement of Income	114-116
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirement free of charge from:

Public Reference and Files Maintenance Branch Washington, DC 20426 (202) 208-2356

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, Washington, DC 20426 (Attention: Michael Miller, ED-12.4); and to the Office of Information and Regulatory Affairs. Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

#### **GENERAL INSTRUCTIONS**

- I. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
  - (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the

resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:

Chief Accountant Federal Energy Regulatory Commission

Washington, DC 20426

- VIII. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552. Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

#### **DEFINITIONS**

- Btu per cubic foot—The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. <u>Commission Authorization</u>—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm—A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

#### **EXCERPTS FROM THE LAW**

#### (Natural Gas Act, 15 U.S.C. 717-717w)

"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among ther things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross eceipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas..."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade

terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

#### **GENERAL PENALTIES**

"Sec.21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

## FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

	ANNOALICETORY	IDENTIFICATION	GAS COMPANIES	
01	Exact Legal Name of Respondent	IDENTIFICATION	02 Year of Report	
	Enast Bogar Hambor Houporlank		102 rear or Report	
	COLUMBIA GAS OF KENTUCKY		December 31, 2010	
03	Previous Name and Date of Change (If na	me changed during year)		
	<u> </u>	34		
04	Address of Principal Office at End of Year	(Street, City, State, Zip Code)		
ĺ	2001 Mercer Road, P.O. Box 4241	L Levington KV 40512.	12/11	**
05	Name of Contact Person	06. Title of Contact		
	29.2	1		
07	Robert Kriner  Address of Contact person (Street, City, Street, City		Distribution Segment	
07	Address of Contact person (Street, City, St	ате, др Соде)		
	200 Civic Center Drive, Columbus,	, OH 43215		
08		9 This report is	10 Date of Report	
	Area Code	[X] An Original	(Mo, Da, Yr)	
	(614) 460-5900	[ ] A Resubmission	March 31, 2011	
		ATTESTATION		
П	e undersigned officer certifies that he/she ha	as examined the accompanying	g report; that to the best of his/her knowled	ge,
ım İs	ormation, and belief, all statements of fact c a correct statement of the business and affa	ontained in the accompanying	report are true and the accompanying repo	ort
· 58	t forth therein during the period from and inc	luding January 1 to and includi	ing December 31 of the year of the report.	
	920			
			198	
		.,	*	89
	. ·			
			* *	
	•			
				1.5
	•			
	841			
			140	
11	N	L. S		
11	Name	12 Title		
	Robert Kriner	Controller-D	istribution Segment	
13	Signature		14 Date Signed	
	Robert St.	2	3/22/11	
TH	e 18, U.S.C. 1001, makes it a crime for any p	person knowingly and willingly	to make to any Agency or Department of	
the	United States any false, fictitious or fraudule	ent statements as to any matte	er within its jurisdiction.	
			*	

Notanj: Saleur Hayne FERC FORM NO. 2 (12-96) Page 1

Date: 3 20

SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Champaign County
My Comm. Exp. 6/1/15

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	Dec. 31, 2010

List of Schedules ( Natural Gas Company )

nter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA".

Line	Title of Schedule	Reference Page No.	Date Revised	Remarks
No.		rage No.	Date neviseu	nemarks
	(a) GENERAL CORPORATE INFORMATION and FINANCIAL STATEMENTS	(b)	(c)	(d)
	General Information	101		
$\rightarrow$	Control over Respondent	101		
		102		
-	Corporations Controlled by Respondent Security Holders and Voring Powers	103		
	Important Changes During thre Year	107		
	Comparative Balance Sheet	108		
		110-113		
	Statement of Income for the Year	114-116		
8 1	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
	Statement of Retained Earnings for the Year	118-119		
$\overline{}$	Statement of Cash Flows	120-121		
	Notes to Financial Statements	122		<del></del>
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12 5	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	200-201		
	Gas Plant in Service	204-209		
	Gas Property and Capacity Leased from Others	212		
	Gas Property and Capacity Leased to Others	213		
	Gas Plant Held for Future Use	214		
	Construction Work in Progress - Gas	216		
	General Description of Construction Ovehead Procedures	218		
19 <i>A</i>	Accumulated Provision for Depreciation of Gas Utility Plant	219		
20 C	Gas Stored	220		
21 li	nvestments	222-223		
22 li	nvestments in Subsidiary Companies	224-225		
23 F	Prepayments	230		
24 E	xtraordinary Property Losses	230		
25 L	Inrecovered Plant and Regulatory Study Costs	230		
26 C	Other Regulatory Assets	232		
27 N	Aiscellaneous Deferred Debits	233		
28 A	ccumulated Deferred Income Taxes	234-235		
В	ALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
	apital Stock	250-251		
C	conversion, Premium on Capital Stock, and			
30 Ir	nstallments Received on Captial Stock	252		
	ther Paid in Capital	253		
32 D	iscount on Capital Stock	254		
33 C	apital Stock Expense	254		
	ecurities issued or Assumed and Securities Refunded or Retired during the Year	255		
35 L	ong-Term Debt	256-257		
	namortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
37 U	namortized Loss and Gain on Reacquired Debt	260		

	Report Is:	Date of Report	Year of Report
	(] An Original	(Mo.Da.Yr.)	
OLUMBIA GAS OF KENTUCKY, INC. (2) [	] A Resubmission	March 31, 2011	Dec. 31, 2010
List of Schedules ( Natural Gas Compa	ny ) (continued)		
nter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no		nts have been renor	ted
r certain pages. Omit pages where the responses are "none," "not applicable," or "NA			
The second of th	•		
Title of Schedule	D-1		
ine I	Reference	Date Barriera	l
lo.	Page No.	Date Revised	Remarks
(a)	(b)	(c)	(d)
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Taxes Accrued, Prepaid, and Changes During Year	262-263		
Miscellaneous Current and Accrued Liabilities	268		
1 Other Deferred Credits	269		
Accumulated Deferrred Income Taxes-Other Property	274-275		
3 Accumulated Deferrred Income Taxes-Other	276-277		
4 Other Regulatory Liabilities	278		
INCOME ACCOUNT SUPPORTING SCHEDULES  5 Gas Operating Revenues			
	300-301		
The state of the s	302-303		
7 Revenues from Transportation of Gas of Others Through Transmission Facilitie 8 Revenues from Storage Gas of Others			
9 Other Gas Revenues	306-307		
Gas Operation and Maintenance Expenses	308		
Exchange of Imbalance Transactions	317-325		
2 Gas used in Utility Operations	328 331		<del> </del>
3 Transmission and Compression of Gas by Others	331		<u> </u>
Other Gas Supply Expenses	332		
5 Miscellaneous General Expenses-Gas	335		
6 Depreciation, Depletion, and Amortization of Gas Plant	336-338		
Particulars Concerning Certain Income Deductions and Interest Charges Accou	340		
COMMON SECTION	340		
8 Regulatory Commission Expenses	350-351		
9 Distribution of Salaries and Wages	354-355		
Charges for Outside Professional amd Other Consultative Services	357		
GAS PLANT STATISTICAL DATA			
1 Compressor Stations	508-509		
2 Gas Storage Projects	512-513		
3 Transmission Lines	514		
Transmission System Peak Deliveries	518		
Auxiliary Peaking Facilities	519		
Gas Account-Natural Gas	520		
7 System Map	522		
Footnote Reference	551		
Footnote Text	552		
Stockholder's Reports ( check appropriate box )			
Four copies will be submitted			
No appual report to attack building to an a			
No annual report fo stockholders is prepared			

Name of Respondent	This Report is:	Date of Report	Year of Repor
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	GENERAL INFORMATION		
Provide name and title of officer having custody of office where the general corporate backs are kept on office.	of the general corporate books of acco	ount and address of	
office where the general corporate books are kept, an account are kept, if different from that where the gene		orporate books of	
Robert Kriner, Controller			
200 Civic Center Drive	-Distribution deginera		
Columbus, OH 43215			
2. Provide the name of the State under the laws of w	hich respondent is incorporated, and	date of incorporation.	<del></del>
If incorporated under a special law, give reference to			
type of organization and the date organized.		<u>-</u>	
Incorporated in Kentucky - October 11, 1905, as Centr	ral Kentucky Natural Gas Company.		
Name changed to Columbia Gas of Kentucky, Inc. effe	ective January 1, 1958.		
3. If at any time during the year the property of response			
of receiver or trustee, (b) date such receiver or trustee		y which the receivershi	ip
or trusteeship was created, and (d) date when posses	sion by receiver or trustee ceased.		
A4 - A - P - 11			
Not Applicable.			
4. State the classes of utility and other services furnis	shed by respondent during the year i	n each State in which	
the respondent operated.	one ay reopenant asing me year.	II Caoii Otato III TIIIO	
Purchase and distribution, at retail and wholesale, natural	oas within the Commonwealth of Kentuc	ckv. and off-system sales	2
in the states of Louisiana, Ohio, Tennessee, Virginia, and	West Virginia. Respondent also transp	orts natural gas to	•
industrial and commercial consumers under transportation		5110	
5. Have you engaged as the principal accountant to a	udit your financial statements an acc	ountant who is	
not the principal accountant for your previous year's c	ertified financial statements?		
and the second s			
(1) [] Yes Enter the date when such independent a	accountant was initially engaged:		
(2) [X] No			

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
C	ONTROL OVER RESPONDENT		

- Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
- 2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
- 3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	NiSource Inc.	M	Delaware	100%
2	Columbia Energy Group	D	Delaware	100%

Nam	Name of Respondent This Report is: Date of Re				Year of Report			
	OLUMBIA GAS OF KENTUCKY, INC. [X] An Original			(Mo,Da	· ·			
COL	DLUMBIA GAS OF KENTUCKY, INC. [ ] A Resubmission  SECURITY HOLDERS AND VO				31, 2011	Dec 31, 2010		
		COMMITT	IOLDERS AND VO	TING FOWERS				
	1. Give the names and addresses of the	ne 10 seci	urity	became vested with voting rights an	d give other important			
	holders of the respondent who, at the da			details concerning the voting rights of such security. State				
	ing of the stock book or compilation of lis			whether voting rights are actual or contingent; if contingent, describe the contingency.				
	of the respondent, prior to the end of the	-						
	highest voting powers in the respondent, number of votes that each could cast on			3. If any class or issue of security has any special				
	meeting were held. If any such holder he			privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method,				
	in a footnote the known particulars of the			explain briefly in a footnote.				
	voting trust, etc.), duration of trust, and p	•		Furnish details concerning any options, warrants, or				
	of beneficiary interests in the trust. If the			rights outstanding at the end of the year for others to purchase				
	close the stock book or did not compile a			securities of the respondent or any s				
	holders within one year prior to the end o			owned by the respondent, including		s,		
	since it compiled the previous list of stock			and other material information relation				
	other class of security has become veste then show such 10 security holders as of			options, warrants, or rights. Specify				
	year. Arrange the names of the security			securities or assets any officer, director any of the 10 largest security hold				
	of voting power, commencing with the hig	hest. Sh	now in col-	This instruction is inapplicable to cor		idse.		
	umn (a) the titles of officers and directors included in such			to any securities substantially all of v				
	list of 10 security holders.			in the hands of the general public wh	ere the options,			
	<ol><li>If any security other than stock carrie</li></ol>			warrants, or rights were issued on a	prorata basis.			
	explain in a supplemental statement how							
	Give date of the latest closing of the		1	the number of votes cast at the latest	<ol><li>Give the date</li></ol>			
				eral meeting prior to the end of year for and place of suction of directors of the respondent and meeting:				
•				n of directors of the respondent and meeting: or of such votes cast by proxy June 14, 2010 By				
	june 14, 2010		Total:	952,248 Unanimous \				
	Election of Directors		By proxy			Consent		
П			VOTING SECURITIES			Concont		
		4. Nu	mber of votes as of (d	late): December 31, 2010				
Line	Name (Title) and Address of Security							
No.	Holder	To	tai	Common	Preferred	Other		
			otes	Stock	Stock	Other		
- 1	(a)		b)	(c)	1	(-)		
_		· · · · ·	5,	(6)	(d)	(e)		
5 T	OTAL votes of all voting securities		952,248	952,248		-		
6 7	OTAL number of security holders	•	1	= _				
	OTAL votes of security holders		· · · · · · · · · · · · · · · · · · ·	1	-	-		
	listed below		050 040	050.040				
8	listed below		952,248	952,248		•		
- 1	Columbia Energy Group							
- 1	00 Civic Center Drive							
	Columbus, OH 43215							
12	John 1005, 011 40215							
- 1								
13								
14	1							
15			i					
16			ļ		1			
17						1		

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-	l	Date of Report (Mo,Da,Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual

revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

- 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- 8. State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- 11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1.	None					
2.	None					
3.	None					
4.	None					
5.	None					
6.	None					
7.	None					
8.	None					

Name of F	Respondent	This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
COLUMBI	A GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
		ORTANT CHANGES DURI		
9.	None			
10.	None			
11.	None			
				i

	e of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: [x] An Original [ ] A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2011	Year of Repor
	COMPARATIVE BALANCE SHEET (ASSE	TS AND OTHER DEB	ITS)	
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Yea (in Dollars)
1	(a) UTILITY PLANT	(b)	(d)	(c)
_				
2	Utility Plant (101-106, 114)	200-201	289,463,739	281,338,811
	Construction Work in Progress (107)	200-201	3,332,435	2,500,107
5	TOTAL Utility Plant (Total of lines 2 and 3) (Less) Accum Provision for Depr. Amort, Depl. (108,111,115)	200-201	292,796,174	283,838,918
	Net Utility Plant (Total of line 4 less 5)		124,484,554	120,164,471
			168,311,620	163,674,447
_	Nuclear Fuel(120.1 thru 120.4, and 120.6)		0	(
-	(Less) Accum Provision for Amort. of Nuclear Fuel Assemblies (120.5)	'	0	(
	Nuclear Fuel ( Total of line 7 less 8)		0	(
	Net Utility Plant (Total of lines 6 and 9)	_	168,311,620	163,674,447
	Utility Plant Adjustments (116)	122	0	
	Gas Stored- Base Gas (117 1)	220	0	
	System Balancing Gas (117 2)	220	0	
$\neg$	Gas Stored in Reservoirs and Pipelines - Noncurrent (117.3)	220	0	(
	Gas Owned to System Gas(117.4) OTHER PROPERTY AND INVESTMENTS	220	0	0
$\dashv$				
$\neg \neg$	Nonutliity Property (121)		0	0
18	(Less) Accum Provision for Depreciation and Amortization (122)		0	0
	investments in Associated Companies (123)	222-223	0	0
20	investments in Subsidiary Companies (123 1)	224-225	354,004	335,953
$\neg$	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
	Other investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27 (	Other Special Funds (128)		311,369	314,695
28 I	ong - Term Portion of Derivative Assets (175)		0	0
29 L	ong - Term Portion of Derivative Assets - Hedges (176)		0	0
	OTAL Other Property and Investments (Total of lines 17-20, 22-29)		665,373	650,648
31 (	CURRENT AND ACCRUED ASSETS			
32 (	Cash (131)		610,766	466,431
33 8	Special Deposits (132-134)		0	0
34 \	Vorking Funds (135)		0	0
35 1	emporary Cash Investments (136)	222-223	2,844,037	2,745,687
36 N	lotes Receivable (141)		0	0
37 (	Customer Accounts Receivable (142)		11,739,898	8,840,458
38 0	Other Accounts Receivable (143)		3,629,264	1,676,324
39 (	Less) Accum Provision for Uncollectible Accounts - Credit (144)		239,528	413,983
40 N	lotes Receivable from Associated Companies (145)		0	0
11 A	ccounts Receivable from Associated Companies (146)		38,413,818	30,838,818
[-	uel Stock (151)		0	0

43 Fuel Stock Expenses Undistributed (152)

		This Report is: [x] An Original	Date of Report (Mo, Da, Yr)	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	3/31/2011	End of 2010/Q4
	COMPARATIVE BALANCE SHEET (ASSE	S AND OTHER DEB	ITS)	<u> </u>
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year	Balance at End of Previous Yea
INU.	(a)	(b)	(In Dollars) (c)	(In Dollars) (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		71,288	65,039
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground - Current (164.1)	220	39,932,790	46,669,688
	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3	) 220	0	0
	Prepayments (165)	230	584,055	682,142
	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		4,782	6,989
	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		16,063,470	13,804,244
	Miscellaneous Current and Accrued Assets (174)		2,203,088	2,069,317
	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Insturment Assets - (175)		0	0
	Derivative Insturment Assets - Hedges (176)		0	0
	(Less) Long-Term Portion of Derivative Insturment Assets - Hedges (176	5)	0	0
	Total Current and Accrued Assets (Enter total of lines 32 thru 63)		115,857,728	107,451,154
- 1	DEFERRED DEBITS		110,007,720	107,451,154
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
ヿ	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
	Other Regulatory Assets (182.3)	232	13,844,303	15,109,181
	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
	Prelim. Survey and Investigation Charges (Gas) (183.1 and 183.2)		231,664	253,175
	Clearing Accounts (184)		0	0
	Temporary Facilities (185)		0	0
	Miscellaneous Deferred Debits (186)	233	1,780,747	1,865,882
	Deferred Losses from Disposition of Utility Plant (187)	2.00	0	1,803,002
	Research, Development, and Demonstration Expend. (188)		0	0
	Jnamortized Loss on Reacquired Debt (189)		0	
	Accumulated Deferred Income Taxes (190)	234-235		7 045 124
一	Unrecovered Purchased Gas Costs (191)	204-205	7,606,923	7,945,124
$\neg$	FOTAL Deferred Debits (Total of lines 66 thru 79)		(5,371,121)	(20,250,597)
31	OTAL Assets and Other Debits (Total of lines 10-15,		18,092,516	4,922,765
3	30,64 and 80)		302,927,237	276,699,014

		This Report is: [x] An Original [ ] A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2011	Year of Report End of 2010/Q4
	COMPARATIVE BALANCE SHEET (LIABILITI	EDITS)	I	
Line No.	1	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
1	PROPRIETARY CAPITAL	(b)	(c)	(d)
2	Common Stock issued (201)	250-251	00.000.000	00.000.000
3	Preferred Stock issued (204)	250-251	23,806,200	23,806,200
4	Capital Stock Subscribed (202, 205)	250-251	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	5,342,867	5,274,557
8	Installments Received on Capital Stock (212)	252	0	0,274,337
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
	Retained Earnings (215 , 215 1, 216)	118-119	60,248,068	59,557,903
	Unappropriated Undistributed Subsidiary Earnings (216 1)	118-119	0	0
_	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	0	0
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		89,397,135	88,638,660
16	LONG TERM DEBT			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	82,055,000	72,055,000
20	Other Long-Term Debt (224)	256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt- Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		82,055,000	72,055,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228 1)		0	0
28	Accumulated Provision for Injuries and Damages (228 2)		148,526	241,626
29	Accumulated Provision for Pensions and Benefits (228 3)		12,141,738	13,828,898
30	Accumulated Miscellaneous Operating Provisions (228 4)		0	0
- 1		1	T	

31 Accumulated Provision for Rate Refunds (229)

0

0

		[ X ]	Report is: An Original A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2011	Year of Report End of 2010/Q4
	COMPARATIVE BALANCE SHEET (LIABILITIES	ANI	OTHER CREDITS	S) (CONTINUED)	
Line No.			Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
	(a)		(b)	(c)	(d)
32	Long-Term Portion of Derivative Insturment Liabilities			0	0
33	Long-Term Portion of Derivative Insturment Liabilities - Hedges			0	0
34	Asset Retirement Obligations (230)			0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)			12,290,264	14,070,524
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-term Debt			0	0
38	Notes Payable (231)			0	0
39	Accounts Payable (232)			13,801,513	9,507,687
40	Notes Payable to Associated Companies (233)			0	0
41	Accounts Payable to Associated Companies (234)			4,375,053	4,295,827
42	Customer Deposits (235)			2,727,401	2,986,099
43	Taxes Accrued (236)		262-263	4,881,033	4,582,674
44	Interest Accrued (237)			24,312	38,662
45	Dividends Declared (238)			0	0
46	Matured Long-Term Debt (239)			0	0
	Matured Interest (240)			0	0
	Tax Collections Payable (241)			1,585,712	1,200,258
	Miscellaneous Current and Accrued Liabilities (242)		268	38,108,855	30,517,876
- 1	Obligations Under Capital Leases - Current (243)			0	0
	Derivative Instrument Liabilites (244)			2,058,950	2,279,640
	(Less) Long-Term Portion of Derivative Instrument Liabilities			0	0
Ī	Derivative Instrument Liabilities - Hedges (245)			0	0
$\neg$	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hed	nes		0	0
	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)	gos		67,562,829	55,408,723
56	DEFERRED CREDITS			07,302,029	33,400,723
	Customer Advances for Construction (252)	$\neg \uparrow$		1,635,881	1,665,383
	Accumulated Deferred Investment Tax Credits (255)			595,327	680,747
$\neg$	Deferred Gains from Disposition of Utility Plant (256)				
	Other Deferred Credits (253)		269	0 2 290 919	1 072 000
	Other Regulatory Credits (254)	$\dashv$		2,380,818	1,973,998
		$\dashv$	278	6,821,659	4,689,300
	Unamortized Gain on Reacquired Debt (257)	,,,	260	0	0
	Accumulated Deferred Income Taxes - Accelerated Amortization (2	:81)		0	0
	Accumulated Deferred Income Taxes - Other Property (282)	$\dashv$		39,426,332	35,668,308
	Accumulated Deferred Income Taxes - Other (283)		-	761,992	1,848,371
-	TOTAL Liabilities and Other Credits (Total of lines 17 thru 65)	C4\		51,622,009	46,526,107
0/	FOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and	64)		302,927,237	276,699,014

	N	lam	e of	f Res	pondent
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COLUMBIA GAS OF KENTUCKY, INC.

This Report is:	
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# (1) X An Original (2) A Resubmiss A Resubmission

Date of Report (Mo, Da, Yr) 03/31/2011 Year of Report

End of 2010/Q4

#### STATEMENT OF INCOME FOR THE YEAR

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (I,j) in a similar manner to a utility department. Spread the amount (s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
  - 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
  - 3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

		(Ref.)	TÓT	TAL
Line No.	Account	Page No.	Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301	136,789,141	156,326,743
3	Operating Expenses			133/320,7 10
4	Operation Expenses (401)	317-325	108,369,637	131,166,842
5	Maintenance Expenses (402)	317-325	2,692,876	2,927,219
6	Depreciation Expense (403)	336-338	5,530,628	5,382,778
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338		
8	Amort. & Depl. of Utility Plant (404-405)	336-338	412,850	410,361
	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	0
1	Amort of Property Losses, Unrecovered Plant and		0	0
	Regulatory Study Costs (407.1)		0	0
11	Amort. of Conversion Expenses (407.2)		0	0
12	Regulatory Debits (407.3)		0	0
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	2,573,473	2,559,096
15	Income Taxes - Federal (409.1)	262-263	1,394,394	(598,681)
16	Income Taxes - Other (409.1)	262-263	670,526	(164,039)
17	Provision for Deferred Income Taxes (410.1)	234-235	7,545,904	17,406,736
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	4,759,173	12,930,642
19	Investment Tax Credit Adj Net (411.4)		(85,420)	(86,688)
20	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)			<u>-</u>
25	TOTAL Utility Operating Expenses		124,345,695	146,072,982
	(Enter Total of lines 4 thru 24)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
26	Net Utility Operating Income (Enter Total of		12,443,446	10,253,761
	line 2 less 25) (Carry forward to page 116, line 27)			

Name of Respondent

COLUMBIA GAS OF KENTUCKY, INC.

This Report is:

(1) X An Original

(2) A Resubmission

Date of Report (Mo, Da, Yr) 03/31/2011 Year of Report

End of 2010/Q4

### STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to may be attached at page 122.

year which had an effect on net income, including the

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basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

tional utility departments, supply the appropriate account

	OTHER UTILITY		GAS UTILITY		ELECTRIC UTILITY	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
	<b>(</b> j)	(1)	(h)	(g)	(f)	(e)
			156,326,743	136,789,141		
			131,166,842	108,369,637		
$\dashv$			2,927,219	2,692,876		
-	-		5,382,778	5,530,628		
-	<del></del>		0,002,770	0,000,020		
┨		-	410,361	412,850		
$\dashv$	-	-	0	0		
1	7		Ö	0	***************************************	
$\dashv$	м.	_	0	0		
1			0	0		
7	_	_	0	0		
7	-	-	0	0		
7	_	-	2,559,096	2,573,473		
	-	-	(598,681)	1,394,394		
1	-	_	(164,039)	670,526		
-	_	-	17,406,736	7,545,904		
1	-		12,930,642	4,759,173		
7	-		(86,688)	(85,420)		
7	-	-	0	0		
7	-	-	0	0		
7	_	-	0	0		
1	-	-	0	0		
7						
7	-		146,072,982	124,345,695		
7		н	10,253,761	12,443,446		
7						

	e of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report is: [X] An Original [] A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 03/31/2011	Year of Report End of 2010/Q4		
	STATEMENT OF INCOME FOR THE YEAR (CONTINUED)					
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)		
	(a)	(b)	(c)	(d)		
27	Net Utility Operating Income (Carried Forward from page 114)		12,443,446	10,253,761		
28	OTHER INCOME AND DEDUCTIONS					
29 30	Other Income					
31	Nonutility Operating Income  Revenues From Merchandising, Jobbing and Contract Work (415)		0			
32	(Less) Costs and Exp. Of Merchandising, Job & Contract Work (415)		0	0		
33	Revenues From Nonutility Operations (417)		547,130	587,341		
34	(Less) Expenses of Nonutility Operations (417.1)		0	0		
35	Nonoperating Rental Income (418)		17,693	45,587		
36	Equity in Earnings of Subisidiary Companies (418.1)	119	0	0		
37	Interest and Dividend Income (419)		318,147	336,114		
	Allowance for Other Funds Used During Construction (419.1)		0	0		
39	Miscellaneous Nonoperations Income (421)		3,458,376	2,937,715		
40	Gain on Disposition of Property (421.1)		0	0		
41	TOTAL Other Income (Total of Lines 31 Thru 40)		4,341,346	3,906,757		
42	OTHER INCOME DEDUCTIONS					
43	Loss on Disposition of Property (421.2)		0	0		
44	Miscellaneous Amortization (425)		0	0		
45	Donations (426.1)	340	145,438	153,442		
	Life Insurance (426.2)		0	0		
47	Penalties (426.3)		0	7		
-5	penditures for Certain Civic, Political and Related Activities (426.4)		0	0		
70	ther Deductions (426.5)		168,814	180,255		
50	TOTAL Other Income Deductions (Total of Lines 43 Thru 49)	340	314,252	333,704		
51	TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS					
$\overline{}$	Taxes Other Than Income Taxes (408.2)	262-263	0	0		
_	Income Taxes - Federal (409.2)	262-263	1,518,713	1,113,816		
$\rightarrow$	Income Taxes - Other (409.2)	262-263	241,839	212,382		
$\rightarrow$	Provision for Deferred Income Taxes (410.2)	234-235,274-277	3,611	53,457		
$\overline{}$	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277	192,625	2,608		
_	Investment Tax Credit Adj Net (411.5)		0	0		
58 59	(Less) Investment Tax Credits (420)  TOTAL Taxes on Other Income and Deductions (Total of Lines 52-58)		0	0		
60	NET Other Income and Deductions (Total of Lines 41, 50, 59)		1,571,538	1,377,047		
-	THE TOTAL MICETAL AND DEGLECTIONS (TOTAL OF LINES 41, 50, 39)		2,455,556	2,196,006		
61	INTEREST CHARGES					
	Interest on Long Term Debt (427)		0	0		
$\overline{}$	Amort. Of Debt Disc. and Expense (428)	258-259	0	0		
	Amortization of Loss on Reaquired Debt (428.1)		0	0		
_	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0		
	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)	0.40	0	0		
$\overline{}$	Interest on Debt to Associated Companies (430) Other Interest Expense (431)	340	4,083,825	4,061,870		
$\rightarrow$	(Less) Allowance for Borrowed Funds Used During Const Cr. (432)	340	159,154	197,210		
70	NET Interest Charges (Total of Lines 62 Thru 69)		34,143 4,208,836	21,567		
$\overline{}$	ncome Before Extraordinary Items (Total of Lines 27, 60, 70)		10,690,166	4,237,513 8,212,254		
$\Box$	EXTRAORDINARY ITEMS		10,030,100	0,212,234		
72						
73	Extraordinary Items (434)		0	0		
	ess) Extraordinary Deductions (435)		0	0		
70 li	NET Extraordinary Items (Total of Line 73 Less Line 74)	200 000	0	0		
_	ncome Taxes - Federal and Other (409.3)	262-263	0	0		
77   E 78	Extraordinary Items After Taxes (Total of Line 75 Less Line 76)		10,000,100	0		
/0	NET INCOME (Total of Lines 71 and 77)		10,690,166	8,212,254		

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	Name of Respondent  COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: [X] An Original [ ] A Resubmission	Date of Report (Mo.Da.Yr.)	Year of Report
		Statement of Accum	ulated Comprehensiv	March 31, 2010	Dec. 31, 2009
1. F	eport in columns (b) (c) and (e) the amounts of accumulated other coin				ig Activities
2. F	eport in columns (f) and (g) the amounts of other categories of other ca	ish flow hedges.			
3. F	or each category of hedges that have been accounted for as "fair value	hedges", report the accoun	ts affected and the related an	nounts in a footnote.	
Line No.	ltem	Unrealized Gains and Losses on available for sale	Minimum Pension liability Adjustment (net amount)	Foreign Currency Hedges	Other Adjustments
	. (a)	securities (b)	(c)	(d)	(e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Incor	ne			
3	Preceding Year Changes in Fair Value				
4	Total (lines 2 and 3)				
	Balance of Account 219 at End of Preceding Year/Beginning of Current Year				
6	Current Year Reclassifications from Account 219 to Net Income	9			
7	Current Year Changes in Fair Value				

Total (lines 6 and 7)

Balance of Account 219 at End of Current Year

	Name of Respondent		This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
	COLUMBIA GAS OF KENTU	CKY, INC.	[ ] A Resubmission	March 31, 2010	Dec. 31, 2009
		Statement of Accum	ulated Comprehensive	Income and Hedging	Activities
Line No.	Other Cash Flow Hedges (Specify) (f)	Other Cash Flow Hedges (Specify) (g)	Totals for each Category of Items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 72) (I)	Total Comprehensive Income
1					
2					
3					
4					
5					
6					
7					

COLUMBIA GAS OF KENTUCKY, INC.		X] An Original  ] A Resubmission	( <i>Mo.Da.Yr</i> .) March 31, 2011	Dec. 31, 2010
	STATEMENT OF RETAINED EARNINGS FO	R THE YEAR		
2. Eac	ort all changes in appropriated retained earnings, opriated retained earnings, and unappropriated undistri- subsidiary earnings for the year. h credit and debit during the year should be identified as to ained earnings account in which recorded (Accounts 433, 436- clusive). Show the contra primary account affected in column (b).	appropriation of reta 4. List first account reflecting adjustmer earnings. Follow by	e and amount for each a ained earnings. 439, Adjustments to Re thats to the opening baland or credit, then debit items or each class and series	tained Earnings, ce of retained , in that order.
Line No.	Item (a)	Contra Primary Account Affected	Current Year Amount (in dollars)	Previous Year Amount (in dollars)
	UNAPPROPRIATED RETAINED EARNINGS	(b)	(c)	(d)
1	Balance-Beginning of Year	STATE OF THE PARTY	59,557,903	00.045.045
2	Changes(Identify by prescribed retained earnings accounts)	08112 (1) had 58 = 51	59,557,903	66,345,647
3	Adjustments to Retained Earnings (Account 439)* see footnote at bottom			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			The Control
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418 1)		10,690,166	8,212,254
7	Appropriations of Retained Earnings (Account 436)	\$15.56 (T. 17.17)	10,000,100	0,212,25
8	TOTAL Appropriations of Retained Earnings (Account 436)			
9	Dividends Declared- Preferred Stock (Account 437)			
10	TOTAL Dividends Declared -Preferred Stock (Account 437)			
11	Dividends Declared - Common Stock (Account 438)	Marine Telephone		
11 01	Common Stock Dividends		10,000,000	15,000,000
11 02				
11 03				
12	TOTAL Dividends Declared -Common Stock (Account 438)		10,000,000	15,000,000
	(Total of Lines 11 01 thru 11 03)			
	Rounding Adjustment		(1)	2
13	Transfers from Account 216 1, Unappropriated Undistributed			
	Subsidiary Earnings			
14	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)		60,248,068	59,557,903
	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215)(footnote)			
_	APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE, FEDERAL (Account 215.1	)		
	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
18	TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines			
19	Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)	_	60,248,068	59,557,903
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)			
	Balance-Beginning of Year(Debit or Credit)	TO SERVICE STATE OF THE SERVIC		
	Equity in Earnings for Year(Credit)(Account 418.1)	THE REAL PROPERTY.		
22	(Less)Dividends Received(Debit)			
	Other Changes (Explain)			
24	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)			

<sup>\*</sup>Adjustment to retained earnings due to rounding

Name of Respondent	This Report is:	Date of Report	Year of Report
	[ x ] An Original	(Mo. Da. Yr)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

STATEMENT OF CASH FLOWS

- Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
- Under "Other" specify significant amounts and group others.
- Operating Activities Other: Includes gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line	DESCRIPTION (See Instructions for Explanation of Codes)	Current Year Amount	Previous Year Amount
No.	(a)	(b)	(c)
1	Net Cash Flow from Operating Activities:	<b>当记世书》是8亿元的第三人称</b>	
2	Net Income (Line 72(c) on page 116)	10,690,166	8,212,254
3	Noncash Charges (Credits) to Income:		<b>经济的</b> 是保护是东西的
4	Depreciation and Depletion	5,943,478	5,793,139
5	Amortization of (Specify) Other Gas Plant & Acquisition Adjustments		
6	Deferred Income Taxes (Net)	2,739,955	5,694,461
7	Investment Tax Credit Adjustments (Net)	(85,420)	(86,688
8	Net (Increase) Decrease in Receivables	(12,599,628)	(20,649,253
9	Net (Increase) Decrease in Inventory	(6,249)	(15,301
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	11,964,031	(16,325,815
12	Net (Increase) Decrease in Other Regulatory Assets	1,264,878	2,497,153
13	Net Increase (Decrease) in Other Regulatory Liabilities	2,132,359	849,356
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: (See Notes on Page 122)	(11,218,056)	41,358,910
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	10,825,514	27,328,216
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)		
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant	(10,580,651)	(13,458,691)
25	Gross Additions to Nonutility Plant	(10,000,001)	(10,400,001)
26	(Less) Allowance for Other Funds Used During Construction		
27	Other: Changes in Accrued Plant in Service	28.4	
	Cash Outflows for Plant (Total of lines 22 thru 27)	(10,580,651)	(13,458,691)
28		(:0,000,00:)	(10,400,031)
28		AND STATES DE LA COMPANION DE	
29	Acquisition of Other Noncurrent Assets (d)	N EXTENSION	
29 30	Acquisition of Other Noncurrent Assets (d) Proceeds from Disposal of Noncurrent Assets (d)		
29 30 31	Acquisition of Other Noncurrent Assets (d) Proceeds from Disposal of Noncurrent Assets (d)		
29 30 31 32	Proceeds from Disposal of Noncurrent Assets (d)		
29 30 31 32	Proceeds from Disposal of Noncurrent Assets (d)  Investments in and Advances to Assoc. and Subsidiary Companies		
29 30 31 32 33	Proceeds from Disposal of Noncurrent Assets (d)  Investments in and Advances to Assoc. and Subsidiary Companies Contributions and Advances from Assoc. and Subsidiary Companies		
29 30 31 32 33 44	Proceeds from Disposal of Noncurrent Assets (d)  Investments in and Advances to Assoc. and Subsidiary Companies Contributions and Advances from Assoc. and Subsidiary Companies Disposition of Investments in (and Advances to)		
29 30 31 32 33 34 45	Proceeds from Disposal of Noncurrent Assets (d)  Investments in and Advances to Assoc. and Subsidiary Companies Contributions and Advances from Assoc. and Subsidiary Companies		
29 30 31 32 33 44	Proceeds from Disposal of Noncurrent Assets (d)  Investments in and Advances to Assoc. and Subsidiary Companies Contributions and Advances from Assoc. and Subsidiary Companies Disposition of Investments in (and Advances to)		

Name	of Respondent	This Report is:		Date of Report		Year of Report
		[x] An Original		(Mo. Da. Yr)		
COLUI	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2011		Dec. 31, 2010
		TEMENT OF CASH FLOW				
	esting Activities: Include at Other (Line 2	•	5.	Codes use		
	cquire other companies. Provide a reco			(a) Net proceeds of		
	uired with liabilities assumed on page 12 statement the dollar amount of leases c				res and other long-term debt	<b>.</b> .
	eral Instruction 20; instead provide a re			(c) include comme		ha diward
	ar amount of leases capitalized with the			assets, intangib	ely such items as investment	is, fixed
4011	ar amount or rouses outstanded with the	pium oost on page 122.	6.		clarifications and explanation	ne
			7.		56,58, and 65, add rows as ne	
					Number the extra rows in seq	-
				5 01, 5 02, etc.		,
Line	DESCRIPTION (See Instruction No. 5 fo	r Explanation of Codes)			Current Year Amount	Previous Year Amount
No.		(a)			(b)	(c)
40	Loans Made or Purchased	<u> </u>				
41	Collections on Loans					
42						
43	Net (Increase) Decrease in Rece					
44	Net (Increase) Decrease in Inven					
45	Net (Increase) Decrease in Allow					
46 47	Net Increase (Decrease) in Payal	oles and Accrued Expens	ses			<del></del>
48	Other: Net Cash Provided by (Used in)	nyoating Astivition			Colon Swings In Colon State of	Control of the Contro
49	(Total of lines 28 thru 47)	investing Activities			(10,580,651	(10.450.004
50	(Total of lines 20 tillu 47)				(10,580,051	(13,458,691
51	Cash Flows from Financing Activitie	98:				
52	Proceeds from Issuance of:			****		
53	Long-Term Debt (b)				10,000,000	Designation of the Control of the Co
54	Preferred Stock					T
55	Common Stock					
56	Other:					1
57	Net increase in Short-Term Debt	(c)				
58	Other:					
59	Cash Provided by Outside So	ources (Total of lines 53 t	hru 58	3)	10,000,000	0
50						
51	Payments for Retirement of:				ASSESSED BY LONG TO SERVE	
32	Long-Term Debt (b)					
53 54	Preferred Stock					
	Common Stock					
65 66	Other: Net Decrease in Short-Term Deb	1 (0)				
57	Net Decrease III Short-Term Deb	(0)		10 To 10 To	<del></del>	
58	Dividends on Preferred Stock			<del></del>	-	
69	Dividends on Common Stock				(10,000,000)	(15,000,000
70	Net Cash Provided by (Used in) I	Financing Activities			(10,000,000	(13,000,000
1	(Total of lines 59 thru 69)				0	(15,000,000
'2					1	(1.5,000,000
'3	Net Increase (Decrease) in Cash	and Cash Equivalents				
4	(Total of lines 18, 49 and 71)			····	244,863	(1,130,475
'5						温度 建二次
6	Cash and Cash Equivalents at Begin	ning of Year			3,205,110	4,335,585
7					With the second second	
8	Cash and Cash Equivalents at End of	of Year			3,449,973	3,205,110

3,449,973

3,205,110

Name of Respondent	This Report Is:	Date of Report	Year of Report	
]	[X] An Original	(Mo, Da, Yr)		ı
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010	

#### NOTES TO FINANCIAL STATEMENT

- 1 Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
- 2 Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
- 3 Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
- 4 Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatement given these items. See General Instruction 17 of the Uniform System of Accounts.
- 5 Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 6 Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
- 7 Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 8 Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas pruchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
- 9 Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

## Notes to Statement of Cash Flows- Pages 120-121

Other Non-Cash Charges (Credits) to Income (Line16)

Unrecovered Purchased Gas Costs Gas Stored Underground - Current Prepayments Accrued Utility Revenues Miscellaneous Current and Accrued Assets Miscellaneous Deferred Debits Preliminary Surveying and Investigation Charges Accumulated Deferred Income Taxes - Asset Accumulated Provision for Injuries and Damages Obligations for Capital Leases Obligations Under Capital Leases - Noncurrent Customer Deposits Accrued Taxes Customer Advances for Construction Other Deferred Credits Derivitive Instrument Assets - Credit Derivitive Instrument Assets - Debit Accumulated Other Comprehensive Income Accumulated Provision for Pension and Benefits Other Special Funds FAS 158 Measurement	\$ (14,879,476) 6,736,898 98,087 (2,259,226) (133,771) 69,291 21,511 338,201 (93,100) - (258,698) 298,329 (29,502) 777,924 (220,690) - (1,687,160) 3,326 - (11,218,056)
Cash Paid for Interest During 2010	\$ 4,194,486
Cash Paid for Income Taxes (net of refunds) During 2010	\$ 3,124,029

	nis Report Is:	Date of Report	Year of Report
ļ [	[X] An Original	(Mo. Da. Yr)	-
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

NOTES TO FINANCIAL STATEMENTS (Continued)

#### Notes to Statement of Cash Flows - Pages 120 - 121 (Continued)

Cash and Cash Equivalents at End of Year: Line 78

Cash (Account 131)
Working Funds (Account 135)
Temporary Cash Investments (Account 136)

\$ 610,766

\$ 3,454,803

#### **Pension Plans**

The respondent participates in the Columbia Energy Group's noncontributory, qualified defined benefit pension plan covering essentially all employees. Benefits are based primarily on years of credited service and employees' highest three-year average annual compensation in the final five years of service. Columbia's funding policy complies with Federal law and tax regulations. Cash contributions for pension plans were \$2,197,700 in 2010. Accounting for pension plans is in compliance with Statement of Financial Accounting Standards (SFAS) No. 87.

#### **Other Post-Retirement Benefits**

The respondent provides medical coverage and life insurance to retirees. Essentially all active employees are eligible for these benefits upon retirement after completing ten consecutive years of service after age 45. Normally, spouses and dependents of retirees are also eligible for medical benefits. Funding for retiree life insurance is through a voluntary employee beneficiary association trust to which annual contributions are made, subject to the maximum tax-deductible limit. Funding for retiree medical costs is through two trusts and a 401(h) account. Cash contributions for retiree life insurance and medical costs are \$800,003 for 2010. Accounting for other post retirement benefits is in compliance with SFAS No. 106. Additionally, the respondent has deferred as a regulatory asset transition obligations related to other post retirement benefits in compliance with SFAS No. 71. The regulatory asset is being amortized over an eighteen year period (November 1994 - October 2012).

#### **Other Post-Employment Benefits**

The respondent provides benefits to former or inactive employees after employment, but before retirement. Such benefits include, but are not limited to, salary continuation, supplemental unemployment, severance, disability, job training, counseling, and continuation of benefits such as health care and life insurance coverage. No cash contributions were made in 2010. Accounting for other post-employment benefits is in compliance with SFAS No. 112. Additionally, the respondent has deferred as a regulatory asset these obligations in compliance with SFAS No. 71. The regulatory asset is being amortized over a nineteen year period (November 1994 - October 2013).

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

# SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

	,	
Line No.	ltem (a)	Total
1 1	(a)	(b)
	In Service	
3	Plant in Service (Classified)	000 554 404
4	Property Under Capital Leases	286,554,164
5	Plant Purchased or Sold	
6	Completed Construction not Classified	2 000 575
7	Experimental Plant Unclassified	2,909,575
8	TOTAL Utility Plant (Total of lines 3 thru 7)	200 462 720
	Leased to Others	289,463,739
	Held for Future Use	-
	Construction Work in Progress	** 2 222 425
	Acquisition Adjustments	** 3,332,435
13	TOTAL Utility Plant (Total of lines 8 thru 12)	000 700 474
_		292,796,174
15	Accumulated Provisions for Depreciation, Amortization, & Depletion	124,484,554
16	Net Utility Plant (Total of lines 13 and 14)	168,311,620
10	DETAIL OF ACCUMULATED PROVISIONS	
17	FOR DEPRECIATION, AMORTIZATION AND DEPLETION In Service:	
		SALE RESIDENCE
18	Depreciation American I Park I in a Carte I	121,813,799
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	•
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	2,670,755
22	TOTAL In Service (Total of lines 18 thru 21)	124,484,554
	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	-
26	TOTAL Leased to Others (Total of lines 24 and 25)	
$\neg \tau$	Held for Future Use	MACKET SELECT
28	Depreciation	
29	Amortization	· .
30	TOTAL Held for Future Use (Total of lines 28 and 29)	-
31 /	Abandonment of Leases (Natural Gas)	-
32	Amortization of Plant Acquisition Adjustment	-
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22,26,3	30,31, 124,484,554

Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

# SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

FOR DEFRECIATION, AWORTIZATION AND DEPLETION (Continued)						
Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.		
				1 2		
	286,554,164			3		
 *				4		
 				5		
	2,909,575			6		
				7		
	289,463,739			8		
	•			9		
	0.000.405			10		
	3,332,435			11		
	292,796,174			12		
	124,484,554			13 14		
	168,311,620			15		
				16		
 				17		
	121,813,799			18		
-				19		
	•			20		
	2,670,755		·	21		
	124,484,554			22		
			<u> </u>	23		
	b0			24		
	-			25		
	-			26		
	_			27		
	-			28 29		
	-		<del></del>	30		
				31		
	-			32		
	124,484,554			33		

<sup>\*</sup> Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	•
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	Dec. 31, 2010

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- 1. Report below the original cost of gas plant in service according to the prescribed accounts.
- 2. In addition to account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased Or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions or retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries

in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),

Olla	an estimated basis if necessary, and include the entries	of these tentative classifications in colur	nns (c) and (d),
Line No.	Account	Balance at Beginning of Year	Additions
	(a)	(b)	(c)
1	INTANGIBLE PLANT	STATE OF THE PROPERTY OF THE P	
2	301 Organization	521	•
3	302 Franchises and Consents	•	-
4	303 Miscellaneous Intangible Plant	1,563,970	709,971
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,564,491	709,971
6	PRODUCTION PLANT	<b>基本的</b> 医多种性 医多种	
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land		
	325.2 Producing Leaseholds		
	325.3 Gas Rights		
12	9		
	326 Gas Well Structures		
14			
15			
16			
17	TOTAL TOTAL TOTAL CONTROL CONT		
18	331 Producing Gas Wells-Well Equipment		
19			
20	333 Field Compressor Station Equipment		
21	Field Meas. and Reg. Sta. Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Devel. Costs		
26	TOTAL Production and Gathering Plant (Enter Total of lir	nes 8 thru 25) -	-
27	PRODUCTION EXTRACTION PLANT		

## COLUMBIA GAS OF KENTUCKY, INC.

[X] An Original
[ ] A Resubmission

(Mo.Da.Yr.) March 31, 2011

Dec. 31, 2010

### GAS PLANT IN SERVICE (ACCOUNTS 101, 102 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements	Adjustments	Transfers	Balance at End of Year	Line No.
(d)	(e)	(f)	(g)	
		Mary Control of the C		
-	-	-	521	
-	-	-	-	
110,315	-	-	2,163,626	
110,315			2,164,147	
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Name	of Respondent	This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	GAS PLANT IN SERVI	CE (Accounts 101, 102, 103,	and 106) (Continued)	
Line			Balance at	Additions
No.	Account		Beginning of Year	
	(a)		(b)	(c)
	346 Gas Measuring and Regulating Equ	uipment		
	347 Other Equipment			
36 37			-	-
38			7.070	-
39			7,678 7,678	-
40			7,070	
41		D THOOLSSING LANT		
	350.1 Land			
	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			<del></del>
	352.1 Storage Leaseholds and Rights			
	352.2 Reservoirs			
	352.3 Non-recoverable Natural Gas			
-	353 Lines			
	354 Compressor Station Equipment			
	355 Measuring and Reg. Equipment			
	356 Purification Equipment			
53	357 Other Equipment	Diam's		
55	TOTAL Underground Stor Other Storage Plant	age Plant	-0-0 (000 or 2000) (1-2000)	
	360 Land and Land Rights			
	361 Structures and Improvements			
	362 Gas Holders			
	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
	363.4 Meas. and Reg. Equipment			
	363.5 Other Equipment			
65	TOTAL Other Storage Plan		-	
66	Base Load Liquefied Natural Gas To	erminating		
	and Processing Plant			TO PRESIDENT AND A SECOND
	364.1 Land and Land Rights			
	364.2 Structures and Improvements			
	364.3 LNG Processing Terminal Equipme 364.4 LNG Transportation Equipment	nı.		
	364.5 Measuring and Regulating Equipment	ant		
	364.6 Compressor Station Equipment	ATT.		
	364.7 Communications Equipment			
	364.8 Other Equipment			
		. Terminaling and Processing	I	
75 76	TOTAL Base Load Liquefied Natural Gas		_	_
75	TOTAL Base Load Liquefied Natural Gas TOTAL Natural Gas Storage and Process	sing Plant		-
75 76 77	TOTAL Base Load Liquefied Natural Gas	sing Plant		-
75 76 77 78 3	TOTAL Base Load Liquefied Natural Gas TOTAL Natural Gas Storage and Process TRANSMISSION	sing Plant		

Name of Respo		This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report	
	OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010	
	AS PLANT IN SERVICE (AC				
Retirements	Adjustments	Transfers		nce at	Line
4.0				of Year	No.
(d)	(e)	(f)	(	g)	
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_	-			7,678	3/
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				7,070	40
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Name	of Respondent	This Report Is:	Date of Report	Year of Report
00111	MADIA CAO OF MENTHOMY INC	[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
Line	Account	ICE (Accounts 101, 102,	Balance at	
No.	Account			Additions
110.	(a)		Beginning of Year	
34	(a)	- Collins	(b)	(c)
35	_Manufactured Plant			
36				
37	Liquefied Petroleum			
38	Gas Air Plant			
39				
40	304 Land & Land Rights		7,678	-
41	305 Structures & Improvements		-	-
42	311 Liquefied Petroleum Gas Equ	ipment		-
43	Tatalita			
44 45		factured Gas Production Pl 6 and 207, Line 38		
46	rayes 200	o anu 207, Line 30	7,678	-
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1	of Respondent		This Report Is:  [X] An Original  [ ] A Resubmission	Date of Report (Mo.Da.Yr.)	Year of Report	
COLON	IDIA GAS OF I	GAS PLANT IN SE	RVICE (Accounts 101, 1	March 31, 2011	Dec. 31, 2010	
		GAOT LART IN OL	Accounts 101, 1	Balan	ce at	Line
	Retirements	Adjustments	Transfers	End of		No.
	(d)	(e)	(f)	(9		140.
		(5)				34
						35
1						36
						36 37
						38
						39
ł	-	-	-		7,678	40
	-	-	460		-	41
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						43
	-	-	-		7,678	44 45
-						46
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Name	of Respondent	Date of Report	Year of Report	
	ne of Respondent This Report Is:  [X] An Original		(Mo.Da.Yr.)	· '
COLU	IMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	GAS PLANT IN SERVICE	E (Accounts 101, 102, 103, and	106) (Continued)	
Line	Account		Balance at	Additions
No.			Beginning of Year	
	(a)	· · · · · · · · · · · · · · · · · · ·	(b)	(c)
	367 Mains			
	368 Compressor Station Equipmer			
	369 Measuring and Regulation Sta	ation Equipment		
	370 Communications Equipment			
	371 Other Equipment			
86		t (Enter Totals of lines 78-85)	-	-
87		N PLANT	<b>沙克里 克克斯克</b>	
	374 Land and Land Rights		4,073,513	37,018
	375 Structures and Improvements		8,002,251	(6,520)
	376 Mains		142,135,515	3,707,616
	377 Compressor Station Equipmer		-	-
	378 Meas. and Reg. Sta. EquipG		4,983,550	86,284
	379 Meas. and Reg. Sta. EquipCi	ity Gate	257,909	-
	380 Services		83,964,824	3,767,777
	381 Meters		11,833,982	324,777
	382 Meter Installations		7,881,976	153,505
	383 House Regulators		3,867,819	506,508
	384 House Reg. Installations		2,297,468	-
	385 Industrial Meas. and Reg. Sta.		2,746,859	(3,004)
	386 Other Prop. on Customers' Pre	emises	-	-
	387 Other Equipment		3,285,294	0
102		Enter Totals of lines 88-101)	275,330,960	8,573,961
103		PLANT	<b>建铁马车外的</b>	
104	9		-	-
105			-	-
106		nt	1,272,143	
107			116,619	
108				
109		pment	2,317,752	96,293
110			10,308	-
111			646,777	-
112			-	
113			72,083	25,860
114	Subtotal (Enter total of lines 104 thi	ru 113)	4,435,682	122,153
115			-	-
116	TOTAL General Plant	400	4,435,682	122,153
117	TOTAL (Accounts 101 and		281,338,811	9,406,085
118	Gas Plant Purchased (See Inst		•	-
119	(Less) Gas Plant Sold (see Ins	/	-	MACE 2018年11日
120	Experimental Gas Plant Unclas		-	-
121	TOTAL Gas Plant In Servi	ce	281,338,811	9,406,085

Name of Respondent		This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KE	NTUCKY, INC.	[] A Resubmission	March 31, 2011	Dec. 31, 2010
Parti	GAS PLANT IN SER	VICE (Accounts 101, 1	02, 103, and 106) (Continu	
Retirements	Adjustments	Transfers	Balance at	Line
4.0			End of Year	No.
(d)	(e)	(f)	(g)	
				81
				82
				83
				84
				85
-	<u>-</u>	-		86
				87
-	<b>6</b> -	-	4,110,531	88
-	-	-	7,995,731	89
(274,330)	<u> </u>	-	145,568,801	90
-	-	-	•	91
(28,842)	-	-	5,040,992	92
-	-	-	257,909	93
(458,268)	-	(17,017)	87,257,316	94
(242,092)	-	-	11,916,667	95
(41,856)	~	-	7,993,625	96
(4,245)	-	-	4,370,082	97
(7,981)	-	-	2,289,487	98
(22,088)	-	-	2,721,767	99
	-	-	-	100
(11,001)	_	17,017	3,291,310	101
(1,090,703)	-	-	282,814,218	102
				103
-	-	-	<del>-</del>	104
	-	-	-	105
(52,858)	-	-	1,219,285	106
-	-	-	116,619	107
-	-	-	-	108
(26,755)	-	•	2,387,290	109
(526)	-	-	9,782	110
-	-	-	646,777	111
•	-	-		112
-	-	-	97,943	113
(80,139)	-		4,477,696	114
		-	<u> </u>	115
(80,139)	-		4,477,696	116
(1,281,157)	-	-	289,463,739	117
-	-	-	_	118
	-	-	_	119
-	-	-	_	120
(1,281,157)		-	289,463,739	121

<sup>\*</sup> Does not include Capitalized Leases

OLUMBIA GAS OF KENTUCKY, INC. YEAR ENDED DE				ECEMBER 31, 201	0	
	GAS PLANT IN SERVICE					
		DEVELOPMENT	OF ADDITIONS FO		COLUMN (c)	
		Completed Con			Transferred	2010
l		Classified - A			from	Additions
ne	Account	Year 2009	Year 2010	(c)-(b)	Account 107	Column (c)
lo.	(a)	(b)	(c)	(d)	(e)	(f)
1	1. Intangible Plant	(-7		(0)	(0)	(1)
	301 Organization					
	302 Franchises and Consents					
	303 Miscellaneous Intangible Plant	139,513	144,844	5,331	715,302	709,971
5	TOTAL Intangible Plant	139,513	144,844	5,331	715,302	709,971
6	2. Production Plant				, ,	
7	Natural Gas Production and Gathering Plant					
	325.1 Producing Lands					
9	325.2 Producing Leaseholds					
	325.3 Gas Rights					
	325.4 Rights-of-Way					
12	325.5 Other Land and Land Rights					
	326 Gas Well Structures					
14	327 Field Compressor Station Structures					F.
15	328 Field Meas. and Reg. Sta. Structures					
	329 Other Structures					
	330 Producing Gas Wells-Well Construction					
	331 Producing Gas Wells-Well Equipment					
	332 Field Lines					
20	333 Field Compressor Station Equipment					
21 3	334 Field Meas. and Reg. Station Equipment					
22	335 Drilling and Cleaning Equipment					
23 3	336 Purification Equipment					
24 3	337 Other Equipment					
25	338 Unsuccessful Exploration & Devel. Costs					
25 : 26 27	TOTAL Production and Gathering Plant	-	-	-	-	-
28	Products Extraction Plant					
29						
			1			
30 3		:				
31 3						
32	344 Extracted Products Storage Equipment					

#### COLUMBIA OF KENTUCKY, INC. YEAR ENDED DECEMBER 31, 2010 **GAS PLANT IN SERVICE** DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c) Completed Construction Not Transferred 2010 Classified - Account 106 from Additions Line Year 2009 Account Year 2010 (c)-(b) Account 107 Column (c) No (a) (b) (c) (d) (e) (f) 2. Production Plant (Continued) Products Extraction Plant (Continued) 33 345 Compressor Equipment 34 346 Gas Meas. and Reg. Equipment 35 347 Other Equipment 36 **TOTAL Products Extraction Plant** 37 TOTAL Nat. Gas Production Plant 38 Mfd. Gas Prod. Plant (Submit Suppl. Statement) \* 39 TOTAL Production Plant 40 3. Natural Gas Storage and Processing Plant 41 Underground Storage Plant 42 350.1 Land 43 350.2 Rights-of-Way 44 351 Structures and Improvement 45 352 Wells 46 352.1 Storage Leaseholds and Rigths 47 352.2 Reservoirs 48 352.3 Non-recoverable Natural Gas 49 353 Lines 50 354 Compressor Station Equipment 51 355 Measuring and Reg. Equipment 52 356 Purification Equipment 53 357 Other Equipment 54 TOTAL Underground Storage Plant 55 Other Storage Plant 56 360 Land and Land Rights 57 361 Structures and Improvements 58 362 Gas Holders 59 363 Purification Equipment 60 363.1 Liquefaction Equipment 61 363.2 Vaporizing Equipment 62 363.3 Compressor Equipment 63 363.4 Meas. and Reg. Equipment 64 363.5 Other Equipment 65 **TOTAL Other Storage Plant**

<sup>\*</sup> See page 209-E

			GAS PLANT IN SE	RVICE		
		DEVELOPM	F ADDITIONS FOR	YEAR 2010 - CO	LUMN (c)	
		Completed Cons	struction Not		Transferred	2009
1		Classified - Ad	count 106		from	Additions
Line	Account	Year 2009	Year 2010	(c)-(b)	Account 107	Column (c)
No	(a)	(b)	(c)	`(d) ´	(e)	(f)
66	Base Load Liquefied Natural Gas Terminating	199.				
	and Processing Plant					
	364.1 Land and Land Rights					
68	364.2 Structures and Improvements					
69	364.3 LNG Processing Terminal Equipment					
70	364.4 LNG Transportation Equipment	7 1			1	
	364.5 Measuring and Regulating Equipment					
72	364.6 Compressor Station Equipment	7				
73	364.7 Communication Equipment	7 1				
	364.8 Other Equipment					
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	1	-	<del></del>		-
_ 77	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	
78	4. Transmission Plant					
	365.1 Land and Land Rights	1		Î		
	365.2 Rights of Way	1				
	366 Structures and Improvements	7 1		1		
	367 Mains	1 1		1		
	368 Compressor Station Equipment	1 1				
	369 Measuring and Reg. Sta. Equipment					
	370 Communication Equipment	1 1	1			
	371 Other Equipment	1 1	i			
87	TOTAL Transmission Plant	-	-	-		
88	5. Distribution Plant		··			
	374 Land and Land Rights	1,389	32,300	30,911	67,929	37,018
	375 Structures and Improvements	44,841	11,097	(33,744)	(40,264)	(6,520)
	376 Mains	3,508,108	2,663,299	(844,809)	2,862,807	3,707,616
92		-	-	-	_,00_,00;	
	378 Meas. and Reg. Sta. EquipGeneral	42,326	26,653	(15,673)	70,611	86,284
_	379 Meas. and Reg. Sta. EquipCity Gate	-	-	-	-	
	380 Services	16,370	23,275	6,905	3,774,683	3,767,778
96		-	-		324,777	324,777
97		-	-	-	153,505	153,505
98		-	-	-	506,507	506,507
99		-	-	-	-	-
100		30,537	1,485	(29,052)	(32,056)	(3,004)
	386 Other Prop. on Customers' Premises	-	-	-	(=-,==5)	(0,001)
	387 Other Equipment	31,660	95	(31,565)	(31,565)	
103	TOTAL Distribution Plant	3,675,231	2,758,204	(917,027)	7,656,934	8,573,961

COLUMBIA OF KENTUCKY, INC.			YEAR ENDED DECEMBER 31, 2010			
			AS PLANT IN SEF			
	DEVELOPM	ENT OF ADDITIONS FOR Y	YEAR 2010 - COLU	IMN (c)		
			Completed Construction Not Classified - Account 106		Transferred from	2009 Additions
Line No	Account (a)	Year 2009 (b)	Year 2010 (c)	(c)-(b) (d)	Account 107 (e)	Column (c) (f)
104	6. General Plant			` ′		<u></u>
105 389	3	-	-	-	-	•
106 390			-	-	-	-
107 39 <sup>-</sup>		6,527	6,527	-	-	-
108 392			-	-	-	
109 393		-	-	-	-	-
110 394		28,092	-	(28,092)	68,201	96,293
111 398	5 Laboratory Equipment	-	-	-	-	
112 396		-	-	-	-	-
113 397		-	60	-	-	-
114   398	3 Miscellaneous Equipment	3,136	-	(3,136)	22,724	25,860
115	Subtotal	37,755	6,527	(31,228)	90,925	122,153
116 399		-	-	F-1	-	-
117	TOTAL General Plant	37,755	6,527	(31,228)	90,925	122,153
118	TOTAL	3,852,499	2,909,575	(942,924)	8,463,161	9,406,085

IA OF KENTUCKY, INC.	YEAR ENDED DECEMBER 31, 2010					
	GAS PLANT IN SERVICE					
	DEVELOPMENT C	F ADDITIONS FO	R YEAR 2010 - CO	LUMN (c)	<del></del>	
	Completed Construction Not Classified - Account 106			Transferred from	2009 Additions	
Account (a)	Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)	Account 107 (e)	Column (c) (f)	
Forward from page 209-B Line 38						
Manufactured Gas Production Plant						
Land and Land Rights		-		_		
	*	-	•	-	-	
Liquefied Petroleum Gas Equipment	-	-	-	-	-	
Total Manufactured Gas Production						
Plant	-	-	(III)	-	-	
	Account (a)  Forward from page 209-B Line 38 2. PRODUCTION PLANT Manufactured Gas Production Plant Liquefied Petroleum Gas Land and Land Rights Structures and Improvements Liquefied Petroleum Gas Equipment	Account (a)  Forward from page 209-B Line 38 2. PRODUCTION PLANT Manufactured Gas Production Plant Liquefied Petroleum Gas Land and Land Rights Structures and Improvements Liquefied Petroleum Gas Equipment  Total Manufactured Gas Production	DEVELOPMENT OF ADDITIONS FOR Completed Construction Classified - Account 1  Account (a) (b) (c)  Forward from page 209-B Line 38 2. PRODUCTION PLANT Manufactured Gas Production Plant Liquefied Petroleum Gas Land and Land Rights - Structures and Improvements - Liquefied Petroleum Gas Equipment - Total Manufactured Gas Production	GAS PLANT IN SERVICE  DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - CO  Completed Construction Not Classified - Account 106  Year 2008 (b)  Forward from page 209-B Line 38 2. PRODUCTION PLANT  Manufactured Gas Production Plant Liquefied Petroleum Gas Land and Land Rights Structures and Improvements Liquefied Petroleum Gas Equipment  Total Manufactured Gas Production	Completed Construction Not Classified - Account 106	

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Next Page Is 212

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Nam	e of Respondent	This Report Is:	Date of Report	Year of Report				
		[X] An Original	(Mo.Da.Yr.)	1				
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010				
Gas Property and Capacity Leased from Others								
2. Fo	1. Report below the information called for concerning gas property and capacity leased from others for gas operations.  2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).							
Date Originally Date Expected								
Line	Description and Location	Included in	to be Used in	Balance End of				
No.	of Property	This Account	Utility Service	Year				
	(a)	(b)	(c)	(d)				
	Not Applicable							
3								
4								
5								
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1 7								
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9								
10 11								
12								
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36 37								
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44								

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	•
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	Gas Property and Capa	city Leased to Others	

1.		Date Originally	Date Expected	Balance			
Line	Description and Location	Included in	to be Used in	End of			
No.	of Property	This Account	Utility Service	Year			
	(a)	(b)	(c)	(d)			
1	Not Applicable						
2							
3				1			
4							
5							
6			1				
2 3 4 5 6							
8				1			
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35			]				
36		1					
37							
38							
39			1				
40							
41							
42							
43							
44							
45	TOTAL						
73	IOIAL						

<sup>1.</sup> For all leases in which the average lease income over the intitial term of the lease exceeds \$500,000 provide in comlumn ( c ), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations

2. In column (d) provide the lease payments received from others.

3. Designate associated companies with an asterisk in column (b).

Name of Respondent	This Report Is:	Date of Report	Year of Report				
	[X] An Original	(Mo.Da.Yr.)	•				
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010				
GAS PLANT HELD FOR FUTURE USE (Account 105)							

1. Report separately each property held for future use at the end of the year having an original cost of \$1,000,000 or more. Group othe items of property held for future use.

2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

<u> </u>				
]	December and Lead to	Date Originally	Date Expected	Balance
Line No.	Description and Location	Included in	to be Used in	End of
140.	of Property	This Account	Utility Service	Year
	(a)	(b)	(c)	(d)
	Not Applicable			
4				
3				
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2 3 4 5 6				
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42				
43				
44	10000		444	
	70711			
45	TOTAL		are an entire of by the grant of the	

Nam	ne of Respondent	This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.		March 31, 2011	Dec. 31, 2010
	CONST	RUCTION WORK IN PROG	RESS-GAS (Account 107)	
	<ol> <li>Report below descriptions and ba of projects in process of construction</li> <li>Show items relating to "research, demonstration" projects last, under</li> </ol>	n (107). development, and	of the Uniform System of	nstration (see Account 107 Accounts). han \$1,000,000) may be
Line No.	(a)		Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1 2 3	Liquefied Petroleum Gas-Air	CTION PLANT		
5 6 7	•	quipment	-	
9	Distribution Plant			
11 12 13 14	374 Land and Land Rights 375 Structures and Improvemen 376 Mains 378 Measuring and Regulating E 380 Service Lines		6,210 179,455 1,126,457 306,759 66,141	19,740 123,910 33,743
17 18 19	381 Meters 382 Meter Installations 383 House Regulators 384 House Regulator Installation		72,577 68,201 154,105	
		gulating Equipment	130,307 72,617 2,182,829	14,334 7,988 199,715
25 26	General Plant			
28 29	391 Office Furniture and Equipm 394 Tools and Equipment 396 Power Operated Equipment 398 Miscellaneous Equipment		468,394	
32 33 34			468,394	-
	Intangible Plant			
	303 Miscellaneous Intangible Pla Total Intangible Plant	ant	681,212 681,212	74,933 74,933
	TOTAL		3,332,435	274,648

•	L	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	December 31, 2010

## GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- 1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Please refer to pages 218-A, 218-B and 218-C.

## COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (Derived from actual book balance	(A)				
Title		Amount	Capitalization Ratio (Percent)	Cost	Rate Percentage
(a)		(b)	(c)		(d)
(1) Average Short-Term Debt	S	195,896,712			
(2) Short-Term Interest				s	0.70%
(3) Long-Term Debt	D	6,639,276,704	57.77%	d	6.60%
(4) Preferred Stock	Р	0	0.00%	р	0.00%
(5) Common Equity	С	4,854,141,282	42.23%	С	11.82%
(6) Total Capitalization		11,493,417,986	100.00%		
(7) Average Construction Work In Progress Balance	w	279,514,956			

- 2. Gross Rate for Borrowed Funds s(S/W)+d[(D/(D+P+C))(1-(S/W)]
- 3. Rate for Other Funds [1-(S/W)][p(P/(D+P+C))+c(C/(D+P+C))]
- 4. Weighted Average Rate Actually Used for the Year:
  - a. Rate for Borrowed Funds 2.52
  - b. Rate for Other Funds 0.00
- (A) Amounts used in computation are based on the consolidation capitalization and consolidated cost rates of the Columbia Energy Group and Subsidiary Companies.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

### **GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)**

## Supervision and Engineering Overhead

Supervision and engineering overhead charges cover labor, transportation and travel of operating personnel related to the following construction activities:

- 1. Planning and designing gas facilities approved for construction.
- 2. Preparing and filing construction certificate applications.
- 3. Planning and preparing budget programs for anticipated construction programs.
- 4. Preparing and processing construction work orders, including making sketches.
- 5. Classifying work order charges where applicable, such as invoices, material transfers, time sheets, etc.
- 6. Preparing and processing work order completion reports.
- 7. Preparing flow maps related to projects approved for construction.
- 8. Miscellaneous clerical, typing & stenographic duties related to construction projects.
- 9. Supervision and management, direct & indirect, for all the above activities.

It was impractical for supervision and engineering personnel performing the above mentioned functions to charge construction work orders directly; therefore, the labor and travel expenses of personnel expended on the construction records that would not be required if construction were not performed was determined on a periodic time study basis. The cost of these expenses was divided by estimated construction expenditures subject to overheads to determine an allocation rate. Those personnel engaged in the construction activities enumerated above charged their overhead clearing account where they were accumulated and allocated to all applicable construction budgets and work orders on the basis of the rate as determined above.

#### Labor Overheads

The cost of vacation time and non-productive time (holidays, paid time for sickness and other paid time) was allocated directly to each construction project by applying a factor to all "raw labor" (total payroll payments excluding payment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual dollars accrued for vacation and non-productive time by the estimated annual payroll payments excluding vacation and non-productive time.

The cost of employee benefits and payroll taxes was allocated directly to each construction project by applying a factor to all "base labor" (raw labor plus increment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual cost of employee benefits and payroll taxes by the estimated annual cost of "base labor." Benefits and taxes included in this factor are as follows:

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

### GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

#### Labor Overheads (Continued)

- Actual payments made to employees in connection with injury claims not covered by Workers' Compensation Insurance.
- 2. Workers' Compensation Insurance Premiums.
- 3. Employee Insurance Plans.
- 4. Contributions to Employee Thrift Plan (401K).
- 5. Federal Old Age and Survivors Insurance Tax.
- 6. Federal Unemployment Insurance Tax.
- 7. State Unemployment Insurance Tax.
- 8. Retirement Income Plan.

#### General and Administrative Overheads

The purpose of capitalizing General and Administrative overheads is to charge labor and expenses to all applicable construction work orders for those personnel who work directly on Construction Work in Progress activities but where it would be impractical for them to record these expenses directly to each work order (i.e., employees who devote their time processing a large number of construction work orders and/or related construction activities). In addition, these costs would not have been incurred had the construction activity not been undertaken.

General and Administrative overhead charges include the labor and expenses of selected Shared Services Center personnel related to the following construction activities:

- 1. Processing construction work orders which do not close mechanically.
- Preparing input for and verifying mechanized Construction Work in Progress reports.
- 3. Assigning property unit (retirement unit) numbers to construction work orders which are not assigned mechanically.
- 4. Preparing input for closing Construction Work in Progress preparatory to mechanical unitization and posting to the Asset Management records.
- 5. Reconciling the Project Cost Management System with the General Ledger.
- 6. Verifying mechanized construction audit schedules with the construction information contained in the General Ledger.
- 7. Providing required support to Information Systems personnel regarding mechanized construction work orders and the Project Cost Management System.
- 8. Reconciling monthly construction budget comparison reports (actual versus budget).
- 9. Ordering and procuring materials and supplies for specific construction projects.
- 10. Processing construction related invoices.
- 11. Miscellaneous clerical duties related to construction projects.
- 12. Supervision and management (direct and indirect) for all of the above activities.

Name of Respondent	This Report Is:	Date of Report	Year of Report	
	[X] An Original	(Mo, Da, Yr)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010	

## **GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)**

#### General and Administrative Overheads (Continued)

A periodic time study was performed on the job positions and personnel who were responsible for the above listed activities. The number of hours spent on construction related activity was determined, by position, and extended using actual payroll information. The cost of these expenses was divided by the estimated construction expenditures subject to overheads to determine an allocation rate. This rate was applied to actual construction expenditures subject to this overhead and the resulting amount was transferred from general and administrative expense to construction.

Note: General and Administrative costs are now recorded through the Supervision and Engineering overhead application.

### Allowance for Funds Used During Construction

On February 2, 1977, the Federal Energy Regulatory Commission issued Order No. 561 establishing a "uniform formulary" method for determining the maximum rate to be used in computing the Allowance for Funds Used During Construction. In 2009, Allowance for Funds Used During Construction was capitalized at a cost rate of 5.44% on all classes of property except organization, autos, office equipment, tools and other property purchases.

The allowance was applied to construction for that period of time between the date of expenditure for construction or purchase of a project and the date in which such project was completed and placed in service, or was available for service. All expenditures incurred during the current month of construction of a project were assumed to occur on the 15th of the month; consequently, interest in the current month's expenditures was for a period of one-half month only. All projects placed in service during a month were assumed to be placed in service on the 15th of the month; consequently, interest for the month-in-service was for a period of one-half month only. All previously applied interest was eliminated from the base amount before the current calculation of interest; i.e., there was no calculation of interest on interest. No interest was applied on contract retainage and contributions in aid of construction applicable to any budgets and related work orders.

				102			
Name	of Respondent	This	Report is:		Date of Report (Mo, Da, Yr)	Year Ending	
		х	An Original		March 31, 2011	Dec. 31, 2010	
Co	lumbia Gas of Kentucky, Inc.		A Resubmissio				
	ACCUMULATED PROVISION FOR DEPR	ECIA	TION OF GAS	UTILITY PLANT (	Account 108)		
2 Expla	ain in a footnote any important adjustments during year ain in a footnote any difference between the amount for book plant retired, line 10, column (c), and that reported for gas		significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively				
nondep	service, pages 204-209, column(d), excluding retirements of preciable property provisions of Account 108 in the Uniform System of		costs included in r	ook cost of the plant etirement work in pro onal classifications			
Accour	nts require that retirements of depreciable plant be recorded		4 Show separately	interest credits und	er a sinking fund or	similar	
when s	uch plant is removed from service If the respondent has a		method of deprecia	ation accounting			
			5 At lines 7 and 14	, add rows as necess	sary to report all da	ta	
			Additional rows sh	ould be numbered in	sequence, e g , 7 0	1, 7 02,	
			etc.	·			
	2						
			Total	Gas Plant in	Gas Plant Held	Gas Plant Leased	
Line	Item		(c+d+e)	Service	for Future Use	to Others	
No.							
	(a)		(b)	(c)	(d)	(e)	
	Section A. Balance	es ar				1	
1	Balance Beginning of Year		117,716,111	117,716,111			
2	Depreciation Provision for Year, Charged to	155					
3	(403) Depreciation Expense	-	5,530,628	5,530,628			
4	(413) Expense of Gas Plant Leased to Others					Alegani den berek	
5	Transportation Expenses - Clearing	<u> </u>					
6	Other Clearing Accounts						
04	Other Clearing (Specify):			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
.01 8	TOTAL Dances Dray for Veer /tetal of lines 2 thm: 7.0	1	5 500 600	F 500 000			
9	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.0 Net Charges for Plant Retired:		5,530,628	5,530,628	0	0	
10	Book Cost of Plant Retired	JE 2010 S	(1,000,700)	(1,000,700)			
11	Cost of Removal		(1,090,702) (351,651)	(1,090,702)			
12	Salvage (Credit)		7,729	(351,651) 7,729			
13	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru	12)	(1,434,624)	(1,434,624)	0	0	
14	Other Debit or Credit Items (Describe):	<u>'-'</u>	(1,454,024)	(1,434,024)		0	
14.01	Retirement of Amortization		0	0			
	Miscellaneous Revenues - Damages		1,684	1,684			
14.03	Transfers between 108 and 111		0	0			
	1 0 00 00			*****			
15	Balance End of Year (Total of lines 1, 8, 13, 14 to 14.03	3)	121,813,799	121,813,799	0	0	
· <del></del>	Section B. Balances at End of Yea				ations	,	
16	Production - Manufactured Gas						
17	Production and Gathering - Natural Gas						
18	Products Extraction - Natural Gas						
19	Underground Gas Storage						
20	Other Storage Plant						
21	Base Load LNG Terminaling and Processing Plant						
22	Transmission						
	Distribution		120,906,703	120,906,703			
14	General		907,096	907,096			

TOTAL (Total of lines 16 thru 24)

121,813,799

121,813,799

Nan	ne of Respondent				This Repo	ort Is:	Date of Rep	ort	Year of Report
					[X] And	Original	(Mo.Da.Yr.)		
COL	LUMBIA GAS OF KENTUCH	(Y, INC.			[]AR	esubmission	March 31, 20	011	Dec. 31, 2010
	GAS STOR	ED (ACCO	UNT 117.1	I, 117.2, 117	'.3, 117.4, 1	64.1,164.2 AND	164.3)		
gas inventory reported in columns (d), (f), (g), and h (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote adjustment, account charged or credited.			<ol> <li>Report in column (e) all encroachments due the year upon the volumes designated as base gas, column (b), and system balancing gas column (c), and gas property recordable in the plant accounts.</li> <li>State in a footnote the basis of segration of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset</li> </ol>						
				Noncurrent		r inventory met Current	thod).	LNG	
Line	Description	(Account	(Account		(Account	(Account	(Account	(Account	Total
No.	·	117 1)	117 2)	(117 3)	117 4)	164 1)	164 2)	164 3)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balance at Beginning								\\ \( \)
	of Year					46,669,688	0		46,669,68
2	Gas Delivered to								
	Storage (contra Account)					44,645,829	0		44,645,82
	Gas Withdrawn from								
	Storage (contra Account)					51,382,727	0		51,382,72
4	Other Debits or					_			
-	Credits ( Net)		_		-	0			
5	Balance at End of Year					39,932,790	0		39,932,79
6	Mef					7,212,999	0		7,212,999
						.,,			7,212,00

7,501,519

5.54

5.32

0

Storage is reported on a last in first out inventory method.

6a Dth

7 Amount per Mcf

7a Amount per Dth

7,501,519

5.54

5.32

	ne of Respondent		This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.	/FSTI	[ ] A Resubmission MENTS (ACCOUNT 123, 124, AND 136)	March 31, 2011	Dec. 31, 2010
As Ca 2 inf	Report below investments in Accounts 123, Invest isociated Companies, 124, Other Investments, and itsish Investments.  Provide a subheading for each account and list the formation called for:  (a) Investment in Securities - List and describe eacowned, giving name of issuer, date acquired and da For bonds, also give principal amount, date of issue interest rate. For capital stock (including capital storespondent reacquired under a definite plan for resa	tments 136, ereund h secute of r t, matuck of	to authorization by the E Temporary 124, Other Investments stock. Minor investment stock. Minor investment included in Account 136 grouped by classes. (b) Investment Advance company the amounts rity, and properly includable in A current repayment in Ac	, state number of shats may be grouped by 5, Temporary Cash In es - Report separately of loans or investment account 123. Included account 145 and 146.	res, class, and series of classes. Investments vestments, also may be of for each person or advances that are advances subject to With respect to each
Line No.	Description of Investment	*	Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)	1	ses or Additions uring Year
	(a)	(b)	(c)		(d)
1 2 3 4	Investments in Associated Companie		335,953	3	18,051
5 6 7	(Commercial Paper, Acct 136-0012)		21,626	5	4,515,259
8 9 10	Temporaray Cash Investment (Hedging Account, Acct 136-1000)		2,724,061		10,642,554
12 13 14 15					
16 17 18 19					
20 21 22 23					
24 25 26 27					
28 29 30					
31 32 33 34					
35 36 37 38					
39 40					

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	INVESTMENTS (ACCOUNT 123 124 A	ND 136) (Continued)	

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

- 3 Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
- pledges and purpose of the pledge.

  If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
- 5 Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
- the year.

  6 In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includable in column (h).

Sales or Other Dispositions During Year	Principal Amount or No of Shares at End of Year	Book Cost at End of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference	Revenues for Year	Gain or Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
		354,004	0		1 2 3
4,505,688		31,197	0		4 5 6
10,553,775		2,812,840	22,981		7 8 9
					10 11
					12 13 14
			i		15 16
					17 18 19
					20 21 22
:					23 24
					25 26 27
					28 29
					30 <b>3</b> 1 32
					33 34 <b>3</b> 5
					35 36 37
					38 39 40

					Year of Report	
[X] An Original (Mo,Da,Yr)  COLUMBIA GAS OF KENTUCKY, INC. [] A Resubmission March 31, 2011 Dec. 31, 20					Dec. 31, 2010	
	DINDIA GAS ST. INSTITUTE TO THE ST.	Investments in	Subsidiary Compani		IMarch 31, 2011	Dec. 31, 2010
(a) li (b) li to ea	aport below investments in Accounts 123.1, Invest Provide a subheading for each account and list them investment in Securities - List and describe each sectivestment Advances - Report separately the amour ach advance show whether the advance is a note or Report separately the equity in undistributed subsidi	reunder the the information curity owned. For bonds gi- nts of loans or investment a or open account. List each r	n called for below. Sub give also principal amo advances which are s note giving date of iss	ount, date of issue, maturity subject to repayment, but v suance, maturity date, and	ty, and interest rate. which are not subject to dispecifiving whether not	current settlement. With respect
Line No.	Description of Investment	Date Acquired		Date of faturity		Amount of Investment at eginning of Year
	(a)	(b)		(c)	ļ,	(d)
	Common Stock - Central Kentucky Transmission	7/31/2006				
40	Total Cost of Account 123.1					

Name of Respondent	This Report Is:	Date of Report	Year of Report				
	[X] An Original	(Mo,Da,Yr)					
MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010				
Investments in Subsidiaries Companies (Account 123.1) (Continued)							

Designate in a footnote, any securities, notes or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
 If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
 Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
 In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
 Report on Line 40, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year	Revenues for Year	Amount of Investment at End of Year	Gain or Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	
(e) 335,953	(f) 18,051	354,004		1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
335,953	18,051	354,004		40

Na of F	Respondent	This Report is:	Date of Report	Year Ending
		(x) An Original	· ·	
	Gas of Kentucky, Inc.	() A Resubmission	March 31, 2011	December 31, 2010
Pr	epayments (Acct 165), Extraordinary Property L	osses (Acct 182.1), Unrecovered	d Plant and Regulatory Sturdy	Costs (Acct 182.2)
		<b>EPAYMENTS (ACCOUNT 16</b>	35)	
1. Re	port below the particulars (details ) on each prep	payment.		
Line	Na	ture of Prepayment		Balance at End of
No.				Year (in dollars)
		(a)		(b)
1	Prepaid Insurance			465,136
2	Prepaid Rents			0
3	Prepaid Taxes			0
4	Prepaid Regulatory Comission Fees			118,919
5	Miscellaneous Prepayments			0
6	TOTAL			584,055

DI CE		I					
		This Report is:		Date of I	Report	Year End	ing
		(x) An Original					
	Gas of Kentucky, Inc.	() A Resubmiss		March 31		Decemb	per 31, 2010
Pre	epayments (Acct 165), Extraordinary Property Los	ses (Acct 182.1), L	Inrecovered Pl	ant and Regula	atory Sturdy	Costs (Acc	t 182.2)
						•	
	EXTRAORDINARY	PROPERTY LC	SSES (ACC	OUNT 182.1)			
Line	Description of Extraordinary Loss (include	Balance	Total	Losses	WRITT	EN OFF	Balance at
No.	the date of loss, the date of Commission	Beginning	Amount	Recognized	DURIN	G YEAR	End of Year
	authorization to use Account 182 1 and	of Year	of Loss	During Year	]		
	period of amortization (mo, yr, to mo, yr. Add						
	rows as necessary to report all data.				Account	Amount	1
	l as necessary to report an data.					Amount	
	(a)	(-)	(-)		Charged	(5)	, ,
7	(a)	(b)	(c)	(d)	(e)	(f)	(g)
•							
8							
9						1	
10				13			
11							,
12							i i
13							
14							
15	TOTAL						

Name of F	Respondent	This Report is:		Date of F	Report	Year End	ling
1		(x) An Original					
Commbia	Gas of Kentucky, Inc.	() A Resubmiss	ion	March 31	, 2011	Decem	ber 31, 2010
F	Prepayments (Acct 165), Extraordinary Property Loss	es (Acct 182.1), Un	recovered Plai			Costs (Acct	182.2)
	UNRECOVERED PLANT AND	REGULATORY	STUDY COS	TS (ACCOUN	IT 182.2)		
Line	Description of Unrecovered Plant and	Balance at the	Total	Costs	WRITT	EN OFF	Balance at
No.	Regulatory Study Costs (include in the	Beginning	Amount of	Recognized	DURIN	G YEAR	End of Year
1	description of costs, the date of Commission	of Year	Charges	During Year			
ļ	authoization to use Account 182 2 and period						
	of amortization (mo, yr to mo, yr). Add rows as						
	necessary to report all data. Number rows in						
	sequence beginning with the next row number						
	l .				A A	[A	-
	after the last row number used for extraordinary				Account	Amount	
	property losses.				Charged		
1.0	(a)	(b)	(c)	(d)	(e)	(f)	(g)
16							
17							
18			ľ				
19							
20		1					ľ s
21							1
22							
23	E						
24	Ø						
H-3-	TOTAL						
100	ITOTAL					I	I

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

## OTHER REGULATORY ASSETS (Account 182.3)

- Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
   For regulatory assets being amortized, show period of amortization in column (a).
- 3. Minor items (5 % of the Balance at End of Year for Account 182 3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
- 4. Report seperately any "Deferred Regulatory Commission Expenses " that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year			TEN OFF NG YEAR	Balance at End of Year
	(a)	(b)	(c)	Account Charged (d)	Amount (e)	(f)
1			(-)	(-)	(5)	(1)
2 3 4 5	Other Postretirement Employee Benefits (amortized over 18 years - began 11/94)	2,099,359	1,850,537	107/926	2,700,874	1,249,022
6 7 8	Postemployment Benefits (amortized over 19 years - began 11/94)	131,718	0	926	34,361	97,357
9	Hedging Program	2,279,640	34,279,120	244	34,499,810	2,058,950
	Gas Cost Incentive Program	543,456	596,239	480/481 489	904,189	235,506
	Rate Case Expense (amortized over 3 years - start 9/07) (amortized over 3 years - start 11/09)	297,524	90,142	928	224,604	163,062
17	(amortized over 3 years - start 17/05)					
18 19 20	IBM Related Costs (amortized over 8 years - began 9/07)	2,228,247	390,108	923	797,850	1,820,505
	RIP Expense - OCI	7,420,268	1,111,503	Various	416,020	8,115,751
23	Minor Regulatory Assets					
24 25 26 27	Less than \$250,000 (2 items)	108,969	593,120	Various	597,939	104,150
28						
29 30						
31						
32						
34						
35						
36 37						
38						
39 40						
_	Total	15,109,181	38,910,769	المرافعة والألاب	40,175,647	13,844,303

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
N .			i

## **MISCELLANEOUS DEFERRED DEBITS (Account 186)**

- 1. Report below the details called for concerning miscellaneous deferred debits.
- 2. For any deferred debit being amortized, show the period of amortization in column (a).
- 3. Minor items (less than \$250,000) may be grouped by classes.

Line	Description of Miscellaneous	Balance at	Debits		DITS	Balance at	
No.	Deferred Debits	Beginning of Year	(0)	Account Charged	Amount	End of Year	
1	(a)	(b)	(c)	(d)	(e)	(f)	
	Civic Center Building Lease	280,084		253	56,966	223,118	
	Customer Advances	1,572,829		107	15,200	1,557,629	
	Miscellaneous Work In Progress	12,969		Various	12,969	0	
8							
9 10							
11 12							
13 14							
15 16							
17 18					:		
19 20					į		
21 22							
23 24							
25							
26 27							
28 29							
30 31				:			
39							
40	Total	1,865,882	0		85,135	1,780,747	

Name of Respondent	This Report Is:	Date of Report	Year of Report			
	[X] An Original	(Mo.Da.Yr.)	'			
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010			
ACCUMULATED DEFERRED INCOME TAXES (Account 190)						

- 1. Report the information called for below concerning the 2. At Other (Specify), include deferrals relating to other respondent's accounting for deferred income taxes.
  - Income and deductions.
  - 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

			CHANGES DL	IRING YEAR
		Balance at		
Line		Beginning	Amounts	Amounts
No.	Account Subdivisions	of Year	Debited to	Credited to
		ł l	Account 410.1	Account 411.1
	(a)	(b)	(c)	(d)
<u> </u>	Account 190	<b>张文学</b>		
2	Electric			
3	Gas (See Other)			
	Other (Define)			
.01	OPEB Federal Medicare Subsidy	137,386	0	. 0
.02	Future FIT Benefits	(96B)	0	0
.03	Regulatory Asset - Gas Cost Audit	0	0	0
.04	Delayed Deposits	0	0	0
.05	Interest on Fed. Income Tax Liability	5,982	0	0
.06	Section 461 (H) - Rate Refunds	158,392	90,876	0
.07	TCO Penalty Credits	156,644	0	0
.08	Vacation Accrual	257,865	0	21,553
.09	injuries and Damages	93,993	36,216	0
.10	Gas Cost Uncollectible Charge	19,577	0	273,540
.11	Accrued Legal Reserves	0	0	67,327
.12	Off System Sales	191,403	0	134,265
.13	Customer Advances	635,329	11,199	1
.14	Restricted Stock	23,625	6,090	0
.15	Contingent Stock	55,826	27,464	27,612
.16	Capitalized Inventory Costs	159,495	1,610	0
.17	Capitalized Interest - Section 263(A)	0	0	0
.18	Deferred Directors' Costs	0	0	0
.19	SFAS 96 Adjustments	416,525	0	0
.20	Salary Continuation/Deferred Compensation	1	0	0
.21	CMEP	9,786	0	11,065
.22	OFO/OMO	0	0	0
.23	LIFO Tax Adjustment	3,132,853	379,321	0
.24	Retention Agreements	1,167	0	0
.25	Rate Base 1% Increment	15,652	277	(1)
.26	Environmental Costs	3,023	0	0
.27	Net Operating Loss Carryforward	0	O	0
.28	SFAS 112	504,072	0	84,967
.29	SFAS 106 - OPEB	1,449,457	45,405	11,991
30	Deferred Compensation	168,729	14,949	14,949
31	Deferred OPEB Contribution Deduction	0	0	0
.32	Pension Restoration	1,285	487	70
.33	Company Interest Rate Refunds	(79)	0	80
.34	R & D Credit Carryforward	0	0	0
.35	Consolidated Rate Effect of Net Operating Loss	0	0	0
36	Deferred NOL Carryforward	348,104	541,860	515,879
_	Total (Total of lines 2 thru 4)	7,945,124	1,155,754	1,163,298
	Other (Rounding)	0	0	0
	Total Account 190 (Total of lines 5 thru 6)	7,945,124	1,155,754	1,163,298
	Classification of TOTAL		宣告制度 100 mm	
1	Federal Income Tax	6,423,984	519,207	547,559
)	State Income Tax	1,521,140	636,547	615,739

Name of Respondent	This Report is:	Date of Report	Year of Report
-	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
ACCUMULATED D	EFERRED INCOME TAXES (	Account 190) (Cont	inued)

4. If more space is needed, use separate pages as required.

 In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES	DURING YEAR			ADJUSTMENTS		T	
		D	EBITS		REDITS	Balance at	
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Account Credited (g)	Amoun	Account Debited (I)	Amount	End of Year (k)	Line No.
							1
							1
							3
0	0	254-3417/3517	4) 44.052	254 04470547	4) 407.400	00.000	1.0
0	0	254-541115511	1) 11,952 0	254-3417/3517	1) 125,433	23,905 (968)	4.0
0	0		0		0	0	4.0
0	0		0		0	0	4.0
1,751	0		0		0	4,231	4.0
0	0		0		0	67,516	4.0
0	0	190-1905/3905	0 4) 208,987	190-2903/4903	0 4) 208,987	156,644 279,418	4.0
o o	0	190-1903/3903	0	190-2903/4903	0	57,777	4.0
0	0	190-3922	4) 3,570		0	296,687	4.10
0	0		0		0	67,327	4.1
0	0	190-1939/3939	4) 191,403	190-2945/4945	4) 191,403	325,668	4.12
0	0		0		0	624,131	4.13
0	0		0		0	17,535 55,974	4.14
0	0		0		0	157,885	4.10
0	0		0		0	0	4.1
0	0		0		0	0	4.18
0	0		0	254-0032	2) 52,270	364,255	4.19
0	0		0		0	1	4.20
0	0		0		0	20,851	4.2
0	0		0		0	2,753,532	4.2
0	0		0		0	1,167	4.2
0	0		0		0	15,374	4.2
0	0		0		0	3,023	4.20
0	0		0		0	0	4.27
0	0	190-1979/3979	3) 18,774	190-2979/4979	3) 197,017	589,039 1,237,800	4.29
0	0	100 10101010	0	190-3952	4) 3,570	165,159	4.30
0	0		0		0	0	4.3
0	0		0		0	868	4.3
0	0		0		0	1	4.3
0	0		0		0	0	4.34
0	<u> </u>		0		0	322,123	4.36
	0						
1,751			434,686		778,680	7,606,923	5
0	0		0		0	0	6
1,751	0		434,686		778,680	7,606,923	7
						<b>为</b> 。	8
1,481	0		364,622		655,357	6,160,120	9
270	D		70,064				1
LI U	U		10,004		123,323	1,446,803	10
						0	11

## **NOTES**

- 2) SFAS 96 balance sheet entries.
- 4) Reclass Entries

<sup>1) &</sup>amp; (3 OPEB Federal Medicare Subsidy was offset in a regulatory liability.

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	Canital Stock (Accounts 201	and 204)	

- 1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class Show separate totals for common and perferred stock.
- 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Llma				
Line No.	Class and Series of Stock and	Number of Shares	Par of Stated Value	Call Price at
NO.	Name of Stock Exchange	Authorized by Charter	per Share	End of Year
	(a)	(b)	(c)	(d)
1	Common Stock	1,100,000	25.00	(0)
2				
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4				
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Name of Respondent	This Report is:	Date of Report	Year of Report
( )	[X] An Original	(Mo.Da.Yr.)	
BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	Capital Stock (Accounts 201 and 20	14)	

- 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet  Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (I)	Held by Respondent In Sinking and Other Funds Amount (j)
1	952,248	23,806,200		\'''		- W
2						1
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me of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
LUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
Comital Charles Cubacultural Link III			

Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

- 1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
- 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- 4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item	*	Number of Shares	Amount
	(a)	(b)	(c)	(d)
1	Not Applicable			(c)
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Name of Respondent	This Report is:	Date of Report	Year Ending
	[X] An Originai	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### OTHER PAID-IN CAPITAL (ACCOUNTS: 208-211)

- 1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.
- (a) Donations Received from Stockholders (Account 208)—State amount and briefly explain the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209)--State amount and briefly explain the

- capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resaie or Canceliation of Reacquired Capital Stock (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-In Capital (Account 211)—Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line	, , , , , , , , , , , , , , , , , , , ,	Amount
No.	(a)	(b)
1		
2	A1000 B. d. B. J. J. J. B. J. J. J. J. B. J. J. J. B. J. J. J. J. B. J. J. J. J. B. J. J. J. J. B. J. J. J. J. B. J. J. J. B. J. J. J. J. B. J. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. B. J. J. J. J. J. J. J. J. J. J. J. J. J.	
	Account 208 - Donations Received From Stockholders	
4 5	None	
	Account 209 - Reduction in Par or Stated Value of Capital Stock	
7	None	
8	Hong	1
	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
10	None	
11		
12	Account 211 - Miscellaneous Paid-in Capital	
13	Excess of Book Value of Assets Acquired from Cincinnati Gas	
14	Transportation Company over the Liability Assumed	12
15		
16	Adjustments of Depreciation Reserve for Cincinnati Gas	
17	Transportation Company, Acquired Company, and Respondent	595,081
18		
19	Paid-in Capital Transferred to Kentucky Gas Transmission	
20	Corporation as of January 1, 1957	(363,441)
21	Transfer Devent Occurry F. J. J.T. O. J.	_
22 23	Transfer Parent Company Federal Tax Savings	3,485,271
24	Adjustment to Reverse Federal Benefit of NiSource De/Finance Tax Savings	
25	Allocation of APIC	1 005 044
26	Allocation of Allic	1,625,944
27		
28		
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31		
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39		_
40	TOTAL	5,342,867

Name of Res	prondent	This Penert !	I			
Name of He	spondent	This Report is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report		
COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	(Mo.Da. 11.) March 31, 2011	Dec. 31, 2010		
			tai Stock (Account 213)	500.01, 2010		
2. wany ch	he balance at end of year of discount on capital stoc nange occurred during the year in the balance with re ason for any charge-off during the year and specify the	ck for each class and series of espect to any class or series o	capital stock. Use as many rows as n	ecessary to report all data. alls of the change.		
Line No.	Class	Balance at End of Year (b)				
1	Not Applicable		T			
2						
3						
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11		ļ				
12		-	1			
13 14						
14	TOTAL	<u></u>				
by ch	ne baiance at end of year of discount on capital stoci ange occurred during the year in the baiance with re son for any charge-off during the year and specify th	k for each class and series of o	spense (Account 214) capital stock. Use as many rows as n stock, attach a statement giving deta	ecessary to report all data. alls of the change.		
Line No.	2.10 01 1001					
	Not Applicable					
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12 13	1000					
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	TOTAL	<u> </u>	-			
		* .				

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	·
MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
Con	relation to accord of A	Maria Data 1 1 Data 1 Data	

Securities issued of Assumed and Securities Refunded or Retired During the Year

- 1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
- 2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
- 3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
- 4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
- 5. For securities assumed, give the name of the company for which the ilability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.
  - 1. None
  - 2. None
  - 3. None
  - 4. None
  - 5. None

Name of Respondent	This Report Is:	Date of Report	Year of Report			
	[X] An Original	(Mo.Da.Yr.)				
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010			
LONG-TERM DEBT (Account 221, 222, 223, and 224)						

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224 Other Long-Term Debt.
   For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- A. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

<u> </u>		Nominal	Data	Outstanding
Line No.	Classes and Series of Obligation and Name of Stock Exchange	Date Of Issue	Date Of Maturity	Outstanding (Total amount outstanding without reduction for amounts held by respondent)
	(a)	(b)	(c)	(d)
1				
3				
5	Columbia Energy Group : Installment Promissory Notes			82,055,000
6				82,055,000
7				
8				
9				
10				
11				
12	1			
13	I			
14	!	90.		
16				
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35				
36 37				
38				
39				
	Total			82,055,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

LONG-TERM DEBT (Account 221, 222, 223, and 224)(Continued)

5. In a supplemental statement, give explanatory details for accounts 223 and 224 of net changes during the year. With respect to long term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long term securities that have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

			by a regulatory commission	i but not yet issued.	
Rate (in %)	FOR YEAR Amount	Reacquired Bonds (Account 222)	RESPONDENT Sinking and Other Funds	Redemption Price per \$100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
					1
				·	2
					3
					4
*	4,083,825				5
					6
					7
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	4.000.005				39
	4,083,825				40

COLUMBIA GAS OF KENTUCKY, INC.

December 31, 2010

		LONG-TERM	DEBT (Accounts :	221, 222, 223, and	d 224) (Continue	ed)	<del></del>	Decem	ber 31, 2010
DATE	DATE	BALANCE	PRINCIPAL ADVANCED	PRINCIPAL TRANSFERS	BALANCE		FOR YEAR	COMMISSION	AUTHORITY
OF ISSUE (a)	OF MATURITY (b)	BEGINNING OF YEAR (c)	DURING YEAR (d)	AND PAYMENTS (e) *	END OF YEAR (f)	RATE	AMOUNT	FILE NUMBER	DATE
	Installment Prom	issory Notes	(u)	(6)	(1)	(g)	(h)	(i)	(i)
2006 2006	2013 2016	14,720,000 10,750,000	- -	-	14,720,000 10,750,000	5.280% 5.410%	777,216 581,575	CKY1 CKY2	1/7/2006 1/5/2006
2006 2006	2017 2026	4,210,000 12,375,000	-	-	4,210,000 12,375,000	5.450% 5.920%	229,445 732,600	CKY3 CKY4	1/5/2006 1/5/2006
2006 2008	2021 2013	16,000,000 14,000,000	-	-	16,000,000 14,000,000	6.015% 5.530%	962,400 774,200	CKY5 CKY6	11/1/2006 12/23/2008
2010	2030	-	_	-	10,000,000	6.020%	26,389	CKY7	12/16/2010
ļ									
					_				
TOTAL 4000	1)								
TOTAL ACCOL	JNI 223	72,055,000	0	0	82,055,000		4,083,825		
Item 9 - Sch Additional B	orrowing Authori	zed But Not Yet issued	<b>i</b>						
None									

AND DESCRIPTION OF A SECOND OF			
Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Originai	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

## Uamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

- Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term, details of expense, premium or discount applicable to each class and series of long-term debt.
- 2. Show premium amounts by enclosing the figures in parentheses.
- 3. in column (b) show the principal amount of bonds or other long-term debt original issued.
- 4. In column ( c ) show the expense, premium or discount with respect to the amount of bonds or other iong-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt issues	Total Expense Premium or Discount	Amortization Period Date From	Amortization Period Date To
	(a)	(b)	(c)	(d)	(e)
1	Not Applicable				
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3					
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lame of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Originai	(Mo.Da.Yr.)	
UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

- 5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
- 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debit-Credit.

(f) (g) (h)  1 Not Applicable  2	(1)
2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
3 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	
4 5 5 6 6 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

## Uamortized Loss and Gain on reacquired Debt (Accounts 189, 257)

- 1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquistion applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
- 2. In column ( c ) show the principal amount of bonds or other long-term debt reacquired.
- 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
- 4. Show loss amounts by enclosing the figures in parentheses.
- 5. Explain in a footnote any debits and credits other than amortization debited to Account 428,1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

No.		Reacquired	Principal of Debt Reacquired	Net Gain or Loss	Balance at Beginning of Year	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1 1	Not Applicable	1.7		```	1	3.7
2						
3						
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5						
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9		(*)				
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Name of Respondent	This Report Is:	Date of Report	Year of Report	
	[X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4	
DECONOUTATION OF DEPONEED MET MICROIT METALL TOWNS OF THE PARTY OF THE				

# RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M 3 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
- 2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

2 R	Particulars (Detail) (a) et Income for the Year (Page 116) econciling Items for the Year	Amount (b) \$10,690,166
1 N 2 R 3 4 In 5 6	et Income for the Year (Page 116) econciling Items for the Year	
2 R 3 4 In 5 6	econciling Items for the Year	
2 R 3 4 In 5 6	econciling Items for the Year	\$10,690,166
3 4 In 5 6 7		
4 In 5 6 7		
5 6 7		
6	come (Loss) Items	
7	SEE PAGE 261-A	\$921,802
l si		
	xpense/Deduction Items	
10	SEE PAGE 261-A	(\$911,321)
11		
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23		<del></del>
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26		
27 Fe	ederal Tax Net Income	
		\$10,700,644
	now Computation of Tax:	J
29	Separate Return Tax @ 35% of Line 27	3,745,222
30	2009 Books to Return	(832,120)
31	Reserve Study	
32		
33	Net Taxes Charged	2,913,107

Name of Respondent This Report	Is: Date of Report	Year of Report
[X] An Origi		
COLUMBIA GAS OF KENTUCKY, INC. [ ] A Resubm	mission March 31, 2011	End of 2010/Q4
RECONCILIATION OF REPORTED NET INCOME WIT	TH TAXABLE INCOME	
FOR FEDERAL INCOME TAXES (Cont	inued)	
Income (Loss) Items		
Equity Income from Subsidiaries	(17,693)	
Interest Receivable Contingent Taxes	(4,782)	
Advance Receipts (TCO Disgorgement)	(299, 925)	
Customer Advances	(29,502)	
Loss on Disposal of Assets	(814,000)	
Repairs Gain/Loss Change	467,217	
Deferred Intercompany Gains	243,243	
Contributions In Aid	154,607	
OFO/OMO Penalties	0	
Delayed Deposits	0	
Off System Sales	338,051	
Gas Cost Incentive Plan	307,950	
Demand Side Management	884,030	
Gas Cost Uncollectible Charge	703,188	
Deferred Gas Costs	0	
LIFO Tax Adjustment to Inventories	(975, 117)	
Sec 263 Inventory Capitalization	(4,139)	
Section 263A Interest- AFUDC Equity	(99,091)	
Sect. 461(h) Supplier Refunds	67,765	
Total	\$921,802	
Expense/Deduction Items Federal Income Taxes - Current	2,913,106	
Federal Income Taxes - Current	2,913,106	
Federal Income Taxes - Deferred	2,474,865	
State Income Taxes-Tax Deductible	9,981	
Sec 461(h) Economic Performance: Taxes	23,264	
State Income Taxes - Deferred	37,430	
Stock Compensation Expense	70,982	
Business Meals & Entertainment	25,413	
Pension Expense	528,753	
Compensation: Pension Restoration Plan	(1,252)	
SFAS 112	218,426	
SFAS 106 OPEB	30,825	
SFAS 106-2 Accounting for Medicare Prescription A		
	01 570	
Compensation: Vacation Accrual	21,570	
Compensation: Bonus Accrual	(38,428)	
Compensation: Bonus Accrual Charitable Contributions	(38,428) 145,438	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation	(38,428) 145,438 (1,860,129)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus	(38,428) 145,438 (1,860,129) (6,201,470)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan	(38,428) 145,438 (1,860,129)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense	(38,428) 145,438 (1,860,129) (6,201,470)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves	(38,428) 145,438 (1,860,129) (6,201,470) (13,432)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages Interest Payable Contingent Taxes	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100) (4,501)	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages Interest Payable Contingent Taxes Legal Liability on CDC Building	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100) (4,501) 56,966	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages Interest Payable Contingent Taxes Legal Liability on CDC Building Lobbying Expenses	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100) (4,501) 56,966 26,039	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages Interest Payable Contingent Taxes Legal Liability on CDC Building Lobbying Expenses Rent Expense Leased Autos	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100) (4,501) 56,966 26,039 200	
Compensation: Bonus Accrual Charitable Contributions Tax Depreciation Tax Depreciation Bonus Builder Incentive Plan Bad Debt Expense Accrued Liabilities-Legal Reserves CMEP/DAP Customer Assistance Plan Regulatory Commission Expense Rate Case Expense Choice Program Deferred Injuries and Damages Interest Payable Contingent Taxes Legal Liability on CDC Building Lobbying Expenses Rent Expense Leased Autos Prepaid Assets	(38,428) 145,438 (1,860,129) (6,201,470) (13,432) (174,455) 173,077 1,380 117,424 93,550 453,266 3,259 (93,100) (4,501) 56,966 26,039 200 98,087	

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

Reconcilement of 2010 Federal Income Taxes Payable to Federal Income Tax Expense

Respondent is a subsidiary of the Nisource, Inc., which files a Consolidated Federal Income Tax Return.

The information required by Item 2 is not available at this time as the Consolidated Tax Return has not yet been filed.

Name of Respondent	This Report is:	Date of Report	Year of Report	
	(1) [X] An Originai	(Mo.Da.Yr.)	·	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	End of 2010/04	

## RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

## FOR FEDERAL INCOME TAXES (Continued)

## Name of Group Members Filing Consolidated Federal Income Tax Return:

NiSource Inc. (DE)

Bay State Gas Company

Columbia Energy Group

Columbia Energy Services Corporation

Columbia Energy Holdings Corporation

Columbia Gas of Kentucky, Inc.

Central Kentucky Transmission Company

Columbia Gas of Maryland, Inc.

Columbia Gas of Ohio, Inc.

Columbia of Ohio Receivables Corporation

Columbia Gas of Ohio Receivables Corporation

Columbia Gas of Pennsylvania, Inc.

Columbia Gas of Pennsylvania Receivables Corporation

Columbia Gas of Virginia, Inc.

Columbia Hardy Corporation

Columbia Gulf Transmission Company

CNS Microwave, Inc.

Columbia Remainder Corporation

NiSource Gas Transmission & Storage Company

NiSource Insurance Corporation, Inc.

EnergyUSA Inc. (IN)

EnergyUSA Inc. (MA)

EnergyUSA-TPC Corp.

IWC Resources Corp.

Harbour Water Corp.

Indianapolis Water Company

Irishman's Run Acquisition Corp.

IWC Morgan Water Corp.

Liberty Water Corp.

The Darlington Water Works Company

Kokomo Gas and Fuel Company

Crossroads Pipeline Company

NiSource Capital Markets, Inc.

NiSource Corporate Services Company

Name of Respondent
This Report is:
Date of Report
(1) [X] An Original
(Mo.Da.Yr.)

COLUMBIA GAS OF KENTUCKY, INC.
(2) [ ] A Resubmission
March 31, 2011
End of 2010/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

## Name of Group Members Filing Consolidated Federal Income Tax Return:

NiSource Development Company, Inc.

Lake Erie Land Company

SCC Services, Inc.

NDC Douglas Properties, Inc.

NiSource Energy Technologies, Inc.

NiSource Finance Corp.

NiSource Retail Services, Inc.

Northern Indiana Fuel and Light Company, Inc.

Northern Indiana Trading Company

Northern Indiana Public Service Company

NIPSCO Accounts Receivables Corporation

PEI Holdings, Inc.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4

#### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNING	OF YEAR
Line No.	Kind Of Tax (See Instruction 5)	(See Instruction 5)		Prepaid Taxes (c)
1	Federal Taxes: Income:	2005	(b) 39,000	
2	0	2007	-	
3		2008	141,104	
4		2009	1,305,505	
5		2010		
6	Unemployment:	2009	151	
7		2010	ì	
8	FICA:	2009	44,414	
9	10	2010	1	
10	Excise:	2009	1	
11		2010	1	
2 13			-	
14	TOTAL (Continued on Page 262-A)			

	DISTRIBUTION OF TAXE	S CHARGED (Show utility departs	ment where applicable and a	ccount charged)
Line	Electric (Account 408.1	Gas (Account 408.1	Other Utility Departments	Other Income and Deductions
No.	409.1)	409.1)	(Account 408.1 409.1)	(Account 408.2 409.2)
	(1)	(I)	(k)	(1)
1		-		-
2		- 1		-
3				
4	·	(1,024,745)		192,625
5		2,419,138		1,326,088
6		] -[		-
7		5,301		
8		-		
9		501,492		
10		-		
11		6,932		_
13				
14 TC	OTAL (Continued on Page	262-A)		

		Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2011	End of 2010/Q4

that the total tax for each State and subdivision can readily ascertained.

5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required Information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepald tax accounts in column (t) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deterred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a tootnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

			BALANCE AT	END OF YEAR	
Taxes Charged During Year	Taxes Pald During Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Line No.
(d)	(e)	(39,000)	(g)	(h)	1
-	_	(39,000)	_		2
	_		141,104		3
(832,120)	405,008	(68,377)	-		4
3,745,226	2,381,194	(1,249)	1,362,783		5
	151	-	-		6
7,070	7,061	- 1	9		7
-	44,414		-		8
648,297	593,138	1	55,159		9
-	-		-		10
6,932	6,932		-		11
		-	-		12 13
			(Continued on Page 263	3-A)	14

DISTRIBUTION OF TA	XES CHARGED	(Show utility department	where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(0)	(p)	
		1	-	1
			-	2
			=	3
			-	4
		ŀ	-	5
		ľ	-	6
			1,769	7
	İ		-	8
			146,805	9
			~	10
			-	11
				13
			(Continued on Page 263-A)	1

Name o	of Respondent	This Report Is:	- 1	Date of Report	Year of Report
		[X] An Original	- 1	(Mo.Da.Yr.)	m. 1 -6 0010 (04
COLUM	BIA GAS OF KENTUCKY, INC.	[] A Resubmission		March 31, 2011	End of 2010/Q4
	TAXES ACCR	JED, PREPAID AND CHAI	KGE	D DURING YEAR	
	1. Give particulars(details) of the caccrued tax accounts and show the operations and other accounts durin clude gasoline and other sales tax charged to the accounts to which the charged. If the actual or estimated are known, show the amounts in a fewhether estimated or actual amounts 2. Include on this page, taxes pacharged direct to final accounts, (not	total taxes charged to g the year. Do not in- kes which have been at taxed material was amounts of such taxes controle and designate s. (c) tax id during the year and	The book the inclusion of the charmals contion or the charmals contion or the charmals are	xes). Enter the amounts in both ralancing of this page is not affe se taxes. Ide in column (d) taxes charge ged to operations and other acceredited to taxes accrued, (b) and as of prepaid taxes chargeable to aid and charged direct to operations accrued and prepaid tax account he aggregate of each kind of tax	ed during the year, counts through (a) nounts credited to current year, and tions or accounts
				BALANCE AT BEGINNIN	G OF YEAR
			Ī		
	Kind Of		- 1	_	
Line	(See Instru	ction 5)	- 1	Taxes Accrued	Prepaid Taxes
No.	(a	1	- 1	(b)	(c)
15	Federal Taxes (cont'd)				
16	•				
17	Total Federal Taxes			1,530,174	-
18	State Taxes: Income:		2007	<u> </u>	
19			200B	24,189	
20			2009	35,848	
21		•	2010		
22					
1			- 1		
25			- 1		
26					
27					
	TOTAL	· 0 - 12			
28	TOTAL (Continued on Page 26	52-8)			
	DISTRIBUTION OF TAXE	S CHARGED (Show utility	v den	artment where applicable and ac	count charmed)
	Electric	Gas	,	Other Utility	Other Income
Line	(Account 408.1	(Account 408.1		Departments	and Deductions
No.	409.1)	409.1)	Ì	(Account 408.1	(Account 408.2
	(i)	Ø		. 409.1) (k)	409.2) ( <i>(</i> )
15				1-7	19
16			-	**	-
17		1,908,	118	•	1,518,713
18		1 E-20	- 10		-
19					-
20		(43,			241,839
21		714,	Z+3		241,037
23			_		-
24			_		~
25			-	•	_
26			-		-

27

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4

### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNING	OF YEAR
Line No.	Kind Of Tax (See Instruction 5)  (a)		Taxes Accrued (b)	Prepaid Taxes (c)
29 State Taxe	es (Cont'd) Property:	2005	10,000	
30		2006	8,219	
31		2007	153,432	
32	#	2008	218,898	
33		2009	697,026	
34		2010	1,905,000	
35		2011		
36	Sales and Use:	2009	294	
37		2010	-	
38	Unemployment:	2009	126	
9		2010	-	
40	Capital Stock & Franchise:	2009	(531)	
41		2010		
42 TOTAL	Continued on Page 262-C)	0		

	DISTRIBUTION OF TAXES	CHARGED (Show utility depart	ment where applicable and ac	count charged)
	Electric	Gas	Other Utility	Other Income
Line	(Account 408.1	(Account 408.1	Departments	and Deductions
No.	409.1)	409.1)	(Account 408.1	(Account 408.2
			409.1)	409.2)
	(1)	0)	(K)	(0)
29				-
30		-		1 -
31		(102,711)		-
32		(88,963)		_
33		107,865		_
34		2,122,850		
35	į (	-		
36		- 1		_
37		9,213		-
38		- 4		
39		8,579		-
40	l l	2,916		
41				

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4
TAVES ASSELLED	DESCRIPTION OF THE PROPERTY OF		

that the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

				BALANCE AT	END OF YEAR	
Taxes Charged During Year (d)	Charged During ments During Year (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.		
	,					15
		<del>-</del>				16
	3,575,405	3,437,898	(108,626)	1,559,055		17
		-	-1			18
			1 1	24,189		19
	(43,689)	16,970	24,811	-		20
	956,054	320,857	(24,395)	610,802		21
	-		-	-		22
	-	X <del>-</del>	- [	-		23
	-	·=	-	·		24
	-	-	- 1	:=:		25
	-	=	-	177		26
				-		27
			(0	Continued on Page 263	-B)	28

here applicable and account charged)	(Show utility department w	XES CHARGED	DISTRIBUTION OF TA
	Adjustment to Ret. Earnings	Other Utility Opn. Income	Extraordinary Items
Other	(Account 439)	(Account 408.1,	(Account 409.3)
(See Page 263-D)		409.1)	
	(0)	(n)	(m)
=			
eat			
148,574	-	<b>-</b>	- 1
-	1		1
-			i
=	1		J
_			1
i <del>-</del>			
S=	1		1
-	P I		- [
10			
-			
Continued on Page 263-B)			
	Other (See Page 263-D) (p)	Ret. Earnings (Account 439)  Other (See Page 263-D)  (o)	Other Utility Opn. Income (Account 408.1, 409.1)  (n)  (o)  (o)  The equation of the content of

Name of Respondent	This Report Is:	Date of Report	Year of Report
<u> </u>	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2011	End of 2010/Q4
COLUMBIA GAS OF REMISSION, INC.			

- at the total tax for each State and subdivision can readily be ascertained.
- 5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepald tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

				BALANCE AT	END OF YEAR	
ı	Taxes Charged During Year	Taxes Paid During Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.
	(d)	(e)	(f)	10,000	(11)	29
	_	-	-	8,219		30
	(102,711)	2,210	- [	48,511		31
	(88,963)	103,421	- 1	26,514		32
	107,865	673,197	-	131,694		33
	217,850	1,741,775	- 1	381,075		34
ļ	2,048,000	_	1	2,048,000		35
1	_	294	-	_		36
	34,985	2,022	- 1	32,963		37
	_	126	1	_		38
	10,088	10,076	{	12		39
	2,916	1,891	(494)	-		40 41
				(Continued on Page 26	3-C)	42

DISTRIBUTION OF TA	XES CHARGED	(Show utility department	where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(0)	(p)	
(117)	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		_	29
12		If .	_	30
		II.	·	31
		1	-	32
	l)	ľ	-	33
Y			(1,905,000)	34
			2,048,000	35
		*	-	36
			25,772	37
			_	38
		1	1,509	39
			-	40
29			-	41
			(Continued on Page 263-C)	42

**FERC FORM NO. 2 (12-96)** 

Page 263-B

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY. INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNING	G OF YEAR
Line No.	Kind Of Tax (See Instruction 5) (a)		Taxes Accrued (b)	Prepaid Taxes (c)
43			3,052,500	-
44	Total State Taxes			
	Other: Adjustment Due to Rour	ding	-	1
47	ourse, majas mans sac es ene			1
48				
49				
50				
	TOTAL TAXES		4,582,674	**
	DISTRIBUTION OF TAXES	CHARGED (Show utility depa	rtment where applicable and ac	count charged)
1	Electric	Gas	Other Utility	Other Income
Line	(Account 408.1	(Account 408.1	Departments	and Deductions (Account 408.2
No.	409.1)	409.1)	(Account 408.1	(Account 408.2
		(f)	409.1) (k)	(1)
	(i)		(h)	
43		2,730,275	**	241,839
44				
45 46		- 1		-
47		- [		
48				
49				
50	Î			
51	VOIC			
52	TOTAL TAXES	4,638,393		1,760,552

**FERC FORM NO. 2 (12-96)** 

Page 262-C

of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
IMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	End of 2010/Q4

at the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepald tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

	T		BALANCE AT E	ND OF YEAR	_
Taxes Charged During Year	Taxes Paid During Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (incl. in Account 165) (h)	Line No.
(d)	(e)		(9)		43
3,142,395	2,872,839	(78)	3,321,978		44
-	-	-	-		46 47 48
					49 50 51
6,717,800	6,310,737	(108,704)	4,881,033	-	52

DISTRIBUTION OF TA	XES CHARGED	(Show utility department w	here applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(0)	(p)	43
n-1	64	-	170,281	44
				49
				41
ı				5
	-	-	318,855	5

**FERC FORM NO. 2 (12-96)** 

Page 263-C

ame of Respondent	This Report Is:	Date of Report	Vos	r of Report
	(1) [X] An Original	(Mo.Da.Yr.)	1	. Or Report
OLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	End	of 2010/Q4
TAXES ACCRUED, P	REPAID AND CHARGED DU	L		
Detail	of Schedule 263, Column (f)			
	3.7			
Description				Amount
	•			
Federal Taxes				
Income Taxes				
Reclassification of re	eceivable balance to asset	account - Lines 1	\$	(39,000)
Non-Qualified Stock On	otions - Line 4		\$	(426)
Consolidated tax savi	ngs - Line 4		·	(67, 951)
Federal Fuels Tax Cred	dit - Line 5		\$	(1,249)
Total Federal Tax Adjustments - P	ngo 262-3 Timo 17		\$	
Total rederal lax Adjustments - r	age 205-A, Line 1/		³ <del></del>	(108, 626)
State Taxes:				
Income Taxes				
Reclassification of receive	able balance to asset accou	ınt - Line 18	\$	
Non-Qualified Stock Options			\$	(78)
Reclass to Franchise from 1			\$	494
			· ——	
Capital Stock Taxes				
Reclass from Income to Fran	nchise - Line 40		\$	(494)
Total State Adjustments - Page 26	3-C, Line 44		\$	(78)
maked address to a control of				
Total Adjustments - Page 263-C, L:	tne 52, Column (f)		\$	(108,704)

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	End of 2010/Q4

## Detail of Schedule 263, Column (p)

12: 1 Z=	Account	Amount
Kind of Tax	Charged	
Madeur I Marrier Marrier I		
Federal Taxes: Unemployment	107	1,804
	108	102
	146	97
	163 - 183	(305)
Mahal Bana 262 Time T	234	66
Total Page 263, Line 7		1,769
F.I.C.A.	107	150 000
£.1.C.R.	107	152,809
	146	8,650
	163 - 182	8,300
	234	(28,552)
Total Page 263, Line 9	254	5,598
actual auge acc, manie y		146,805
State Taxes: Deferred Property Tax Expense		
Amortize 2010 estimate to exp	174	(1,905,000)
Establish estimated 2011 liab	174	2,048,000
Total Page 263-B, Lines 34-35		143,000
	1	243,000
Use Tax, Current Year	VARIOUS	25,772
Total Page 263-B, Line 37		25,772
10001 1490 100 2, 2210 3.		25,112
Unemployment	107	1,556
• •	108	88
	146	86
	163 - 183	(278)
	186	(,
	234	57
Total Page 263-B, Line 39		1,509
Total Federal and State Taxes, Page 263-C, Line 52		318,855

[X] An Original (Mo.Da.Yr.)	Name of Respondent	This Report is:	Date of Report	Year Ending
OOL HEDIA OAD OF KENTHOKY IND. IS A Description Research of COAS.		[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.     A Resubmission	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

- 1. Describe and report the amount of other current and accrued liabilities at the end of year.
- 2. Minor items (less than \$250,000) may be grouped under appropriate title.

No.         End of (b)           1 Accrued Vacations/Payroll         8           2 Exchange Gas         22,4           3 Unclaimed Funds         1           4 Dental Assistance Plan         1           5 Medical Plan         5           6 Post Employee Benefits         1           7 Customer A/R Credit Balances         13,2           8 Wages Payable         7           9 Rate Refunds         1	341,968 457,981 129,813 12,439 99,210 136,624 213,914 754,017 101,149 861,740
(a)       (b)         1 Accrued Vacations/Payroll       8         2 Exchange Gas       22,4         3 Unclaimed Funds       1         4 Dental Assistance Plan       5         Medical Plan       6         Post Employee Benefits       1         7 Customer A/R Credit Balances       13,2         8 Wages Payable       7         9 Rate Refunds       1	341,968 457,981 129,813 12,439 99,210 136,624 213,914 754,017
1 Accrued Vacations/Payroll 2 Exchange Gas 3 Unclaimed Funds 4 Dental Assistance Plan 5 Medical Plan 6 Post Employee Benefits 7 Customer A/R Credit Balances 8 Wages Payable 9 Rate Refunds	341,968 457,981 129,813 12,439 99,210 136,624 213,914 754,017
2 Exchange Gas 22,4 3 Unclaimed Funds 4 Dental Assistance Plan 5 Medical Plan 6 Post Employee Benefits 7 Customer A/R Credit Balances 13,2 8 Wages Payable 9 Rate Refunds	457,981 129,813 12,439 99,210 136,624 213,914 754,017
3 Unclaimed Funds 4 Dental Assistance Plan 5 Medical Plan 6 Post Employee Benefits 7 Customer A/R Credit Balances 8 Wages Payable 9 Rate Refunds	129,813 12,439 99,210 136,624 213,914 754,017
4 Dental Assistance Plan  5 Medical Plan  6 Post Employee Benefits  7 Customer A/R Credit Balances  8 Wages Payable  9 Rate Refunds	12,439 99,210 136,624 213,914 754,017
5 Medical Plan 6 Post Employee Benefits 7 Customer A/R Credit Balances 13,2 8 Wages Payable 9 Rate Refunds	99,210 136,624 213,914 754,017
6 Post Employee Benefits 7 Customer A/R Credit Balances 13,2 8 Wages Payable 9 Rate Refunds	136,624 213,914 754,017 101,149
7 Customer A/R Credit Balances 13,2 8 Wages Payable 7 9 Rate Refunds	213,914 754,017 101,149
8 Wages Payable 9 Rate Refunds	754,017 101,149
9 Rate Refunds	101,149
1 1	
I 101∩ther Miscellaneous and Accrued Liabilities (8 items)	121 71N
	301,740
11	
12	
13 14	
15	
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21	
22	
23	
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43 TOTAL 38,1	00 055

Nam	e of Respondent	W.	This Report Is:		Date of Report	Year Ending
			[X] An Original		(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.		[ ] A Resubmiss		March 31, 2011	Dec. 31, 2010
1		OTHER DEFERRED	CREDITS (Accou	unt 253)		
	eport below the details called for concerning r deferred credits		of amortization.	_	mortized, show the	
	Description	Balance at	DEBI	TS	CREDITS	y diaddod.
Line No.	of Other Deferred Credits	Beginning of Year	Contra Account	Amount	Amount	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1 2	Post Employment Benefits Non-Current	1,283,460	(c) 242/926	0	(e) 168,228	(f) 1,451,688
3 4	Civic Center Building Lease	280,084	186	56,966	0	223,118
5 6	Nicole Energy Reserve	402,683	144	0	0	402,683
	Banked Vacation	0	242	655	296,213	295,558
9		7,771	Various	0	0	7,771
12 13						
14 15						
16 17						,
18 19						
21						
22 23						
24 25						
26 27					£	
28 29 30						
31 32						
33						
34 35						
36 37						
38 39			8			
40 41						
42	Total	1 072 008		57 601	464 441	2 200 010

Name of Respondent	This Report is:	Date of Report	Year of Report
· I	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

## ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
  - For Other, include deferrals relating to other income and deductions.

			CHANGES DU	RING YEAR
Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a) Account 282	(b)	(c)	(d)
2	Electric	The second second second		
3	Gas (See Other)			
	Other (Define)			
1.01	Gas Depreciation	29,087,245	1,225,240	979,553
.02	Gas Depreciation- Bonus	7,440,317	3,660,244	D
.03	Gas Depreciation - State Nonconforming Bonus	(922,370)	0	467,247
.04	Property Removal Costs	446,099	(584)	1.066
.05	Loss on ACRS Property Retired	4,866,302	450,766	183,921
.06	Contribution in Aid of Construction	(1,419,974)	D	62,269
.07	Builder Incentive	(45,079)	5,225	0
80.	Capitalized Interest - Section 263(A)	250,125	22,750	0
.09	Software Costs	(7,446)	0	0
.10	SFAS 96 Adjustments	(1,935,493)	0	0
.11	Rate Base 1% Increment	717,488	26,186	5,845
.12	RRA '93 1% Offset	116,203	33	70
.13	Repairs Non Cash Impact	(2,925,109)	0	0
	Total (Total of lines 2 thru 4)	35,668,308	5,389,860	1,699,971
	Other (Rounding)	0	0	0
_	Total Account 282 (Total of lines 5 thru 6)	35,668,308	5,389,860	1,699,971
	Classification of TOTAL	是"特别"。		
	Federal Income Tax	30,371,017	4,582,377	1,045,290
0	State Income Tax	5,297,291	807,483	654,681
1	Local Income Tax			<del></del>

#### NOTES

Liberalized Depreciation is based on the decilning balance method and is applied to all classes of property. Effective January 1, 1968, Respondent adopted "Flow Through" Accounting for Liberalized Depreciation in accordance with Public Service Commission of Kentucky Order issued December 16,1968, in Case No. 3196.

#### Basis for determining Tax Depreciation:

Vintage	Tax Return	Тах Deprec.	Rate (Book)	
Year	Method	Rate	Treatment	<u>Deferral</u>
Pre-1954	S. L.	Book	Flow Through	(Deferral of Excess BK S/L
1954-1967	DDB	Book	Flow Through	over DDB fully turned around
1968-1973	DDB	Book	Flow Through	in 1986 for 1954-67)
1974-1980	DDB	ADR	Deferrai	Excess DDB ADR over DDB Book
1981-1986	ACRS	ACRS	Deferrai	Excess ACRS over Book S/L
1987-1998	MACRS	MACRS	Deferrai	Excess MACRS over Book S/L

Name of Respondent	This Report is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
ACCUMULATED DECEDED INCOM			

## ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES D	URING YEAR				STMENTS				T
			DEBI	TS		CI	REDITS	Balance at	
Amounts Debited Account 410.2	Amounts Credited Account 411.2	Account Credited		Amount	Account Debited		Amount	End of Year	Li N
(e)	(f)	(g)		(h)	(1)	14	(J)	(k)	
			100						
			ļ						
			<u> </u>						
0	0		ļ	0	282-2953	1)	10,696	29,343,628	4
0	0		ļ	0			0	11,100,561	4
0	0			0			0	(1,389,617)	4
0	0			0	282-2953	1)	25	444,474	4
0	0	282-2953	1)	3,232			0	5,129,916	4
0	0			0	282-2953	1)	86	(1,482,157)	4
0	0		<u> </u>	0			0	(39,854)	4
0	0			0			0_	272,875	T 4
0	0			0			0	(7,446)	4
0	0	254-3516	2)	6,668	254-3516	2)	74,803	(1,867,358)	4
0	0	282-2953	1)	7,575	282-2953		0	730,254	4
0	0			0			0	116,166	4
0	0		<u> </u>	0			0	(2,925,109)	4
0	0		<u> </u>	17,475			85,610	39,426,332	T
0	0			00			0	0	
0	0			17,475			85,610	39,426,332	
	图表的数值	PROME THE	Yes						
0	0			15,005			76,605	33,969,704	Г
0	0			2,470			9,005	5,456,628	Τ
		ĺ							Т

#### NOTES

<sup>1) 1%</sup> Increment/Offset for the writeup of deferred accounts to 35%.

<sup>2)</sup> SFAS 96 balance sheet entries.

Name of Respondent	This Report is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
  - For Other, include deferrals relating to other income and deductions.

			CHANGES D	URING YEAR
Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
í	Account 283			
2	Electric			
3	Gas (See Other)			
ţ	Other (Define)			
1.01	Capitalized Interest - AFUDC Equity	0	0	0
1.02	Property Taxes	337,500	0	430,831
1.03	Unbilled Revenue	0	0	0
1.04	Unrecovered Gas Costs	1,266	0	0
1.05	Retirement Income Plan	0	728,226	0
1.06	Capitalized Interest Tax Savings	0	0	0
.07	Deferred Intercompany Gains	(488,880)	0	94,622
80.1	Interest Income - Prior Years	2,719	0	0
.09	Customer Assistance Plan	(589,734)	0	389,566
l.10	Legal Liability on Civic Center Bidg.	69,624	0	22,160
l.11	Rate Case Costs	1,024,832	0	212,711
.12	Retirement income Plan	39,713	23,643	205,685
.13	Gas Cost Incentive Plan	211,405	0	119,793
.14	Uncollectible Accounts	(161,038)	67.863	0
.15	Prepaid Assets	265,353	0	38,156
.16	Software Costs	0	0	0
.17	Intercompany Gain	877,621	0	0
.18	Capitalized Inventory	0	0	0
.19	Accelerated Charitable Contributions	136,154	0	192,729
.20	Federal Effect of Net Operating Loss Carryforward	0	0	0
.21	Consolidated Rate Effect of Net Operating Loss	0	0	0
.22	Deferred NOL Carryforward	121,836	180,558	189,651
	Total (Total of lines 2 thru 4)	1,848,371	1,000,290	1,895,904
	Other (Rounding)	0	0	0
	Total Account 283 (Total of lined 5 thru 6)	1,848,371	1,000,290	1,895,904
	Classification of TOTAL			
	Federal Income Tax	1,717,436	873,853	1,632,730
0	State Income Tax	130,935	126,437	263,174
1	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
ACCUMULATED DEFERR	ED INCOME TAXES-OTHER	(Account 283) (Contin	nued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

CHANGES D	URING YEAR				ADJUSTMENTS				T
				DEBITS			CREDITS	Balance at	
Amounts Debited	Amounts Credited Account 411.2	Account Credited		Amount	Account Debited		Amount	End of Year	N
(e)	(f)	(g)		(h)	(i)		(i)	(k)	J
						П			+
0	0			0		Н	0	1	+
0	0		-	0	+		0	(93,331)	4.0
0	0			0		$\vdash$	0	(85,331)	4.0
0	0			0			0	1,266	4.0
0	0			0			0	728,226	4.0
0	0			0			0	0	4.0
0	0			0			0	(583,502)	4.0
1,860	0			0			0	4,579	4.0
0	0			0			0	(979,300)	4.0
0	0			0			0	47,464	4.1
0	0	283-1945/3945	1)	274,348	283-1932/3932	1)	274,348	812,121	4.1
0	0	283-2932/4932		0	283-2941/4941		0	(142,329)	4.1
0	00			0			0	91,612	4.1
0	0			0			0	(93,175)	4.1
0	0			0			00	227,197	4.1
0	0			0			0	0	4.1
0	93,927			0			00	783,694	4.1
0	0			0			0	0	4.1
0	98,698			0	-		00	(155,273)	4.1
0	0			0			0	0	4.2
-	0			0			0	0	4.2
			-	0			0	112,743	4.2
1,860	192,625			274,348			274,348	761,992	
0	0			0			0	0	
1,860	192,625			274,348			274,348	761,992	T
1,573	192,625			232,033			232,033	767,507	
287	0			42,315			42,315	(5,515)	1
				12,010	<del>                                     </del>	$\vdash$	72,010	(0,010)	1

NOTES

1) Reclass Entries

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Name of Respondent	This Report is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### **OTHER REGULATORY LIABILITIES (Account 254)**

- Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- 2. For any regulatory liabilities being amortized, show period of amortization in column (a)
- 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000 whichever is less) may be grouped by classes.

	Basedalian and Burners	D. I	DEBI	TS			
Line No.	Description and Purpose of Other Regulatory Liabilities	Balance at Beginning of Year	Account Credited	Amount	Credits	Balance at End of Year	
1	(a)	(b)	(c)	(d)	(e)	(f)	
2	Regulatory Effect of			:			
3	Adopting SFAS No. 96	2,352,019	190	120,405		2,231,614	
- 4	Bedesification of Beautates	4 005 044	400				
	Reclassification of Regulatory Assets With Negative Balances	1,235,214	182	198,126	315,550	1,352,638	
7	The state of the s						
	Off System Sales-Unbilled	0	Various		918,735	918,735	
9	ODED Madiagra Subaido	050.470	400				
11	OPEB Medicare Subsidy	353,176	190	322,450	30,726	61,452	
12	Demand Side Management	280,808	Various		884,030	1,164,838	
13	Tenessee Gas Pipeline Refund	400 570	4.40/0.40	0.40 7700			
15	Tenessee Gas Pipeline Refund	408,578	143/242	219, <b>7</b> 93	140,904	329,689	
	Gas Cost Uncollectible Charge	59,505	904	1,180,496	1,883,684	762,693	
17							
18 19							
20							
21							
22 23							
24					ŀ		
25							
26							
27 28							
29							
30							
31							
32 33					İ		
34							
35							
36			İ				
37 38							
39			}				
40							
41							
42 43							
44							
45							
46							
47 1	FORM NO. 0.440.000	4,689, <b>3</b> 00		2,041,270	4,173,629	6,821,659	

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	,
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### **GAS OPERATING REVENUES**

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- 2. Revenues in columns ( b ) and ( c ) include transition costs from upstream pipelines.
- 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 495.

	_		for Transition Costs ke - or - Pay	REVENUES for GRI and ACA	
Line No.	Title of Account	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(p)	(c)	(d)	(e)
1	480-484 Sales				
2	485 Intracompany Transfers		· 1		
3	487 Forfeited Discounts	<u></u>			
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10_	491 Revenues from Natural Gas Proc by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property		W		
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

#### **GAS OPERATING REVENUES (CONTINUED)**

- 4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
- 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.
- 5. On Page 108, Include information on major changes during the year, new service, and Important rate increases or decreases.

				1		
OTHER R	OTHER REVENUES		TING REVENUES	DTH OF NATURAL GAS		
Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year	
<u>(f)</u>	(g)	(h)	(i)	(i)	(k)_	
96,493,454	139,199,139	96,493,454	139,199,139	11,225,135	11,083,547	
493,933	209,257	493,933	209,257			
139,467	133,471	139,467	133,471			
					7-7-	
18,631,982	19,093,553	18,631,982	19,093,553	25,110,607	22,331,719	
			:			
21,030,305	(2,308,677)	21,030,305	(2,308,677)	_	_	
136,789,141	156,326,743	136,789,141	156,326,743	36,335,742	33,415,266	
				_	1.5	
136,789,141	156,326,743	136,789,141	156,326,743	36,335,742	33,415,266	

Name of Res	pondent	This Report Is:	Date of Report	Year of Re	port
		[X] An Original	(Mo.Da.Yr.)		
UMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 1	2010
<i></i>	Revenues from Transp	ortation of Gas of Others Ti	hrough Gathering Facilities	(Account 489.1)	
	evenues and Dth of gas delivered through gathering s for penalties including penalties for unauthorized			espondent's system).	
Line No.	Rate Schedule and Zone of Receipt	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)
1	Not Applicable				
2	тот тррпоми				
3					
. 4					
5					
6	man San Lagar				
7					
8					
9					
10					
11	4434				
12					
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18					
19	W				
20	7. 7. 7. 7.				
21					
22					
23				- 11-	
24	***			M - 20- 1- 20-	
25					
					10000

Name of Re	spondent	This Report Is:		e of Report	Ye	ar of Report
		[X] An Original		o.Da.Yr.)		
MBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	Marc	ch 31, 2011	Dec	c. 31, 2010
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		Revenues from Transportation	n of Gas of Others Thro	ugh Gathering Facilities (Ac	count 489.1)	
3. Other Re 4. Delivere	evenues in columns (f) and (g) incl d Dth of gas must not be adjusted	ude reservation charges received l for discounting.	by the pipeline plus usage o	charges, less revenues reflected	in columns (b) through (e)	
Line No.	Other Revenues Amount for Current Year	Other Revenues Amount for Previous Year	Total Operating Revenues Amount for Current Year	Total Operating Revenues Amount for Previous Year	Dekatherm of Natural Gas Amount for Current Year	Dekatherm of Natural Gas Amount for Previous Year
	(f)	(g)	(h)	(1)	(1)	(k)
1						
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3						
4						
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10						
11						
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17	<u> </u>					
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

- 1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
- 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
_	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)
1	Not Applicable				3/
2					
3				-	
4					-
5					
6					
7					
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9					
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	Revenues from Transportation	of Gas of Others Through Transmission Facilities (Ad	count 489.2)

- 4. Delivered Dth of gas must not be adjusted for discounting.
- 5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.
- 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
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2						
3						
4						
5				***************************************		
6		15 5555				
7						
8						
9						
10	- 117.5					
11						
12						
13						1777-127
14				ATP(		
15						
16	LIMINA - LANCE - CO	- 0020		5-31-470-00-x153		
17		100000				
18		51928-				
19						
		15				
20						
21		****				
22	2 2					
23						
24		1-76-764				
25						

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

Revenues from Storing Gas of Others (Account 489.4)

- 1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and In total.
- 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)
1	Not Applicable				
2					
3		<del></del>			
4		- 100-7			
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6					
7				<u> </u>	
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					<del> </del>

me of Resp	ondent	This Report is:	Date	of Report	Year	of Report
		[X] An Original	(Mo	.Da.Yr.)		
LUMBIA G	AS OF KENTUCKY, INC.	[ ] A Resubmission	March	31, 2011	Dec.	31, 2010
		Revenues	from Storing Gas of Oth	ers (Account 489.4)		
_	withdrawn from storage must n					
Where trai	nsportation services are bundled	d with storage services, report onl	y Dth withdrawn from stora	ge.		
т		1			1	
	Other	Other	Total	Total	Dekatherm of	Dekatherm of
Line	Revenues	Revenues	Operating	Operating	Natural Gas	Natural Gas
No.			Revenues	Revenues		
	Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
1	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
100-100	(f)	(g)	(h)	(I)	(1)	(k)
1						
2						
3						

4			
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	Name of Respondent	This Report Is: [X] An Original	Date of Report	Year of Report
	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010
<u> </u>	OTHER GAS	REVENUES (ACCOUNT	495)	
des dist	For transactions with annual revenues of \$250,000 or more, cribe, for each transaction, commissions on sales of ribution of gas of others, compensation for minor or incidental rices provided for others, penalties, profit or loss on sales of	materials and supplies, sale of revenues from hydration, othe of imbalance receivables. Sep	r processing of gas of other	rs, and gains on settlements
Line No.	Description of			Amount (in dollars)
	Off System Sales	1)	<del> </del>	(b)
	Unbilled Revenue			16,694,109
3	Choice Marketer Fees			3,916,000 335,790
4	Miscellaneous - Other Gas Revenues			84,406
5				
6				
7				
8				
9				
10				
11				
12				
14				
15				
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21				
22				
23				
24				
25				
26	TOTAL			21,030,305

Nam	e of Respondent	This Report Is:		Date of Report	Year of Report			
		[X] An Original		(Mo.Da.Yr.)				
COL	UMBIA GAS OF KENTUCKY, INC.		March 31, 2011	Dec. 31, 2010				
1	GAS OPE	RATION AND MAINTENANCE	E EXPENS	ES				
	1. Report operation and maintenance expenses. If the amount for  2. Provide in footnotes the sources of the index							
	previous year is not derived from previously	y reported figures,		termine the price for				
	explain in footnotes.		shippers a	s reflected on line 74	<b>i.</b>			
	_							
Line No.	Accoul	nt		rent Year	Amount for Previous Year			
	(a)		Out	(b)	(c)			
1	1. PRODUCTION EX	(PENSES						
2	A. Manufactured Gas	Production						
3	Manufactured Gas Production (Submit Su	pplemental Statement)*		1,610	1,140			
4	B. Natural Gas Produ	uction						
5	B1. Natural Gas Production	and Gathering						
6	Operation							
7	750 Operation Supervision and Engine	ering	ļ					
8	751 Production Maps and Records							
9	752 Gas Well Expenses	<del></del>						
10	753 Field Lines Expenses							
11	754 Field Compressor Station Expense	es						
12	755 Field Compressor Station Fuel and				<del></del>			
13	756 Field Measuring and Regulating Sta	ation Expenses	-					
14	757 Purification Expenses							
15	758 Gas Well Royalties		<u> </u>					
16	759 Other Expenses							
17	760 Rents							
18	TOTAL Operation (Total of li	nes 7 thru 17)						
19	Maintenance		Research to the second					
20	761 Maintenance Supervision and Eng							
21	762 Maintenance of Structures and Imp							
22	763 Maintenance of Producing Gas We	lls						
23	3 764 Maintenance of Field Lines							
24								
25					-			
26	767 Maintenance of Purification Equipm							
27	768 Maintenance of Drilling and Cleanin	ng Equipment	00					
28	769 Maintenance of Other Equipment							
29	TOTAL Maintenance (Total of							
30  *(SEE	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)  EE PAGE 317A)							

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
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JOLI	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	GAS OPERATI	ON AND MAINTENANCE EXPE	ENSES (Continued)	
		Supplemental Schedule		
Line No.	Accou	nt	Amount for	Amount for Previous Year
	(a)		(b)	(c)
_1	1. PRODUCTION EX	(PENSES	<b>以表示是是是</b>	
2	A. Manufactured Ga	Production		
3	Liquefied Petroleum Gas - AIR			
4	Operation			
5	717 Liquefied Petroleum Gas Expense		1,540	1,140
6	723 Fuel For Liquefied Petroleum Gas	Process		
7	728 Liquefied Petroleum Gas			
8	736 Rents			
9	Total Operation		1,540	1,140
10	Maintenance			
11	741 Structures and Improvements			
12	742 Production Equipment		70	0
13	TOTAL Maintenance		70	0
14	TOTAL Manufactured Gas Production Ex	penses	1,610	1,140

		I			
Nam	e of Respondent	This Report Is:		Date of Report	Year of Report
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COL	JMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2011	Dec. 31, 2010
Н	GAS OPERATION /	AND MAINTENANCE EX	PENSES (	Continuea)	
Line No.	Account		1	Amount for urrent Year	Amount for Previous Year
21	B2. Products Extraction	· · · · · · · · · · · · · · · · · · ·		(b)	(c)
31	Operation				
33	770 Operation Supervision and Engineering	na			
34	771 Operation Labor	ng			
35	772 Gas Shrinkage				
36	773 Fuel				
37	774 Power				
38	775 Materials				
39	776 Operation Supplies and Expenses	**			
40	777 Gas Processed by Others				
41					
42					
43	780 Products Purchased for Resale				
44	781 Variation in Products Inventory				
45	(Less) 782 Extracted Products Used by the	ne Utility-Credit			
46	783 Rents				
47	TOTAL Operation (Total	of Lines 33 thru 46)			
48	Maintenance				
49	784 Maintenance Supervision and Engine	ering			
50	785 Maintenance of Structures and Impro-	vements			
51	786 Maintenance of Extraction and Refining	ng Equipment			
52	787 Maintenance of Pipe Lines				
53	788 Maintenance of Extracted Products Storage Equipment				
54	789 Maintenance of Compressor Equipment				
55	790 Maintenance of Gas Measuring and F	Regulating Equipment			
56	791 Maintenance of Other Equipment				
57	TOTAL Maintenance (To	tal of lines 49 thru 56)			
<b>5</b> 8	TOTAL Products Extraction (To	tal of lines 47 and 57)			

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
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COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
_	GAS OPERATI	ON AND MAINTENANCE EXPEN	SES (Continued)	
Line No.	Accou	nt	Current Year	Amount for Previous Year
	(a)		(b)	(c)
59	C. Exploration and I	Development		
60	Operation		記引起的人類等地向	
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
_64	798 Other Exploration			
65	TOTAL Exploration and De-	velopment (Total of lines 61 thru 64)		
66	D. Other Gas Supply	Expenses		
67	Operation			
68	800 Natural Gas Well Head Purchas	es		V.S.S.S.
69	800.1 Natural Gas Well Head Purchas	es, Intracompany Transfers		
70	801 Natural Gas Field Line Purchas	es	802,686	709,870
71	802 Natural Gas Gasoline Plant Out	let Purchases	0	0
72	803 Natural Gas Transmission Line	Purchases	81,529,639	50,048,704
73	804 Natural Gas City Gate Purchase	es	1,665,683	2,073,128
74	804.1 Liquefied Natural Gas Purchase	s		
75	805 Other Gas Purchases (excluding	g 805.1)		15 100,000
76	805.1 Purchases Gas Costs Adjustme	nts	(14,424,254)	27,547,092
77	TOTAL Purchased Gas (To	tal of lines 68 thru 76)	69,573,754	80,378,794
78	806 Exchange Gas		2,954,489	7,822,628
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas M	easuring Stations		
82	807.3 Maintenance of Purchased Gas	Measuring Stations		
83	807.4 Purchased Gas Calculations Ex	penses		
84	807.5 Other Purchased Gas Expenses		450,398	512,611
85	Total Purchased Gas Expen	ses (Total of lines 80 thru 84)	450,398	512,611

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
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2011	JMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
		TION AND MAINTENANCE EXPEN		1000.01,2010
			010 (0011111111011)	
Line No.	Accoun	nt	Amount for Current Year	Amount for Previous Year
86	(a) 808.1 Gas Withdrawn from Storage-De	ahit	(b) 51,382,727	(c) 56,855,779
87	(Less) 808.2 Gas Delivered to Storage		44,645,829	42,362,215
88	809.1 Withdrawals of Liquefied Natura		-	42,302,213
89	(Less) 809.2 Deliveries of Natural Gas		-	
90	Gas used in Utility Operation-Credit	13. The coopering check		
91	810 Gas Used for Compressor Station	Fuel-Credit		
92	811 Gas Used for Products Extraction-		•	
93	812 Gas Used for Other Utility Operation		99,799	93,549
94	TOTAL Gas Used in Utility Operation		99,799	93,549
95	813 Other Gas Supply Expenses		27,600	0
96	TOTAL Other Gas Supply Exp.(Tota	l of lines 77,78,85,86 thru 89, 94,95)	79,643,340	103,114,048
97	TOTAL Production Expenses (Total of lines 3,30,58,65, and 96)		79,644,950	103,115,188
98	2. NATURAL GAS STORAGE, TERMINALING A	ND PROCESSING EXPENSES		
99	A. Underground Store	ige Expenses		
00	Operation			
101	814 Operation Supervision and Engine	ering	-	-
102	815 Maps and Records		-	-
103	816 Wells Expenses		-	-
104	817 Lines Expense			-
105	818 Compressor Station Expenses		-	<u> </u>
106	819 Compressor Station Fuel and Pow	er	-	-
107	820 Measuring and Regulating Station	Expenses	_	<u>-</u>
108	821 Purification Expenses		-	
109	822 Exploration and Development		-	-
110	823 Gas Losses		-	
111	824 Other Expenses		-	-
112	825 Storage Well Royalties		-	-
113	826 Rents		<u>-</u>	*
114	TOTAL Operation (Total of lines 101	thru 113)	-	_

Name	e of Respondent	This Report Is:	Date of Report	Year of Report
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COLL	JMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
	GAS OPERATION	ON AND MAINTENANCE EXPE	NSES (Continued)	
Line No.	Accou	nt	Amount for Current Year	Amount for Previous Year
115	Maintenance (a)		(b)	(c)
116				
117	830 Maintenance Supervision and En			<u> </u>
	831 Maintenance of Structures and Im			
118	832 Maintenance of Reservoirs and V	VEIIS		
	833 Maintenance of Lines			
120	834 Maintenance of Compressor Stat			
121	835 Maintenance of Measuring and R			
122	836 Maintenance of Purification Equip	ment		
123	837 Maintenance of Other Equipment	of lines 440 Abr. (400)		
124	TOTAL Maintenance (Total			·
125	TOTAL Underground Storage Expense			
126	B. Other Storage Exp	enses		
127 128	Operation			
	840 Operation Supervision and Engine	eering		
129	841 Operation Labor and Expenses			
131	842 Rents			
132	842.1 Fuel 842.2 Power			<del> </del>
133				
134	842.3 Gas Losses	inna 400 Ahmi 400)		
135	TOTAL Operation (Total of I	ines 126 thru 133)		
136	843.1 Maintenance Supervision and E	nginossing		
137				
138	843.2 Maintenance of Structures and I 843.3 Maintenance of Gas Holders	mprovements		
139	843.4 Maintenance of Purification Equi	inment		
140	843.5 Maintenance of Liquefaction Equ			
141	843.6 Maintenance of Vaporizing Equi			
142	843.7 Maintenance of Compressor Equ			
143	843.8 Maintenance of Measuring and I			
144	843.9 Maintenance of Other Equipmen			
145				
	TOTAL Other Sterage Expenses (Total			
146	TOTAL Other Storage Expenses (Total	or lines 134 and 145)		

Nam	e of Respondent	This Report Is:	Data of Banast	Year of Report
	o or respondent	[X] An Original	Date of Report (Mo.Da.Yr.)	rear of Report
COL	UMBIA GAS OF KENTUCKY, INC.	March 31, 2011	Doc 21 2010	
002		[ ] A Resubmission ON AND MAINTENANCE EXPENSES		Dec. 31, 2010
	and of Ellatio	ON AND MAINTENANCE EXPENSES	(Continued)	
Line	Accou	nt	Amount for	Amount for
No.	(a)		Current Year (b)	Previous Year
147		erminaling and Processing Expenses	(6)	(c)
148	Operation		-	
149	844.1 Operation Supervision and Engi	neerina		
150	844.2 LNG Processing Terminal Labor			
151	844.3 Liquefaction Processing Labor a			
152	844.4 Liquefaction Transportation Lab			
153	844.5 Measuring and Regulating Labo			
154	844.6 Compressor Station Labor and I	Expenses		
155	844.7 Communication System Expens	es		
156	844.8 System Control and Load Dispa	tching		
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporize	ed Gas by Others		
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of I	nes 149 thru 164)		
166	Maintenance			
167	847.1 Maintenance Supervision and El	ngineering		
168	847.2 Maintenance of Structures and I	mprovements		
169	847.3 Maintenance of LNG Processing	Terminal Equipment		
170	847.4 Maintenance of LNG Transporta	tion Equipment		
171	847.5 Maintenance of Measuring and F	Regulating Equipment		
172	847.6 Maintenance of Compressor Sta	tion Equipment		
173	847.7 Maintenance of Communication	Equipment		
174	847.8 Maintenance of Other Equipmen	t		
175	TOTAL Maintenance (Total of	of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminaling	and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage	(Total of lines 125, 146, and 176)		

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COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2011	Dec. 31, 2010					
	GAS OPERATION AND MAINTENANCE EXPENSES (Continued)									
Line No.	Accour	nt		mount for urrent Year (b)	Amount for Previous Year (c)					
178	3. TRANSMISSION E	EXPENSES		(=)	- (0)					
179	Operation									
180	850 Operation Supervision and Engine	eering								
181	851 System Control and Load Dispatc	hing								
182	852 Communication System Expenses	3								
183	853 Compressor Station Labor and Ex	penses								
184	854 Gas for Compressor Station Fuel									
185	855 Other Fuel and Power for Compre	ssor Stations								
186	856 Mains Expenses									
187	857 Measuring and Regulating Station	Expenses								
<b>18</b> 8	858 Transmission and Compression of	Gas by Others								
189	859 Other Expenses									
190	860 Rents									
191	TOTAL Operation (To	otal of lines 180 thru 190)								
192	Maintenance									
193	861 Maintenance Supervision and Eng	ineering	ļ							
194	862 Maintenance of Structures and Im	provements								
195	863 Maintenance of Mains									
196	864 Maintenance of Compressor Station	on Equipment	-		<del></del>					
197	865 Maintenance of Measuring and Re	egulating Station Equipment	-							
<b>19</b> 8	866 Maintenance of Communication E	quipment								
199	867 Maintenance of Other Equipment									
200		(Total of lines 193 thru 199)								
201		ses (Total of lines 191 and 200)								
202										
203	Operation									
204	870 Operation Supervision and Engine	ering	-	941,519	645,693					
205	871 Distribution Load Dispatching			31,188	28,472					
206	872 Compressor Station Labor and Ex									
207	873 Compressor Station Fuel and Pow	Ī								

Nam	e of Respondent	Date of Barrel	V15	
Ivain	e or nespondent	This Report Is:	Date of Report	Year of Report
COL	LIMBIA GAS OF KENTLICKY INC	[X] An Original	(Mo.Da.Yr.)	B 04 5515
	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission  N AND MAINTENANCE EXPEN	March 31, 2011	Dec. 31, 2010
	GAS OPERATIO	SES (Continued)		
Line	Accou	nt	Amount for	Amount for
No.	(-)		Current Year	Previous Year
208	(a) 874 Mains and Services Expenses		(b)	(c)
209		vnonnon Conorel	2,613,870	2,095,499
210	875 Measuring and Regulating Station Ex		249,118	227,442
211	876 Measuring and Regulating Station Ex		47,893	36,950
212	877 Measuring and Regulating Station Ex 878 Meter and House Regulator Expense			-
213		95	1,608,321	1,564,353
214	879 Customer Installations Expenses		1,488,170	1,314,966
215	880 Other Expenses 881 Rents		1,350,066	1,456,021
216		004 th 045)	80,368	75,515
217	TOTAL Operation (Total of li Maintenance	8,410,513	7,444,911	
218	885 Maintenance Supervision and Engine	poring	16,000	04.544
219	886 Maintenance of Structures and Impro		16,026	64,541
220	887 Maintenance of Mains	venients	142,392	117,772
221	888 Maintenance of Compressor Station	Equipment	1,410,569	1,590,535
222	889 Maintenance of Measuring and Regu		155 155	405.007
223	890 Maintenance of Meas. And Reg. Stat		155,155	125,937
224	891 Maintenance of Meas. And Reg. State		72,749	<u>151,534</u>
225	892 Maintenance of Services	ion Equip-Oity Gate Offect Stalloff	453,344	400.040
226	893 Maintenance of Meters and House Re	egulators	234,180	490,940
227	894 Maintenance of Other Equipment	990141010	208,166	176,789
228	TOTAL Maintenance (Total of	of lines 218 thru 227)	2,692,581	208,946
229	TOTAL Distribution Expenses (Total of line		11,103,094	2,926,994 10,371,905
230	5. CUSTOMER ACCO		11,100,034	10,071,300
231	Operation 5: ODG TOME TO A GOOD	JULIA ENGLO		
232	901 Supervision		6,635	6.405
233	902 Meter Reading Expenses		1,476,636	6,485
234	903 Customer Records and Collection Ex	nancas	2,940,776	1,284,809
207	300 Oustomer Flections and Collection LX	2,940,776	2,609,679	

Na	me of Respondent	This Report Is:	Date of Report	Year of Report
		[X] An Original	(Mo.Da.Yr.)	
CC	LUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010
1		N AND MAINTENANCE EXPENS		1500.01, 2010
		Telling III	(001000)	
Lir		nt	Amount for	Amount for
No	(a)		Current Year	Previous Year
23			( <b>b</b> ) 1,230,281	(c) 1,991,628
23		996	1,365	
23			5,655,324	5,893,966
23		AND INFORMATIONAL EXPENSES	0,000,02 7	0,000,000
23				
24	0 907 Supervision		38,313	47,988
24	1 908 Customer Assistance Expenses		292,396	41,082
24	2 909 Informational and Instructional Ex	penses	57,808	44,936
24	3 910 Miscellaneous Customer Service	and Informational Expenses	525,084	521,039
24	4 TOTAL Customer Service and Information B	Expenses (Total of lines 240 thru 243)	913,601	655,045
24	7. SALES EXPENSES			
24	6 Operation			
24	7 911 Supervision		-	-
24	912 Demonstrating and Selling Exper	ses	30,710	48,313
24	913 Advertising Expenses		729	905
25	916 Miscellaneous Sales Expenses		-	0
25	TOTAL Sales Expenses (Total of lines	247 thru 250)	31,439	49,218
25	8. ADMINISTRATIVE AND	GENERAL EXPENSES		
25	3 Operation		<b>进步业务保护</b>	
25	920 Administrative and General Salar	ies	1,162,484	989,325
25			284,213	430,973
250		ransferred-Credit	-	-
25			8,059,702	8,072,463
258			94,187	99,876
259			936,286	879,482
260			2,722,535	3,114,473
26			-	-
262		S	405,462	373,339
263			-	<del></del>
264			-	-
265		95	41,966	42,771
266			7,045	5,812
267		ru 266)	13,713,880	14,008,514
268				AHEROLD TO DIKE
269		Total of Page 1007	225	225
270			13,714,105	14,008,739
271	TOTAL Gas O & M Expenses (Total of lines 97	111,062,513	134,094,061	

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo,Da,Yr)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

# **EXCHANGE AND IMBALANCE TRANSACTIONS**

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchange.

If respondent does not have separate zones, provide totals by rate schedule. Minor transactions (less than 100,000 Dth) may be grouped.

	Zone/Rate Schedule	Gas Received from Others		Gas De to Of	elivered thers
Line No.	(a)	Amount (b)	DTH (c)	Amount ( d )	DTH (e)
1	Off System Sales			3,572,515	446,530
2	Transportation Imbalances with Pipelines				
3	Transportation Imbalances with End Users	(618,026)	(18,564)		
4					
5					
6					
6					
9					
10		6) (0			
11				1	
12					
13					
15					
16				ì	
17					
18					
19					
20					
21					
23					
25	TOTAL	(618,026)	(18,564)	3,572,515	446,530

Name of Respondent	This Report Is:	Date of Report	Year Ending			
	[X] An Original	(Mo.Da.Yr.)				
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010			
GAS USED IN UTILITY OPERATIONS						
			· · · · · · · · · · · · · · · · · · ·			

Report below details of credits during the year to Accounts 810, 811, and 812

If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the MCF of gas used, omitting entries in column (d)

	in obtainin (d)							
Line	Purpose for Which Gas Was Used	Account	Natura	al Gas	Manufactured Gas			
No		Charged	Gas Used (DTH)	Amount of Credit (in dollars)	Gas Used (DTH)	Amount of Credit		
	(a)	(b)	(c)	(d)	(e)	(f)		
l	810 Gas Used for Compressor Station Fuel - Credit							
2	811 Gas Used for Products Extraction - Credit							
3	Gas Shrinkage and Other Usage in Respondent's Own Processing							
1	Gas Shrinkage, etc for Respondent's Gas Processed by Others							
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)							
	Heat for Building and Other Uses:	874 875 880 921 236	5,662 9,952 624	34,801 61,164 3,835				
	<u> </u>	1						
0								
1		<b>_</b>						
2		-						
4		-						
5								
6				-				
7								
В								
9								
)								
1		-						
3								
4								
5								
)	TOTAL		16,238	99,800	800000			

Name of Respondent	This Rep	ort Is:	Date of Report	Year of Report	
[	(X)	An Original			
COLUMBIA GAS OF		-	March 31, 2011	Dec. 31, 2010	
KENTUCKY, INC	()	A Resubmission			

Transmission and Compression of Gas by Others (Account 858)

- 2. In column (a) give name of companies, point of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
- 3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Services Performed	•	Amount of Payment (in dollars)	Dth of Gas Delivered
1	(a)	(b)	(c)	(d)
_	Not Applicable			
3				
4				
5				
6				
7				
8				
9				
10				
11	Market Control of the			
12				
13	*			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23		ļ		
24	otal			

<sup>1.</sup> Report below the details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000)Dth may be grouped. Also, include in column @ amounts paid as transition costs to an upstream

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Name	of Respondent	This Report Is:	Date of Report	Year Ending			
		[X] An Original	[X] An Original (Mo.Da.Yr.)				
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010			
	Other Gas Supply Expenses ( Account 813 )						
Show settle	eport other gas supple expenses by de maintenance expenses, revaluation of ments of imbalances and gas losses no urposes to which any expenses relate.	f monthly encroachments re ot associated with storage s	corded in Account 117 eparately. Indicate the	.4 and losses or			
Line	Description	on		Amount			
	(a)			(in dollars)			
No 1	Intercompany Off-System Exchange	Activity		(b) 27,600			
2	intercompany on-oystem exchange	- Colivity		27,000			
3							
5							
6							
7							
9							
10							
11							
12							
14							
15							
16 17							
18							
19							
20 21		<u> </u>					
22							
23							
24 25	Total			27,600			
25	Tiotai			21,000			
			*				

Na	of Doomondont	This Depart Is:	Date of Bonom	Voor En dinn
Name	of Respondent	This Report Is:	Date of Report	Year Ending
COLU	MBIA GAS OF KENTUCKY, INC.	[X] An Original [ ] A Resubmission	( <i>Mo.Da.Yr</i> .) March 31, 2011	Dec. 31, 2010
COLU	- · · · · · · · · · · · · · · · · · · ·	OUS GENERAL EXPENSE		Dec. 31, 2010
	ride the information requested below scellaneous general expenses.	2. For Other Exp amount of such however, amoun	enses, show the (a) purpose,(b) re items. List separately amounts of \$ ts less than \$250,000 may be grou	250,000 or more
Line	T	of items so grou  Description	ped is snown.	Amount
No		(a)		(in dollars) (b)
1	Industry association dues	(u)		41,966
2	Experimental and general research exper a.Gas Research Institute (GRI) b.Other	nses		
3	Publishing and distributing information a agent fees and expenses, and other expe	and reports to stockholders anses of servicing outstand	s, trustee, registrar, and transfer ding securities of the responden	
4			······································	
5				
6				
7				
8				
9				
10				
11				
12				
13	:			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	TOTAL			41,966

Name of Respondent			is Report is:	Date of Report (Mo, Da, Yr)	Year Ending	
C	Columbia Gas of Kentucky, Inc.	x An Original A Resubmission		March 31, 2011	Dec. 31, 2010	
	DEPRECIATION, DEPLETION, AND AMORTIZATION OF Except Amortization of		AS PLANT (Accounts 40 cquisition Adjustments)	03, 404.1, 404.2, 404.3,	405)	
depl	Report in Section A the amounts of depreciation expense, letion and amortization for the accounts indicated and classified ording to the plant functional groups shown		2 Report in Section B column plant balances to which rates a (if more desirable, report by pl classifications other than thos footnote the manner in which a	are applied and show a com ant account, subaccount or e pre-printed in column (a)	nposite total functional	
	Section A. Summary of Dep	ore	ciation, Depletion, and A	mortization Charges		
Line No.			Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)	
	(a)		(b)	(c)	(d)	
1	Intangible plant		0			
2	Production plant, manufactured gas		0			
3	Production and gathering plant, natural gas		0	4		
4	Products extraction plant		0			
	Underground gas storage plant		0			
5	Other storage plant		0			
7	Base load LNG terminaling and processing plant		0	 		
8	Transmission plant		0	ACTION AT 1814 (A.)		
9	Distribution plant		5,481,128			
10	General plant		49,500			
11	Common plant - gas		0			

12 TOTAL

5,530,628

Name of Respondent			This Report is:	Date of Report	Year Ending	
			h	(Mo, Da, Yr)		
Columbia Gas of	Kentucky, Inc.		x An Original A Resubmission	March 31, 2011	Dec. 31, 2010	
		RTIZATION OF GAS P			3. 405)	
	-	Amortization of Acqui	•			
obtained If average balance used For column (c) report functional classification lis accounting is used, report (b) and (c) on this basis W	ted in column (a). If compo available information called	each plant site depreciation d for in columns	made to estimated and 3. If provisions for addition to depreciate the second sec	depreciation were made ation provided by application anounts and nature of the p	during the year in tion of reported rates, s	tate
	Section	A. Summary of Depr	eciation, Depletion	, and Amortization C	Charges	
Amortization of Other Limited - term Gas Plant	Amortization of Other Gas Plant (Account 405)	Total (b to f)		Functional Classifica	ition	Line No.
(Account 404.3)	<b>(f)</b>	(g)	(a)			
261,098		261,098	Intangible plant	t		1
		0	Production plan	nt, manufactured ga	s	2
		0	Production and	gathering plant, na	tural gas	3
		0	Products extrac	ction plant		4
		0	Underground g	as storage plant		5
		0	Other storage p	olant		6
		0	Base load LNG	terminaling and pro	cessing plant	7
		0	Transmission p	lant		8
7 367		5 488 495	Distribution pla	nt		0

193,885

5,943,478

0

General plant

TOTAL

Common plant - gas

10

11

12

144,385

412,850

Nam	e of Respondent	This	Report is:	Date of Report (Mo, Da, Yr)	Year Ending
		х	An Original	March 31, 2011	Dec. 31, 2010
C	olumbia Gas of Kentucky, Inc		A Resubmission		
	DEPRECIATION, DEPL	ETIC	N, AND AMORTIZATION	OF GAS PLANT (Cor	ntinued)
	4 Add rows as necessary to completely report additional rows in sequence as 2.01, 2.02, 3.01,				
	Section B, Factors Used in	Estir	nating Depreciation Char	ges	
Line No.	Functional Classification			Depreciation Plant Base (thousands)	Applied Depreciation or Amortization Rates (percent)
	(a)			(b)	(c)
1	Production and Gathering Plant				
2	Offshore				
3	Onshore				
4	Underground Gas Storage Plant				
5	Transmission Plant				
6	Offshore				
7	Onshore	- 8			
8	General Plant			4,457	4.35%
9	Liquefied Petroleum Gas - Air Plant	<del></del>		0	0
10	Distribution Plant			278,199	1.97%
11					
12					
13					
14					
15	Total			282,656	2.01%

# Notes to Depreciation, Depletion and Amortization of Gas Plar

Straight-line depreciation accruals are computed monthly by applying one-twelfth of the annual depreciation rate to the balance of the property account at the beginning of each month. Depreciation rates cannot be fixed solely on the basis of statistical studies. While statistical studies based upon past experience have value in making judgments, management must also consider current or anticipated changes in operating conditions, gas supply, physical conditions, technological breakthroughs and short and long-range construction projects.

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

## PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

- (a) Miscellaneous Amortization (Account 425) Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions Report the nature, payee and amount of other income deductions for the year as required by Accounts 426 1, Donations; 426 2, Life Insurance; 426 3, Penalties; 426 4, Expenditures for Certain Civic, Political and Related Activities; and 426 5, Other Deductions, of the Uniform System of Accounts.

Amounts less than \$250,000 may be grouped by classes within the above accounts.

- (c) Interest on Debt to Associated Companies (Account 430) For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) Report details including the amount and interest rate for other interest charges incurred during the year.

Line		Amount
No.	(a)	(b)
1	ACCOUNT 425	
2	MISCELLANEOUS AMORTIZATIONS	
3		1
4	ACCOUNT 426	
5	CONTRIBUTIONS	125,500
6	ENERGY ASSISTANCE PROGRAM	19,938
7	SHAREHOLDER PORTION OF ENERGY ASSISTANCE PROGRAM	174,996
8	OTHER	(6,182)
9		
10		
11		
12	TOTAL ACCOUNT 426	314,252
13		
14	ACCOUNT 430	
15	INSTALLMENT PROMISSORY NOTES (SEE PAGES 257-A)	4,083,825
16		
17	TOTAL ACCOUNT 430	4,083,825
18		
	ACCOUNT 431	
20	RATE REFUNDS	206
21	CUSTOMER DEPOSITS	163,449
22	INTEREST EXPENSE	(4,501)
23		[ (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
24		
25		
26		
27	TOTAL ACCOUNT 431	159,154
28		
29		
30		
31		
32		
33		
34		
J*		

Name of Respondent	This Report is:	Date of Report	Year Ending
	[x] An Original	(Mo. Da. Yr.)	
Columbia Gas of Kentucky, Inc.	[ ] A Resubmission	March 31, 2011	Dec 31, 2010

# REGULATORY COMMISSION EXPENSES (Account 928)

- 1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
- 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line	D	10	-		
Line No	Description (Furnish name of regulatory	Assessed by Regulatory	Expenses of	Total	Deferred in Account
"	commission or body, the docket	Commission	Utility	Expenses to date	182 3 at
	number and a description of the	Commission	Ounty	io dale	Beginning
	case)				of Year
	(a)	(b)	(c)	(d)	(e)
1					
2					
3	Assessment Fees Based on Revenue	270,820		270,820	
4				·	
5	Rate Case Expense 2007		45,526	45,526	
6					
7	Rate Case Expense 2009		89,116	89,116	
8					
9					
10					ı
11					
12			i		
13		(8)			
14					
15		i i			
16					
17	İ				
18 19					
20					
20 21					
22					
23					
24	TOTAL	270,820	134,642	405,462	

		Name of Resp	ondent	This Report is	•	Date of Repor	*	Van Ending
				[x] An Original		(Mo, Da, Yr)	ι	Year Ending
	)—	Columbia Gas	of Kentucky, Inc.	[ ] A Resubmi	ssion	March 31, 201	1	Dec 31, 2010
		REGULATORY COMMISSION EXPENSES (Continued)						
		yaers that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).				<ul> <li>5. List in column (f), (g), and (h) expenses incurred during the year which were charges currently to income, plant or other accounts.</li> <li>6. Minor items (less than \$250,000) may be grouped.</li> </ul>		
		EXI	PENSES INCURRE	D DURING YEA	λR	I	DURING THE EAR	
			RGED CURRENTL					
	Line No	Department	Account No	Amount	Deferred to Account 182 3	Contra Account	Amount	Deferred in Account 182.3 End of Year
		(†)	(g)	(h)	(1)	(J)	(K)	(1)
	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	Gas Gas	928 928 928	270,820 45,526 89,116				
1	25			405,462				

Name of R	espondent	This Rep	ort ls:	Date of Report	Year of Report	
COLUMBIA	A GAS OF	(X)	An Original	March 31, 2011	Dec. 31, 2010	
KENTUCK	Y	()	A Resubmission			

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc.

Line No.         Classification         Direct Payroll Distribution         Allocation of Payroll Charged for Clearing Accounts (c)           1         Electric           2         Operation           3         Production         0           4         Transmission         0           5         Distribution         0           6         Customer Accounts         0           7         Customer Service and Informational         0           8         Sales         0           9         Administrative and General         0           10         TOTAL Operation (Enter Total of lines 3 thru 9)         0           11         Maintenance	Total
(a)     (b)       1     Electric       2     Operation       3     Production       4     Transmission       5     Distribution       6     Customer Accounts       7     Customer Service and Informational       8     Sales       9     Administrative and General       10     TOTAL Operation (Enter Total of lines 3 thru 9)	(d)
2 Operation       0         3 Production       0         4 Transmission       0         5 Distribution       0         6 Customer Accounts       0         7 Customer Service and Informational       0         8 Sales       0         9 Administrative and General       0         10 TOTAL Operation (Enter Total of lines 3 thru 9)       0	
3       Production       0         4       Transmission       0         5       Distribution       0         6       Customer Accounts       0         7       Customer Service and Informational       0         8       Sales       0         9       Administrative and General       0         10       TOTAL Operation (Enter Total of lines 3 thru 9)       0	
4       Transmission       0         5       Distribution       0         6       Customer Accounts       0         7       Customer Service and Informational       0         8       Sales       0         9       Administrative and General       0         10       TOTAL Operation (Enter Total of lines 3 thru 9)       0	
5         Distribution         0           6         Customer Accounts         0           7         Customer Service and Informational         0           8         Sales         0           9         Administrative and General         0           10         TOTAL Operation (Enter Total of lines 3 thru 9)         0	
6 Customer Accounts 0	
7         Customer Service and Informational         0           8         Sales         0           9         Administrative and General         0           10         TOTAL Operation (Enter Total of lines 3 thru 9)         0	
8 Sales       0         9 Administrative and General       0         10 TOTAL Operation (Enter Total of lines 3 thru 9)       0	
9 Administrative and General 0 10 TOTAL Operation (Enter Total of lines 3 thru 9) 0	
10 TOTAL Operation (Enter Total of lines 3 thru 9) 0	· · · · · · · · · · · · · · · · · · ·
11 Maintenance	
12 Production 0	
13 Transmission 0	
14 Distribution 0	
15 Administrative and General 0	
16 TOTAL Maintenance (Enter Total of lines 12 thru 15) 0	
17 Total Operation and Maintenance	
18 Production (Total of lines 3 and 12) 0	
19 Transmission (Total of lines 4 and 13) 0	
20 Distribution (Total of lines 5 and 14) 0	
21 Customer Accounts (line 6) 0	
22 Customer Service and Informational (Transcribe from line 7) 0	
23 Sales (line 8) 0	
24 Administrative and General (Total of lines 9 and 15) 0	
25 TOTAL Operation (Total of lines 18 thru 24) 0 0	0
26 Gas	
27 Operation	
28 Production - Manufactured Gas 0	
29 Production - Natural Gas (Including Exploration and Development) 0	
30 Other Gas Supply 0	
31 Storage, LNG Terminaling and Processing 0	
32 Transmission 0	
33 Distribution 4,238,530	
34 Customer Accounts 720,314	
35 Customer Service and Informational 10,849	
36 Sales 0	
37 Administrative and General 1,162,145	
38 TOTAL Operation (Total of lines 28 thru 37) 6,131,838	
39 Maintenance	
40 Production - Manufactured Gas 0	
41 Production - Natural Gas (Including Exploration and Development) 0	
42 Other Gas Supply 0	
43 Storage, LNG Terminaling and Processing 0	
44 Transmission 0	~
45 Distribution 1,045,390	
46 Administrative and General 0	
47 TOTAL Maintenance (Total of lines 40 thru 46) 1,045,390	

Nar	ne of Respondent	This Report Is:		Date of Report	Year of Report
		(1) [X] An Origi		(Mo.Đa.Yr.)	
CO	LUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resub		March 31, 2011	Dec. 31, 2010
00			S AND WAGES (Con		[Dec. 31, 2010
Line No.		TON OF SALARIE	Direct Payroll Distribution	Allocation of Payroll Charged for Clearing Accounts	Total
<u> </u>	(a)		(b)	(c)	(d)
<del>                                   </del>	Gas (Continued)				
48	Total Operation and Maintenance				
49	Production - Manufactured Gas (Lines 28 and 4		0	-	0
50	Production - Natural Gas (Including Expl. and D	ev.)	-	-	-
F4	(Lines 29 and 41)	<del></del>	-	<u>-</u>	-
51 52	Other Gas Supply (Lines 30 and 42)		0	-	0
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)			-	-
53	Transmission (Lines 32 and 44)		-	-	-
54	Distribution (Lines 33 and 45)		5,283,920	53,354	5,337,274
55	Customer Accounts (Line 34)	,	720,314	3,349	723.663
56	Customer Service and Informational (Line	35)	10,849	3,349	10,849
57	Sales (Line 36)		10,048		10,649
58	Administrative and General (Lines 37 and	46)	1,162,145	1,039	1,163,184
59	TOTAL Operation and Maint. (Total of lines		7,177,228	57,742	7,234,970
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 5	9, and 61)	7,177,228	57,742	7,234,970
63	Utility Plant				34 特別的 经重要的
64	Construction (By Utility Departments)				
65	Electric Plant		-	-	
66	Gas Plant		2,346,458	17,601	2,364,059
67	Other		-	-	-
68	TOTAL Construction (Total of Lines 65 thru	1 67)	2,346,458	17,601	2,364,059
69	Plant Removal (By Utility Departments)	,	2,010,100	17,001	2,001,000
70	Electric Plant				
71	Gas Plant		107.000	1 000	100.050
72	Other		127,023	1,630	128,653
73	TOTAL Plant Removal (Total of lines 70 the	ru 72\	(208,735) (81,712)	1,630	(208,735)
74	Other Accounts (Specify):	u 12)	(01,/12)	1,030	(80,082)
75	Other Accounts (Specify).				
76					
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90			l		
91			l		
92					
93					
94					
95	TOTAL Other Accounts		0	-	0
96	TOTAL SALARIES AND WAGES		9,441,974	76,973	9,518,947

N	Name of Respondent	This Report Is:	Date of Report	Year Ending
		[X] An Original	(Mo.Da.Yr.)	[
	COLUMBIA GAS OF KENTUCKY, INC.	[] A Resubmission	March 31, 2011	Dec. 31, 2010

#### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments

organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426 4 Expenditures for Certain Civic, Political and Related Activities

- (a) Name of person or organization rendering services
- (b) Total charges for the year

			1 1	
Line No	С	Description (a)	(b)	Amount (in dollars) (c)
	Alianuma Camanda Sandan Ca			
	Nisource Corporate Service, Co.			
!	801 E. 86th Avenue			
3	Merrillville, IN 46410			
			1	
		or such periods and in such manner, as the		
		sire, accounting and statistical, auditing,		
		cations and telecontrol, corporate, electronic		
		environmental affairs, financial services,		
	insurance, office space, officers, opera			
0	1	the description of which is included in		
1	the service agreement.			
2				
3	· ·	ion include a reasonable compensation for		
4	necessary capital procured through th	e issuance of capital stock.		
5			1	
6	Total Charges For The Year:	ACCOUNT		
7				
8			1 1	
9		107	!	977,444
0		182		176
1		183		976
2		426		41,625
3		807		424,090
4		870	1 1	758,159
5		874	ļ	76,751
6		879		1,772
7		885		1,282
В		887		25,131
9		890	ļ	37,388
D		892	i I	34,830
1		893		36,639
2		894	l i	53,094
3		903	]	1,537,935
4		908		56,147
5		909		39,178
5		910		530,702
7		912		29,420
3		913		518
9		920		333
)		923		7,346,624
. I				1 10701027
<u>.</u>				
, l		TOTAL		12,010,214
		701712		12,010,214
,	Condes Assessment - Maratica Mar	4 4000		
- 1	E .	r 1, 1962 may be terminated upon not less		
- 1	than thirty days written notice.			
)				
۱				

Name of Respondent	This Report Is:	Date of Report	Year of Re	port
Tame of temporations	(1) [X] An Original	(Mo.Da.Yr.)	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.		March 31, 2011	Dec. 31, 20	010
CHARGES FOR OUTSIDE PROFE	SSIONAL AND OTHER CONSUL	TATIVE SERVICES (	Continued)	
	ANNUAL DAVISENTO OVER 600	ro 000		
2	ANNUAL PAYMENTS OVER \$2	<u>50,000</u>		
Payee Name	Type of Service & Basis	Account		Amount
ARI	Automotive Fleet Management	184 Tota		305,202 305,202
		TOtal	Ψ	303,202
Bermex Inc.	Meter Readings			
	3-	902		1,300,424
		Tota	ı \$ _	1,300,424
			_	
CJ Hughes Construction Co. Inc.	Pipeline Construction &			
P. O. Box 7305	Maintenance	107		334,592
Huntington, WV 25776		108		6,881
		874		3,739
		887		33,079
		892		1,022
		Total	\$	379,313
Community Astion Coverell	Non Brotit Community Davids			101 500
Community Action Council	Non-Profit-Community Develop			101,598
		903 908		50,167
		Total		101,598 253,363
		Tota	, a –	253,363
Damage Prevention Specialists	Consultant Services	874	ļ	399,814
Jamago i ioromion oponamon		Tota		399,814
			_	
Stanley Pipeline , Inc.	Pipeline Construction &			
5425 Paris Road	Maintenance	107	•	2,195,013
Winchester, Ky. 40391		108	3	85,931
		183	}	1,705
		874	ļ	22,404
		878		497
		879		359
		887		351,104
j		892	_	133,366
i		Total	\$_	2,790,379
Cumiana 9 Amelionia	Field Openstions	4 ^~	,	4 404
Surveys & Analysis	Field Operations	107		1,104
538 Hartford Turnpike		874		234,537
Shrewsbury, MA 01545		879 887		120,135 32,013
		Total	_	387,789
		i Otai	Ψ _	301,109
]				i
1				
		Page Total		5,816,284

Name of Respondent	This Report Is:	Date of Report	Year of F	Report
	(1) [X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2011	Dec. 31,	
CHARGES FOR OUTSIDE PROFE	SSIONAL AND OTHER CONSUL	TATIVE SERVICES (	Continued	d) (t
2.	ANNUAL PAYMENTS OVER \$25	50,000		
Payee Name	Type of Service & Basis	Account		Amount
The Fishel Co	Consultant Services	107		308,362
Corporate Processing Department		108		10,998
Columbus , Oh. 43271-0746		183		51,831
		874		9,116
		880		2,502
		887		2,160
		889		2,719
		Total	\$	387,688
Grand Total				6,203,972
<u> </u>				

FERC FORM NO. 2 (REVISED 12-89)

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**NEXT PAGE IS 508** 

Nan	ne of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
C	Columbia Gas of Kentucky, Inc.	x An Original A Resubmission	March 31, 2011	Dec. 31, 2010
	ordinal das of Kentucky, inc.	Compressor Stations		1
2 For	Report below details concerning compressor stations. Use the following subheadings: ressor stations, distribution compressor stations, and other compressor stations. It column (a), indicate the production areas where such stations are used. Group relative insgrouped. Identify any station held under a title other than full ownership. State in a fercentage of ownership if jointly owned.	field compressor stations, products extract rely small field compressor stations by prod	duction areas. Show the number of	of
Line No.	Name of Station and Location	Number of Units at Station	Certificated Horsepower for Each Station	Plant Cost
	(a)	(b)	(c)	(d)
1	Not Applicable			
2		1		
3				
4				
5				
6				
7				
,				
9			-	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
4				
1				
25				

Name of Respondent  Columbia Gas of Kentucky, Inc.  This Report is:  X An Original A Resubmission of the Characteristic Charac										
ignate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station are contemplated. Designate any compressor units in transmission compressor stattions installed and put into operation during the year and show in a footnote each units size and the date the unit was placed in operation.  3. For column (e) include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.  Expenses (except Depreciation and Taxes)  Gas for Compressor Hours of Operation Operated at Time of Station Peak  Fuel or Power  Other	Name of Respondent			This Report is:		Year Ending				
are contemplated. Designate any compressor units in transmission compressor stattions Installed and put into operation during the year and show in a footnote each units size and the date the unit was placed in operation.  3. For column (e) include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.  Expenses (except Depreciation and Taxes)  Compressor Fuel in Dth During Year  Other	Columbia Gas of	Kentucky, Inc.			March 31, 2011	Dec. 31, 2010				
Expenses (except Depreciation and Taxes)  Fuel or Power  Expenses (except Depreciation and Taxes)  Expenses (except Depreciation and Total Compressor Fuel In Dth  Expenses (except Depreciation and Gas for Compressor Hours of Operation During Year  Number of Compressor Operated at Time of Station Peak  Peak	are contemplated. Designate units size and the date the unit was	is size and the date the unit was placed in operation.								
	Expenses (except Depreciation and Taxes)	Depreciation and Taxes)	Compressor	Hours of Operation	Compressors Operated at Time	Station				
			(g)	(h)	(0)	0)				
							į			

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Name of Respondent This Report Is		ls:	Date of Report	Year of Report	
(1) [X] An Orig		iginal	(Mo.Da.Yr.)	·	
COL	UMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Res	ubmission	March 31, 2011	Dec. 31, 2010
		GAS STO	RAGE PROJECTS		<u>-</u>
	1.Report injections and withdrawals of a	as for all storage pr	ojects used by respon	dent.	
Line	Item		Gas	Gas	Total
No.			Beionging to	Beionging to	Amount
			Respondent	Others	(Dth)
	(a)		(Dth) (b)	(Dth) (c)	(d)
	Storage Operations (In D	TH)			(4)
1	Gas Delivered to Storage				
2	January		(938)	-	(938)
3	February		(77,123)	-	(77,123)
4	March		104,613	-	104,613
5	April		1,327,427	-	1,327,427
6	May		1,863,882	-	1,863,882
7	June		1,003,942	-	1,003,942
8	July		1,340,751	-	1,340,751
9	August		2,051,817	-	2,051,817
10	September		881,045	-	881,045
11	October		608,824	-	608,824
12	November		17,303	•	17,303
13	December		(15,508)	-	(15,508)
14	TOTAL (Enter Total of Lines 2 Thr	u 13)	9,106,035	-	9,106,035
15	Gas Withdrawn from Storage				
16	January		2,391,181		2,391,181
17	February		2,227,950		2,227,950
18	March		1,471,377		1,471,377
19	April		205,630	-	205,630
20	May		187,099		187,099
21	June		1,504	-	1,504
22	July		0	-	-
23	August		1,552	-	1,552
24	September		(11,822)	-	(11,822)
25	October		20,854	-	20,854
26	November		892,193	-	892,193
27	December		2,442,681	-	2,442,681
				<del>                                     </del>	, , , , , , , , , , , , , , , , , , , ,

TOTAL (Enter Total of Lines 16 Thru 27)

9,830,199

9,830,199

Name	of Respondent	This Report Is:	Date of Report	Year Ending
COLU	MRIA CAS OF KENTHOKY INO	[X] An Original	(Mo.Da.Yr.)	
COLUI	MBIA GAS OF KENTUCKY, INC.	A Resubmission	March 31, 2011	Dec. 31, 2010
<u> </u>	Gas	Storage Projects		
2. Re	line 4, enter the total storage capacity certified by FE port total amount in Dth or other unit, as applicable of the conversion factor in a footnote.		ntity is converted from	Mcf to Dth,
Line	Item			Total Amount
No.	(a)			(b)
	OTODAGE OPERATIONS	<del></del>		
1	STORAGE OPERATIONS			WELL STATE STATE SEA
2	Top of Working Gas End of Year			
3	Cushion Gas (Including Native Gas)			
4	Total Gas in Reservoir (Total of line 1 and 2)	- · · · · · · · · · · · · · · · · · · ·		
5	Certified Storage Capacity Number of Injection - Withdrawal Wells			
6	Number of Observation Wells			
7				
8	Maximum Days' Withdrawal from Storage  Date of Maximum Days' Withdrawal			
9	LNG Terminal Companies (in Dth)			
10	Number of Tanks			<del> </del>
11	Capacity of Tanks	·	<del></del>	
12	LNG Volume			TO THE STATE OF TH
13	Received at "Ship Rail"		<del> </del>	
14	Transferred to Tanks			
15	Withdrawn from Tanks			
16	"Boil Off" Vaporization Loss			
10	Don On Vaporization Loss			

			1	
Name	of Respondent	This Report Is:	Date of Report	Year Ending
COLLI	MBIA GAS OF KENTUCKY, INC.	[X] An Original	(Mo.Da.Yr.) March 31, 2011	Dog 21 2010
0010		Ssion Lines	įmaicii 31, 2011	IDEC. 31, 2010
2. Restate to 3. Restor any	port below, by state, the total miles of transmission lines of each transmission port separately any lines held under a title other than full ownership the name of owner, or co-owner, nature of respondent's title, and perport separately any line that was not operated during the past year, portion thereof, has been retired in the books of account, or what deport the number of miles of pipe to one decimal point.	n system operated by respondent at Designate such lines with an a reent ownership if jointly owned. Enter in a footnote the details	asterisk, in column and state whether t	the book cost of such a lin
Line No.	Designation (Identification) of Lines or Group of Lines		•	Total Miles of Pipe
-	(a)		(b)	(c)
1				
_2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16		·		
17				
18				
19				
20				
21				
22				
23				
24				
25				
			<u> </u>	

Nar	ne of Respondent	This Repo	ort Is:	Date of Report	l .	Year of R	eport
		(X)	An Original				•
	LUMBIA GAS OF			March 31, 2011		Dec. 31, 2	2010
KE	NTUCKY	()	A Resubmission			L	
	Report below the total transmission	n evetom dolive	Transmission System	m Peak Deliveries			** - *
	indicated below, during the twelve mor	iths embracing	the heating season overland	ig deliveries to storage, t	or the period of sy	stem peak de	eliveries
	peak normally will be reached before the	ne due date of t	his report. March 31, which r	permits inclusion of the o	eak information re	autred on this	e season's
	rows as necessary to report all data. N			or the pr	out mornation to	quired on mia	page. Add
	_			Dth of Gas	Dth of	Gas	Total
Line No.	De	scription		Delivered to	Deliver		(b) + (c)
INU.	ł.	(a)		Interstate Pipelines	Othe		
	Section A: Single Day Peak Delive		·	(b)	(c,		(d)
1	Society is Gride Buy i dan Bellive	71103					
2	Volumns of Gas Transported						
3	No-Notice Transportation					_	
4	Other Firm Transportation	<del></del>					
5	Interruptible Transportation	•					
6					<del> </del>		
7	TOTAL		· · · · · · · · · · · · · · · · · · ·		*****		
8	Volumns of Gas Withdrawn from S	Storage under	Storage Contract				
9	No-Notice Storage						
10	Other Firm Storage						
11	Interruptible Storage						
12							
13	TOTAL						
14	Other Operational Activities						
15	Gas Withdrawn from Storage fo	r System Ope	erations				
16	Reduction in Line Peak						
17							
_	TOTAL				<u></u>		
19	Section B: Consecutive Three-Day	Peak Deliver	ries		,		
20	<u> </u>				<b></b>		
	Volumns of Gas Transported						
22 23	No-Notice Transportation					<del></del> .	
24	Other Firm Transportation Interruptible Transportation						
25	interruptible Transportation				ļ		
	TOTAL						
	Volumns of Gas Withdrawn from S	torage under	Storage Contract				
28	No-Notice Storage	torage under	Otorage Contract				
29	Other Firm Storage	·					
30	Interruptible Storage						
31		· · · · · · · · · · · · · · · · · · ·		·	<del></del>		-
$\neg$	TOTAL	·		· · · · · ·			
$\neg$	Other Operational Activities						
34	Gas Withdrawn from Storage for	System Ope	rations				
35	Reduction in Line Peak			<del></del>			
36						-	

37 TOTAL

Name of Respondent	This Report is:	Date of Report	Year of Report
1	[x] An Original	(Mo. Da. Yr.)	
Columbia Gas of Kentucky, Inc.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010

# **AUXILIARY PEAKING FACILITIES**

- 1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
- 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is
- submitted. For other facilities, report the rated maximum daily delivery capacities.
- 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line			Maximum Daily		Was Facili	ty Operated
No	Location of	Type of	Delivery Capacity	Cost		of Highest
	Facility	Facility	of Facility	of		sion Peak
			Mcf	Facility	Deli	very?
				(in dollars)	Yes	No
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2 3			*Nothing To Repo	rt		
3						
4						
5						
5 6 7						
8						
0						
9 10						
11						
12						
13						
14						
15						
16						
17						
18					]	
19						
20						
21						
22						
23						
24						
25						
26	<u></u>				<u> </u>	L

Name of Respondent	This Report Is:	Date of Report	Year of Report	-
	[X] An Original	(Mo,Da,Yr)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2011	Dec. 31, 2010	
GAS A	CCOUNT - NATURAL GAS			

- 1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- 3. Enter in column ( c ) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
- 6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline

transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage

quantities.

8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

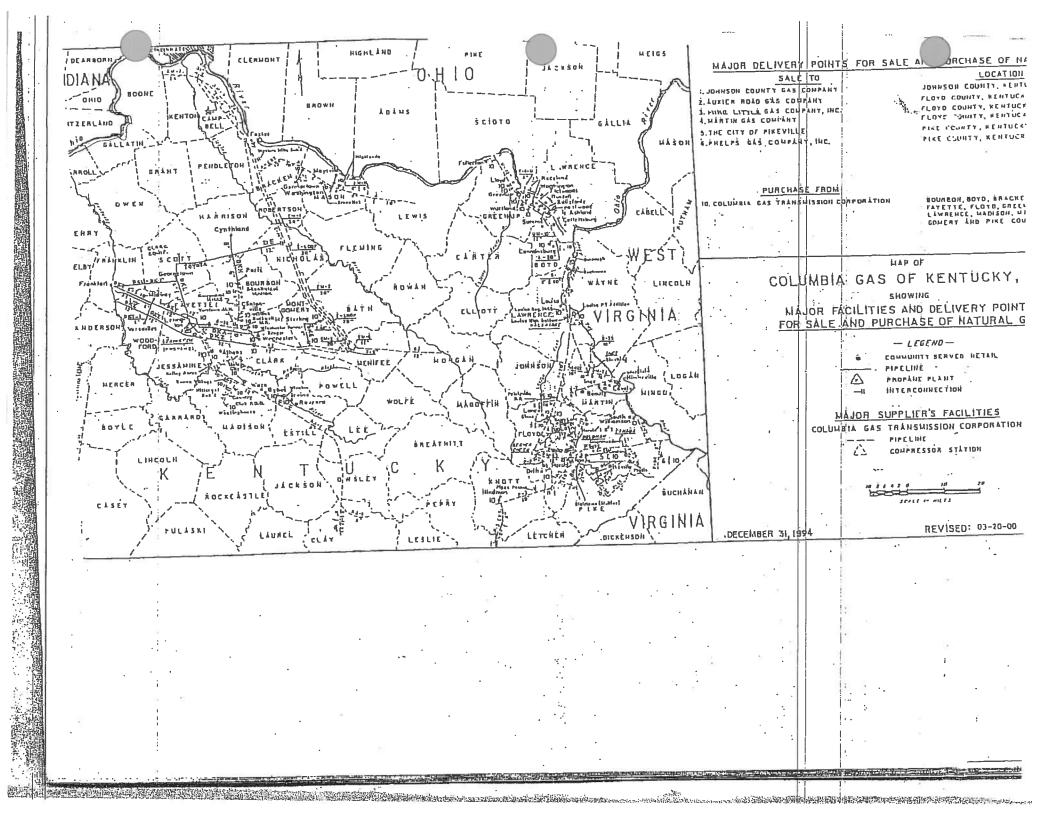
UI NAM	IE OF SYSTEM		T
		Ref	Amount
Line		Page	of
No.	Item	No.	Dth
	(a)	(b)	(c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		14,673,466
4	Gas of Others Received for Gathering (Account 489.1)	303	-
5	Gas of Others Received for Transmission (Account 489.2)	305	-
6	Gas of Others Received for Distribution (Account 489.3)	301	-
7	Gas of Others Received for Contract Storage (Account 489.4)	307	-
8	Exchanged Gas Received from Others (Account 806)	328	(18,564
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	-
11	Other Gas Withdrawn from Storage	512	9,830,199
12	Gas Received from Shippers as Compressor Station Fuel		-
13	Gas Received from Shippers as Lost and Unaccounted for		-
14	Other Receipts (Specify)		-
15	Total Receipts (Total of Lines 3 thru 14)		24,485,101
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	301	11,225,135
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	-
19	Deliveries of Gas Transported for Others (Account 489.2)	305	-
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	25,110,607
21	Deliveries of Contract Storage Gas (Account 489.4)	307	-
22	Exchange Gas Delivered to Others (Account 806)	328	-
23	Gas Delivered as Imbalances (Account 806)	328	446,530
24	Deliveries of Gas to Others for Transportation (Account 858)	332	-
25	Other Gas Delivered to Storage	512	9,106,035
26	Gas Used for Compressor Station Fuel	509	-
27	Other Deliveries (Specify):		-
27.01	Unbilled Gas Sales		41,041
27.02	Off System Sales		3,927,917
27.03	Natural Gas Used by Respondent	331	16,238
	Municipal Free and Line Damage		(1,898
28	Total Deliveries (Total of Lines 17 thru 27.04)		49,871,605
29	GAS UNACCOUNTED FOR		, ,
30	Production System Losses		-
31	Gathering System Losses		-
32	Transmission System Losses		-
33	Distribution System Losses		550,974
34	Storage System Losses		
35	Other Losses (Specify)		<del>                                     </del>
36			550,974
			50,422,579
36 37	Total Unaccounted for (Total of Lines 30 thru 35) Total Deliveries & Unaccounted For (Total of Lines 28 and 36)		

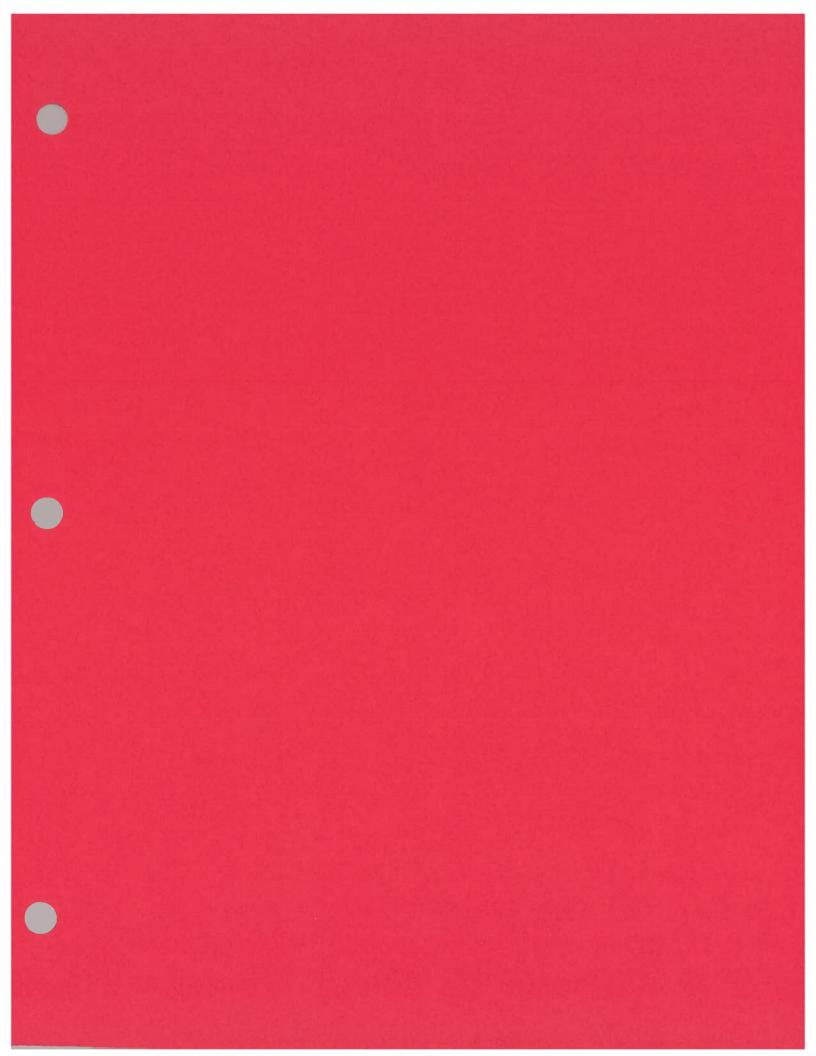
Name of Respondent olumbia Gas of Kentucky , Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report  March 31, 2011	Year of Report December 31, 2010	
SYSTEM MAPS				

- 1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
- 2. Indicate the following information on the maps:
  - (a) Transmission lines-colored in red, if they are not otherwise clearly indicated.
  - (b) Principal pipeline arteries of gathering systems.
  - (c) Sizes of pipe in principal pipelines shown on map.
  - (d) Normal directions of gas flow-indicated by arrows.
  - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.
  - (f) Locations of compressor stations,

- products, extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
- ( g ). Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
- ( h ). Principal communities in which respondent renders local distribution service.
  - In addition, show on each map: graphic scale
    to which map is drawn; date as of which the map
    represents the facts it purports to show; a
    legend giving all symbols and abbreviations
    used; designations of facilities leased to or
    from another company, giving name of such
    other company.
  - Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

SEE ATTACHED





Check appropriate box:

An Original Signed Form

Conformed Copy

Form Approved OMB No. 1902-0028 (Expires 3/31/2005)



# FERC Form No. 2 ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

Columbia Gas of Kentucky, Inc.

Year of Report

December 31, 2011

#### **GENERAL INFORMATION**

#### Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

- III. What and Where to Submit
  - (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

Retain one copy of this report for your files.

(b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:
  - contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

# GENERAL INFORMATION

(ii) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference

Schedules

Pages

Comparative Balance Sheet

110-113

Statement of Income	114-116
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirement free of charge from:

-Public-Reference-and-Files-Maintenance-Branch-Washington, DC 20426 (202) 208-2356

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, Washington, DC 20426 (Attention: Michael Miller, ED-12.4); and to the Office of Information and Regulatory Affairs. Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

#### **GENERAL INSTRUCTIONS**

- I. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
  - (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. -- Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the

resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:

Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426

- Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552: Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

#### **DEFINITIONS**

- Btu per cubic foot—The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. <u>Commission Authorization</u>—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm—A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

## **EXCERPTS FROM THE LAW**

## (Natural Gas Act, 15 U.S.C. 717-717w)

"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among ar things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross

eipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas..."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade

terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

# **GENERAL PENALTIES**

"Sec.21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

# FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

100000	IDENTIFICAT	TORAL GAS COMPANIES
Exact Legal Name of Respondent	IDENTIFICAT	
		02 Year of Report
COLUMBIA GAS OF KENTU	CKY, INC.	December 31, 2011
Previous Name and Date of Change	(If name changed during y	'ear)
	•	
Address of Principal Office at End of	Year (Street, City, State, 2	Zip Code)
2001 Mercer Road P.O. Box	4244 Louineten 104	40 7 40 40 40 40
2001 Mercer Road, P.O. Box Name of Contact Person	4241, Lexington, KY	40512-4241
•	log Hille	of Contact Person
June Konold  Address of Contact person (Street C	Con	troller-Distribution Segment
Address of Contact person (Street, C	ity, State, Zip Code)	
200 Civic Center Drive, Colum	bus, OH 43215	
Telephone of Contact Person, including	ng 09 This report is	10 Date of Report
Area Code	·	(Mo, Da, Yr)
(614) 460-5940	[X] An Original	. 8
	[ ] A Resubmissi	\AI
The undersigned officer certifies that he/s	she has examined the accor	ompanying report; that to the best of his/her knowledge opening report are true and the accompanying report
	ii.	
8		
	5)	
*		
9	(8	
Name		
inanie	12 Title	
June Konold	Contro	oller-Distribution Some
Signature	Contro	oller-Distribution Segment 14 Date Signed
The War . D. 1		a to originate
itle 18, U S C 1001, makes it a crime for	Inv person knowled to	3-21-12
he United States any false, fictitious or frac	iny person knowingly and y Idulent statèments as to a	willingly to make to any Agency or Department of
	Januari in as to al	A utaga Mithili Re Inuediction.

FERC FORM NO. 2 (12-96)

Page 1

SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Champaign County
My Comm. Exp. 6/1/15

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2012	Dec. 31, 2011

List of Schedules ( Natural Gas Company )

Inter In column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA".

	Title of Schedule	Reference		
Line No.		Page No.	Date Revised	Remarks
NO.	(a)	(b)	(c)	(d)
GENE	RAL CORPORATE INFORMATION and FINANCIAL STATEMENTS			17
1 Genera	al Information	101		
2 Contro	l over Respondent	102		
3 Securi	ty Holders and Voring Powers	107		
4 Impor	tant Changes During thre Year	108		
	arative Balance Sheet	110-113		
6 Stater	ment of Income for the Year	114-116		
7 Stater	ment of Accumulated Comprehensive Income and Hedging Activities	117		
	ment of Retained Earnings for the Year	118-119		
	ment of Cash Flows	120-121		
10 Notes	to Financial Statements	122		
BALA	NCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
11 Summ	nary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	200-201		
	Plant in Service	204-209		
13 Gas P	Property and Capacity Leased from Others	212		
	Property and Capacity Leased to Others	213		
	Plant Held for Future Use	214		
16 Const	ruction Work in Progress - Gas	216		
17 Gener	ral Description of Construction Ovehead Procedures	218		
	nulated Provision for Depreciation of Gas Utility Plant	219		
19 Gas S		220		
20 Invest	ments	222-223		
21 Invest	ments in Subsidiary Companies	224-225		
22 Prepay		230		
	ordinary Property Losses	230		
	overed Plant and Regulatory Study Costs	230		
	Regulatory Assets	232		
	llaneous Deferred Debits	233		
27 Accum	ulated Deferred Income Taxes	234-235		
BALA	NCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
28 Capital	Stock	250-251		
Conver	rsion, Premium on Capital Stock, and	]		
29 Installn	nents Received on Captial Stock	252		
30 Other F	Paid in Capital	253		
31 Discou	nt on Capital Stock	254		
32 Capital	Stock Expense	254		
33 Securit	ies issued or Assumed and Securities Refunded or Retired during the Year	255		
34 Long-T	erm Debt	256-257		
35 Unamo	rtized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
36 Unamo	rtized Loss and Gain on Reacquired Debt	260		

		Report Is:	Date of Report	Year of Report
	(****	K] An Original	(Mo.Da.Yr.)	
OL	UMBIA GAS OF KENTUCKY, INC. (2) [	] A Resubmission	March 31, 2012	Dec. 31, 2011
	List of Schedules ( Natural Gas Comp	any ) (continued)		
nter	in column (d) the terms "none," "not applicable," or "NA" as appropriate, where n	information or amou	ints have been repoi	ted
	rtain pages. Omit pages where the responses are "none," "not applicable," or "N		•	
,, ,,	main pages. Only pages where the responses are mone, mor applicable, or the	٠.		
-	Till of O. L. L.			
ine	Title of Schedule	Reference	Date Revised	Demarks
No.		Page No.	Date Hevised	Remarks
	(a)	(b)	(c)	(d)
36	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
37	Taxes Accrued, Prepaid, and Changes During Year	262-263		
38	Miscellaneous Current and Accrued Liabilities	268		
39	Other Deferred Credits	269		
	Accumulated Deferrred Income Taxes-Other Property	274-275		
_	Accumulated Deferrred Income Taxes-Other	276-277		
	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES	ļ		
	Gas Operating Revenues	300-301		
	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
	Revenues from Transportation of Gas of Others Through Transmission Facility			ļ
	Revenues from Storage Gas of Others	306-307		<u> </u>
	Other Gas Revenues	308	<del>                                     </del>	
	Gas Operation and Maintenance Expenses Exchange of Imbalance Transactions	317-325	<del> </del>	<del> </del>
_		328	<del> </del>	
	Gas used in Utility Operations Transmission and Compression of Gas by Others	331 332		
	Other Gas Supply Expenses	334		
	Miscellaneous General Expenses-Gas	335	<u> </u>	
-	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
	Particulars Concerning Certain Income Deductions and Interest Charges Acco		<b>—</b>	1
	COMMON SECTION	070		
_	Regulatory Commission Expenses	350-351		
	Distribution of Salaries and Wages	354-355		
	Charges for Outside Professional amd Other Consultative Services	357		
	GAS PLANT STATISTICAL DATA			
9	Compressor Stations	508-509		
0	Gas Storage Projects	512-513		
	Transmission Lines	514		
	Transmission System Peak Deliveries	518		
	Auxiliary Peaking Facilities	519		
_	Gas Account-Natural Gas	520		
$\overline{}$	System Map	522		
_	Footnote Reference	551		
_	Footnote Text	552		
8 1	Stockholder's Reports ( check appropriate box )	L		

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	A Resubmission	March 31, 2012	Dec. 31, 2011
	NFORMATION		
Provide name and title of officer having custody of the general section of the general	•		
office where the general corporate books are kept, and address	•	rate books of	
account are kept, if different from that where the general corpor			
June Kunold, Controller-Distribution 200 Civic Center Drive	Segment		
Columbus, OH 43215			
Provide the name of the State under the laws of which respo	ndent is incorporated, and date	of incorporation	
If Incorporated under a special law, give reference to such law.		•	
type of organization and the date organized.		at and give the	
Incorporated in Kentucky - October 11, 1905, as Central Kentucky	Natural Gas Company.		
Name changed to Columbia Gas of Kentucky, Inc. effective Janua			
3. If at any time during the year the property of respondent was	heid by a receiver or trustee, gi	ve (a) name	
of receiver or trustee, (b) date such receiver or trustee took pos	session, (c) the authority by whi	ch the receivership	,
or trusteeship was created, and (d) date when possession by re-	celver or trustee ceased.		
Not Applicable.			
State the classes of utility and other services furnished by re	opendant during the year in occ	h Casa la sublah	
the respondent operated.	espondent during the year in each	n State in Which	
the respondent operated.			
Purchase and distribution, at retail and wholesale, natural gas within	the Commonwealth of Kontucky a	nd off system sales	
in the states of Louisiana, Ohio, Tennessee, Virginia, and West Virgi	•••	•	
industrial and commercial consumers under transportation service rai		attrai yas to	
maddinar and dominioralar dondarriors under transportation solvide ra	to soricatios.		
18			
5. Have you engaged as the principal accountant to audit your	inancial statements an account	ant who Is	
not the principal accountant for your previous year's certified fin	ancial statements?		
(1) [ ] Yes Enter the date when such independent accountan	t was initially engaged:		
(2) [X] No			

Name of Respondent	This Report is:	Date of Report	Year of Report
·	[X] An Originai	(Mo,Da,Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	CONTROL OVER RESPONDENT		

- Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
- 2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
- 3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name	Type of Control	State of Incorporation	Percent Voting Stock Owned
	(a)	(b)	(c)	(d)
1	NiSource Inc.	М	Delaware	100%
2	Columbia Energy Group	D	Delaware	100%

Nan	ne of Respondent	This Re	•	Date of	Report	Year of Report
001	104514 646 65 45 45 45 45 45 45 45 45 45 45 45 45 45	[X] An (	-	(Mo,Da	Yr)	
COL	UMBIA GAS OF KENTUCKY, INC.		submission		31, 2012	Dec 31, 2011
-		CURITY	HOLDERS AND VO	TING POWERS		
	1. Give the names and addresses of the	e 10 sec	uritv	became vested with voting rights and	t aive other important	
	holders of the respondent who, at the da			details concerning the voting rights of	f such security. State	
	ing of the stock book or compilation of lis	t of stock	holders	whether voting rights are actual or co		
	of the respondent, prior to the end of the	year, had	l the	describe the contingency.	and a contingoral	•1
	highest voting powers in the respondent,			3. If any class or issue of security	nas any special	
	number of votes that each could cast on			privileges in the election of directors,		i,
	meeting were held. If any such holder he			or in the determination of corporate a		
	in a footnote the known particulars of the	trust (wh	ether	explain briefly in a footnote.		
	voting trust, etc.), duration of trust, and p	rincipal ho	olders	4. Furnish details concerning any	ptions, warrants, or	
	of beneficiary interests in the trust. If the	company	did not	rights outstanding at the end of the y	ear for others to purch	nase
	close the stock book or did not compile a holders within one year prior to the end o			securities of the respondent or any s		
	since it compiled the previous list of stock			owned by the respondent, including p	prices, expiration date	s,
	other class of security has become veste			and other material information relating		
	then show such 10 security holders as of			options, warrants, or rights. Specify		
	year. Arrange the names of the security			securities or assets any officer, direct or any of the 10 largest security holds		
	of voting power, commencing with the hig	hest. Sh	now in col-	This instruction is inapplicable to con	vertible securities or	idse.
	umn (a) the titles of officers and directors	included	in such	to any securities substantially all of w	hich are outstanding	
	list of 10 security holders.			in the hands of the general public wh		
	<ol><li>If any security other than stock carrie</li></ol>	es voting i	rights,	warrants, or rights were issued on a	prorata basis.	
	explain in a supplemental statement how		urity			
	<ol> <li>Give date of the latest closing of the</li> </ol>			the number of votes cast at the latest		3. Give the date
	book prior to end of year, and in a footnot	e,	general r	neeting prior to the end of year for		and place of such
	state the purpose of such closing:			of directors of the respondent and		meeting:
	Pantambar 16 0011		I	of such votes cast by proxy		September 16, 2011 E
	September 16, 2011 Election of Directors		Total:	952,248		Unanimous Written
寸	Election of Directors		By proxy			Consent
					SECURITIES	
.		4. Nu	mber of votes as of (d	late): December 31, 2011		
ne	Name (Title) and Address of Security					
lo.	Holder	То	tai	Common	Preferred	Other
- 1		V	otes	Stock	Stock	
4	(a)	(	b)	(c)	(d)	(e)
5	OTAL votes of all voting securities		952,248	952,248		_
6	OTAL number of security holders		1	1		
71	OTAL votes of security holders					<u> </u>
	listed below		952,248	952,248		
8						
9	Columbia Energy Group					
0 2	00 Civic Center Drive					1
10	Columbus, OH 43215		- 1			
2	· · · · · ·					1
3						
4	l					
- 1			ļ			
5						1
16					1	

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Name of Respondent	This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	I ] A Resubmission	March 31, 2012	Dec. 31, 2011

# IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual

revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

- 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- 11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

4	- 1	ь і			
1		N	റ	n	0

- 2. None
- 3. None
- 4. None
- 5. None
- 6. None
- None
- 8. None

	Name of R	espondent	This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report
	COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	(мо,ра, үг) March 31, 2012	Dec. 31, 2011
			PRTANT CHANGES DURII		
,				10 1112 12711 (00111	11000)
	9.	None			
	10.	None			
	11.	None			
)					

Name of Respondent	This Report is:	Date of Report	Year of Report
·	[x] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	3/31/2012	End of 2011/Q4

### COMPARATIVE DAY ANCE QUEET (ACCETS AND OTHER DEDITO)

	COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)						
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)			
_	(a)	(b)	(d)	(c)			
1	UTILITY PLANT						
_2_	Utility Plant (101-106, 114)	200-201	302,594,514	289,463,739			
3	Construction Work in Progress (107)	200-201	2,631,216	3,332,435			
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	305,225,730	292,796,174			
5	(Less) Accum Provision for Depr, Amort, Depl (108,111,115)		128,016,793	124,484,554			
6	Net Utility Plant (Total of line 4 less 5)		177,208,937	168,311,620			
7	Nuclear Fuel(120.1 thru 120.4, and 120.6)		0	0			
8	(Less) Accum Provision for Amort. of Nuclear Fuel Assemblies (120.5)		0	0			
9	Nuclear Fuel ( Total of line 7 less 8)		0	0			
10	Net Utility Plant (Total of lines 6 and 9)		177,208,937	168,311,620			
11	Utility Plant Adjustments (116)	122	0	0			
12	Gas Stored- Base Gas (117 1)	220	0	0			
13	System Balancing Gas (117 2)	220	0	0			
14	Gas Stored In Reservoirs and Pipelines - Noncurrent (117.3)	220	0	0			
15	Gas Owned to System Gas(117.4)	220	0	0			
16	OTHER PROPERTY AND INVESTMENTS						
17	Nonutllity Property (121)		0	0			
18	(Less) Accum Provision for Depreciation and Amortization (122)		0	0			
19	Investments in Associated Companies (123)	222-223	0	0			
20	Investments in Subsidiary Companies (123 1)	224-225	404,411	354,004			
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)						
22	Noncurrent Portion of Allowances		0	0			
23	Other Investments (124)	222-223	0	0			
24	Sinking Funds (125)		0	0			
25	Depreciation Fund (126)		0	0			
26	Amortization Fund - Federal (127)		0	0			
27	Other Special Funds (128)		0	311,369			
28	Long - Term Portion of Derivative Assets (175)		0	0			
29	Long - Term Portion of Derivative Assets - Hedges (176)		0	0			
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		404,411	665,373			
31	CURRENT AND ACCRUED ASSETS						
32	Cash (131)		457,514	610,766			
33	Special Deposits (132-134)		0	0			
34	Working Funds (135)		0	0			
35	Temporary Cash Investments (136)	222-223	2,119,693	2,844,037			
36	Notes Receivable (141)		0	0			
37	Customer Accounts Receivable (142)		10,236,313	11,739,898			
38	Other Accounts Receivable (143)		545,458	3,629,264			
39	(Less) Accum Provision for Uncollectible Accounts - Credit (144)		366,905	239,528			
40	Notes Receivable from Associated Companies (145)		0	0			
41	Accounts Receivable from Associated Companies (145)		32,939,293	38,413,818			
			32,939,293	30,413,616			
42	Fuel Stock (151)						
43	Fuel Stock Expenses Undistributed (152)		0	0			

Narr	ne of Respondent	This Report is:	Date of Report	Year of Report
COL	UMBIA GAS OF KENTUCKY, INC.	[x] An Original [] A Resubmission	( <i>Mo, Da, Yr</i> ) 3/31/2012	End of 2011/Q4
	COMPARATIVE BALANCE SHEET (ASSE			l 5 (
Line No.	Title of Account	Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
	(a)	(b)	(c)	(d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		73,295	71,288
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground - Current (164.1)	220	47,816,448	39,932,790
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3	220	0	0
54	Prepayments (165)	230	533,523	584,055
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		9,868	4,782
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		11,005,741	16,063,470
59	Miscellaneous Current and Accrued Assets (174)		2,356,801	2,203,088
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Insturment Assets - (175)		0	0
62	Derivative Insturment Assets - Hedges (176)		0	0
	(Less) Long-Term Portion of Derivative Insturment Assets - Hedges (17)	6)	0	0
	Total Current and Accrued Assets (Enter total of lines 32 thru 63)		107.727.042	115,857,728
	DEFERRED DEBITS		,,	
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	17,267,531	13,844,303
	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
	Prelim. Survey and Investigation Charges (Gas) (183.1 and 183.2)		339,380	231,664
	Clearing Accounts (184)		0	0
	Temporary Facilities (185)		0	0
	Miscellaneous Deferred Debits (186)	233	1,487,252	1,780,747
	Deferred Losses from Disposition of Utility Plant (187)		0	0
	Research, Development, and Demonstration Expend. (188)		0	0
T	Unamortized Loss on Reacquired Debt (189)		0	0
	Accumulated Deferred Income Taxes (190)	234-235	6,997,091	7,606,923
	Unrecovered Purchased Gas Costs (191)	20.200	(8,208,734)	(5,371,121)
	TOTAL Deferred Debits (Total of lines 66 thru 79)		17,882,520	18,092,516
81	TOTAL Assets and Other Debits (Total of lines 10-15,			
	30,64 and 80)		303,222,910	302,927,237

	ne of Respondent LUMBIA GAS OF KENTUCKY, INC.	This Report is: [x] An Original [ ] A Resubmission	Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2012	Year of Report End of 2011/Q4
	COMPARATIVE BALANCE SHEET (LIABILIT	TES AND OTHER CRE	EDITS)	
Line No.		Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
1	PROPRIETARY CAPITAL	(b)	(c)	(d)
2		050.054	00.000.000	00.000.000
3	Common Stock Issued (201) Preferred Stock issued (204)	250-251	23,806,200	23,806,200
4	Capital Stock Subscribed (202, 205)	250-251	0	0
5	Stock Liability for Conversion (203, 206)	252 252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	252	5 500 707	5 242 207
	Installments Received on Capital Stock (212)	252	5,582,727	5,342,867
9	(Less) Discount on Capital Stock (213)	252	0	0
	(Less) Capital Stock Expense (214)	254	0	0
	Retained Earnings (215 , 215 1, 216)	118-119	60.052.652	60 249 069
	Unappropriated Undistributed Subsidiary Earnings (216 1)	118-119	60,952,652	60,248,068
	( <i>Less</i> ) Reacquired Capital Stock (217)	250-251	0	0
	Accumulated Other Comprehensive Income (219)	117	0	0
	TOTAL Proprietary Capital (Total of lines 2 thru 14)		90,341,579	89,397,135
	LONG TERM DEBT	7	30,541,373	03,337,103
	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
		256-257	82,055,000	82,055,000
20	Other Long-Term Debt (224)	256-257	0	02,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt- Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt	200 200	0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		82,055,000	82,055,000
	OTHER NONCURRENT LIABILITIES			
$\neg$	Obligations Under Capital Leases - Noncurrent (227)		0	0
	Accumulated Provision for Property Insurance (228 1)		0	0
28	Accumulated Provision for Injuries and Damages (228 2)		132,580	148,526
$\neg \tau$	Accumulated Provision for Pensions and Benefits (228 3)		8,915,284	12,141,738
	Accumulated Miscellaneous Operating Provisions (228 4)		0	0
-				

31 Accumulated Provision for Rate Refunds (229)

0

0

Name of Respondent  COLUMBIA GAS of KENTUCKY, Inc.		This Report is: [X] An Original [] A Resubmission		Date of Report ( <i>Mo, Da, Yr</i> ) 3/31/2012	Year of Report  End of 2011/Q4
	COMPARATIVE BALANCE SHEET (LIABILITIES	ANE	OTHER CREDIT	S) (CONTINUED)	
Line No.	Title of Account		Reference Page Number	Balance at End of Current Year (In Dollars)	Balance at End of Previous Year (In Dollars)
	(a)		(b)	(c)	(d)
32	Long-Term Portion of Derivative Insturment Liabilites			0	0
33	Long-Term Portion of Derivative Insturment Liabilites - Hedges			0	0
34	Asset Retirement Obligations (230)			0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)			9,047,864	12,290,264
36	CURRENT AND ACCRUED LIABILITIES				,
37	Current Portion of Long-term Debt			0	0
38	Notes Payable (231)			0	0
39	Accounts Payable (232)			9,316,947	13,801,513
40	Notes Payable to Associated Companies (233)			0	0
41	Accounts Payable to Associated Companies (234)			4,124,210	4,375,053
42	Customer Deposits (235)			2,741,028	2,727,401
43	Taxes Accrued (236)		262-263	3,279,477	4,881,033
44	Interest Accrued (237)			28,162	24,312
45	Dividends Declared (238)			0	0
46	Matured Long-Term Debt (239)			0	0
47	Matured Interest (240)			0	0
48	Tax Collections Payable (241)			1,159,638	1,585,712
49	Miscellaneous Current and Accrued Liabilities (242)		268	42,617,152	38,108,855
50	Obligations Under Capital Leases - Current (243)			0	0
51	Derivative Instrument Liabilites (244)			1,724,650	2,058,950
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			0	0
53	Derivative Instrument Liabilities - Hedges (245)			0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hec	lges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)			64,991,264	67,562,829
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)			1,322,769	1,635,881
58	Accumulated Deferred Investment Tax Credits (255)			513,181	595,327
59	Deferred Gains from Disposition of Utility Plant (256)			0	0
60	Other Deferred Credits (253)		269	2,158,615	2,380,818
61	Other Regulatory Credits (254)		278	5,735,346	6,821,659
62	Unamortized Gain on Reacquired Debt (257)		260	0	0
	Accumulated Deferred Income Taxes - Accelerated Amortization (	281)		0	0
	Accumulated Deferred Income Taxes - Other Property (282)	/		44,948,720	39,426,332
	Accumulated Deferred Income Taxes - Other (283)			2,108,572	761,992
	TOTAL Deferred Credits (Total of lines 57 thru 65)			56,787,203	51,622,009
	TOTAL Deferred Credits (Total of lines 57 title 63)  TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and	1 64	<u> </u>	303,222,910	302,927,237

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 03/31/2012	End of 2011/Q4

#### STATEMENT OF INCOME FOR THE YEAR

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (I,j) in a similar manner to a utility department. Spread the amount (s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
  - 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
  - 3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

		(Ref.)	TOTAL		
Line No.	Account	Page No.	Current Year	Previous Year	
	(a)	(b)	(c)	(d)	
1	UTILITY OPERATING INCOME				
2	Gas Operating Revenues (400)	300-301	145,314,143	136,789,141	
3	Operating Expenses				
4	Operation Expenses (401)	317-325	114,689,692	108,369,637	
5	Maintenance Expenses (402)	317-325	2,493,936	2,692,876	
6	Depreciation Expense (403)	336-338	5,666,796	5,530,628	
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338			
	Amort. & Depl. of Utility Plant (404-405)	336-338	516,150	412,850	
	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	0	
10	Amort of Property Losses, Unrecovered Plant and		0	0	
	Regulatory Study Costs (407.1)		0	0	
11	Amort. of Conversion Expenses (407.2)		0	0	
12	Regulatory Debits (407.3)		0	0	
13	(Less) Regulatory Credits (407.4)		0	0	
14	Taxes Other Than Income Taxes (408.1)	262-263	2,770,428	2,573,473	
15	Income Taxes - Federal (409.1)	262-263	(2,002,740)	1,394,394	
16	Income Taxes - Other (409.1)	262-263	(108,432)	670,526	
17	Provision for Deferred Income Taxes (410.1)	234-235	11,061,916	7,545,904	
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	3,433,392	4,759,173	
19	Investment Tax Credit Adj Net (411.4)		(82,146)	(85,420)	
20	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	
21	Losses from Disposition of Utility Plant (411.7)		0	0	
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	
23	Losses from Disposition of Allowances (411.9)		0	0	
24	Accretion Expense (411.10)				
25	TOTAL Utility Operating Expenses		131,572,208	124,345,695	
	(Enter Total of lines 4 thru 24)				
26	Net Utility Operating Income (Enter Total of		13,741,935	12,443,446	
	line 2 less 25) (Carry forward to page 116, line 27)				

Name of Respondent

COLUMBIA GAS OF KENTUCKY, INC.

This Report Is:

(1) X An Original

(2) A Resubmission

Date of Report (Mo, Da, Yr) 03/31/2012 Year of Report

End of 2011/Q4

### STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to may be attached at page 122.

year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

tional utility departments, supply the appropriate account

	RUTILITY	OTHER	ITILITY	GAS U	ELECTRIC UTILITY	
Li	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
	<b>(</b> j)	(i)	(h)	(g)	(f)	(e)
			136,789,141	145,314,143		
			108,369,637	114,689,692		
1	4	-	2,692,876	2,493,936		
]			5,530,628	5,666,796		
-			412,850	516,150		
┨	•	-	412,650	0		
1	-	-	0	0		
1		_	0	0		
1	-	-	0	0		
	-		0	0		
	-	-	0	0		ĺ
7	-	-	2,573,473	2,770,428		
1	•	_	1,394,394	(2,002,740)		
		-	670,526	(108,432)		
]	-	-	7,545,904	11,061,916		
		=	4,759,173	3,433,392		
		-	(85,420)	(82,146)		
	-	-	0	0		
_	-	-	0	0		
-	*	-	0	0		
-	-	-	0	0		
1	<u>.</u>	-	124,345,695	131,572,208		
+		-	12,443,446	13,741,935		

28   29   Oth   30   Non   31   32   33   34   35   36   37   Inte   38   Allo   39   Misc   40   Gair   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp	Title of Account  (a)  t Utility Operating Income (Carried Forward from page 114)  OTHER INCOME AND DEDUCTIONS  ner Income nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)  (Less) Costs and Exp. Of Merchandising, Job & Contract Work (416)	FOR THE YEAR (CONTINUE Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c) 13,741,935	Balance at End of Previous Year (In Dollars)
No.   27   Net   28   29   Oth   30   Non   31   32   33   34   35   36   37   Inte   38   Allo   39   Misc   40   Gair   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp   Inte   Xp   Int	(a) t Utility Operating Income (Carried Forward from page 114) OTHER INCOME AND DEDUCTIONS ner Income nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)	Page Number	of Current Year (In Dollars) (c)	Previous Year (In Dollars)
28   29   Oth   30   Non   31   32   33   34   35   36   37   Inte   38   Allo   39   Misc   40   Gair   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp   Inte   Inte   Xp   Inte   Int	t Utility Operating Income (Carried Forward from page 114)  OTHER INCOME AND DEDUCTIONS  ner Income nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)	(0)	` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	
28   29   Oth   30   Non   31   32   33   34   35   36   37   Inte   38   Allo   39   Misc   40   Gair   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp   Inte   Inte   Xp   Inte   Int	OTHER INCOME AND DEDUCTIONS ner Income nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)		13,741.935 <b>l</b>	(d)
29 Oth 30 Non 31 32 33 34 35 36 37 Inte 38 Allo 39 Misc 40 Gain 41 42 43 Loss 44 Misc 45 Don 46 Life 47 Pen	ner Income nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)		STATE OF THE OWNER, WHEN PARTY OF THE OWNER, W	12,443,446
30 Non 31 32 33 34 35 36 37 Inte 38 Allo 39 Misc 40 Gain 41 42 43 Loss 44 Misc 45 Don 46 Life 47 Pen	nutility Operating Income Revenues From Merchandising, Jobbing and Contract Work (415)			
31   32   33   34   35   36   37   Intel 38   Allo 39   Misc 40   Gair 41   42   43   Loss 44   Misc 45   Don 46   Life 47   Pen   Xp   Intel 32   Xp   Intel 32   Xp   Intel 32   Xp   Intel 32   Xp   Intel 32   Xp   Intel 33   Xp   Intel 34   Xp   Intel	Revenues From Merchandising, Jobbing and Contract Work (415)	1		
32   33   34   35   36   37   Inte   38   Allo   39   Misc   40   Gain   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   XP   Inte   Int			0	0
34   35   36   37   Intel 38   Allo 39   Misc 40   Gair 41   42   43   Loss 44   Misc 45   Don 46   Life 47   Pen   Xp   Intel 35	(====, Seete and Exp. Stratefolialidising, GOD & COllicative Work (+10)		0	0
35   36   37   Inter   38   Allor   39   Misc   40   Gair   41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp   Inter   I	Revenues From Nonutility Operations (417)		535,976	547,130
36   37   Inter   38   Allor   39   Misc   40   Gair   41   42   43   Lost   44   Misc   45   Don   46   Life   47   Pen   Xp   Inter	(Less) Expenses of Nonutility Operations (417.1)		0	0
37 Inte 38 Allow 39 Miso 40 Gair 41	Nonoperating Rental Income (418)		49,725	17,693
38 Allo 39 Misc 40 Gain 41	Equity in Earnings of Subisidiary Companies (418.1)	119	0	0
39 Misc 40 Gain 41 42 43 Loss 44 Misc 45 Don 46 Life 47 Pen	erest and Dividend Income (419)		897,084	318,147
40 Gair 41 42 43 Loss 44 Misc 45 Don 46 Life 47 Pen	owance for Other Funds Used During Construction (419.1)		0	0
41   42   43   Loss   44   Misc   45   Don   46   Life   47   Pen   Xp   Internal   Annual	scellaneous Nonoperations Income (421)		1,949,927	3,458,376
42	in on Disposition of Property (421.1)		0	0
43 Loss 44 Misc 45 Don 46 Life 47 Pen	TOTAL Other Income (Total of Lines 31 Thru 40)		3,432,712	4,341,346
44 Misc 45 Don 46 Life 47 Pen	OTHER INCOME DEDUCTIONS			
45 Don 46 Life 47 Pen	ss on Disposition of Property (421.2)		0	0
46 Life 47 Pen	scellaneous Amortization (425)		0	0
47 Pen	nations (426.1)	340	151,069	145,438
Xp	e Insurance (426.2)		0	0
the	nalties (426.3)		0	0
4000	penditures for Certain Civic, Political and Related Activities (426.4)		0	0
30	ner Deductions (426.5)	0.40	239,848	168,814
- 1	TOTAL Other Income Deductions (Total of Lines 43 Thru 49)	340	390,917	314,252
51	TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS		是性质性不足限的	
	ces Other Than Income Taxes (408.2)	262-263	0	0
	ome Taxes - Federal (409.2)	262-263	1,131,026	1,518,713
	ome Taxes - Other (409.2) vision for Deferred Income Taxes (410.2)	262-263	181,108	241,839
	ss) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277 234-235,274-277	7,998	3,611
	estment Tax Credit Adj Net (411.5)	234-235,274-277	201,519	192,625
	ss) Investment Tax Credits (420)		0	0
59	TOTAL Taxes on Other Income and Deductions (Total of Lines 52-58)		1,118,613	1,571,538
60	NET Other Income and Deductions (Total of Lines 41, 50, 59)	<del>-    </del>	1,923,182	2,455,556
61	INTEREST CHARGES			
62 Inter	rest on Long Term Debt (427)		0	0
63 Amo	ort. Of Debt Disc. and Expense (428)	258-259	0	0
64 Amo	ortization of Loss on Reaquired Debt (428.1)		0	0
_	ss) Amort. of Premium on Debt-Credit (429)	258-259	0	0
	ss) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
	rest on Debt to Associated Companies (430)	340	4,659,436	4,083,825
	er Interest Expense (431)	340	169,242	159,154
	ss) Allowance for Borrowed Funds Used During Const Cr. (432)		17,824	34,143
70 Incom	NET Interest Charges (Total of Lines 62 Thru 69)		4,810,854	4,208,836
71 Inco	ome Before Extraordinary Items (Total of Lines 27, 60, 70)		10,854,263	10,690,166
72	EXTRAORDINARY ITEMS			是影響等數型表情反為
-	raordinary Items (434)		0	0
es	ss) Extraordinary Deductions (435)		0	0
76 11		1 1	0	0
	NET Extraordinary Items (Total of Line 73 Less Line 74)	1 200 222		
77 Extra	ome Taxes - Federal and Other (409.3) raordinary Items After Taxes (Total of Line 73 Less Line 74)	262-263	0	0

	Name of Respondent		This Report Is:	Date of Report	Year of Report					
	COLUMBIA GAS OF KENTUCKY, INC.		[X] An Original	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011					
	Statement of Accumulated Comprehensive Income and Hedging Activities									
1. H	eport in columns (b) (c) and (e) the amounts of accumulated other coin	nprehensive income items , i	on a net-of-tax basis, where a	appropriate.						
2. R	eport in columns (f) and (g) the amounts of other categories of other ca	ash flow hedges.								
	or each category of hedges that have been accounted for as "fair value"	e hedges", report the accoun-	ts affected and the related an	nounts in a footnote.						
Line No.	ltem	Unrealized Gains and Losses on available for sale	Minimum Pension liability Adjustment (net amount)	Foreign Currency Hedges	Other Adjustments					
	(a)	securities (b)	(c)	(d)	(e)					
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Year Reclassification from Account 219 to Net Inco	me								
3	Preceding Year Changes in Fair Value									
4	Total (lines 2 and 3)									
	Balance of Account 219 at End of Preceding Year/Beginning of Current Year									
6	Current Year Reclassifications from Account 219 to Net Incom	е								
7	Current Year Changes in Fair Value									

Total (lines 6 and 7)

Balance of Account 219 at End of Current Year

	Name of Respondent		This Report Is:	Date of Report	Year of Report
	COLUMBIA GAS OF KENTUC	KY. INC.	[X] An Original	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011
			ulated Comprehensive		
				•	
No.	Other Cash Flow Hedges (Specify) (f)	Other Cash Flow Hedges (Specify)	Totals for each Category of Items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 72) (I)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					

L	l:	X]	An Original A Resubmission	( <i>Mo.Da.Yr</i> .) March 31, 2012	Dec. 31, 2011
COLUI	MBIA GAS OF KENTUCKY, INC.	, D		IMAICH ST, ZOTZ	560. 01, 2011
STATEMENT OF RETAINED EARNINGS FOR  1 Paport all changes in appropriated retained earnings, opriated retained earnings, and unappropriated undistri- subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436- 439 inclusive). Show the contra primary account affected in column (b).			State the purpose appropriation of retail     List first account 4 reflecting adjustment earnings. Follow by	and amount for each ned earnings. 39, Adjustments to Re s to the opening balar credit, then debit item r each class and serie	etained Earnings, nce of retained s, in that order.
Line No.	Item (a)		Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS		ESTREET OF STREET		
1	Balance-Beginning of Year			60,248,068	59,557,903
2	Changes(Identify by prescribed retained earnings accounts)				
3	Adjustments to Retained Earnings (Account 439)* see footnote at bottom				
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			95,297	
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			(244,978)	
6	Balance Transferred from Income (Acct 433 less Acct 418 1)			10,854,263	10,690,166
7	Appropriations of Retained Earnings (Account 436)	_	THE REPUBLICATION		
8	TOTAL Appropriations of Retained Earnings (Account 436)	_	ļ	<u> </u>	
9	Dividends Declared- Preferred Stock (Account 437)	_	<del>-</del>	<del></del>	
10	TOTAL Dividends Declared -Preferred Stock (Account 437)				A UKAMBAN MANANASAN
11	Dividends Declared - Common Stock (Account 438)		BEECH STATE		
11 01	Common Stock Dividends			10,000,000	10,000,000
11 02					
11 03					
12	TOTAL Dividends Declared -Common Stock (Account 438)			10,000,000	10,000,000
	(Total of Lines 11 01 thru 11 03)	_			
1	Rounding Adjustment	_		2	(1)
13	Transfers from Account 216 1, Unappropriated Undistributed				
	Subsidiary Earnings				
14	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)			60,952,652	60,248,068
	APPROPRIATED RETAINED EARNINGS (Account 215)				
15	TOTAL Appropriated Retained Earnings (Account 215)(footnote)				
	APPROPRIATED RETAINED EARNINGS-AMORTIZED RESERVE, FEDERAL (Account 215.	.1)			
16	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		<u> </u>		
17	TOTAL Appropriated Retained Earnings(Accounts 215,215.1) Total of Lines				
18	Total Retained Earnings (Accounts 215,215.1,216)(Totals of Line 14 and 18)			60,952,652	60,248,068
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS(Account 216.1)		Problems and Supplied to		
19	Balance-Beginning of Year(Debit or Credit)	_			
20	Equity in Earnings for Year(Credit)(Account 418.1)	_			
21	(Less)Dividends Received(Debit)		SELECTION OF THE		
22	Other Changes (Explain)	_	· 是 " 是 语 语 语 。"		
23	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)				<u></u>

<sup>\*</sup>Adjustment to retained earnings due to rounding

Name of Respondent	This Report is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY INC.	Γ 1 A Resubmission	March 31, 2012	Dec. 31, 2011

STATEMENT OF CASH FLOWS

Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

 Operating Activities - Other: Includes gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line	DESCRIPTION (See Instructions for Explanation of Codes)	Current Year Amount	Previous Year Amount
No.	(a)	(b)	(c)
1	Net Cash Flow from Operating Activities:	AND DESIGNATION	1 学过度多多地位的基础表现
2	Net Income (Line 72(c) on page 116)	10,854,263	10,690,166
3	Noncash Charges (Credits) to Income:		一场。但为外国等广播的证证
4	Depreciation and Depletion	6,182,945	5,943,478
5	Amortization of (Specify) Other Gas Plant & Acquisition Adjustments		
6	Deferred Income Taxes (Net)	7,108,828	2,739,955
7	Investment Tax Credit Adjustments (Net)	(82,146)	(85,420)
8	Net (Increase) Decrease in Receivables	10,194,075	(12,599,628)
9	Net (increase) Decrease in Inventory	(2,007)	(6,249)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(227,112)	11,964,031
12	Net (Increase) Decrease in Other Regulatory Assets	(3,423,228)	1,264,878
13	Net Increase (Decrease) in Other Regulatory Liabilities	(1,086,313)	2,132,359
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: (See Notes on Page 122)	(5,162,128)	(11,218,056)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	24,357,177	10,825,514
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)		
23 24	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant	(15,080,262)	(10,580,651)
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27	Other: Changes in Accrued Plant in Service		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(15,080,262)	(10,580,651)
29			·公子是自由于关系的语句
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		15 基本的 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Name	of Respondent	This Report is:		Date of Report		Year of Report
1		[ x ] An Original		(Mo. Da. Yr)		
COLUI	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2012		Dec. 31, 2011
	STA	TEMENT OF CASH FLOW				
	esting Activities: include at Other (Line 2		5.	Codes used:		
	cquire other companies. Provide a reco			(a) Net proceeds or p	•	
	ufred with iiabilities assumed on page 12			(b) Bonds, debenture	s and other long-term debt.	
	statement the dollar amount of leases ca	•		(c) include commerci	ai paper.	
	eral instruction 20; instead provide a re			(d) identify separately	y such items as investment	s, fixed
doli	ar amount of leases capitalized with the	piant cost on page 122.		assets, intangibles	s, etc.	
			6.	Enter on page 122 cia	arifications and explanation	s.
			7.	At lines 5,16,27,47,56	,58, and 65, add rows as ne	cessary
					mber the extra rows in sequ	uence,
	Tanana and a same and a same a same a same a same a same a same a same a same a same a same a same a same a sa			5 01, 5 02, etc.		
Line	DESCRIPTION (See Instruction No. 5 fo				Current Year Amount	Previous Year Amount
No.		(a)			(b)	(c)
40	Loans Made or Purchased					
41	Collections on Loans					
42						
43	Net (Increase) Decrease in Recei			·		
44	Net (Increase) Decrease in Inven					
45	Net (Increase) Decrease in Allow					
46	Net Increase (Decrease) in Payal	oles and Accrued Expens	es	·		
47	Other:			***************************************		
48	Net Cash Provided by (Used in) I	nvesting Activities			MAN WALL DO SELVEN AND	
49	(Total of lines 28 thru 47)				(15,080,262)	(10,580,651)
50	One believe to a Figure 1 - A - North					
51	Cash Flows from Financing Activitie	98:				
52	Proceeds from Issuance of:			***************************************		
53	Long-Term Debt (b)					10,000,000
54 55	Preferred Stock					
55	Common Stock					
56 57	Other:	(-)				
58	Net Increase in Short-Term Debt	(c)				
59	Other:	······································				
<del>59</del> 60	Cash Provided by Outside So	urces (Total of lines 53 th	iru 58)		0	10,000,000
51	Payments for Retirement of:				DISTRIBUTE STEVEN	
62	Long-Term Debt (b)					10 등 및 기능((의학생 5의)(1)
63	Preferred Stock					
64	Common Stock					
65	Other:					
66	Net Decrease in Short-Term Debt	(6)				
67	Net bestease in Short-Term bebi	1 (0)		<u> </u>		
68	Dividends on Preferred Stock					
69	Dividends on Common Stock				(10,000,000)	(10,000,000)
70	Net Cash Provided by (Used in) F	inancing Activities		·	(10,000,000)	(10,000,000)
71	(Total of lines 59 thru 69)	manoning Plottvilles			(10,000,000)	
72	Adjustment to Retained Earnings for 20	11			(149,681)	
73	Transport to trotation Latitude 10. 20				(143,001)	
74	Net Increase (Decrease) in Cash	and Cash Equivalents			Version U.S. Peritoria	ST. AND ST. WILLIAM
75	(Total of lines 18, 49 and 71)	vaon equivalento			(872,766)	244,863
76	(1000.0.100.0.10)			~	(372,700)	244,863
77	Cash and Cash Equivalents at Begin	ning of Year			3,449,973	3,205,110
78	and and an analysis at brogin				3,443,573	3,203,110
79	Cash and Cash Equivalents at End of	f Year			2,577,207	3,449,973
					2,011,201	

Name of Respondent	This Report Is:	Date of Report	Year of Report	Т
	[X] An Original	(Mo, Da, Yr)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	╛
				7

#### NOTES TO FINANCIAL STATEMENT

- Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and n the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
- 2 Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
- 3 Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
- 4 Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatement given these items. See General Instruction 17 of the Uniform System of Accounts.
- 5 Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 6 Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
- 7 Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 8 Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas pruchases, and summarize the adjustments made to balance sheet, income, and
- 9 Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

#### Notes to Statement of Cash Flows- Pages 120-121

#### Other Non-Cash Charges (Credits) to Income (Line16)

Unrecovered Purchased Gas Costs Gas Stored Underground - Current Prepayments Accrued Utility Revenues Miscellaneous Current and Accrued Assets Miscellaneous Deferred Debits Preliminary Surveying and Investigation Charges Accumulated Deferred Income Taxes - Asset Accumulated Provision for Injuries and Damages Obligations for Capital Leases Obligations Under Capital Leases - Noncurrent Customer Deposits Accrued Taxes Customer Advances for Construction Other Deferred Credits Derivitive Instrument Assets - Credit Derivitive Instrument Assets - Debit Accumulated Other Comprehensive Income Accumulated Provision for Pension and Benefits Other Special Funds FAS 158 Measurement Other	\$ 2,837,613 (7,883,658) 50,532 5,057,729 (153,713) 238,002 (107,716) 609,832 (15,946) - 13,627 (1,601,526) (313,112) (644,427) (334,300) - (3,226,454) 311,369 - 20 (5,162,128)
Cash Paid for Interest During 2011	\$ 4,814,704
Cash Paid for Income Taxes (net of refunds) During 2011	\$ 738,962

Name of Respondent	This Report Is:	Date of Report	Year of Report
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NOTES TO FINANCIAL STATEMENTS (Continued)

### Notes to Statement of Cash Flows - Pages 120 - 121 (Continued)

Cash and Cash Equivalents at End of Year: Line 78

Cash (Account 131)
Working Funds (Account 135)
Temporary Cash Investments (Account 136)

\$ 457,514

2,119,693 \$ 2,577,207

#### **Pension Plans**

The respondent participates in the Columbia Energy Group's noncontributory, qualified defined benefit pension plan covering essentially all employees. Benefits are based primarily on years of credited service and employees' highest three-year average annual compensation in the final five years of service. Columbia's funding policy complies with Federal law and tax regulations. Cash contributions for pension plans were \$5,836,967 in 2011. Accounting for pension plans is in compliance with Accounting Standards Codification (ASC) No. 715.

#### **Other Post-Retirement Benefits**

The respondent provides medical coverage and life insurance to retirees. Essentially all active employees are eligible for these benefits upon retirement after completing ten consecutive years of service after age 45. Normally, spouses and dependents of retirees are also eligible for medical benefits. Funding for retiree life insurance is through a voluntary employee beneficiary association trust to which annual contributions are made, subject to the maximum tax-deductible limit. Funding for retiree medical costs is through two trusts and a 401(h) account. Cash contributions for retiree life insurance and medical costs are \$499,998 for 2011. Accounting for other post retirement benefits is in compliance with ASC No. 715. Additionally, the respondent has deferred as a regulatory asset transition obligations related to other post retirement benefits in compliance with ASC No. 980. The regulatory asset is being amortized over an eighteen year period (November 1994 - October 2012).

#### **Other Post-Employment Benefits**

The respondent provides benefits to former or inactive employees after employment, but before retirement. Such benefits include, but are not limited to, salary continuation, supplemental unemployment, severance, disability, job training, counseling, and continuation of benefits such as health care and life insurance coverage. No cash contributions were made in 2011. Accounting for other post-employment benefits is in compliance with ASC No. 712. Additionally, the respondent has deferred as a regulatory asset these obligations in compliance with ASC No. 980. The regulatory asset is being amortized over a nineteen year period (November 1994 - October 2013).

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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

# SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line Item	Total
No. (a)	(b)
1 UTILITY PLANT	
2 In Service	表现在分類學是是對
3 Plant in Service (Classified)	298,050,590
4 Property Under Capital Leases *	
5 Plant Purchased or Sold	-
6 Completed Construction not Classified	4,543,924
7 Experimental Plant Unclassified	•
8 TOTAL Utility Plant (Total of lines 3 thru 7)	302,594,514
9 Leased to Others	•
10 Held for Future Use	
11 Construction Work in Progress **	2,631,216
12 Acquisition Adjustments	0
13 TOTAL Utility Plant (Total of lines 8 thru 12)	305,225,730
14 Accumulated Provisions for Depreciation, Amortization, & Depletion	128,016,793
15 Net Utility Plant (Total of lines 13 and 14)	177,208,937
16 DETAIL OF ACCUMULATED PROVISIONS	
FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17 In Service:	
18 Depreciation	125,182,768
19 Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20 Amortization of Underground Storage Land and Land Rights	-
21 Amortization of Other Utility Plant	2,834,025
22 TOTAL In Service (Total of lines 18 thru 21)	128,016,793
23 Leased to Others	
24 Depreciation	-
25 Amortization and Depletion	
26 TOTAL Leased to Others (Total of lines 24 and 25)	
27 Held for Future Use	
28 Depreciation	
29 Amortization	-
30 TOTAL Held for Future Use (Total of lines 28 and 29)	-
31 Abandonment of Leases (Natural Gas)	-
32 Amortization of Plant Acquisition Adjustment	
33 TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22,26,30,3	128,016,793

<sup>\*</sup> Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year Ending
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

# SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Electric	Gas	Other (Specify)	Common	Line
(c)	(d)	(e)	(f)	No.
				1
				2
	298,050,590			3
	*			4
	•	· · · · · · · · · · · · · · · · · · ·		5
	4,543,924			- 6
	-			7
	302,594,514			8
	•			9
	2 621 216			10
	2,631,216			11
	305,225,730			12 13
	128,016,793			14
	177,208,937			15
				16
				17
	125,182,768			18
	•			19
	-			20
	2,834,025			21
	128,016,793			22
				23
	-			24
	-		-1	25
	•			26
				27
				28
				29
	-			
	-			30

<sup>\*</sup> Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, IN	C. (2) [ ] A Resubmission	March 31, 2012	Dec. 31, 2011

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- 1. Report below the original cost of gas plant in service according to the prescribed accounts.
- 2. In addition to account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased Or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- 3. Include in column (c) and (d), as appropriate, corrections of additions or retirements for the current or preceding year.
- 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries

in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),

	,,	or triese teritative classifications in colum	ns (c) and (d),
Line No.	Account	Balance at Beginning of Year	Additions
	(a)	(b)	(c)
1	INTANGIBLE PLANT		
2	301 Organization	521	•
3	302 Franchises and Consents	-	-
4	303 Miscellaneous Intangible Plant	2,163,627	426,457
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	2,164,148	426,457
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land		
9	325.2 Producing Leaseholds		
	325.3 Gas Rights		
	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	The state of the s		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Meas. and Reg. Sta. Equipment		
	335 Drilling and Cleaning Equipment		
	336 Purification Equipment		
	337 Other Equipment		
	338 Unsuccessful Exploration & Devel. Costs		
26	TOTAL Production and Gathering Plant (Enter Total of lines 8	thru 25) -	-
27	PRODUCTION EXTRACTION PLANT		

# COLUMBIA GAS OF KENTUCKY, INC.

[X] An Original [ ] A Resubmission (Mo.Da.Yr.) March 31, 2012

Dec. 31, 2011

# GAS PLANT IN SERVICE (ACCOUNTS 101, 102 103, AND 106) (Continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for

umn (f) only the offset to the debits or credits to primary account classifications.

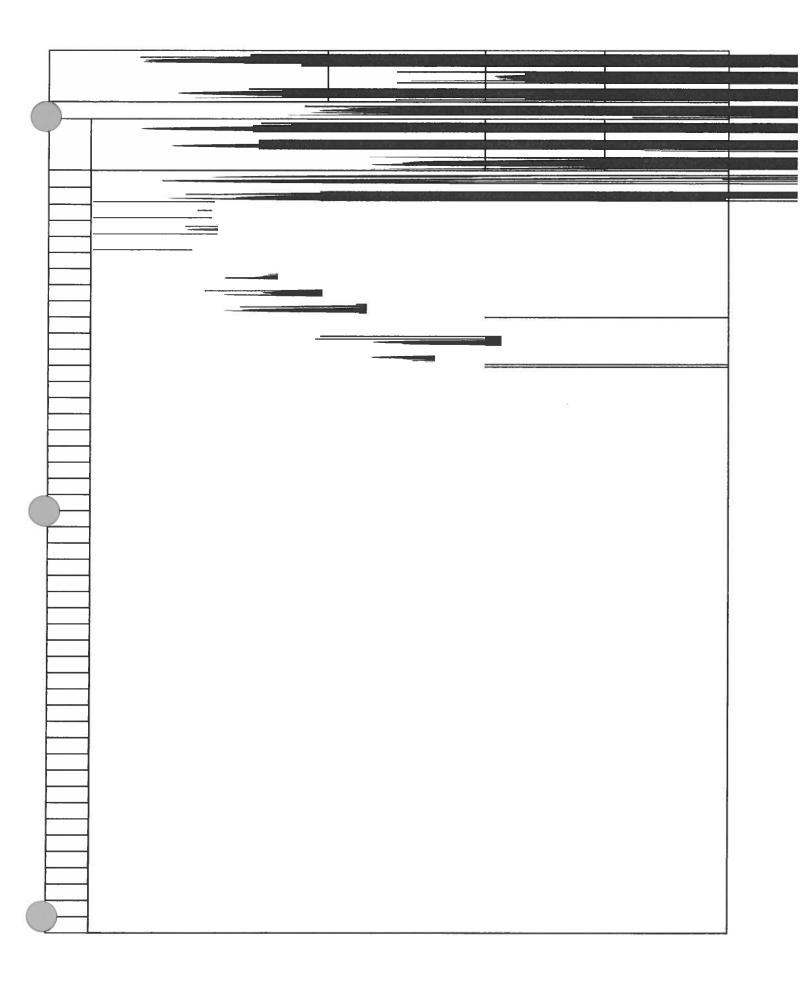
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and

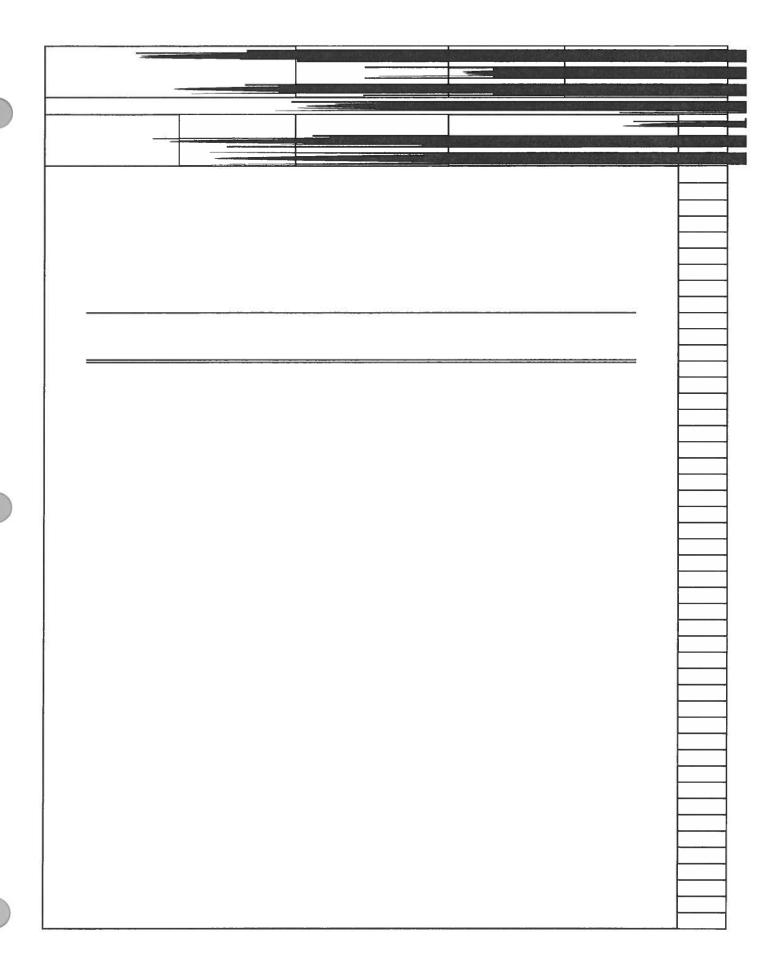
changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give

Retirements	ustments, etc., and show in c Adjustments	col- date of such filing.  Transfers	Balance at End of Year	Line No.
(d)	(e)	(f)	(g)	
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232,561	-	-	2,358,044	
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Name	of Respondent	This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	GAS PLANT IN SERV	/ICE (Accounts 101, 102, 103,	and 106) (Continued)	
Line No.	Account		Balance at Beginning of Year	Additions
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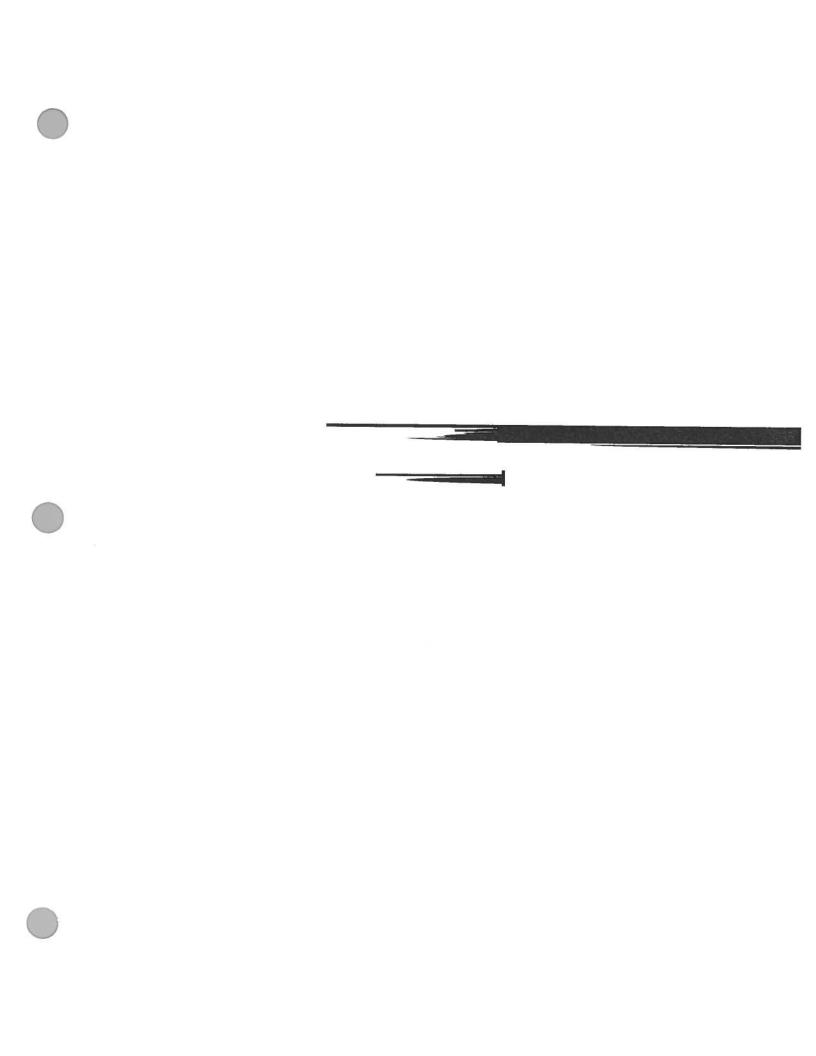
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DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (completed Construction Not Classified - Account 106 From Account (a) (b) (c) (d) (e)	red 2011 Additions
DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)	red 2011 Additions 107 Column (c)
Completed Construction Not	red 2011 Additions 107 Column (c)
Classified - Account 106   from   Year 2010   Year 2011   (c)-(b)   Account   O. (a)   (b)   (c)   (d)   (e)	Additions 107 Column (c)
ne Account O. (a) Year 2010 Year 2011 (c)-(b) Account (b) (c) (d) (e)	107 Column (c)
o. (a) (b) (c) (d) (e)	(-/
	(f)
1. Intangible Plant	
2 301 Organization	1
3 302 Franchises and Consents	
4/303 Missollanoous Intensible Plant	145
5 TOTAL Intangible Plant 144 844 (166) (145,012) 28	1,445 426,457
6 2. Production Plant	1,445 426,457
7 Natural Gas Production and Gathering Plant	
8 325.1 Producing Lands	
9 325.2 Producing Leaseholds	
10 325.3 Gas Rights	
11 325.4 Rights-of-Way	
12 325.5 Other Land and Land Rights	
13 326 Gas Well Structures	
14 327 Field Compressor Station Structures	
15 328 Field Meas. and Reg. Sta. Structures	
16 329 Other Structures	
17 330 Producing Gas Wells-Well Construction	
18 331 Producing Gas Wells-Well Equipment	
19 332 Field Lines	
20 333 Field Compressor Station Equipment 21 334 Field Meas. and Reg. Station Equipment 22 335 Drilling and Cleaning Equipment	
21 334 Field Meas. and Reg. Station Equipment	
22 335 Drilling and Cleaning Equipment	
23 336 Purification Equipment	
24 337 Other Equipment	
25 338 Unsuccessful Exploration & Devel. Costs	
24 337 Other Equipment 25 338 Unsuccessful Exploration & Devel. Costs 26 TOTAL Production and Gathering Plant 27 Products Extraction Plant 28 340 Land and Land Rights	-
27 Products Extraction Plant	
28 340 Land and Land Rights 29 341 Structures and Improvements	
32 344 Extracted Products Storage Equipment	

COLU	IMBIA OF KENTUCKY, INC.			VEAD ENDED DE	OFILE OF STATE	
	The state of the s				CEMBER 31, 2011	
			GAS PLANT IN SE			
$\neg \neg$			F ADDITIONS FOR	R YEAR 2011 - CO	DLUMN (c)	
	•	Completed Con			Transferred	2011
ine	Account	Classified - A			from	Additions
No	Account	Year 2010	Year 2011	(c)-(b)	Account 107	Column (c)
140	(a)	(b)	(c)	(d)	(e)	(f)
	2. Production Plant (Continued)					
00/	Products Extraction Plant (Continued)	_				
33 3						
34 3		_l i				
35 3						
36 37	TOTAL Products Extraction Plant	-	-	-	-	-
	TOTAL Nat. Gas Production Plant	-	-	-	-	_
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement) *	-	-	•	-	-
39	TOTAL Production Plant	-	-	-	-	-
40	Natural Gas Storage and Processing Plant					
41	Underground Storage Plant	] 1		99		
	350.1 Land			1)		
	350.2 Rights-of-Way					
44 3		]				
45 3		1				
	Storage Leaseholds and Rigths	1 1	1			
	352.2 Reservoirs	1				
	52.3 Non-recoverable Natural Gas	1	1			
49 3		1	1			
50 3		1 1	1			
51 3		1 1				
52 3		1				
53 3				1		
54	TOTAL Underground Storage Plant		-	_		
55	Other Storage Plant					
56 3		1				
57 3		1 [				
58 3		1 1				
59 3		1	Ì			
60 3		1				
	63.2 Vaporizing Equipment	1				
	63.3 Compressor Equipment	1				
63 3	63.4 Meas. and Reg. Equipment	1 1				
	63.5 Other Equipment	1			i	
65	TOTAL Other Storage Plant					

<sup>\*</sup> See page 209-E

			GAS PLANT IN SE	RVICE		
		DEVELOPMI	DF ADDITIONS FOR	R YEAR 2011 - CO	DLUMN (c)	
		Completed Co	nstruction Not		Transferred	2011
1		Classified - /	Account 106		from	Additions
Line	Account	Year 2010	Year 2011	(c)-(b)	Account 107	Column (c)
No	(a)	(b)	(c)	(d)	(e)	(f)
66	Base Load Liquefied Natural Gas Terminating			7 - 7	(0)	(1)
	and Processing Plant				ļ	
	364.1 Land and Land Rights				ĺ	
68	364.2 Structures and Improvements					
69	364.3 LNG Processing Terminal Equipment					
70	364.4 LNG Transportation Equipment	7				
	364.5 Measuring and Regulating Equipment	7			8	
72	364.6 Compressor Station Equipment	1				
73	364.7 Communication Equipment	7			¥	
74	364.8 Other Equipment	7				
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	-	-	_	-	
77	TOTAL Nat. Gas Storage and Proc. Plant	_	-	-	-	
78	4. Transmission Plant					
	365.1 Land and Land Rights	1				
80	365.2 Rights of Way					
81		1				
82		]	1		1	
83		1				
84		1	1			
85		1		1		
86						
87	TOTAL Transmission Plant	-	-	-		
88	5. Distribution Plant					
89		32,300	(25,139)	(57,439)	(24,497)	32,942
90		11,097	(8,367)	(19,464)	139,970	159,434
	376 Mains	2,663,299	1,742,301	(920,998)	6,935,541	7,856,539
92		-	-	- (,,		- 1,000,000
93		26,653	15,345	(11,308)	103,761	115,069
94	date		-	-		- 110,000
95		23,275	1,947	(21,328)	4,818,711	4,840,039
96		0	(235)	(235)	633,134	633,369
	382 Meter Installations	-	- 1	-	129,507	129,507
98	30000	-	-	- 1	181,945	181,945
99		-	-	-	-	-
100		1,485	14,088	12,603	29,096	16,493
	Other Prop. on Customers' Premises	-	-	- 1	-	
	387 Other Equipment	95	(95)	(190)	96,055	96,245
103	TOTAL Distribution Plant	2,758,204	1,739,845	(1,018,359)	13,043,223	14,061,582

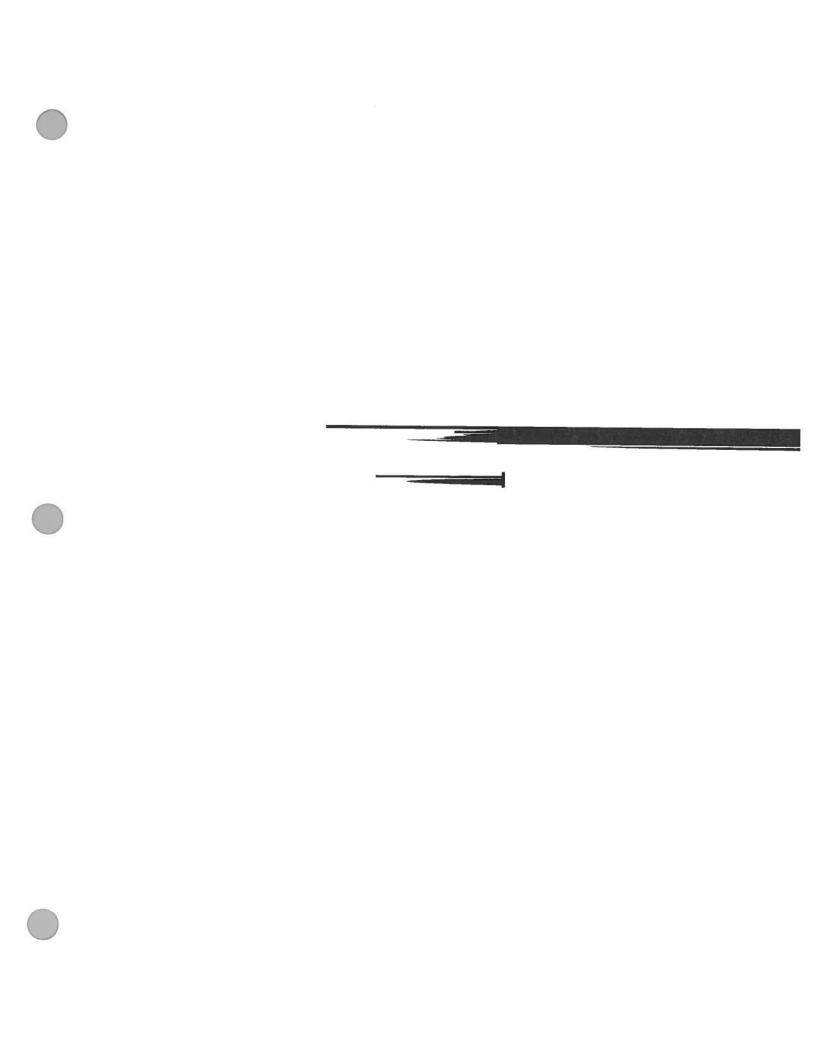
#### COLUMBIA OF KENTUCKY, INC. YEAR ENDED DECEMBER 31, 2011 **GAS PLANT IN SERVICE** DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c) Completed Construction Not Transferred 2011 Classified - Account 106 Additions from Line Account Year 2010 Year 2011 (c)-(b) Column (c) Account 107 No (a) (b) (c) (d) (e) (f) 104 6. General Plant 105 389 Land and Land Rights 106 390 Structures and Improvements 107 391 Office Furniture and Equipment 6,527 (2,617)(9,144)582,596 573,452 108 392 Transportation Equipment 24,462 24,462 109 393 Stores Equipment 110 394 Tools, Shop, and Garage Equipment 129,991 129,991 111 395 Laboratory Equipment 112 396 Power Operated Equipment 113 397 Communication Equipment 114 398 Miscellaneous Equipment 42,133 42,133 89,354 47,221 115 Subtotal 6,527 39,516 32,989 826,403 775,126 116 399 Other Tangible Property 117 **TOTAL General Plant** 6,527 39,516 32,989 808,115 775,126 118 TOTAL 2,909,575 1,779,193

(1,130,382)

14,132,783

15,263,165

COLUMB	OF KENTUCKY, INC.			YEAR ENDED	DECEMBER 31, 201	1
		GAS PLANT IN SERVICE				
		DEVELOPMENT	OF ADDITIONS FO	R YEAR 2011 - C	OLUMN (c)	
		Completed Construction Not				2011 Additions
ine No	Account (a)	2,010 (b)	2,011 (c)	(c)-(b) (d)	Account 107 (e)	Column (c)
(1)	Forward from page 209-B Line 38 2. PRODUCTION PLANT					
19 20	Manufactured Gas Production Plant Liquefied Petroleum Gas					
21 304	Land and Land Rights	-	-	-		
22 305	Structures and Improvements	-	_	-		
23 311	Liquefied Petroleum Gas Equipment	-	-	-	-	
24 25 26	Total Manufactured Gas Production Plant	=	-	-	_	,



	Respondent	This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
OLUME	BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission Gas Property and Capa	March 31, 2012 city Leased from Others	Dec. 31, 2011
		duo i roperty and dapa	city Leased Holli Others	
. For all	below the information called for cond leases in which the average annual I plicable: the property or capacity leas	ease payment over the initial t	term of the lease exceeds \$500.	000 describe in column
		Date Originally	Date Expected	Balance
.ine	Description and Location	Included in	to be Used in	End of
No.	of Property	This Account	Utility Service	Year
	(a)	(b)	(c)	(d)
1 Not	Applicable			, , , , , , , , , , , , , , , , , , , ,
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43 44

45 TOTAL

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	Gas Property and Capa	city Leased to Others	

3. Designate associated companies with an asterisk in column (b).

		Date Originally	Date Expected	Balance
Line	Description and Location	Included in	to be Used in	End of
No.	of Property	This Account	Utility Service	Year
	(a)	(b)	(c)	(d)
1]	Not Applicable			
2		1		1
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40			1	
41				
42				
43			1	
44			1	
45	TOTAL			
70	IVIAE			

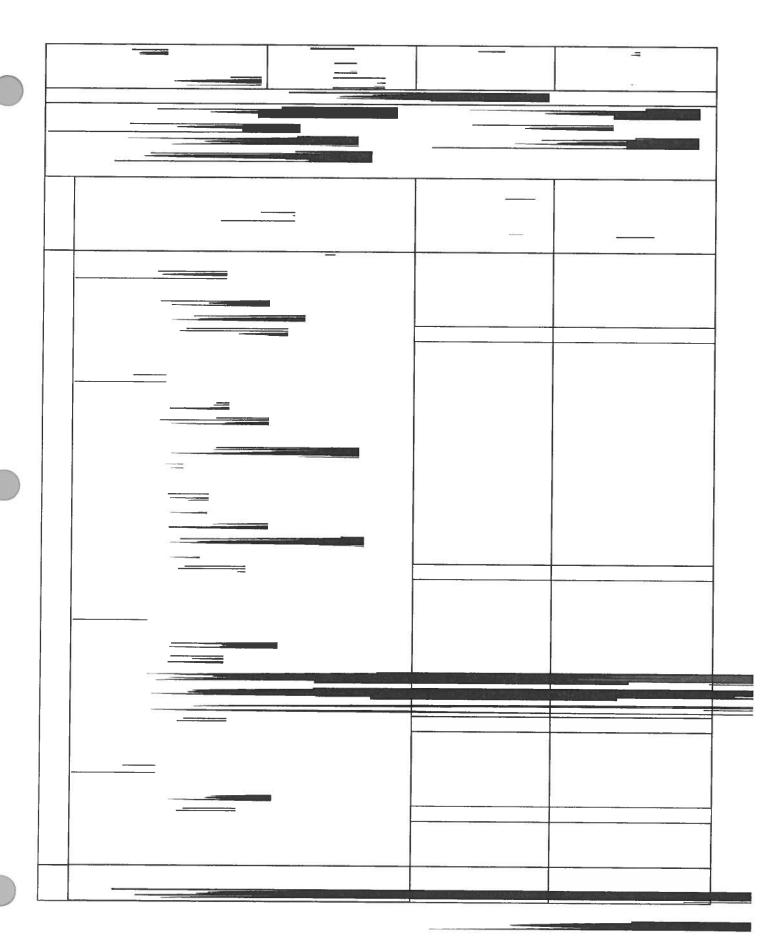
<sup>1.</sup> For all leases in which the average lease income over the intitial term of the lease exceeds \$500,000 provide in comlumn ( c ), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations 2. In column (d) provide the lease payments received from others.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	GAS PLANT HELD FOR	FUTURE USE (Account 105)	

<sup>2.</sup> For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

1		Date Originally Included in	Date Expected	Balance				
Line	Description and Location	Included in	to be Used in	End of				
No.	of Property	This Account	Utility Service	Year				
	(a)	(b)	Culty Cervice	1641				
1	Not Applicable	(b)	(c)	(d)				
'	Not Applicable							
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42			1					
43		1	1	1				
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45	TOTAL			ř.				

<sup>1.</sup> Report separately each property held for future use at the end of the year having an original cost of \$1,000,000 or more. Group othe items of property held for future use.



1	l i	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	December 31, 2011

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- 2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

## COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Title (a)		Amount (b)	Capitalization Ratio (Percent) (c)	Cost	Rate Percentage
(1) Average Short-Term Debt	S	324,969,834	<b>有多类的</b> 中亚大学等基础	18 1 E S	
(2) Short-Term Interest	1150			s	1.56%
(3) Long-Term Debt	D	5,890,703,763	54.47%	d	6.25%
(4) Preferred Stock	Р	0	0.00%	р	0.00%
(5) Common Equity	С	4,923,239,675	45.53%	С	11.03%
(6) Total Capitalization		10,813,943,438	100.00%	1000	
(7) Average Construction Work In Progress Balance	w	324,969,834			

- 2. Gross Rate for Borrowed Funds s(S/W)+d[(D/(D+P+C))(1-(S/W)]
- 3. Rate for Other Funds [1-(S/W)][p(P/(D+P+C))+c(C/(D+P+C))]
- 4. Weighted Average Rate Actually Used for the Year:
  - a. Rate for Borrowed Funds 1.56
  - b. Rate for Other Funds 0.00

Amounts used in computation are based on the consolidation capitalization and consolidated cost rates of the Columbia Energy Group and Subsidiary Companies.

Name of Respondent	This Report is:	Date of Report	Year of Report	
COLUMBIA DAS OF KENTHAMA	[X] An Original	(Mo, Da, Yr)	1	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	
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	Name of Respondent	This Report Is:	Date of Report	Year of Report
ĺ		[X] An Original	(Mo, Da, Yr)	·
j				Dec. 31, 2011
į,	GENERAL DESCRIPTION	OF CONSTRUCTION OVER	<b>HEAD PROCEDURE</b>	(Continued)

# Labor Overheads (Continued)

- Actual payments made to employees in connection with injury claims not covered by Workers' Compensation Insurance.
- 2. Workers' Compensation Insurance Premiums.
- 3. Employee Insurance Plans.
- 4. Contributions to Employee Thrift Plan (401K).
- 5. Federal Old Age and Survivors Insurance Tax.
- 6. Federal Unemployment Insurance Tax.
- 7. State Unemployment Insurance Tax.
- 8. Retirement Income Plan.

#### General and Administrative Overheads

The purpose of capitalizing General and Administrative overheads is to charge labor and expenses to all applicable construction work orders for those personnel who work directly on Construction Work in Progress activities but where it would be impractical for them to record these expenses directly to each work order (i.e., employees who devote their time processing a large number of construction work orders and/or related construction activities). In addition, these costs would not have been incurred had the construction activity not been undertaken.

General and Administrative overhead charges include the labor and expenses of selected Shared Services Center personnel related to the following construction activities:

- 1. Processing construction work orders which do not close mechanically.
- 2. Preparing input for and verifying mechanized Construction Work in Progress reports.
- 3. Assigning property unit (retirement unit) numbers to construction work orders which are not assigned mechanically.
- 4. Preparing input for closing Construction Work in Progress preparatory to mechanical unitization and posting to the Asset Management records.
- 5. Reconciling the Project Cost Management System with the General Ledger.
- 6. Verifying mechanized construction audit schedules with the construction information contained in the General Ledger.
- 7. Providing required support to Information Systems personnel regarding mechanized construction work orders and the Project Cost Management System.
- 8. Reconciling monthly construction budget comparison reports (actual versus budget).
- 9. Ordering and procuring materials and supplies for specific construction projects.
- 10. Processing construction related invoices.
- 11. Miscellaneous clerical duties related to construction projects.
- 12. Supervision and management (direct and indirect) for all of the above activities.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

# GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

#### General and Administrative Overheads (Continued)

A periodic time study was performed on the job positions and personnel who were responsible for the above listed activities. The number of hours spent on construction related activity was determined, by position, and extended using actual payroll information. The cost of these expenses was divided by the estimated construction expenditures subject to overheads to determine an allocation rate. This rate was applied to actual construction expenditures subject to this overhead and the resulting amount was transferred from general and administrative expense to construction.

Note: General and Administrative costs are now recorded through the Supervision and Engineering overhead application.

#### Allowance for Funds Used During Construction

On February 2, 1977, the Federal Energy Regulatory Commission issued Order No. 561 establishing a "uniform formulary" method for determining the maximum rate to be used in computing the Allowance for Funds Used During Construction. In 2011, Allowance for Funds Used During Construction was capitalized at a cost rate of 1.56% on all classes of property except organization, autos, office equipment, tools and other property purchases.

The allowance was applied to construction for that period of time between the date of expenditure for construction or purchase of a project and the date in which such project was completed and placed in service, or was available for service. All expenditures incurred during the current month of construction of a project were assumed to occur on the 15th of the month; consequently, interest in the current month's expenditures was for a period of one-half month only. All projects placed in service during a month were assumed to be placed in service on the 15th of the month; consequently, interest for the month-in-service was for a period of one-half month only. All previously applied interest was eliminated from the base amount before the current calculation of interest; i.e., there was no calculation of interest on interest. No interest was applied on contract retainage and contributions in aid of construction applicable to any budgets and related work orders.

Name	e of Respondent	This Report is:		Date of Report	Year Ending	
		x An Original		(Mo, Da, Yr) March 31, 2012	Dec. 31, 2011	
$\perp$		A Resubmission	on	Watch 31, 2012	Dec. 31, 2011	
		and the second second second	ilitiksia un elemes		hall of the second	
2 Exp cost o plant i nonde 3 The	lain in a footnote any important adjustments during year lain in a footnote any difference between the amount for book f plant retired, line 10, column (c), and that reported for gas n service, pages 204-209, column(d), excluding retirements of preciable property provisions of Account 108 in the Uniform System of ints require that retirements of depreciable plant be recorded such plant is removed from service. If the respondent has a	recorded and/or ci classifications, ma functionalize the b costs included in a appropriate function 4 Show separately method of depreci 5 At lines 7 and 14	t of plant retired at ye lassified to the variou ake preliminary closin took cost of the plant retirement work in proonal classifications y interest credits und ation accounting 4, add rows as necessould be numbered in	is reserve functiona ng entries to tentati retired In addition ogress at year end i er a sinking fund or sary to report all da	al vely , include all n the similar	
N.						
		Total	Gas Plant in	Gas Plant Held	Gas Plant Leased	
Line	Item	(c+d+e)	Service	for Future Use	to Others	
No.						
	(a)	(b)	(c)	(d)	(e)	
_						
1	Balance Beginning of Year	121,813,799	121,813,799	***************************************	NAME OF TAXABLE PARTY.	
2	Depreciation Provision for Year, Charged to					
3	(403) Depreciation Expense	5,666,796	5,666,796			
4	(413) Expense of Gas Plant Leased to Others		A TABLE OF SALE			
6	Transportation Expenses - Clearing					
10	Other Clearing Accounts					
01	Other Clearing (Specify):					
8	TOTAL Danger Prov. for Voca /total of lines 2 thru 7 04	\	5 000 -00			
9	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.01	5,666,796	5,666,796	0	0	
10	Net Charges for Plant Retired:  Book Cost of Plant Retired	(4.770.544)	(4 770 744)	<b>建筑长位置等</b>	MANUS LEBOTE	
11	Cost of Removal	(1,779,511)				
12		(545,652)	(545,652)			
13	Salvage (Credit)	27,336	27,336			
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru	12) (2,297,827)	(2,297,827)	0	0	
_	Other Debit or Credit Items (Describe):		0		-	
14.01	Retirement of Amortization	0	0			
14.02	Miscellaneous Revenues - Damages	0	0			
14.03	Transfers between 108 and 111	0	0			
-						
15	Ralance End of Vear /Total of lines 1 9 12 14 to 14 00	195 199 700	405 400 700			
13	Balance End of Year (Total of lines 1, 8, 13, 14 to 14.03)	125,182,768	125,182,768	0	0	
16	Production - Manufactured Gas			Sat High County	1000	
17	Production and Gathering - Natural Gas					
18	Products Extraction - Natural Gas					
19	Underground Gas Storage					
20	Other Storage Plant					
21	Base Load LNG Terminaling and Processing Plant					
22	Transmission					
23	Distribution	404.000.470	404.000.400			
1	General	124,253,470	124,253,470			
	TOTAL (Total of lines 16 thru 24)	929,298	929,298			
2	TOTAL (TOTAL OF TIMES TO TIME 24)	125,182,768	125,182,768	0	0	

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

# GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1,164.2 AND 164.3)

- If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and h (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote adjustment, account charged or credited.
- 2. Report in column (e) all encroachments due the year upon the volumes designated as base gas, column (b), and system balancing gas column (c), and gas property recordable in the plant accounts.
- 3. State in a footnote the basis of segration of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

			Noncurrent		Current LNG		LNG		
Line	Description	(Account	(Account		(Account		(Account	(Account	Total
No.		117 1)	117 2)	(117 3)	117 4)	164 1)	164 2)	164 3)	
	(a)	(b)	(c)	(d)	(e) (	(f)	(g)	(h)	(i)
	Balance at Beginning								
	of Year					39,932,790	o		39,932,790
2	Gas Delivered to								
	Storage (contra Account)					43,899,803	0		43,899,803
3	Gas Withdrawn from								
	Storage (contra Account)					36,016,145	0		36,016,145
4	Other Debits or								
	Credits ( Net)					0			0
5	Balance at End of Year					47,816,448	0		47,816,448
6	Mcf					8,850,141	0		8,850,141
6a	Dth					9,204,147	0		9,204,147
7	Amount per Mcf					5.40			5.40
7a	Amount per Dth					5.20	-		5.20

Nan	ne of Respondent			This Papart Is:	Date of Barant	Very of Decard				
				This Report Is: [X] An Original	Date of Report (Mo,Da,Yr)	Year of Report				
COI	UMBIA GAS OF KENTUCKY, INC.			[ ] A Resubmission	March 31, 2012	Dec. 31, 2011				
-	INVESTMENTS (ACCOUNT 123, 124, AND 136)									
1 Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.  2 Provide a subheading for each account and list thereunder the information called for:  (a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant			Temporary  der the  urity  maturity.  urity, and	to authorization by the Board of Directors, and included in Account 124, <i>Other Investments</i> , state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i> , also may be grouped by classes.  (b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Included advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.						
Line No.	Description of Investment	*	(if book cost is or respondent, give of	Beginning of Year different from cost to cost to respondent in a explain difference)		s or Additions ng Year				
L	(a)	(b)		(c)		(d)				
2 3 4 4 5 6 6 7 7 8 9 100 111 122 133 144 155 166 17 18 20 21 22 23 244 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	i .									

Name of Respondent		This Report is:	Date of Report	Year of Report	
COLUMBIA GAS OF KE	ENTUCKY, INC	[X] An Original [ ] A Resubmission	(Mo,Da,Yr) March 31, 2012	Dec 21 0011	
		INVESTMENTS (ACCOUNT 123, 124, A	AND 136) (Continued)	Dec. 31, 2011	
List each note, giving d whether note is a renew directors, stockholders, 3 Designate with an a accounts that were pledges and purpose o 4 If Commission approsecurity acquired, desig Commission, date of at	wal. Designate any ac , or employees. sterisk in column (b) a dged, and in a footnot f the pledge. oval was required for a gnate such fact in a fo	rity date, and specifying dvances due from officers, any securities, notes or e state the name of any advance made or otnote and cite	5 Report in column (h) inte investments including such during the year. 6 In column (i) report for e the year the gain or loss rep of the investment (or the other of account if different from c	erest and dividend revenues for revenues from securities displact investment disposed of dispessented by the difference before amount at which carried incost) and the selling price there interest adjustment includated	uring etween cost the books reof,
Sales or Other Dispositions During Year No of Shares at End of Year		Book Cost at End of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference	Revenues for Year	Gain or Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
					1 1 2 2 3 3 4 4 5 5 6 6 7 7 8 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Nan	Name of Respondent This Report Is: Date of Report Year of Report										
ĺ			This Re		Date of Report (Mo,Da,Yr)	Year of Report					
COL	LUMBIA GAS OF KENTUCKY, INC.		[] A Re	esubmission	March 31, 2012	Dec. 31, 2011					
	Investments in Subsidiary Companies (Account 123.1)										
(a) I (b) I to ea	éport below investments in Accounts 123.1, Investments in Subsidiary Companies.  2. Provide a subheading for each account and list thereunder the the information called for below. Sub-total by company and give a total in columns (e),(f),(g) and (h).  3. Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.  3. Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifiying whether note is a renewal.  3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.										
Line No.	Description of Investment	Date Acquired	Date of Maturity			Amount of Investment at Iginning of Year					
	(0)	1									
1	(a) Common Stock - Central Kentucky		(c)			(d)					
		(b) 7/31/2006	(c)			(d)					
28	,	1		1							
29	1	[									
30	<i> </i>	1		1							
31	, ·	[									
33	,			1							
34											
35	<i>!</i>			1							
36 37											
38	J										
39		1									
40	Total Cost of Account 123.1										

Name of Respondent		This Report is:	Date of Report	Year of Report	
		[X] An Original	(Mo,Da,Yr)		
MBIA GAS OF KENTUC		[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	
<u> </u>	Investmen	ts in Subsidiaries Companies (Account 123.1	I) (Continued)		
case or docket number. 6. Report in column (f) interes 7. In column (h) report for eac	as required for any advance made or st and dividend revenues from invest ch investment disposed of during the	were pledged, and state the name of pledgee as r security acquired, designate such fact in a foot ments, including such revenues from securities year, the gain or loss represented by the differe price thereof, not including interest adjustments	note and give name of Commis disposed of during the year.		
Equity in Subsidiary Earnings for Year	Revenues for Year	Amount of Investment at End of Year	lnv	or Loss from restment sposed of	Line No.
(e)	(f)	(g)		(h)	
354,004	50,407	404,411			2 2 3 3 4 4 2 5 2 6 2 7 2 8 2 9 3 0 3 1 3 2 3 3 3 4 3 5 3 6 3 7 3 8

404,411

354,004

50,407

Name of Respondent

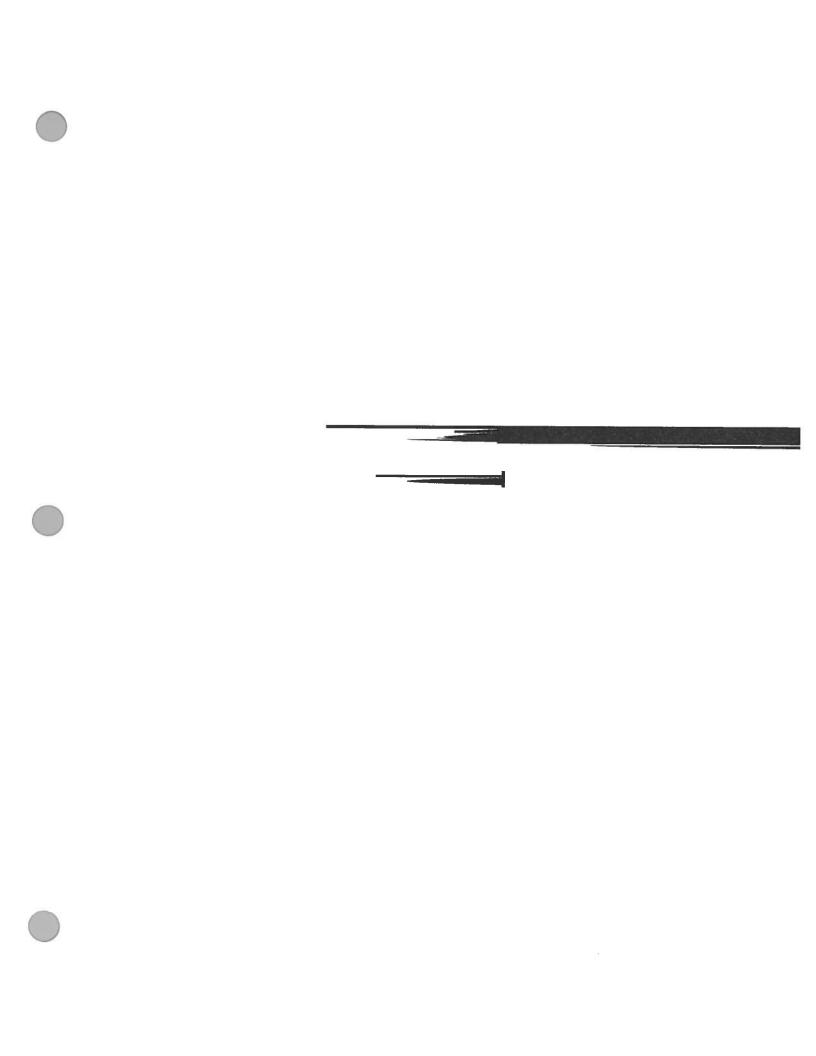
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N of	Respondent	This Report is:		Date of I	Report	Year End	ling
		(x) An Original					
	Gas of Kentucky, Inc.	( ) A Resubmission		March 31, 2012		December 31, 2011	
	Prepayments (Acct 165), Extraordinary Property Loss	es (Acct 182.1), Ur	recovered Pla	nt and Regulate	ory Sturdy C	Costs (Acct	182.2)
			Control of the Second			E 2149	
Line	Description of Unrecovered Plant and	Balance at the	Total	Costs	WRITT	EN OFF	Balance at
No.	Regulatory Study Costs (include in the	Beginning	Amount of	Recognized	DURIN	IG YEAR	End of Year
	description of costs, the date of Commission	of Year	Charges	During Year			
	authoization to use Account 182 2 and period						
	of amortization (mo, yr to mo, yr). Add rows as						
	necessary to report all data. Number rows in						
	sequence beginning with the next row number	1					
	after the last row number used for extraordinary				Account	Amount	1
	property losses.				Charged	Amount	
	(a)	(b)	(0)	(4)	_	/f\	(a)
16	(a)	(0)	(c)	(d)	(e)	(f)	(g)
17		1				1	
18	Į.						
19							
20							
21							
22					1		
23							
24							
75_		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
6	TOTAL						



Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo, Da, Yr)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

### OTHER REGULATORY ASSETS (Account 182.3)

- Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
   For regulatory assets being amortized, show period of amortization in column (a).
- 3. Minor items (5 % of the Balance at End of Year for Account 182 3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
- 4. Report seperately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Beginning of Year			Balance at End of Year
	(a)	(b)	(c)	Account Charged (d)	Amount (e)	<b>(f)</b>
1 2 3 4 5	Other Postretirement Employee Benefits (amortized over 18 years - began 11/94)	1,249,022	929,742	107/926	921,683	1,257,081
6 7 8	Postemployment Benefits (amortized over 19 years - began 11/94)	97,357		926	34,361	62,996
9	Hedging Program	2,058,950	21,189,990	244	19,790,440	3,458,500
	Gas Cost Incentive Program	235,506	326,575	480/481 489	301,546	260,535
	Rate Case Expense (amortized over 3 years - start 9/07) (amortized over 3 years - start 11/09)	163,062	88,937	928	177,878	74,121
	IBM Related Costs (amortized over 8 years - began 9/07)	1,820,505		923	390,108	1,430,397
21 22	RIP Expense - OCI	8,115,751	3,024,457	Various	497,613	10,642,595
	Minor Regulatory Assets Less than \$250,000 (2 items)	104,150	631,122	Various	653,966	81,306
29 30 31 32 33						
34 35 36 37						
38 39 40						
	Total	13,844,303	26,190,823	Agri (para) (*)	22,767,595	17,267,531

Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	[X] An Original [ ] A Resubmission	( <i>Mo.Da.Yr.</i> ) March 31, 2012	Dec. 31, 2011

#### **MISCELLANEOUS DEFERRED DEBITS (Account 186)**

- 1. Report below the details called for concerning miscellaneous deferred debits.
- 2. For any deferred debit being amortized, show the period of amortization in column (a).

3. Minor items (less than \$250,000) may be grouped by classes.

ne	Description of Miscellaneous	iption of Miscellaneous Balance at Debits		CREDITS		Balance at	
o.	Deferred Debits	Beginning of Year		Account Charged	Amount	End of Year	
+	(a)	(b)	(c)	(d)	(e)	(f)	
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	•
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

- 1. Report the information called for below concerning the 2. At Other (Specify), include deferrals relating to other respondent's accounting for deferred income taxes.
  - income and deductions.
  - 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

			CHANGES DURING YEAR			
		Balance at		· -		
Line		Beginning	Amounts	Amounts		
No.	Account Subdivisions	of Year	Debited to	Credited to		
			Account 410.1	Account 411.		
	(a)	(b)	(c)	(d)		
<u> </u>	Account 190					
2	Electric					
	Gas (See Other)					
<u> </u>	Other (Define)					
.01	OPEB Federal Medicare Subsidy .	23,905	G	0		
.02	Future FIT Benefits- State Income Tax	(968)	0	9,434		
1.03	Interest on Fed. Income Tax Liability	4,231	0	0		
.04	Section 461 (H) - Rate Refunds	67,516	49,280	49,481		
.05	TCO Penalty Credits	156,644	0	0		
.06	Vacation Accrual	279,418	0	250,977		
.07	Injuries and Damages	57,777	6,204	0		
.08	Gas Cost Uncollectible Charge	296,687	360,645	0		
.09	Accrued Legal Reserves	67,327	95,297	32,150		
.10	Off System Sales	325,668	237,993	0		
.11	Customer Advances	624,131	118,858	(2)		
.12	Restricted Stock	17,535	0	0		
.13	Contingent Stock	55,974	8,522	0		
.14	Capitalized Inventory Costs	157,885	0	9,105		
.15	Gross-up on Regulatory Amounts	364,255	0	0		
.16	Salary Continuation/Deferred Compensation	1	0	0		
.17	CMEP	20,851	9,492	0		
.18	LIFO Tax Adjustment	2,753,532	0	159,915		
.19	Retention Agreements	1,167	0	0		
.20	Rate Base 1% Increment	15,374	2,943	2		
.21	Environmental Costs	3,023	0	0		
.22	Federal NOL Carryforward	0	904,880	998,417		
.23	Post Employee Benefits	589,039	66,743	0		
.24	OPEB	1,237,800	102,642	88,824		
.25	Deferred Compensation	165,159	19,949	42,949		
26	Pension Restoration	868	0	2,959		
27	Company Interest Rate Refunds	1	0	0		
.28	R & D Credit Carryforward	0	0	0		
.29	Deferred NOL Carryforward	322,123	322,123	0		
	Total (Total of lines 2 thru 4)	7,606,923	2,305,571	1,644,211		
_	Other (Rounding)	0	0	0		
	Total Account 190 (Total of lines 5 thru 6)	7,606,923	2,305,571	1,644,211		
	Classification of TOTAL			<b>一般是特色的</b>		
	Federal Income Tax	6,160,120	1,817,090	1,546,056		
0	State Income Tax	1,446,803	488,481	98,155		
1	Local Income Tax					

Name of Respondent	This Report Is:	Date of Report   Year of Report	-
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012 Dec. 31, 2011	
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

- 4. If more space is needed, use separate pages as required.
- In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES I	DURING YEAR			ADJUSTMENTS			Т	
		DEBI	TS	C	REDITS	Balance at	- 1	
Amounts Debited Account 410.2	ced Credited 410.2 Account 411.2	Account Credited	Amount	Account Debited	Amount	End of Year	Line No.	
(e)	(f)	(g)	(h)	(i)	(i)	(k)		
							$\top$	
						<del>                                     </del>	+-	
0	0		0	254-3417	4) 47.744	6.404	+	
0	0		0	204-0411	1) 17,744	6,161 8,466	4	
6,709	749	283-5901/7901/6903/8903	2) 6,369	283-5901/7901		(25)	+	
0	0		0	1 200 000 111001	0	67,717	1	
0	0		0		0	156,644		
0	0		0		0	530,395	1	
0	0		0		0	51,573	1	
0	0		0		0	(63,958)	4	
0	0	216-0012	3) 95,297		0	99,477	7	
0	0		0		0	87,675	1	
0	0		0		0	505,271	Ţ	
0	0		0		0	17,535	14	
0	0		0		0	47,452	4	
0	0	· · · · · · · · · · · · · · · · · · ·	0		0	166,990	14	
0	0		0	254-0032	4) 50,268	313,987	4	
0	0		0		0	1	1	
0	0		0		0	11,359	4	
0	0		0	<del></del>	0	2,913,447	4	
0	0		0		0	1,167	1	
ő	0		0		0	12,433 3,023	+	
0	0		0		0	93,537	4	
0	0		0	<del></del>	0	522,296	+	
0	0		0	254-3517	5) 27,870	1,196,112	1	
0	0		0	201 0011	0	188,159	1	
0	0 %		0		0	3,827	4	
0	0		0		0	1	4	
0	56,369		0		0	56,369	14	
0	0		0.		0	0	1	
6,709	57,118		101,666		100,547	6,997,091	T	
0	0		. 0		0	0	$^{\dagger}$	
6,709	57,118		101,666				╁	
-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	011110		101,000	1	100,547	6,997,091	$\vdash$	
5,675	57,003		85,984		84,848	E 044 PP0	-	
1,034	115			<del>                                     </del>		5,941,550	+-	
1,007	110		15,682	<del> </del>	15,699	1,055,541	+-	
						0		

#### **NOTES**

- 1) & 5) OPEB Federal Medicare Subsidy was offset in a regulatory liability.
  - 2) Reclass entries.
  - 3) Prior year adjustment offset to retained earnings.
  - 4) Regulatory liability balance sheet entries.

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	·
MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	Canital Stock (Accounts 201 and	1 204)	

- 1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class Show separate totals for common and perferred stock.
- 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line	Class and Series of Stock and	Number of Shares	Par of Stated Value	Call Price at
No.	Name of Stock Exchange	Authorized by Charter	per Share	End of Year
		, and the state of the state of	per onure	Lind of Year
	(a)	(b)	(c)	(d)
1	Common Stock	1,100,000	25.00	
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Np of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
CO-MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
I .	Capital Stock / Accounts 201 and 0/	24)	

Capital Stock (Accounts 201 and 204)

- 4. The Identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet  Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (I)	Held by Respondent In Sinking and Other Funds Amount (j)
1	952,248	23,806,200	10/	(.,		
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ne of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
LUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
Constant Overally Control of Literature 4 Control			

Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

- 1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
- 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- 4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

(a) (b) (c) (d)  1 Not Applicable  2	Line No.	Name of Account and Description of Item	•	Number of Shares	Amount
1 Not Applicable 2 3 4 4 5 5 6 6 7 7 8 8 9 9 10 10 11 11 11 11 11 11 11 11 11 11 11		(a)	(b)	(c)	(d)
2	1	Not Applicable	, , ,		(0)
4	2				
5       6         6       6         7       8         9       9         10       11         11       12         13       14         15       16         17       18         19       19         20       21         21       22         23       24         24       25         26       27         28       29         30       30         31       31         32       33         34       34         35       36         36       37         38       8	3				
6 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9					
7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9					
8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9					
9 10 10 11					
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13       14         14       15         15       16         17       18         19       9         20       21         21       22         23       24         25       26         27       28         29       30         30       31         31       32         33       34         35       36         37       38					
14       15       16       17       18       19 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
15       16         17       18         19       19         20       19         21       19         22       19         23       19         24       19         25       19         26       19         27       19         28       19         30       19         31       19         32       19         33       19         34       19         35       19         36       19         37       19					
16       17       18       19 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
17       18         19       9         20       9         21       9         23       9         24       9         27       9         30       9         31       9         33       9         34       9         35       9         36       9         38       9					
18       19         20       20         21       21         22       23         24       25         25       26         27       28         29       30         31       31         32       33         34       35         36       37         38       38					
19					
20					
21       22       23       24       25       26       27       28       29       30       31       32       33       34       35       36       37       38					
23       32       32       33       33       34       35       36       37       38 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
24       25       26       27       28       29       30       31       32       33       34       35       36       37       38	22				
25       26         27       28         29       30         31       31         32       33         33       34         35       36         37       38					
26       27         28       29         30       31         31       32         33       33         34       35         36       37         38       38	24				
27       28       29       30       31       32       33       34       35       36       37       38					
28       29       30       31       32       33       34       35       36       37       38					
29       30       31       32       33       34       35       36       37       38					
30       31         31       32         32       33         34       34         35       36         37       38					
31 32 33 33 34 34 35 35 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38					
32 33 34 34 35 35 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38					
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Name	e of Respondent	This Report is:	Date of Report	Year Ending	
COLL	JMBIA GAS OF KENTUCKY, INC.	[X] An Original	( <i>Mo.Da.Yr</i> .) March 31, 2012	Dec. 31, 2011	
		HER PAID-IN CAPITAL	(ACCOUNTS: 208-211)		
	1. Report below the balance at the end of	the year and	capital changes that gave rise to	amounts reported under	r
	the information specified below for the respaid-in capital accounts. Provide a subhe	spective other ading for each	this caption including identificati of stock to which related.	on with the class and se	ries
	account and show a total for the account,	ion of Reacquired Capita	a/		
	total of all accounts for reconciliation with sheet, page 112. Explain changes made in	ince at beginning of year id of year with a designa	•		
	during the year and give the accounting e	tion of the nature of each credit a			
	such change. (a) Donations Received from Stockholde	ers (Account	ciass and series of stock to whic (d) Miscellaneous Paid-in Capit		4
	208)-State amount and briefly explain the		amounts included in this accoun		ту
	purpose of each donation.	Danital Ctart	that, together with brief expianati		ai
	(b) Reduction in Par or Stated Value of C (Account 209)-State amount and briefly ex	•	nature of the transactions that ga amounts.	ive rise to the reported	
Line		Item		Amount	
No.		(a)		(b)	
2					
	Account 208 - Donations Received Fr	om Stockholders			
4 5	None				
	Account 209 - Reduction in Par or Sta	ated Value of Capital	Stock		
7	None				
8	Account 210 - Gain on Resale or Can	collation of Possauli	rod Capital Stook		
10	None	cenation of Heacqui	eu Capital Stock		
11					
12	Account 211 - Miscellaneous Paid-in Excess of Book Value of Assets Acc		Coo		
14	Transportation Company over the L	•	Gas		1
15	, ,	·			·
16 17	Adjustments of Depreciation Reserv				505.00
18	Transportation Company, Acquired	Company, and Hespo	ondent		595,08
19	Paid-in Capital Transferred to Kentu	icky Gas Transmissio	n		
20	Corporation as of January 1, 1957				(363,44
21	Transfer Parent Company Federal 1	ax Savinos			3,485,27
23	, coola	an oarmigo			0,400,27
24	Adjustment to Reverse Federal Ben	efit of NiSource De/Fi	nance Tax Savings		
25 26	Allocation of APIC				1,865,80
27					
28					
29 30					
31					
32					
33					
35					
36					
37 38				}	
39					
4017	TOTAL				5,582,72

0011	spondent	This Report is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
		Discount on Cap	tal Stock (Account 213)	
2. many cl	he balance at end of year of discount on capital stoc nange occurred during the year in the balance with re ason for any charge-off during the year and specify t	espect to any class or series o	capital stock. Use as many rows as nece f stock, attach a statement giving detalis	essary to report all data. of the change.
Line No.	Clas		Baiance at End of Year (b)	
1	Not Applicable			
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10				
. 11		1		
12				
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14				
	TOTAL			
	TOTAL			
	TOTAL	Capital Stock Ex	spense (Account 214)	
y ch	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th	k for each class and series of spect to any class or series of	capital stock. Use as many rows as nece	ssary to report all data. of the change.
y ch	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th	k for each class and series of spect to any class or series of	capital stock. Use as many rows as nece	ssary to report all data. of the change. Balance at End of Year (b)
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No. 1 2 3 4 5 6 7	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No. 1 2 3 4 5 6 7 8	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No. 1 2 3 4 5 6 7 8 9	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.  1 2 3 4 5 6 7 8 9 10	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.  1 2 3 4 5 6 7 8 9 10 11 12	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.  1 2 3 4 5 6 7 8 9 10 11 12 13	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year
Line No.  1 2 3 4 5 6 7 8 9 10 11 12 13 14	ne balance at end of year of discount on capital stoc ange occurred during the year in the balance with re son for any charge-off during the year and specify th Class	k for each class and series of spect to any class or series of ne account charged.	capital stock. Use as many rows as nece	of the change.  Balance at  End of Year

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

Securities Issued of Assumed and Securities Refunded or Retired During the Year

- 1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
- 2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
- 3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
- 4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
- 5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.
  - 1. None
  - 2. None
  - 3. None
  - 4. None
  - 5. None

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
	LONG-TERM DEBT (Accou	int 221, 222, 223, and 224)	

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224 Other Long-Term Debt.
   For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Classes and Series of Obligation and Name of Stock Exchange	Nominal Date Of Issue	Date Of Maturity	Outstanding (Total amount outstanding without reduction for amounts held by respondent)
<u> </u>	(a)	(b)	(c)	(d)
1				
2				
3				
4	Columbia Energy Group :			
5 6		*	*	82,055,000
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40				82,055,000

Name of Respondent	This Report Is:	Date of Report	Year of Report		
	[X] An Original	(Mo.Da.Yr.)			
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011		
LONG-TERM DEBT (Account 221, 222, 223, and 224)(Continued)					

5. In a supplemental statement, give explanatory details for accounts 223 and 224 of net changes during the year. With respect to long term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long term securities that have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST	FOR YEAR	HELD BY	RESPONDENT		
Rate	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	Redemption Price per \$100 at End of Year	Line
(in %)	<i>(</i> 0)	(Account 222)	1	at End of Year	No.
(e)	(f)	(g)	(h)	(i)	
					1
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					3
*	4,659,436				4
	4,059,430				5 6 7
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*40					8
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	4,659,436				40

COLUMBIA GAS OF KENTUCKY, INC.

December 31, 2011

DATE   OF   OF   OF   OF   OF   OF   OF   O			LONG-TERM	DEBT (Accounts	221, 222, 223, an	d 224) (Continue	ed)		Decem	ber 31, 2011
DATE   OF   OF   OF   BEGINNING   OF YEAR   (a)   (b)   (b)   (c)   (d)   (e)   (e)   (e)   (e)   (e)   (f				PRINCIPAL	PRINCIPAL	LET (Continue	I .			
OF   BEGINNING   OF YEAR   YEAR   YEAR   PAYMENTS   OF YEAR   (g)   TOTAL ACCOUNT 223   B2,055,000   O   B2,055,000   B2,055,000   B2,055,000   B2,055,000   B2,055,000   B2,055,000   B2,005,000   B2,0055,000   B2,005,000   B2,0055,000   B2,005,000   B2,0055,000   B2,005,000   B2,005,000   B2,0055,000   B2,005,000   B2,0055,000   B2,005,000   B2,005,000   B2,0055,000   B2,005,000   B2,0055,000   B2,005,000   B2,0055,0			BALANCE			BALANCE	INTEREST	FOR VEAR	COMMISSION	AUTHODITY
SSUE   MATURITY   OF YEAR   (d)   PAYMENTS   OF YEAR   RATE   AMOUNT   NUMBER   DATE   (d)   (e)   (f)   (g)   (f)   (h)   (f)   (h)   (				DURING			- INVIERTED !	I OH ILAH		AUTHORITY
Account 223 - Installment Promissory Notes 2006			OF YEAR	YEAR			RATE	AMOUNT		DATE
Account 224		(b)	(c)	(d)	(e) *					
2006 2016 10,750,000 10,750,000 5,410% 581,575 CKY2 17,82006 2006 2017 4,210,000 12,375,000 5,450% 229,445 CKY3 17,82006 2006 2021 16,000,000 12,375,000 6,015% 982,400 CKY4 17,82006 2008 2021 16,000,000 14,000,000 6,015% 982,400 CKY5 11,71/2006 2008 2013 14,000,000 14,000,000 5,550% 774,200 CKY5 11,71/2006 2010 2030 10,000,000 14,000,000 6,015% 982,400 CKY5 11,71/2006 2010 2030 10,000,000 14,000,000 6,020% 602,000 CKY7 12/16/2010 CKY5 11,71/2006 2010 2030 10,000,000 14,000,000 6,020% 602,000 CKY7 12/16/2010 CKY5 12/16/20		nstallment Prom							· · · · · ·	- У/
2006   2016   10,759,000   -   -   10,759,000   5,410%   581,575   CKY2   175/2006   2026   212,375,000   -   -   4,210,000   5,450%   229,445   CKY3   175/2006   2026   12,375,000   -   -   12,375,000   5,920%   732,800   CKY4   175/2006   2021   16,000,000   -   -   14,000,000   5,530%   774,200   CKY5   11/1/2006   2028   2013   14,000,000   -   -   14,000,000   5,530%   774,200   CKY6   12/372,008   2010   2030   10,000,000   -   -   10,000,000   6,020%   602,000   CKY7   12/16/2010   10,000,000   10,000,000   -     10,000,000				-	-	14,720,000	5.280%	777.216	CKY1	1/7/2006
2006   2017	4		10,750,000	_	_					
2006   2026   12,375,000   -   12,375,000   5,320%   732,600   CKY4   1/5/2006   2021   16,000,000   -   -   16,000,000   5,530%   774,200   CKY5   11/1/2006   2030   2030   10,000,000   -   -   10,000,000   6,020%   602,000   CKY6   12/23/2008   2010   2030   10,000,000   -   -   10,000,000   6,020%   602,000   CKY7   12/16/2010   2030			4,210,000	-	_					
2016 2021 16,000,000 - 18,000,000 6.015% 962,400 CKY5 11/1/2006 2013 14,000,000 - 14,000,000 5.530% 774,200 CKY6 12/23/2008 2010 2030 10,000,000 - 10,000,000 6.020% 602,000 CKY7 12/16/2010 C	1		12,375,000	_	_				1	
2018 2013 14,000,000 14,000,000 5.530% 774,200 CKY6 12/23/2008 2010 2030 10,000,000 10,000,000 6.020% 602,000 CKY7 12/16/2010 CTAL ACCOUNT 223 82,055,000 0 0 82,055,000 4,659,436		2021	16,000,000	-	_				l	
2010 2030 10,000,000 - 10,000,000 6.020% 602,000 CKY7 12/16/2010 12/16/2010 TOTAL ACCOUNT 223 82,055,000 0 0 82,055,000 4,659,436.  Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued	2008	2013	14,000,000	_	_				l .	
TOTAL ACCOUNT 223 82,055,000 0 0 82,055,000 4,659,436  Item 9 - Schedule 257  Additional Barrowing Authorized But Not Yet Issued	2010	2030		_	_					1 1
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued	İ					10,000,000	0.020%	602,000	CKY/	12/16/2010
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued		1								
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued										
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Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued	l i									
Item 9 - Schedule 257 Additional Borrowing Authorized But Not Yet Issued	TOTAL ACCOL	INT 223	92.055.000							
Additional Borrowing Authorized But Not Yet Issued	1.5.7.2.7.0000	11. 220	02,000,000	0	0	82,055,000		4,659,436	l	
Additional Borrowing Authorized But Not Yet Issued	j j						[		l	
Additional Borrowing Authorized But Not Yet Issued									i	
Additional Borrowing Authorized But Not Yet Issued	] ,	·							ļ	- 1
Additional Borrowing Authorized But Not Yet Issued None							1			
None	Additional Bo	prrowing Authoria	zed But Not Yet Issued	L I			[		i	
	None						]			1
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Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Originai	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

### Uamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

- 1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term, details of expense, premium or discount applicable to each class and series of iong-term debt.
- 2. Show premium amounts by enclosing the figures in parentheses.
- 3. In column (b) show the principal amount of bonds or other long-term debt original issued.
- 4. in column ( c ) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issues	Total Expense Premlum or Discount	Amortization Period  Date From	Amortization Period Date To
	(a)	(b)	(c)	(d)	(e)_
1	Not Applicable				
2					
3					
4	7007				T
5					
6					
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9					
10					
11					
12					
13					
14					
15	7.00				
16			-	******	
17					110
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37					
38					
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Name of Re	-	This Report is: [X] An Original	200	Date of Report (Mo.Da.Yr.)	Year of Report
UMBIA		[ ] A Resubmission		March 31, 2012	Dec. 31, 2011
			um and Discount on Long-Te	erm Debt (Accounts 181, 225, 2	ne)
during the y 6. identify : 7. Expiain :	in a footnote details regarding the t rear. Also, give in a footnote the dat separately undisposed amounts ap	treatment of unamortized de te of the Commission's auth pilcable to issues which we mortization debited to Acco	bt expense, premium or discount as orization of treatment other than as	ssociated with Issues redeemed specified by the Uniform System of Ac	
Line	Balan Begin		Debits During	Credits During	Balance at
No.	of Y	ear	Year	Year	End of Year
	(f	0	(g)	(h)	(1)
1	Not Applicable		(9)	107	(1)
2					-
3					1
4					
<u>5</u>					
7				<del></del>	
8					
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11					
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40					

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

Uamortized Loss and Gain on reacquired Debt (Accounts 189, 257)

- 1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquistion applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
- 2. In column (  ${\bf c}$  ) show the principal amount of bonds or other long-term debt reacquired.
- 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General instruction 17 of the Uniform Systems of Accounts.
- 4. Show loss amounts by enclosing the figures in parentheses.
- 5. Explain in a footnote any debits and credits other than amortization debited to Account 428,1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt	Date Reacquired	Principal of Debt Reacquired	Net Gain or Loss	Balance at Beginning of Year	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Not Applicable				7	
2						
3						•
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18		<del>                                     </del>	<del></del>			
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Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/Q4

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M - 3 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

L	idated tax among the group members	•
Line	Particulars (Detail)	Amount
No.	(a)	(b)
1	Net Income for the Year (Page 116)	\$10,854,263
2	Reconciling Items for the Year	
3		
4	Income (Loss) Items	
5	SEE PAGE 261-A	(\$1,618,646)
6		
7		
8		
9	Expense/Deduction Items	
10	SEE PAGE 261-A	(\$9,509,516)
11		(45,005,020,
12		
13		
14		
15		
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17		
18		
19		
20		
21		
22		
23		
24		· · · · · · · · · · · · · · · · · · ·
25		
26		
27	Federal Tax Net Income	(\$273,904)
28	Show Computation of Tax:	
29	Separate Return Tax @ 35% of Line 27	(95,866)
30	2010 Books to Return	(869, 388)
31	Federal NOL Carryforward	93,537
32		
33	Net Taxes Charged	(871,714)

me of R	espondent	This Report Is:	Date of Report	Year of Report
	170.7	[X] An Original	(Mo.Da.Yr.)	
LUMBIA		[] A Resubmission		End of 2011/04
	RECONCILIATION OF REPORTED NE			ENG OI ZOII/Q4
	FOR FEDERAL INCOME		ABLE INCOME	
	TOTT TESTINAL INCOME	· TAXEO (OUTHINGEO)		
Inco	ma (Loss) Items			
	Equity Income from Subsidiaries		(40 705)	
	Interest Receivable Contingent Taxes		(49,725) 0	
	Advance Receipts (TCO Disgorgement)	•		
	Customer Advances		0	
	Loss on Disposal of Assets		(313, 112)	
	Repairs Gain/Loss Change		(664,365)	
	Deferred Intercompany Gains		(618,000)	
	Contributions In Aid		243,243	
	OFO/OMO Penalties		115,492	
	Delayed Deposits		0	
	Off System Sales		_	
			(75, 233)	
	Gas Cost Incentive Plan		(25,029)	
	Demand Side Management		165,294	
	Gas Cost Uncollectible Charge		(715, 191)	
	ACE Allocation		(244,978)	
	LIFO Tax Adjustment to Inventories		411,093	
	Sec 263 Inventory Capitalization		23,407	
	Section 263A Interest- AFUDC Equity		1,257	
	Sect. 461(h) Supplier Refunds		127,201	
	Total	:	(\$1,618,646)	
Exper	nse/Deduction Items			
	Federal Income Taxes - Current		(873,761)	
	Federal Income Taxes - Deferred		6,468,345	
	State Income Taxes-Tax Deductible		(578, 935)	
	Sec 461(h) Economic Performance: Tax	es	(6,483)	
	State Income Taxes - Deferred		884,512	
	Stock Compensation Expense		0	
	Business Meals & Entertainment		26,814	
	Pension Expense		(3,122,388)	
	Compensation: Pension Restoration Pla	an	3,678	
	Post Retirement Benefits Expense		(171,577)	
	OPEB		94,833	
	OPEB Medicare Subsidy		(24,876)	
	Compensation: Vacation Accrual		585,771	
	Compensation: Bonus Accrual		(51,283)	
	Charitable Contributions		0	
	Tax Depreciation		(375, 919)	
	Tax Depreciation Bonus		(13,244,000)	
	Repairs: Tax Depreciation		0	
	Builder Incentive Plan		0	
	Bad Debt Expense		127,377	
	Accrued Liabilities-Legal Reserves			
	CMEP/DAP		82,648	
			(14,422)	
	Customer Assistance Plan		74,836	
	Regulatory Commission Expense		96, 964	
	Rate Case Expense		404,928	
	Choice Program Deferred		0	
	Injuries and Damages		(15, 947)	
	Interest Payable Contingent Taxes		0	
	Legal Liability on CDC Building		56,966	
	Lobbying Expenses		41,029	
	Miscellaneous IRC Sec. 274 Costs		700	
	Rent Expense Leased Autos		100	
	Prepaid Assets		50,532	
	Prepaid Assets Property Removal		(30, 269)	
	Property Removal		(30, 269)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/Q4

Respondent is a subsidiary of the Nisource, Inc., which files a Consolidated Federal Income Tax Return.

The information required by Item 2 is not available at this time as the Consolidated Tax Return has not yet been filed.

Name of Respondent	This Report Is:	Date of Report	Year of Report	7
	(1) [X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	(2) [] A Resubmission	March 31, 2012	End of 2011/Q4	_
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Name of Respondent	This Report Is:	Date of December	ly	
l	(1) [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [] A Resubmission	March 31, 2012	End of 2011/Q4	╛
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Name of Respondent	This Report Is:	Date of Report	Year of Report
		(Mo.Da.Yr.)	The of Mapore
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/Q4

### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNING	OF YEAR
Line No.	Kind Of Tax (See Instruction 5) (a)		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Taxes: Income:	2005	-	
2		2007	-	
3		2008	141,104	
4		2010	1,362,783	
5		2011	-	
6	Unemployment:	2010	9	
7		2011	-	
8	FICA:	2010	55,159	
9		2011	-	
10	Excise:	2010	-	
11		2011	844	
2	TOTAL (Continued on Page 262-A)			

L	DISTRIBUTION OF TAXES	CHARGED (Show utility depart	tment where applicable and a	count charged)
Line No.	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)
	(J)	<i>O</i>	(k)	(1)
1		-		-
2		- 1		_
3		-		
4		(1,007,336)		137,948
5		(995,404)	•	993,078
6		- 1		
7		6,654		
8		-		
9	:	479,990		
10		- [		
11		6,521		_
12 <b>T</b>	OTAL (Continued on Page 20	62-A)		

I .	This Report Is: [X] An Original	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.			End of 2011/Q4

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

Taxes	Taxes Paid	Balloon	BALANCE AT E	ND OF YEAR	
Charged During Year (d)	During Year (e)	Adjust- ments (See page 262-D) (f)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.
	_		- 1		1
	-		-		2
			141,104		3
(869,388)	254,431	(238,965)	(1)		4
(2,326)	(3,000)	(674)	-		5
	9		-		6
9,151	0,458		693		7
	55,159	ii ii	-		8
660,800	609,570		51,230		9
C P04			-		10
6,521	6,521		-1		11
		(0	Continued on Page 263-	-A)	12

DISTRIBUTION OF TAX		(Show utility department	where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Lir
(m)	(n)	(0)	(p)	
			-	
1			-	
]			_	
			-	1
1			-	
1			-	
ĺ			2,497	- 1
			-	1
1			180,810	ľ
			-	
	The second second second		-	
			(Continued on Page 263-A)	

FERC FORM NO. 2 (12-96)

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	_
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/04

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNIN	G OF YEAR
Line No.	(a)	Taxes Accrued (b)	Prepaid Taxes (c)	
13 14	Federal Taxes (cont'd)			19
	Total Federal Taxes		_	-
	State Taxes: Income:	200	1,559,055	-
17	and suite.	200	I .	
18		200		
19		200	-1	
20		201	1	
21		201	1	
<u> </u>			_	1
23			_	
24			_	ł
25				
26	TOTAL (Continued on Page 26	2-B)		
	DISTRIBUTION OF TAXES	S CHARGED (Show utility de	partment where applicable and acc	count charged)
Line	Electric (Account 408.1	Gas (Account 408,1	Other Utility Departments	Other Income

	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
Line No.	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1	Other Income and Deductions (Account 408.2	
	<i>(</i> )	(f)	409.1) (k)	409.2)	
13				()	
14		- [		_	
15		(1,509,575)	••	1,131,026	
16		(2,143)			
17		698		_	
18		-			
19	J	(581,085)			
20		474,098		181,108	
21	J	-		- 1	
22		-		_ 1	
23		-		- 1	
24		-		- 1	
25		-		-	
26	TOTAL (Continued on Page 2	62-B)			

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	_
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/04
		<u> </u>	<u> </u>

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required Information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroli

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (I) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. Items under \$250,000 may be grouped.

			_		BALANCE AT E	ND OF YEAR	
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust- ments (See page 262-D) (f)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.		
					13		
(107.040)	101 111	-			14		
(195,242)	931,148	(239, 639)	193,026		15		
(2,143)	(2,143)	-	-		16		
698	(26,257)	(26,955)	-		17		
(581,085)	45,046	15,329	24,189		18 19		
655,206	469,850		185,356		20		
			-		21 22		
			- 1	e.	23		
			-		24		
					25		
		(0	Continued on Page 263-	в)	26		

DISTRIBUTION OF TA	XES CHARGED	(Show utility department w	here applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(o)	(p)	
			esa	13
	con-e			14
	tub.		183,307	15
				16
			<del>2</del> 7	17
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			-	21
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			:=	23
			-	24
			-	25
		((	Continued on Page 263-B)	26

RC FORM NO. 2 (12-96)

Page 263-A

Name of Respondent	This Report Is:	Date of Report	Year of Report
1	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/Q4

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNING	OF YEAR
Line No.	Kind Of Tax (See Instruction 5)  (a)		Taxes Accrued (b)	Prepaid Taxes (c)
	ate Taxes (Cont'd) Property:	2005	10,000	
28		2006	8,219	
29		2007	48,511	
30		2008	26,514	
31		2009	131,694	
32		2010	381,075	
33		2011	2,048,000	
34		2012	-	
35	Sales and Use:	2010	32,963	
36		2011		
A	Unemployment:	2010	12	
8		2011	-	
39	Capital Stock & Franchise:	2010	-	
40		2011	-	
41 TO	OTAL (Continued on Page 262-C)			

	DISTRIBUTION OF TAXES	CHARGED (Show utility depart	tment where applicable and ac	ccount charged)
Line No.	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)
27	(0)	(i)	(k)	(1)
28		- 1		-
29	1	- 1		_
30		~ [		
31	1	-		
32	24	2,069,687		
33		(2,055,355)		_
34	1	2,236,000		•
35		13,326		-
36	į	882		-
37   38				-
39		7,417		-
40		4,281 1,025		-
41 T	OTAL (Continued on Page 26	2-C)		

Name of Respondent	I-t 1		
Mame or Wesboudeut	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.		March 31, 2012	End of 2011/Q4
TAXES ACCRUED,	PREPAID AND CHARGED	DURING YEAR (Con	tinued)

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses,

Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

			BALANCE AT EN	ND OF YEAR	
Taxes Charged During Year (d)	Charged During During Year Year	Adjust- ments (See page 262-D)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.
_	_	-	10,000		27
	]	1	8,219		28
	8,923	1	39,588		29
	7,717		18,797		30
	124,211		7,483		3
21,687	295,213		107,549		32
180,645	1,771,891	1	456,754		33
2,236,000	-		2,236,000		34
13,326	46,289		-		35
15,851	11,324		4,527		36
	12	1	-		37
8,996	8,280	1	716		38
4,281	1,678	(2,603)	-		39
1,025	1,025	(12,726)	(12,726)		40
			Continued on Page 263-0	:)	41

DISTRIBUTION OF TAX			where applicable and account charged)	
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	1
(m)	(n)	(0)	(p)	
ì			-	
		1	#:	
1		1	-	1
		1	-	
			•	
		1 1	(2,048,000)	
			2,236,000	
		1 1		1
		1	<u>-</u>	
		1 1	14,969	1
			<b>u</b>	
		1	1,579	
		1	- HAV	
			-	
C FORM NO 2/12-		Dega 262 D	(Continued on Page 263-C)	

FERC FORM NO. 2 (12-96)

Page 263-B

Name of Respondent	This Report Is:	Date of Report	Year of Report
1	[X] An Original	(Mo.Da.Yr.)	-
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/04

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or
- accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
  - 4. List the aggregate of each kind of tax in such manner

			BALANCE AT BEGINNIN	G OF YEAR
Line No.	Kind Of Tax (See Instruction 5)  (a)		Taxes Accrued (b)	Prepaid Taxes (c)
42			(2)	10)
43	Total State Taxes	otal State Taxes		
44 45 46 47 48	Other: Adjustment Due to Rounding		-	
49 50				
31	TOTAL TAXES		4,881,033	-
	DISTRIBUTION OF TAXES	S CHARGED (Show utility departments)	artment where applicable and acc Other Utility	count charged) Other Income
Line No.	(Account 408.1 409.1)	(Account 408.1 409.1)	Departments (Account 408.1 409.1)	and Deductions (Account 408.2 409.2)
	(0)	(I)	(k)	(1)
42 43 44		2,168,831		181,108
45 46 47		-		-
48 49 50				
	TOTAL TAXES	659,256		1,312,134

FERC FORM NO. 2 (12-96)

Page 262-C

Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	ws ·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	End of 2011/Q4

# TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

- 5. If any tax (exclude Federal and State Income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroli

deductions or otherwise pending transmittal of such taxes to the taxing authority.

- 8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
- 10. items under \$250,000 may be grouped.

<b></b>			BALANCE AT E	ND OF YEAR	T
Taxes Charged During Year (d)	d During ments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.	
2,554,48	7 0 762 050	40.0			42
2,334,40	7 2,763,059	(26,955)	3,086,451		43
	-	-	-		44 45 46 47 48 49
2,359,24	3,694,207	(266,594)	3,279,477		50

DISTRIBUTION OF TA	, the state of the			
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	L
(m)	(n)	(0)	(p)	
		-	204,548	
1				
		1		
ľ				
4				ı
		1		
1		1		
C FORM NO 0 (40	-		387,855	

FERC FORM NO. 2 (12-96)

Page 263-C

Name of Respondent	Imbia parate parate	1-2-2		
Traine of respondent	This Report Is: (1) [X] An Original	Date of Report	Дe	ar of Report
COLUMBIA GAS OF KENTUCKY, INC.	(2) [] A Resubmission	(Mo.Da.Yr.)	_	
	REPAID AND CHARGED DUF	March 31, 2012	En	d of 2011/Q4
Detail	of Schedule 263, Column (f	<u> </u>		
Description				Amount
	_			
Federal Taxes				
Income Taxes				
Reclassification of r	eceivable balance to asset	account - Lines 1	\$	_
Non-Qualified Stock O		account Hilles I	\$	_
Consolidated tax savi	-		Ą	4020 120
Federal Fuels Tax Cre			Ś	(239,179)
			<sup>ş</sup> —	(460)
Total Federal Tax Adjustments - P	age 263-A, Line 15		\$	(239,639)
State Taxes:				ļ
Income Taxes				
Reclassification of receive	able balance to asset accou	nt - Line 17	\$	(26,955)
Reclass to Franchise from :	Income - Line 19		\$	15,329
Capital Stock Taxes				
Reclass from Income to Fran	nchise - Line 39 & 40		\$	(15,329)
Total State Adjustments - Page 26	3-C, Line 43		\$	(26,955)
			· ==	
				İ
Total Adjustments - Page 263-C, L	ine 51. Column (f)		ŝ	1266 5041
	(4)		× ===	(266,594)

FERC FORM NO. 2 (12-96)

Name of Respondent	Test to a second to the second		
Marie of Keeppiideiic	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	(2) [ ] A Resubmission	March 31, 2012	End of 2011/04

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Detail of Schedule 263, Column (p)					
Kind of Tax	Account Charged	Amount			
Federal Taxes: Unemployment	107 108 146 163 - 183 234 253	2,572 202 107 (509) 120			
Total Page 263, Line 7	233	2,497			
F.I.C.A.	107 108 146 163 - 182 234	167,019 13,121 6,955 (14,373) 8,058			
Total Page 263, Line 9	186	30 180,810			
State Taxes: Deferred Property Tax Expense Amortize 2011 estimate to exp Establish estimated 2012 liab Total Page 263-B, Lines 32-33 Use Tax, Current Year	174 174 VARIOUS	(2,048,000) 2,236,000 188,000			
Total Page 263-B, Line 36		14,969			
Unemployment  Total Page 263-B, Line 39	107 108 146 163 - 183 183 186 234 253	1,598 126 67 (291) 0 0 76 3			
Total Federal and State Taxes, Page 263-C, Line 51	<u>.</u> =	387,855			

Name o	f Respondent	This Report Is:	Date of Donast	V = "	i
· ····································	ricapondent	[X] An Original	Date of Report (Mo.Da.Yr.)	Year Ending	
COLUM	BIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	
		NEOUS CURRENT AND ACCRU			
1. ac	Describe and report the amount of o crued liabilities at the end of year.	ther current and 2. M	linor items (less than \$250,000) or appropriate title.	may be grouped	
Line No.		Item		Balance at End of Year	
+		<u>(a)</u>		(b)	
			N. P. Strate Williams and St.		
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		in Also months up 539	AVERAGE TO A POSSESSION OF THE PERSON OF THE		-
			Military and Continue of the		naiya k
				September 18 Company	Win con
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3					

N	amo	e of Respondent		This Report Is:		Date of Report	Year Ending
	٥.,			[X] An Original		(Mo.Da.Yr.)	
	UL	JMBIA GAS OF KENTUCKY, INC.		[ ] A Resubmiss		March 31, 2012	Dec. 31, 2011
	1		OTHER DEFERRE	O CREDITS (Acco	unt 253)		
ot	Re	port below the details called for concerning deferred credits		of amortization.		amortized, show th	
		Description	Balance at	DEBI	TS	CREDITS	J Glasses.
Li No	ne o.	of Other Deferred Credits	Beginning of Year	Contra Account	Amount	Amount	Balance at End of Year
		(a)	(b)	(c)	(d)	(e)	(f)
		-					
						1	
		200.00					
	-						
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			2000	
	Name of Respondent	This Report is:	Date of Report	Year of Report
		L	1	Teal of Keport
		[X] An Original	(Mo.Da.Yr.)	1
N	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
		1. 1	Mai Dil O 1, 20 12	Dec. 31, 2011

# ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

 Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

For Other, include deferrals relating to other income and deductions.

			CHANGES DURING YEAR		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	
1	Account 282	(b)	(c)	(d)	
2	Electric				
3	Gas (See Other)				
4	Other (Define)				
4.01	Gas Depreciation	29,343,628	472,045	235,801	
4.02	Gas Depreciation- Bonus	11,100,561	5,722,530	0	
4.03	Gas Depreciation - State Nonconforming Bonus	(1,389,617)	0	667,626	
1.04	Property Removal Costs	444,474	18,155	0	
.05	Gain/Loss on Retirements	5,129,915	432,761	230,664	
.06	Contribution in Aid of Construction	(1,482,157)	0	44,028	
.07	Builder Incentive	(39,854)	5,508	0	
.08	Capitalized interest - Section 263(A)	272,875	0	13,927	
.09	Software Costs	(7,446)	0	0	
.10	Deferred Tax on Non-Rate Base Items	(1,867,358)	0	0	
.11	Rate Base 1% Increment	730,254	21,881	1,087	
.12	1% Offset	116,166	76	647	
.13	Repairs	(2,925,109)	0	0	
	Total (Total of lines 2 thru 4)	39,426,332	6,672,956	1,193,780	
	Other (Rounding)	0	0	0	
	Total Account 282 (Total of lines 5 thru 6)	39,426,332	6,672,956	1,193,780	
$\longrightarrow$	Classification of TOTAL	The second			
	Federal Income Tax	33,969,704	5,679,219	447,207	
0	State Income Tax	5,456,628	993,737	746,573	
1	Local Income Tax				

#### NOTES

Liberalized Depreciation is based on the declining balance method and is applied to all classes of property. Effective January 1, 1968, Respondent adopted "Flow Through" Accounting for Liberalized Depreciation in accordance with Public Service Commission of Kentucky Order Issued December 16,1968, in Case No. 3196.

### Basis for determining Tax Depreciation:

Vintage <u>Year</u>	Tax Return Method	Tax Deprec. Rate	Rate (Book) Treatment	<b>D</b> eferral
Pre-1954 1954-1967 1968-1973 1974-1980 1981-1986 1987-2011	S. L. DDB DDB DDB ACRS MACRS	Book Book Book ADR ACRS MACRS	Flow Through Flow Through Flow Through Deferral Deferral Deferral	(Deferral of Excess BK S/L over DDB fully turned around in 1986 for 1954-67) Excess DDB ADR over DDB Book Excess ACRS over Book S/L Excess MACRS over Book S/L

Name of Respondent	This Report is:	Date of Report	Year of Report	
	[X] An Original	(Mo.Da.Yr.)		
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	
ACCUMUN ATED DEEEDDED MOOF	AE TAVEO OTHER DROBERS		1-00.01, 2011	

# ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

ADJUSTMENTS					CHANGES DURING YEAR		
CREDITS			TS	DEBI		A	A
Amount		Account Debited	Amount		Account Credited	Amounts Credited Account 411,2	Amounts Debited Account 410.2
(J)		(1)	(h)		(g)	(f)	(e)
					ļ		
				-			
2,568	1)	282-2953	0			0	0
0			0	ļ		00	0
0			0			0	0
0			159	1)	282-2953	0	0
1,170	1)	282-2953	0			0	0
5	1)	282-2953	0			0	0
0			D			0	0
0			0			0	0
0			0			0	0
47,047	2)	254-3516	3,835	2)	254-3516	0	0
0		282-2953		1)		0	0
0			0			0	0
0			0			0	0
50,790			7,578			0	0
0			0			0	0
50,790			7,578			0	0
		<b>大豆里 作成</b>				<b>建设设置</b>	
45,675			6,451			0	0
5,115	_		1,127			0	0
0,110			-,				

#### NOTES

<sup>1) 1%</sup> Increment/Offset for the writeup of deferred accounts to 35%.

<sup>2)</sup> Regulatory liability balance sheet entries.

-	This Report is: [X] An Original	Date of Report	Year of Report
001 14404 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	[ ] A Resubmission	12.	Dec. 31, 2011

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
  - For Other, include deferrals relating to other income and deductions.

			CHANGES DURING YEAR		
Line No.	Account Subdivisions	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1	Amounts Credited to Account 411.	
	Account 283			EC VENEZA	
2	Electric				
3	Gas (See Other)				
<u> </u>	Other (Define)				
.01	Property Taxes	(93,331)	58,195	D	
.02	Unrecovered Gas Costs	1,266	0	0	
.03	Retirement Income Plan	728,226	D	0	
.04	Deferred Intercompany Gains	(583,502)	0	94,622	
.05	Contingent Interest Income	4,579	0	0	
.06	Customer Assistance Plan	(979,300)	0	93,411	
.07	Legal Liability on Civic Center Bidg.	47,464	0	22,160	
.08	Rate Case Costs	812,121	0	195,237	
.09	Retirement Income Plan	(142,329)	1,958,883	8,021	
10	Gas Cost Incentive Plan	91,612	9,736	0	
.11	Uncollectible Accounts	(93,175)	0	49,550	
.12	Prepaid Assets	227,197	0	19,657	
13	Intercompany Gain	783,694	0	0	
14	Accelerated Charitable Contributions	(155,273)	56,575	0	
15	Deferred NOL Carryforward	112,743	0	112,743	
	Total (Total of lines 2 thru 4)	761,992	2,083,389	595,401	
	Other (Rounding)	0	0	0	
	Total Account 283 (Total of lined 5 thru 6)	761,992	2,083,389	595,401	
	Classification of TOTAL	<b>游客部</b> 建空 社			
	Federal Income Tax	767,507	1,762,044	520,955	
0	State Income Tax	(5,515)	321,345	74,446	
1	Local Income Tax				

			and the second s
Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (Continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.01 and 6.01, 6.02, etc. Use separate pages as required.

T		DJUSTMENTS						UNING TEAR	CHANGES D
	Balance at	REDITS	CREDITS			DEBITS			A
Lin No	End of Year	Amount		Account Debited	Amount		Account Credited	Amounts Credited Account 411.2 (f)	Amounts Debited Account 410.2 (e)
_	(k)	(J)		(i)	(h)	Name of Street	(g)	(I)	(8)
						F164			E Market 1
$\top$					-				
4.0	(35,136)	0			0			0	0
4.02	1,266	0			0			0	0
4.03	0	0			728,226	1)	283-2925/4925	0	0
4.04	(678,124)	0			0			0	0
4.0	1,119	6,480	2)	190-5903/6903/7903//8903	4,776	2)	190-5903/7903	6,453	1,289
4.08	(1,072,711)	0			0			0	0
4.07	25,304	0			0	]		0	0
4.08	616,884	0			0			0	0
4.09	2,536,759	728,226	1)	283-1903/3903	0			0	0
4.10	101,348	0			0			0	0
4.11	(142,725)	0			0			0	0
4.12	207,540	D			0			0	0
4.13	696,649	0			0			87,045	0
4.14	(149,601)	0			0			50,903	0
4.15	0	0			0			0	
	2,108,572	734,706			733,002			144,401	1,289
	0	0	$\top$		0			0	0
'	2,108,572	734,706			733,002			144,401	1,289
	2,100,012		1						
	1,867,721	621,384			619,943		*	143,406	1,090
10	240,851	113,322	十		113,059			995	199
<del> '</del>	A70,001	. 10,022	+		,				

**NOTES** 

1) & 2) Reclass Entries

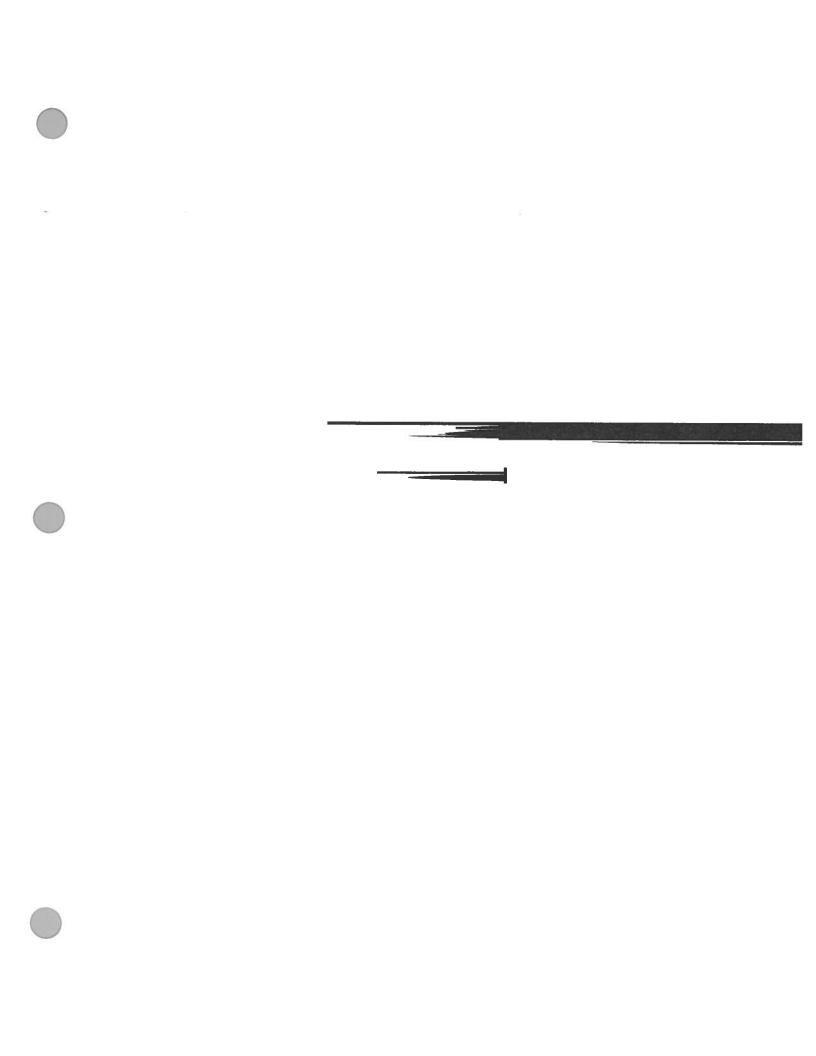
FERC FORM NO. 2 (12-96)

Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

#### **OTHER REGULATORY LIABILITIES (Account 254)**

- Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- 2. For any regulatory liabilities being amortized, show period of amortization in column (a)
- 3. Minor Items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000 whichever is less) may be grouped by classes.

-	DEBITS					
Line No.	Description and Purpose of Other Regulatory Liabilities	Balance at Beginning of Year	Account Credited	Amount	Credits	Balance at End of Year
<u> </u>	(a)	(b)	(c)	(d)	(e)	(f)
3	Regulatory Effect of Adopting SFAS No. 96	2,231,614	190	9 <b>7</b> ,315	3,835	2,138,134
	Reclassification of Regulatory Assets With Negative Balances	1,352,638	182	604,767	67 <b>9</b> ,603	1,427,474
	Off System Sales-Unbilled	918,735	Various	1,555,790	1,303,426	666,371
10 11	OPEB Medicare Subsidy	61,452	190	45,615	1	15,838
12 13	Demand Side Management	1,164,838	Various	954,153	1,119,446	1,330,131
14 15	Tenessee Gas Pipeline Refund	329, <b>6</b> 89	143/242	439,659	219,867	109,897
16 17	Gas Cost Uncollectible Charge	762,6 <b>9</b> 3	904	2,508,499	1,793,307	47,501
18 19						
20 21					:	
22 23						
24 25						
26 27						
28 29 30						
31 32						
33						
35 36					ļ	
37 38						:
39 40			į			
41 42						
43 44						
45 46			į		;	
	Total	6,821,659		6,205,798	5,119,485	5,735,346



Name of Respondent	This Report Is:	Date of Report	Year of Report
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

### **GAS OPERATING REVENUES**

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- 2. Revenues in columns ( b ) and ( c ) include transition costs from upstream pipelines.
- 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 495.

	REVENUES for Transition Costs REVENUES for					
Line		and Ta	ke - or - Pay		nd ACA	
No.	Title of Account	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year	
	(a)	(b)	(c)	(d)	(e)	
1	480-484 Sales					
2	485 Intracompany Transfers					
3	487 Forfeited Discounts					
4	488 Miscellaneous Service Revenues					
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities					
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities					
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities					
8	489.4 Revenues from Storing Gas of Others					
9	490 Sales of Prod. Ext. from Natural Gas					
10	491 Revenues from Natural Gas Proc by Others					
11	492 Incidental Gasoline and Oil Sales					
12	493 Rent from Gas Property					
13	494 Interdepartmental Rents					
14	95 Other Gas Revenues					
15	Subtotal:					
16	196 (Less) Provision for Rate Refunds				17	
17	TOTAL:					

Name of Respondent	This Report Is:	Date of Report	
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

### **GAS OPERATING REVENUES (CONTINUED)**

- 4. If Increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
- 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.
- 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.

OTHER RE	VENUES	TOTAL OPERAT	ING REVENUES	DTH OF NA	TURAL GAS
Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year	Amount for Current Year	Amount for Prior Year
(f)	(g)	(h)	(i)	(j)	(k)
101,639,277	96,493,454	101,639,277	96,493,454	10,633,122	11,225,135
572,294	493,933	572,294	493,933		
131,251	139,467	131,251	139,467	<del></del>	
19,652,791	18,631,982	19,652,791	18,631,982	24,039,332	25,110,607
					:
16,828		16,828			
23,301,702	21,030,305	23,301,702	21,030,305	-	-
145,314,143	136,789,141	145,314,143	136,789,141	34,672,454	36,335,742
				-	_
145,314,143	136,789,141	145,314,143	136,789,141	34,672,454	36,335,742

Name of Re	Total of Report		eport				
UMBIA	GAS OF KENTUCKY, INC.	[X] An Original  [ ] A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31,	2011		
	Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)						
1. Report r 2. Revenue	1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system). 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.						
Line No.	Rate Schedule and Zone of Receipt	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA		
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)		
1	Not Applicable			\			
2							
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4							
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Name of Re	espondent	This Report is:	Date	Date of Report		er of Report
		[X] An Original		io.Da.Yr.)		o. nopon
COLUMBIA	GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012		Dec. 31, 2011	
	Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)					
2 Other D						
4 Delivers	evenues in columns (f) and (g) Inclu d Oth of gas must not be adjusted t	ude reservation charges received b	by the pipeline plus usage of	charges, less revenues reflected	in columns (b) through (e).	
	a out of gus most not be adjusted	ioi discounting.				
1	Other	Other	Total	Total	Dekatherm of	Dekatherm of
Line	Revenues	Revenues	Operating	Operating	Natural Gas	Natural Gas
No.			Revenues	Revenues		
	Amount for	Amount for	Amazumt da -			
	Current Year	Previous Year	Amount for Current Year	Amount for Previous Year	Amount for	Amount for
	(f)	(g)	(h)	(I)	Current Year (j)	Previous Year (k)
1			\-\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1	V/	(K)
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11			-			
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15						
16						<del></del>
17						
18						
19						

Name of Respondent	This Report is:	Date of Report	Year of Report
	[X] An Originai	(Mo.Da.Yr.)	·
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

- 1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Totat by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
- 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Year (e)
_1	Not Applicable				
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3					
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24					
25				**	

Name of Respondent	This Report is:	Date of Report	Year of Report				
	[X] An Original	(Mo.Da.Yr.)					
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011				
Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)							

4. Delivered Dth of gas must not be adjusted for discounting.

- 5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.
- 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Platural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (I)	Amount for Current Year (j)	Amount for Previous Year (k)
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14						
15						-
16						( <del>2.77</del>
17		98				
18						
19	25/22-3					
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24						
25		N				

Name of Respondent	This Report is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

Revenues from Storing Gas of Others (Account 489.4)

- 1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
- 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues fo GRI and ACA
	(a)	Amount for Current Year (b)	Amount for Previous Year ( c )	Amount for Current Year (d)	Amount for Previous Yea (e)
1	Not Applicable				
2					
3					
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5	1				
6					
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11		-			
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22				* 211.	
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24				***	
25					

F	Name of Respondent	This Report is:	Date of Report	Year of Report			
ı		[X] An Original	(Mo.Da.Yr.)	•			
1	COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011			
2	Revenues from Storing Gas of Others (Account 489.4)						

4. Dth of gas withdrawn from storage must not be adjusted for discounting.

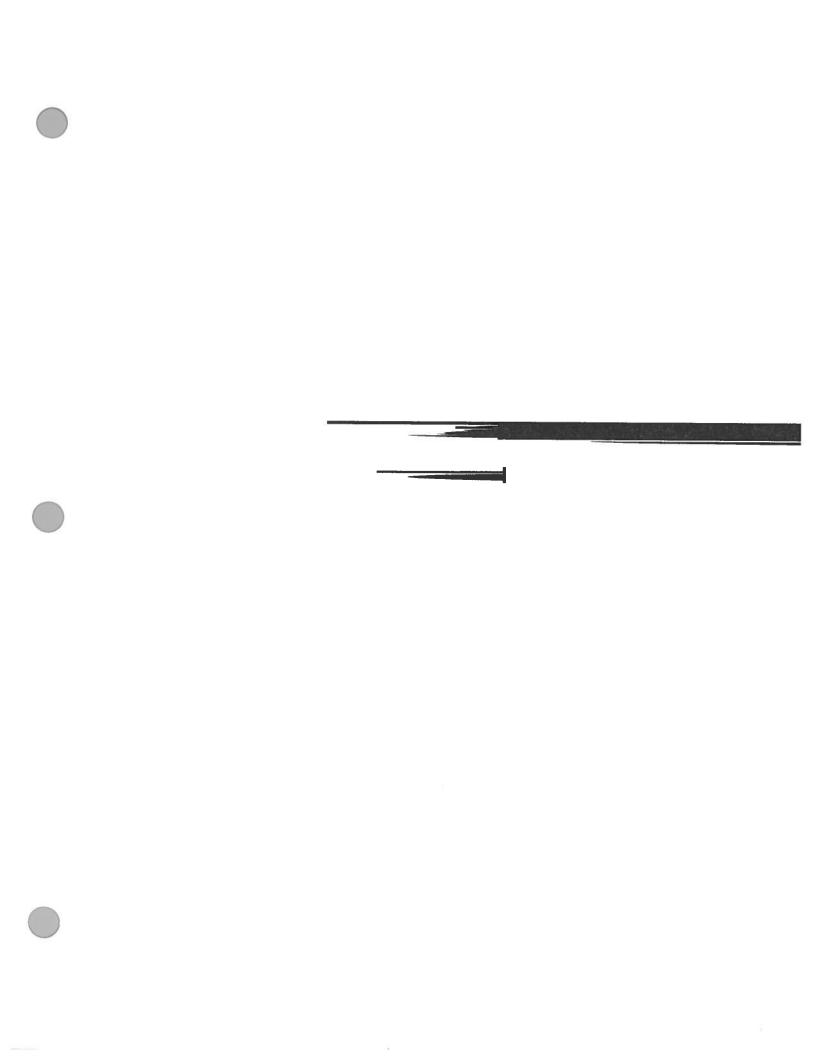
<sup>5.</sup> Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (I)	Amount for Current Year (j)	Amount for Previous Year (k)
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)	des dist	scribe, for each transaction, commissions on sales of revenues from	, miscellaneous royalties, s, and gains on settlements m cash-out penalties.	
	Line No.			Amount (in dollars) ( b )
	1	Off System Sales		27,039,610
	2	Unbilled Revenue	 	(4,307,000)
	3	Choice Marketer Fees		333,694
	4	Miscellaneous - Other Gas Revenues		235,398
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1	11			
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	' 7			

23,301,702

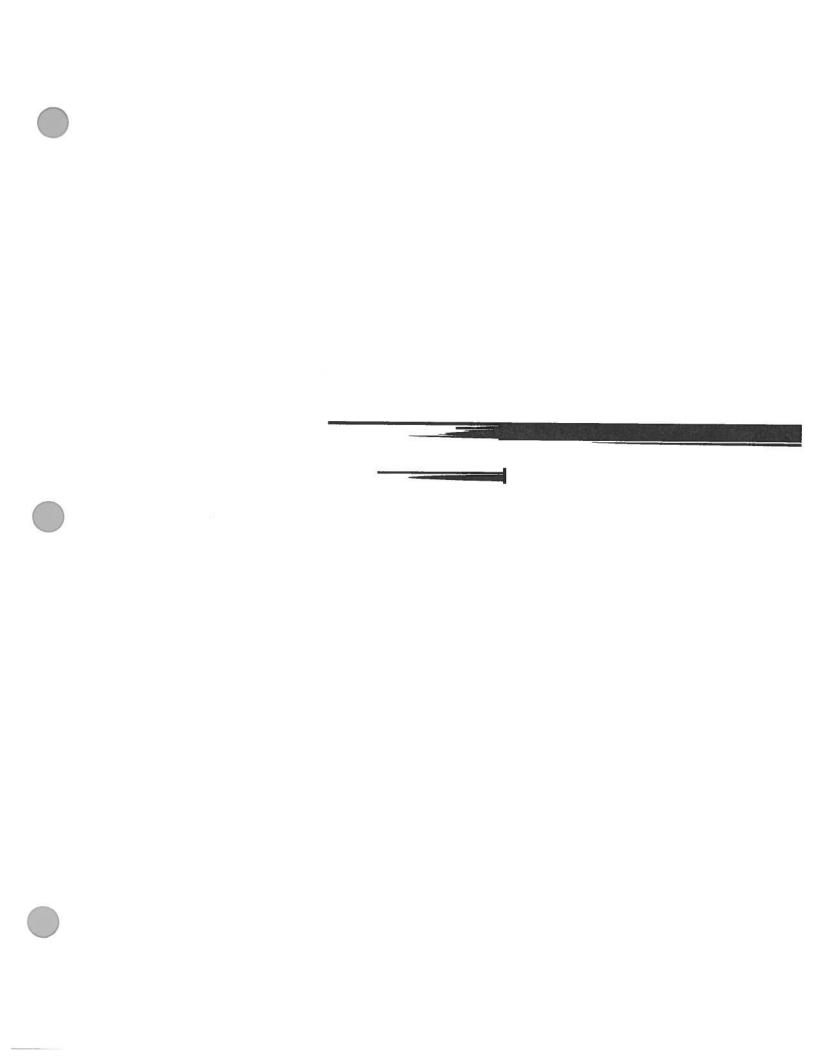
26 TOTAL



Nam	e of Respondent	This Report Is:		Date of Report	Year of Report
		[X] An Original		(Mo.Da.Yr.)	
COL	UMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission		March 31, 2012	Dec. 31, 2011
			eriotre-constitu	i <del>- Silat i Matek Meri</del> n	
	1. Report operation and maintenance expens	ses. If the amount for	2. Provide	in footnotes the sou	rces of the index
	previous year is not derived from previously	reported figures,		termine the price for	
	explain in footnotes.		shippers a	s reflected on line 74	<b>i.</b>
Line No.	Accoun	nt	1	ount for	Amount for
	(a)		Cur	rent Year (b)	Previous Year (c)
1	1. PRODUCTION EX	PENSES			
2	A. Manufactured Gas	Production			
3	Manufactured Gas Production (Submit Sup	oplemental Statement)*		1,671	1,610
4	B. Natural Gas Produ	ction			
5	B1. Natural Gas Production a	and Gathering			
6	Operation				
7	750 Operation Supervision and Engineer	ering			
8	751 Production Maps and Records				
9	752 Gas Well Expenses				
10	753 Field Lines Expenses				
_11	754 Field Compressor Station Expense	s			
12	755 Field Compressor Station Fuel and	Power			
13	756 Field Measuring and Regulating Sta	tion Expenses			
14	757 Purification Expenses				
15	758 Gas Well Royalties				
16	759 Other Expenses				
17	760 Rents				
18	TOTAL Operation (Total of lin	nes 7 thru 17)			
19	Maintenance				
20	761 Maintenance Supervision and Engir	neering			
21	762 Maintenance of Structures and Impo	rovements			
22	763 Maintenance of Producing Gas Wel	ls			
23	764 Maintenance of Field Lines				
24	765 Maintenance of Field Compressor S	Station Equipment			
25	766 Maintenance of Field Measuring and	d Regulating Station Equipment			
26	767 Maintenance of Purification Equipm	ent			
27	768 Maintenance of Drilling and Cleanin	g Equipment			
28	769 Maintenance of Other Equipment				
29	TOTAL Maintenance (Total of	lines 20 thru 28)			
30	TOTAL Natural Gas Production and Gath	nering (Total of lines 18 and 29)			

Name of Respondent	This Report Is:	Date of Report	Year of Report
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OLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

_			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
_1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Liquefied Petroleum Gas - AIR		
4	Operation		
5	717 Liquefied Petroleum Gas Expense	1,671	1,540
6	723 Fuel For Liquefied Petroleum Gas Process		
7	728 Liquefied Petroleum Gas		
8	736 Rents		
9	Total Operation	1,671	1,540
10	Maintenance		
11	741 Structures and Improvements		
12	742 Production Equipment		70
13	TOTAL Maintenance		70
14	TOTAL Manufactured Gas Production Expenses	1,671	1,610



Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

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Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (Total of Lines 33 thru 46)		
48	Maintenance	湖道法 计原理	
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Regulating Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Total of lines 49 thru 56)		
58	TOTAL Products Extraction (Total of lines 47 and 57)		

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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

		TO THE RESERVE OF THE	
Line No.	Account (a)	Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development	Part Care Collabor	
60	Operation		
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		
64	798 Other Exploration		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
70	801 Natural Gas Field Line Purchases	738,573	802,686
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0
72	803 Natural Gas Transmission Line Purchases	88,003,143	81,529,639
73	804 Natural Gas City Gate Purchases	1,436,499	1,665,683
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases (excluding 805.1)		
76	805.1 Purchases Gas Costs Adjustments	2,852,956	(14,424,254)
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	93,031,171	69,573,754
78	806 Exchange Gas	747,458	2,954,489
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas		
81	807.2 Operation of Purchased Gas Measuring Stations		
82	807.3 Maintenance of Purchased Gas Measuring Stations		
83	807.4 Purchased Gas Calculations Expenses		
84	807.5 Other Purchased Gas Expenses	437,626	450,398
85	Total Purchased Gas Expenses (Total of lines 80 thru 84)	437,626	450,398

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Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	36,016,145	51,382,727
87	(Less) 808.2 Gas Delivered to Storage-Credit	43,899,803	44,645,829
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	•	-
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit		<u>-</u>
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit		
92	811 Gas Used for Products Extraction-Credit		
93	812 Gas Used for Other Utility Operations-Credit	78,098	99,799
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	78,098	99,799
95	813 Other Gas Supply Expenses	•	27,600
96	TOTAL Other Gas Supply Exp.(Total of lines 77,78,85,86 thru 89, 94,95)	86,254,499	79,643,340
97	TOTAL Production Expenses (Total of lines 3,30,58,65, and 96)	86,256,170	79,644,950
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
00	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expenses		-
104	817 Lines Expense	PER T	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	143	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	15	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	(¥)	-
113	826 Rents	2	-
114	TOTAL Operation (Total of lines 101 thru 113)	-	-

Name of Respondent	This Report Is:	Date of Report	Year of Report
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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

-			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering		
117	831 Maintenance of Structures and Improvements		
118	832 Maintenance of Reservoirs and Wells		
119	833 Maintenance of Lines		
120	834 Maintenance of Compressor Station Equipment		
121	835 Maintenance of Measuring and Regulating Station Equipment		
122	836 Maintenance of Purification Equipment		
123	837 Maintenance of Other Equipment		
124	TOTAL Maintenance (Total of lines 116 thru 123)		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)		
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering		
129	841 Operation Labor and Expenses		
130	842 Rents		
131	842.1 Fuel		
132	842.2 Power		
133	842.3 Gas Losses		
134	TOTAL Operation (Total of lines 128 thru 133)		
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering		
137	843.2 Maintenance of Structures and Improvements		
138	843.3 Maintenance of Gas Holders		
139	843.4 Maintenance of Purification Equipment		
140	843.5 Maintenance of Liquefaction Equipment		
	843.6 Maintenance of Vaporizing Equipment		
142	843.7 Maintenance of Compressor Equipment		
143	843.8 Maintenance of Measuring and Regulating Equipment		
144	843.9 Maintenance of Other Equipment		
146	TOTAL Other Storage Expenses (Total of lines 136 thru 144)		
140	TOTAL Other Storage Expenses (Total of lines 134 and 145)		

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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

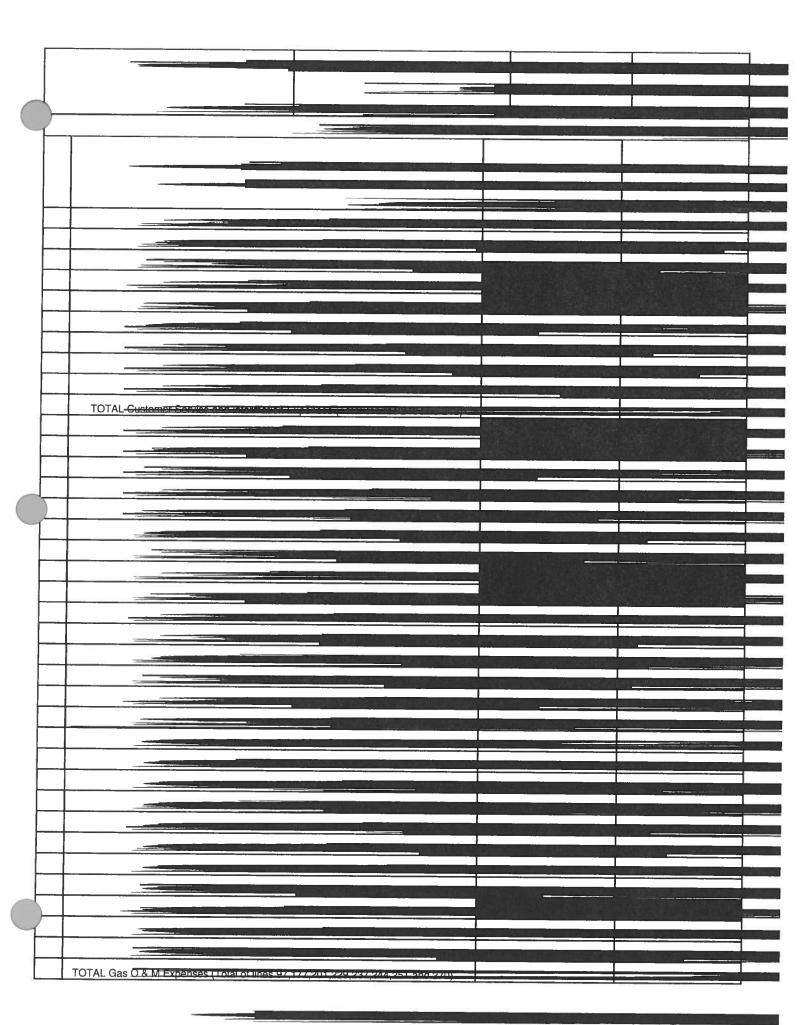
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		E WHEELER EV
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(less) 845.5 Wharfage Receipts-Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Total of lines 149 thru 164)		
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		i i
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Total of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)		

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Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES	<b>经</b> 经生产产生10.6	
179			
180	850 Operation Supervision and Engineering		
181	851 System Control and Load Dispatching		
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses		
184	854 Gas for Compressor Station Fuel		
185	855 Other Fuel and Power for Compressor Stations		
186	856 Mains Expenses		
187	857 Measuring and Regulating Station Expenses		
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses		
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)		
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Regulating Station Equipment		
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)		
201	TOTAL Transmission Expenses (Total of lines 191 and 200)		
202	4. DISTRIBUTION EXPENSES		
203	Operation	祖民的知识思想	
204	870 Operation Supervision and Engineering	688,029	941,519
205	871 Distribution Load Dispatching	13,271	31,188
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

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COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

_			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	2,741,804	2,613,870
209	875 Measuring and Regulating Station Expenses-General	228,706	249,118
210	876 Measuring and Regulating Station Expenses-Industrial	58,651	47,893
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-
212	878 Meter and House Regulator Expenses	1,519,003	1,608,321
213	879 Customer Installations Expenses	1,394,524	1,488,170
214	880 Other Expenses	1,317,117	1,350,066
215	881 Rents	80,430	80,368
216	TOTAL Operation (Total of lines 204 thru 215)	8,041,535	8,410,513
217	Maintenance		
218	885 Maintenance Supervision and Engineering	14,289	16,026
219	886 Maintenance of Structures and Improvements	151,675	142,392
220	887 Maintenance of Mains	1,178,452	1,410,569
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment-General	181,099	155,155
223	890 Maintenance of Meas. And Reg. Station Equipment-Industrial	68,843	72,749
224	891 Maintenance of Meas. And Reg. Station Equip-City Gate Check Station		-
225	892 Maintenance of Services	427,857	453,344
226	893 Maintenance of Meters and House Regulators	209,318	234,180
227	894 Maintenance of Other Equipment	262,403	208,166
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,493,936	2,692,581
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	10,535,471	11,103,094
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	6,374	6,635
233	902 Meter Reading Expenses	1,494,023	1,476,636
234	903 Customer Records and Collection Expenses	3,179,743	2,940,776



====				-=
				Borokan Kal-Livic - D.
Report below details by zone and rate schedule concerning the gas quantities and related dollar amou of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchange.	unt s xchange.	If respondent does not he schedule. Minor transact	ave separate zones, provi tions (less than 100,000 [	de totals by rate 0th) may be grouped.
		-		_
		Sept 1 is 1997 to 4 feet.		SHART SALDANG TEST SA

Name of Respondent	This Report Is:	Date of Report	Year Ending			
	[X] An Original	(Mo.Da.Yr.)				
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011			
GAS USED IN UTILITY OPERATIONS						
Report below details of credits during the year	to Accounts 2. If any natural	gas was used by the res	spondent for which a charge			

Report below details of credits during the year to Accounts 810, 811, and 812

 If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the MCF of gas used, omitting entries in column (d)

Line	Purpose for Which Gas Was Used	Account	Natura	al Gas	Manufacti	red Gas
No		Charged	Gas Used (DTH)	Amount of Credit (in dollars)	Gas Used (DTH)	Amount of Credit
	(a)	(b)	(c)	(d)	(e)	(f)
	810 Gas Used for Compressor Station Fuel - Credit					
!	811 Gas Used for Products Extraction - Credit					
	Gas Shrinkage and Other Usage in Respondent's Own Processing					
	Gas Shrinkage, etc for Respondent's Gas Processed by Others					
)	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
	Heat for Building and Other Uses:	874 875 880 921 236	7,468 7,352 1,169	36,480 35,910 5,708		
)						
2		-				
		-				
		<del></del>				
		+				
		<del>  -</del>				
	TOTAL		15,989	78,098		

Name of Respondent	This Rep	ort Is:	Date of Report	Year of Report	
}	(X)	An Original			
COLUMBIA GAS OF			March 31, 2012	Dec. 31, 2011	
KENTUCKY, INC	()	A Resubmission			

Transmission and Compression of Gas by Others (Account 858)

- 1. Report below the details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000)Dth may be grouped. Also, include in column @ amounts paid as transition costs to an upstream pipeline.
- 2. In column (a) give name of companies, point of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
- 3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Services Performed		Amount of Payment (in dollars)	Dth of Gas Delivered
1	(a)	(b)	(c)	(d)
$\overline{}$	ot Applicable			
3				
4				
5				
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21				
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Name	of Respondent	This Report Is:	Date of Report	Year Ending
		[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011
<u> </u>	Other Ga	Supply Expenses ( Accou	ınt 813 )	
1. R	eport other gas supple expenses by descr maintenance expenses , revaluation of mo	iptive titles that clearly indi inthly encroachments reco	icate the nature of each s rded in Account 117.4 an	such expense Id losses or
settlen	nents of imbalances and gas losses not as	sociated with storage sepa	arately. Indicate the fund	tional classifications
and pu	irposes to which any expenses relate. Lis	t separately Items of \$250,0	ov or more	
No				(6)
1	Intercompany Off-System Exchange Activ	rity		(b)
3				
4				
5				
7				
8				
9				
11				
12 13				
14				
15 16				
17				
18				
19 20				
21				
22 23				
24	-			
25	Total			0

Name	of Respondent	This Report Is:	Date of Report	Year Ending
		[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	A Resubmission	March 31, 2012	Dec. 31, 2011
		OUS GENERAL EXPENSES	S (Account 930.2)	
1.Prov	ride the information requested below scellaneous general expenses.	amount of such it	nses, show the (a) purpose,(b) retems. List separately amounts of \$ s less than \$250,000 may be grouped is shown.	250,000 or more
Line		Description		Amount
No		(a)		(in dollars) (b)
1	Industry association dues			42,038
2	Experimental and general research expen a.Gas Research Institute (GRI) b.Other	ises		
3	Publishing and distributing information ar agent fees and expenses, and other exper	nd reports to stockholders nses of servicing outstand	, trustee, registrar, and transfering securities of the responden	
4	Rent Allocation for NiSource Corporate Se	ervices		(28,574)
5				
6				
7				
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11				
12				
13				
14				
15				
16				
17			1	
18				
19				
20				
21				
22				
23				_
24				
25	TOTAL			13,464

Name of Respondent		This Report is:	Date of Report (Mo, Da, Yr)	Year Ending	
		An Original A Resubmission	March 31, 2012	Dec. 31, 2011	
		A resubmission			
			hice this standards		
1 Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown  2 Report in Section B column (b) all depreciation or amortizable plant balances to which rates are applied and show a composite total (if more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a) Indicate in a footnote the manner in which column (b) balances are					
Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)	Amortization of Underground Storage Land and Land Rights (Account 404.2)	
_	(a)	(b)	(c)	(d)	
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$\dashv$		등기 하게 그 경기에서 있으면 가지 보았다.			
	SECOND DO ATTRACTOR		Chiese Service monus	A. 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年 1995年	
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Name of Respondent	Th	is Report is:	Date of Report	Year Ending
	L		(Mo, Da, Yr)	
	x	An Original	March 31, 2012	Dec. 31, 2011
Columbia Gas of Kentucky, Inc.		A Resubmission		

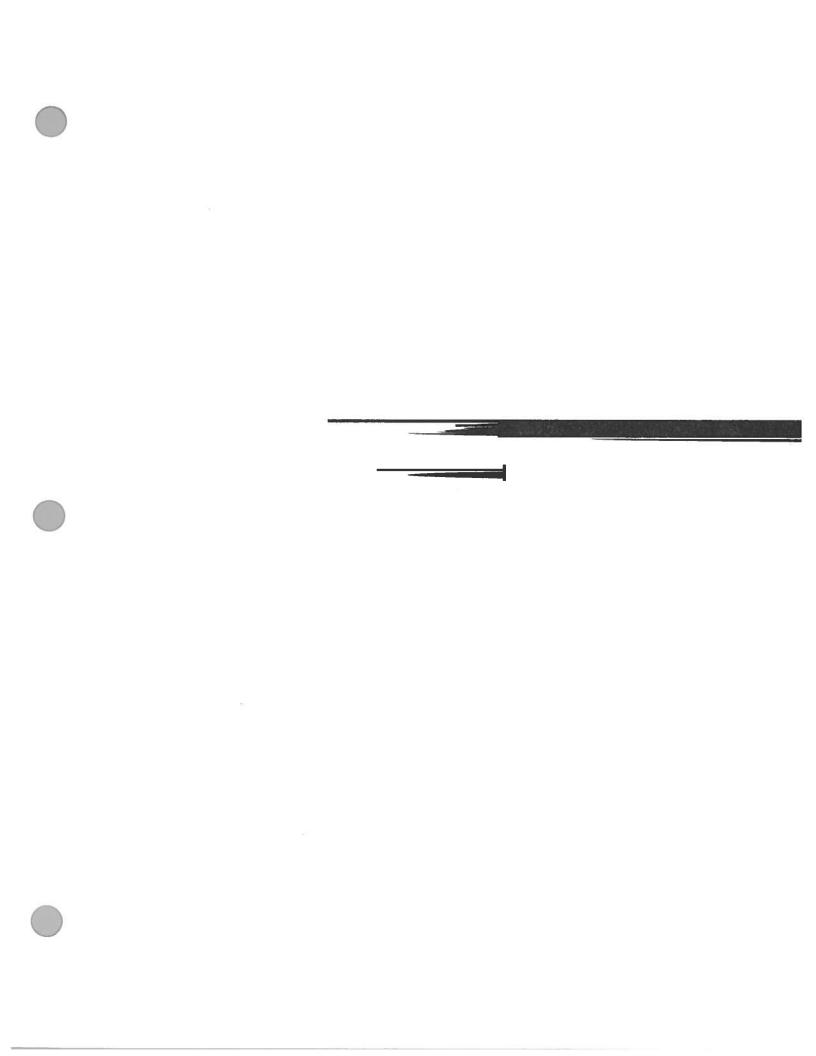
## DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

obtained If average balances are used, state the method of averaging used For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used

to determine depreciation charges, showin a footnote any revisions made to estimated gas reserves

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related

	Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Amortization of Other Limited - term Gas Plant (Account 404.3)	Amortization of Other Gas Plant (Account 405)	Total (b to f)	Functional Classification	Line No.		
(e)	<b>(f</b> )	(g)	(a)			
322,874		322,874	Intangible plant	1		
		0	Production plant, manufactured gas	2		
		0	Production and gathering plant, natural gas	3		
		0	Products extraction plant	4		
	Y	0	Underground gas storage plant	5		
		0	Other storage plant	6		
		0	Base load LNG terminaling and processing plant	7		
		0	Transmission plant	8		
7,717		5,669,537	Distribution plant	9		
185,559		190,535	General plant	10		
		0	Common plant - gas	11		
516,150	0	6,182,946	TOTAL	12		



Add rows as necessary to completely readditional rows in sequence as 2.01, 2.02,	An Original A Resubmission  eport all data Number the 3.01, 3.02, etc.	Date of Report (Mo, Da, Yr) March 31, 2012	Year Ending Dec. 31, 2011	
Functional Classification (a)	ation	Depreciation Plant Base (thousands) (b)	Applied Depreciation or Amortization Rates (percent)	
			1	

Straight-line depreciation accruals are computed monthly by applying one-twelfth of the annual depreciation rate to the balance of the property account at the beginning of each month. Depreciation rates cannot be fixed solely on the basis of statistical studies. While statistical studies based upon past experience have value in making judgments, management must also consider current or anticipated changes in operating conditions, gas supply, physical conditions, technological breakthroughs and short and long-range construction projects.

Name of Respondent	This Report is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

## PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

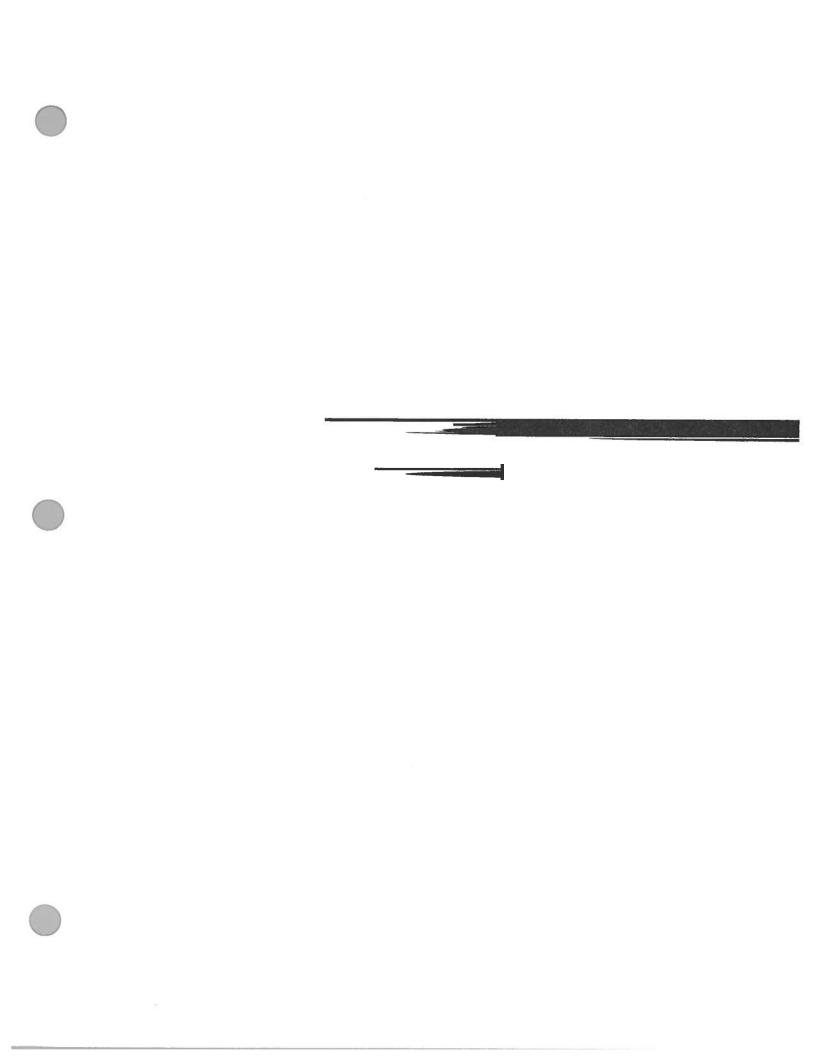
Report the Information specified below, in the order given, for the respective income deduction and interest charges accounts.

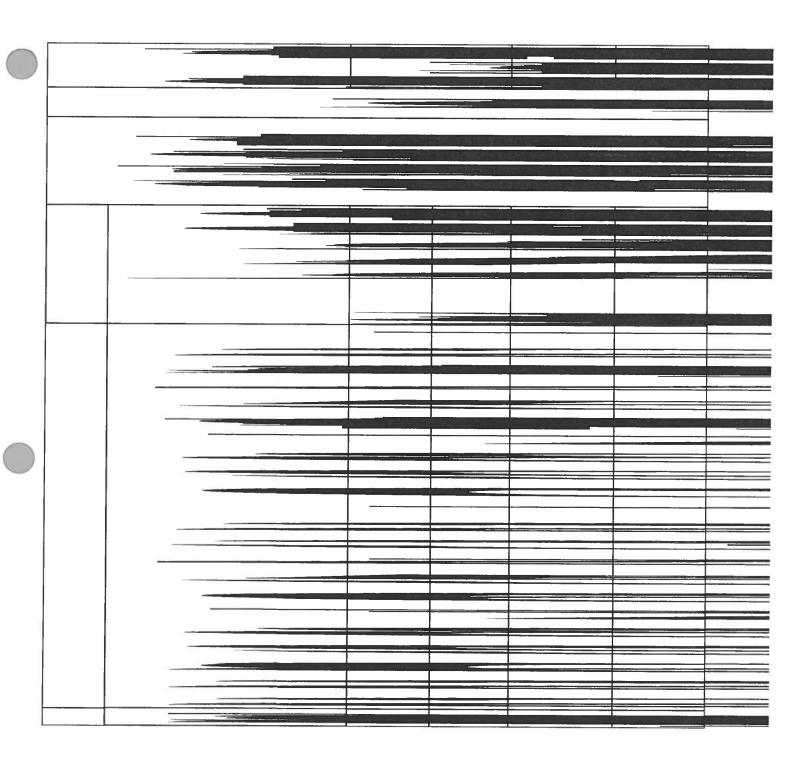
- (a) Miscellaneous Amortization (Account 425) Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions Report the nature, payee and amount of other Income deductions for the year as required by Accounts 426 1, Donations; 426 2, Life Insurance; 426 3, Penalties; 426 4, Expenditures for Certain Civic, Political and Related Activities; and 426 5, Other Deductions, of the Uniform System of Accounts.

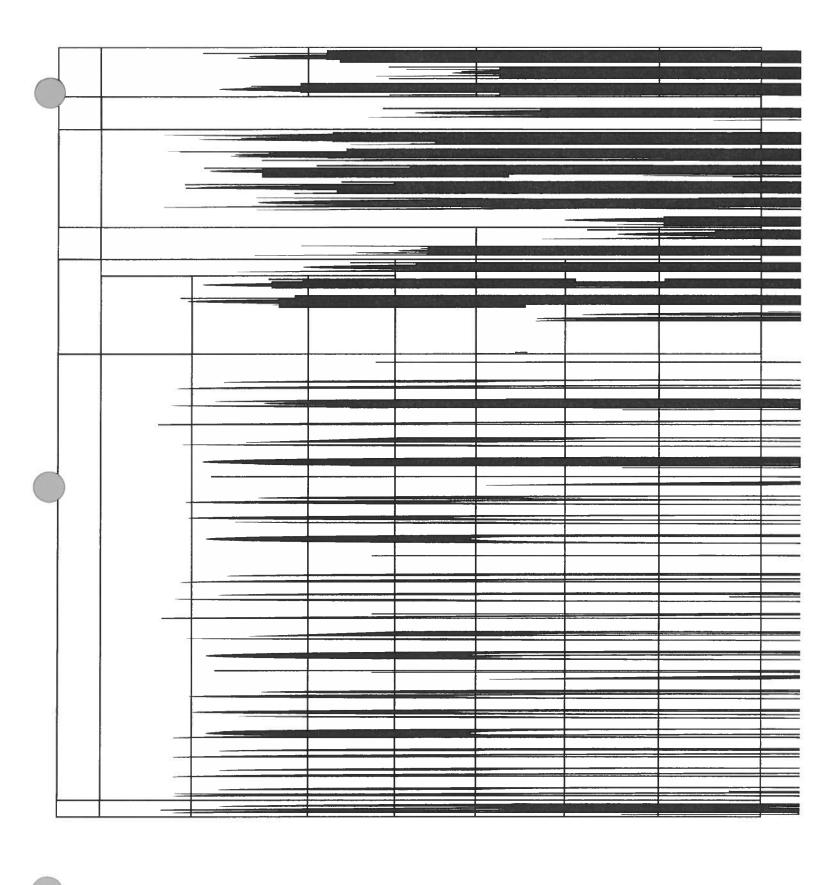
Amounts less than \$250,000 may be grouped by classes within the above accounts.

- (c) Interest on Debt to Associated Companies (Account 430) For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) Report details including the amount and interest rate for other interest charges incurred during the year.

<u> </u>						
Line		Amount				
No.	(a)	(b)				
1	ACCOUNT 425					
2	MISCELLANEOUS AMORTIZATIONS	1				
3						
4	ACCOUNT 426	1				
5	CONTRIBUTIONS	130,470				
6	ENERGY ASSISTANCE PROGRAM	20,599				
7	SHAREHOLDER PORTION OF ENERGY ASSISTANCE PROGRAM	174,996				
8	OTHER	64,852				
9		04,652				
10						
11						
12	TOTAL ACCOUNT 426	390,917				
13						
14	ACCOUNT 430					
15	INSTALLMENT PROMISSORY NOTES (SEE PAGES 257-A)	4,659,436				
16		1,000,100				
17	TOTAL ACCOUNT 430	4,659,436				
18						
19	ACCOUNT 431					
20	RATE REFUNDS	-				
21	CUSTOMER DEPOSITS	156,662				
22	INTEREST EXPENSE	12,580				
23		,_,,,,,				
24						
25		1				
26						
27	TOTAL ACCOUNT 431	169,242				
28						
29						
30						
31						
32						
33						
34						



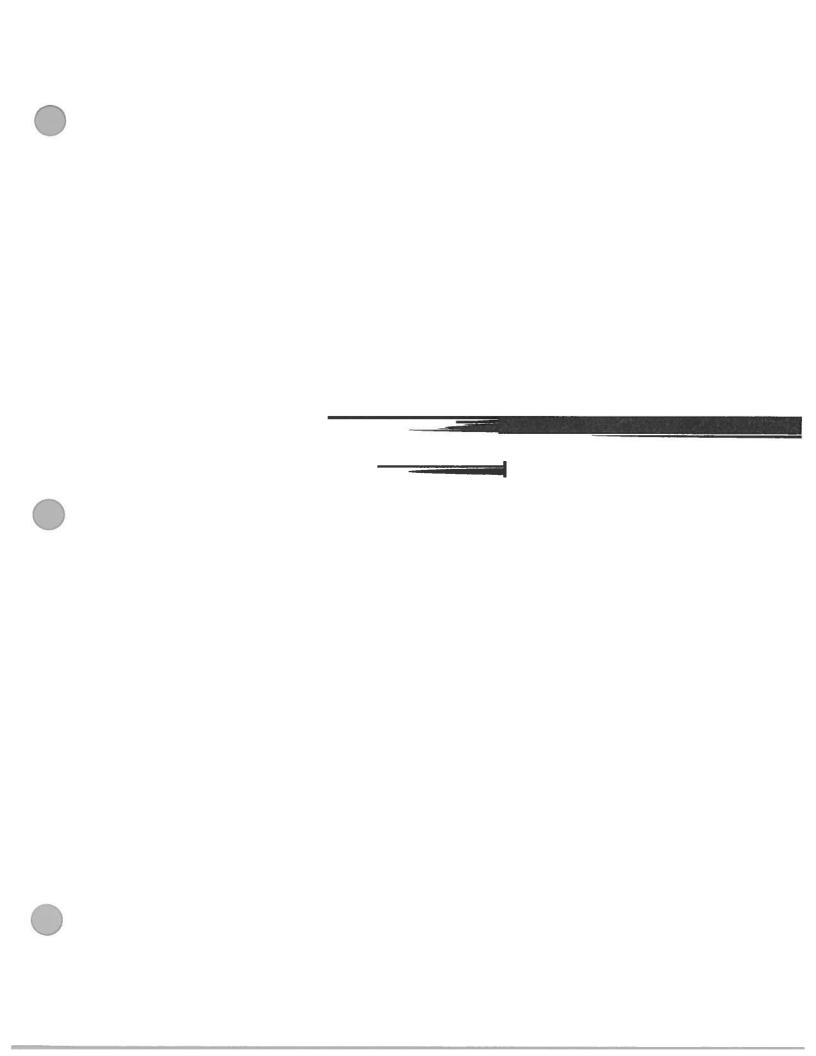




Name of Respondent	This Report is:	Date of Report	Year of Report
	(X) An Original	1	
COLUMBIA GAS OF		March 31, 2012	Dec. 31, 2011
KENTUCKY	() A Resubmissio	n	
	DISTRIBUTION OF	SALARIES AND WAGES	
Report below the distribution of total salar	ies and wages for the year. Segregate a	mounts originally charged to clearing acc	counts to I Itility
Departments, Construction, Plant Remov	als, and Other Accounts, and enter such	amounts in the appropriate lines and co	lumps arouided
In determining this segregation of salaries	and wages originally charged to clearing	accounts, a method of approximation of	iving substantially
correct results may be used. When repor	ting detail of other accounts, enter as ma	any rows as necessary numbered sequer	ntially starting
with 74.01, 74.02, etc.			· •

l		Direct Payroll	Allocation of Payroll	Total
Line	Classification	Distribution	Charged for	
No.		1	Clearing Accounts	
1	(a)	(b)	(c)	(d)
2	Electric Operation	-		
3	Production			
4		0		
5	Transmission	0		
<u>5</u>	Distribution	0		
_	Customer Accounts	0		
7	Customer Service and Informational	0		
8	Sales	0		
9	Administrative and General	0		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	0		
	Maintenance			
12	Production	0		
13	Transmission	0		
14	Distribution	0		
15	Administrative and General	0		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	0		
$\overline{}$	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	0		
19	Transmission (Total of lines 4 and 13)	0		
20	Distribution (Total of lines 5 and 14)	0		
21	Customer Accounts (line 6)	0		
22	Customer Service and Informational (Transcribe from line 7)	0		
23	Sales (line 8)	0		1
24	Administrative and General (Total of lines 9 and 15)	0		
25	TOTAL Operation (Total of lines 18 thru 24)	0	0	0
26	Gas			
27	Operation			
28	Production - Manufactured Gas	0		
29	Production - Natural Gas (Including Exploration and Development)	0		
30	Other Gas Supply	0		
31	Storage, LNG Terminaling and Processing	0		
32	Transmission	0		
33	Distribution	3,918,766		
34	Customer Accounts	830,177	~	
35	Customer Service and Informational	10,416		
36	Sales	0		
37	Administrative and General	1,100,020		
38	TOTAL Operation (Total of lines 28 thru 37)	5,859,379		
39 1	Maintenance	2,000,0		
$\overline{}$	Production - Manufactured Gas	0		
	Production - Natural Gas (Including Exploration and Development)	0		
	Other Gas Supply	0		
_	Storage, LNG Terminaling and Processing	0		
	Transmission	0	<del></del>	
_	Distribution	919,333		
	Administrative and General	919,333		
	TOTAL Maintenance (Total of lines 40 thru 46)	919,333		
	The state of the state of	313,333		

1				
_	DIOTRIPUTION OF OAL AN	WEG AND WILLIAM (C.		
	DISTRIBUTION OF SALAR	IES AND WAGES (Con	Allocation of	
Line	Classification	Direct Payroll	Payroll Charged for	
No.		Distribution	Clearing Accounts	Total
-	(a) Gas (Continued)	(b)	(c)	(d)
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Lines 28 and 40)			0
50	Production - Natural Gas (Including Expl. and Dev.)			0
			property in the second	
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Name of Respondent	This Report Is:	Date of Report	Year Ending
	[X] An Original	(Mo.Da.Yr.)	
COLUMBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011

## CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

 Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership,

organization of any kind, or Individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426 4 Expenditures for Certain Civic, Political and Related Activities (a) Name of person or organization rendering services

- (b) Total charges for the year
- 2. Designate associated companies with an asterisk in column (b).

Line				Amount
No	De	escription		(in dollars)
		(a)	(b)	(c)
	Nisource Corporate Service, Co.		.	
	801 E. 86th Avenue			
	Merrillville, IN 46410			
			[	
	Agrees to furnish at such times, and fo	r such periods and in such manner, as the		
	respondent may, from time to time des			
		ations and telecontrol, corporate, electronic		
		nvironmental affairs, financial services,	1	
	insurance, office space, officers, opera			
0	tax, transportation and other services,			
1	the service agreement.			
2	1			
3	Actual costs from the service corporation	on include a reasonable compensation for		
4	necessary capital procured through the	·		
5				
3	Total Charges For The Year:	ACCOUNT		
7				
8				
9		107		1,445,282
)		146		1,103
1		182		324,620
2		426		48,408
3		807	l	429,240
4		870		745,728
5		874		65,788
6		879		16,321
7		885		760
В		887		29,598
9		890		28,578
)		892		6,234
1		893		34,799
2		894		63,977
3		903		1,801,340
4		908		62,539
5		909		63,370
5		910		473,601
7		912		16,714
3		913		85,335
		920		37
		923		9,101,780
	]			
!				
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		TOTAL		14,845,152
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,	-	1, 1962 may be terminated upon not less		
1	than thirty days written notice.			
1				
		1		

Name of Respondent	This Report Is:	Date of Report	Year of	Report
COLUMBIA GAS OF KENTUCKY, INC	(1) [X] An Original	(Mo.Da.Yr.)	(Mo.Da.	
CHARGES FOR OUTSIDE PRO	C. (2) [ ] A Resubmission FESSIONAL AND OTHER CONSUI	March 31, 2012	Dec. 31	, 2011
CHARGEOT ON COTOIDE PRO	LOSIONAL AND OTHER CONSU	LIATIVE SERVICES (	Continu	ea)
	2. ANNUAL PAYMENTS OVER \$2	50.000		
<b>.</b>		•		
Payee Name	Type of Service & Basis	Account		Amount
ARI	Automotive Fleet Management	184	,	347,794
		Total	\$	347,794
Bermex Inc.	Motor Dondings			
berniez inc.	Meter Readings	902		4 000 070
		Total	\$	1,233,970
		rotar	Þ	1,233,970
CJ Hughes Construction Co. Inc.	Pipeline Construction &			
P. O. Box 7305	Maintenance	107		737,010
Huntington, WV 25776		108		12,362
		874		68
		887		20,531
		892		5,554
		Total	\$	775,525
Community Action Council	Non-Burth Control II Burth			
Community Action Council	Non-Profit-Community Develop			127,410
		903		90,936
		908		127,410
		Total	\$	345,756
Damage Prevention Specialists	Consultant Services	874		475,490
	001100110111111111111111111111111111111	Total	\$	475,490
		iotai	Ψ	473,430
Priemer Energy Services LLC		107		734,227
•		887		456
		892		103,765
		Total	\$	838,448
Stanley Pipeline , Inc.	Pipeline Construction &			
5425 Paris Road	Maintenance	107		3,829,862
Winchester , Ky. 40391		108		175,537
	<u> </u>	874		31,672
		878		763
		879		773
		886		151
		887		475,564
		890		512
		892		111,103
		Total	\$	4,625,937
Surveys & Analysis	Field Operations	143		7,415
38 Hartford Turnpike		874		261,132
Shrewsbury, MA 01545		879		122,116
		887		22,713
		Total	\$	413,376

FERC FORM NO. 2 (REVISED 12-89)

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Name of Respondent	This Report Is:	Date of Report	Year of Report				
	(1) [X] An Original	(Mo.Da.Yr.)	rear or keport				
COLUMBIA GAS OF KENTUCKY, INC.	(2) [] A Resubmission						
CHARGES FOR OUTSIDE PROFE		March 31, 2012	Dec. 31, 2011				
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)							
2.	ANNUAL PAYMENTS OVER \$25	0,000					
Payee Name	Type of Service & Basis	Account	Amount				
The Fishel Co	Consultant Services	107	944,656				
Corporate Processing Department		108	7,196				
Columbus , Oh. 43271-0746		183	160,489				
		184	807				
		186	585				
		874	21,238				
		879	504				
		880	880				
		886	156				
		887	1,967				
		890	200				
		892	1,167				
		Total	\$ 1,139,845				
Grand Total			10,196,141				

FERC FORM NO. 2 (REVISED 12-89)

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**NEXT PAGE IS 508** 

Nan	ne of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending					
		An Original A Resubmission	March 31, 2012	Dec. 31, 2011					
	Report below details concerning compressor stations. Use the following subheadings:	Compressor Stations	ion compressor stations, underes						
Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, ressor stations, distribution compressor stations, and other compressor stations.  For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stationsgrouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and the percentage of ownership if jointly owned.									
Line No.	Name of Station and Location	Number of Units at Station	Certificated Horsepower for Each Station	Plant Cost					
	(a)	(b)	(c)	(d)					
		(14 17/2 1,5 1-45 - 25 14 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
		700							
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Name of Respondent			Th	is Report is:	Date of Report (Mo, Da, Yr)	Year Ending		
Columbia Gas of Kentucky, Inc.				An Original A Resubmission	March 31, 2012	Dec. 31, 2011		
ignate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and are contemplated. Designate any compressor units in transmission compressor stattions installed and put into operation during the year and show in a footnote each size and the date the unit was placed in operation.  3. For column (e) include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel								
Expenses (except Depreciation and Taxes)	Expenses (except Depreciation and Taxes)	Gas for Compressor Fuel In Dth	- 1	Total Compressor Hours of Operation During Year	Number of Compressors Operated at Time of Station Peak	Date of Station Peak		
Fuel or Power (e)	Other (f)	(g)		(h)	(1)	(D)		
						1 0		
			1				-	
			+		A the second			
			$\dagger$					
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			-					
<u> </u>			+				72	

·		This Report Is:	Date of Report	Year of Report			
		(1) [X] An Original	(Mo.Da.Yr.)				
		(2) [ ] A Resubmission	March 31, 2012	Dec. 31, 2011			
	GAS STORAGE PROJECTS						
1.Report injections and withdrawals of as for all storage projects used by respondent.							
Line	Item	Gas					
No.		Belonging to	Belonging to	Amount			
		Respondent (Dth)	Others	(Dth)			
	(a)	(bill)	(Dth) (c)	(d)			
	Storage Operations (In DTI	H)					
	Gas Delivered to Storage						
	January	25,126		DIATION			
	February	(80) 552/		(80,552)			
	March ————	195,761		188,791			
	April			1,253,977			
	May		e andependance de voca-				
	June	1,570,138		5 5 / 1 5 1 2 0			
	July ————			7,34,313			
	August						
	September			195,376			
	October	4/4,747	-	4/4,/4/			
	November	2/12/15					
	December	7/7-1/0		42,129			
	TOTAL (Enter Total of Lines 2 Thru	13) 0,101,010		0,181,010			
	Gas Withdrawn from Storage						
	January			7			
	February	1,44/,286		- AA			
	March						
	April						
	May		Construencia de la militario de la compansión de la compa	PISCONO.			
	June	28500		0)			
	July	15,185		16,105			
	August	5/,155		~/=166			
	September						
	October						
	November	y process and a second control of the	DOMENTO COMPANIO				
	December	1-308-000		1 2/10 0/10			
	TOTAL (Enter Total of Lines 16 The						

Name of Respondent		This Report Is: Date of Report		Year Ending						
1		[X] An Original	(Mo.Da.Yr.)							
COLU	MBIA GAS OF KENTUCKY, INC.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011						
	Gas Storage Projects									
1. On line 4, enter the total storage capacity certified by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.										
Line	Item		Total Amount							
No.	(a)			(b)						
	STORAGE OPERATIONS									
1	Top of Working Gas End of Year	English Annual Teacher								
2	Cushion Gas (Including Native Gas)									
3	Total Gas in Reservoir (Total of line 1 and 2)									
4	Certified Storage Capacity									
5	Number of Injection - Withdrawal Wells									
6	Number of Observation Wells									
7	Maximum Days' Withdrawal from Storage									
8	Date of Maximum Days' Withdrawal									
9	LNG Terminal Companies (in Dth)									
10	Number of Tanks									
11	Capacity of Tanks									
12	LNG Volume									
13	Received at "Ship Rail"									
14	Transferred to Tanks									
15	Withdrawn from Tanks									
16	"Boil Off" Vaporization Loss									

Name	of Respondent	This Report is:	Date of Report	Year Ending
		[X] An Original	(Mo.Da.Yr.)	
COLU	MBIA GAS OF KENTUCKY, INC.	A Resubmission	March 31, 2012	Dec. 31, 2011
2. Re state th 3. Re or any	Transmis- port below, by state, the total miles of transmission lines of each transmission port separately any lines held under a title other than full ownership ne name of owner, or co-owner, nature of respondent's title, and pe port separately any line that was not operated during the past year portion thereof, has been retired in the books of account, or what d port the number of miles of pipe to one decimal point.	<ul> <li>Designate such lines with an reent ownership if jointly owned</li> <li>Enter in a footnote the details</li> </ul>	asterisk, in column . and state whether t	the book cost of such a lin
Line No.	Designation (Identification) of Lines or Group of Lines			Total Miles of Pipe
	(a)		(b)	(c)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12			<u> </u>	
13 14				
15				
16				
17				
18				
19				
20	· · · · · · · · · · · · · · · · · · ·			
21				
22				
23				
24				
25				

Name of Respondent	This Report is:		Date of Report	Year of Report		
	(X)	An Original	,	·		
COLUMBIA GAS OF		•	March 31, 2012	Dec. 31, 2011		
KENTUCKY	l. ()	A Resubmission		<u> </u>		
Transmission System Peak Deliveries						

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, March 31, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

		Dth of Gas	Dth of Gas	Total
Line	Description	Delivered to	Delivered to	(b) + (c)
No.		Interstate Pipelines	Others	
_	(a)	(b)	(c)	(d)
_	Section A: Single Day Peak Deliveries	_		
1				
2				,
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6				
7	TOTAL			
	Volumns of Gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Peak	7		
17		7 1		
18	TOTAL			
19	Section B: Consecutive Three-Day Peak Deliveries		· · · · · · · · · · · · · · · · · · ·	
20	•			l i
21	Volumns of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	TOTAL			
	Volumns of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage		···	
29	Other Firm Storage			
30	Interruptible Storage			
31	interruptible diorage		1000	
	TOTAL			
$\vdash$	Other Operational Activities			· · · · · · · · · · · · · · · · · · ·
34			<del></del>	
_	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Peak			
36	TOTAL	+		
37	TOTAL	<u> </u>		l

Name of Respondent	This Report is: [x] An Original	Date of Report (Mo. Da. Yr.)	Year of Report	
Columbia Gas of Kentucky, Inc.	[ ] A Resubmission	March 31, 2012	Dec. 31, 2011	
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	NAME OF THE OWNER OF THE PARTY.			
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## Name of Respondent This Report Is: Date of Report (Mo,Da,Yr) COLUMBIA GAS OF KENTUCKY, INC. [] A Resubmission This Report Is: Date of Report (Mo,Da,Yr) March 31, 2012 Dec. 31, 2011

**GAS ACCOUNT - NATURAL GAS** 

- 1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- 3. Enter in column ( c ) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
- Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline

transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

01 NAM	ME OF SYSTEM	ali data, numbered 14.01, 14.02	., 610.
		Ref	Amount
Line		Page	of
No.	Item	No.	Dth
L	(a)	(b)	(c)
2	GAS RECEIVED		1
3	Gas Purchases (Accounts 800-805)		17,296,120
4	Gas of Others Received for Gathering (Account 489.1)	303	_
5	Gas of Others Received for Transmission (Account 489.2)	305	-
6	Gas of Others Received for Distribution (Account 489.3)	301	-
7	Gas of Others Received for Contract Storage (Account 489.4)	307	-
8	Exchanged Gas Received from Others (Account 806)	328	(224,696)
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	-
11	Other Gas Withdrawn from Storage	512	7,778,382
12	Gas Received from Shippers as Compressor Station Fuel		-
13	Gas Received from Shippers as Lost and Unaccounted for		-
14	Other Receipts (Specify)		-
15	Total Receipts (Total of Lines 3 thru 14)		24,849,806
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	301	10,633,122
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	-
19	Deliveries of Gas Transported for Others (Account 489.2)	305	-
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	24,039,332
21	Deliveries of Contract Storage Gas (Account 489.4)	307	-
22	Exchange Gas Delivered to Others (Account 806)	328	-
23	Gas Delivered as Imbalances (Account 806)	328	839,967
24	Deliveries of Gas to Others for Transportation (Account 858)	332	-
25	Other Gas Delivered to Storage	512	9,481,010
26	Gas Used for Compressor Station Fuel	509	-
27	Other Deliveries (Specify):		-
	Unbilled Gas Sales		(393,325)
	Off System Sales		6,518,147
	Natural Gas Used by Respondent	331	15,989
	Municipal Free and Line Damage		(3,526)
28	Total Deliveries (Total of Lines 17 thru 27.04)		51,130,716
29	GAS UNACCOUNTED FOR		
	Production System Losses		<u>.                                    </u>
	Gathering System Losses		-
	Transmission System Losses		-
	Distribution System Losses		(646,683)
	Storage System Losses		
	Other Losses (Specify)		-
36	Total Unaccounted for (Total of Lines 30 thru 35)		(646,683)
37	Total Deliveries & Unaccounted For (Total of Lines 28 and 36)		50,484,033

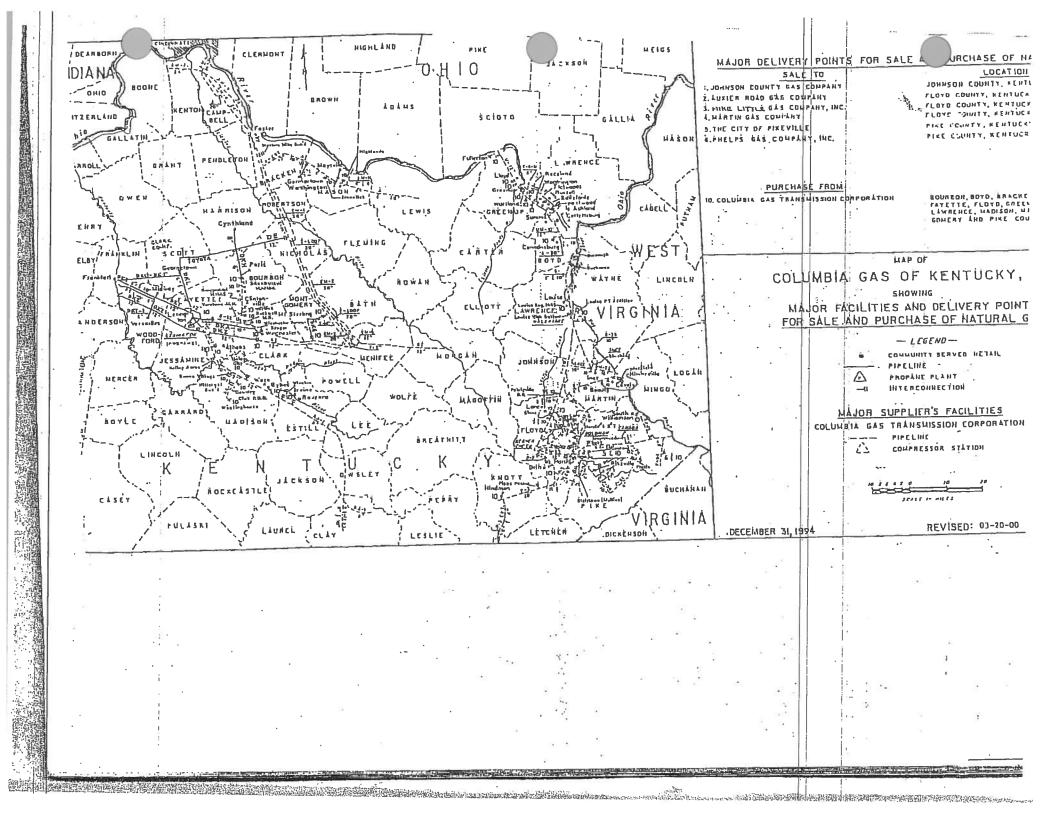
Name of Respondent	This Report Is: (1) X An Original	Date of Report	Year of Report			
Columbia Gas of Kentucky , Inc.	(2) A Resubmission	March 31, 2012	December 31, 2011			
SYSTEM MAPS						
1 Surpich S copies of a custom man /acc with						

- 1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

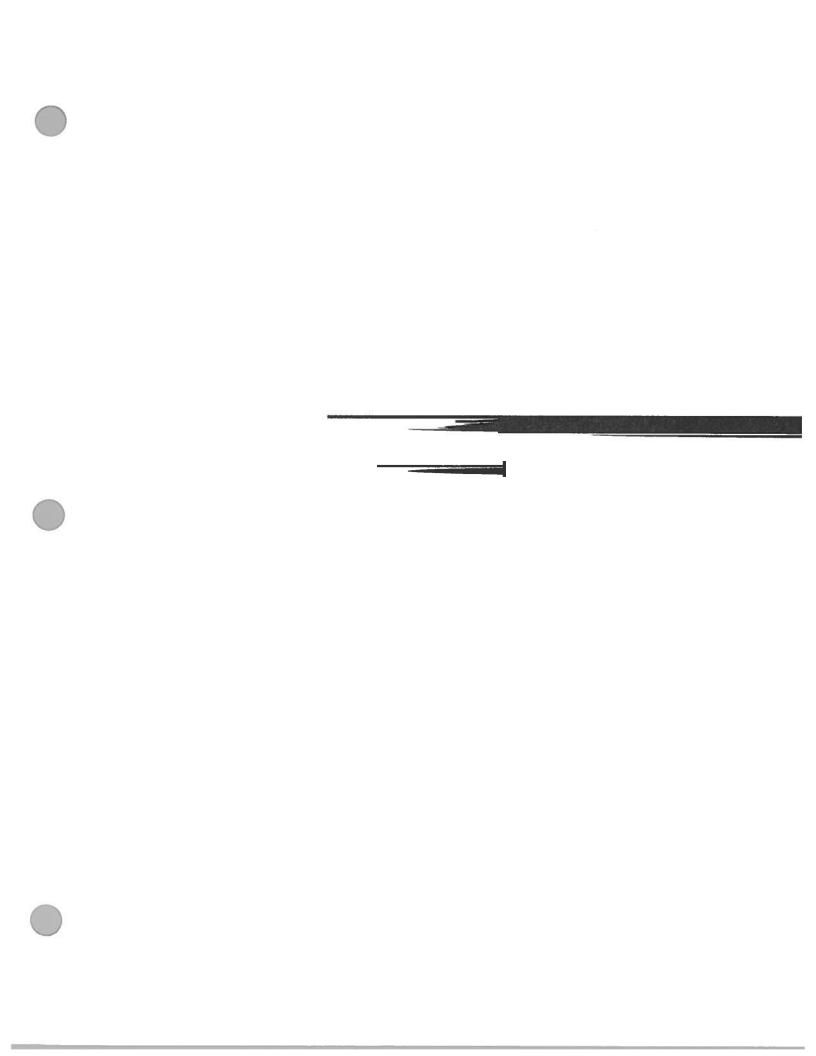
  2. Indicate the following information on the maps:
  - (a) Transmission lines-colored in red, if they are not otherwise clearly indicated.
  - (b) Principal pipeline arteries of gathering systems.
  - (c) Sizes of pipe in principal pipelines shown on map.
  - (d) Normal directions of gas flow-indicated by arrows.
  - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.
  - (f) Locations of compressor stations,

- products, extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
- (g). Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
- ( h ). Principal communities in which respondent renders local distribution service.
  - In addition, show on each map: graphic scale
    to which map is drawn; date as of which the map
    represents the facts it purports to show; a
    legend giving all symbols and abbreviations
    used; designations of facilities leased to or
    from another company, giving name of such
    other company.
  - Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

SEE ATTACHED



N			
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo.Da.Yr.)	1
Columbia Gas of Kentucky, Inc.	(2) [ ] A Resubmission	March 31, 2012	Dec. 31, 2011
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			New Continues
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	scription of construction over	head procedures	39	9 8	218	E) (9
General inf		noda prododatos			101	* * *
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The state of the s	uctions – details				256-259,	1
340		financia de la constata del constata del constata de la constata d			250-2557	-4
1	ement of, for year				. 114-116 "	
	received on capital stock		17)	* * .	252	·: .
Interest	**************************************			T its	202	24
	debt to associated companies			э,	340	1 1 2 2
	ong-term from investment, a				256-257	.
	for filing the FERC Form No.				1-iii :	
investment	ining the rene roun No.	_		¥	1-m 0	
	ssociated companies				222-223	
	r 222-223	*		55 (4)	: 222-223	4
	idiary companies	59 72 197	-	820	224-225	* 1
	rities disposed of during year			40	222-223	
	orary cash			** ;	W. 12	*:
	ts applicable to this report fo	Andrews.		3 2 S = 3	222-223 iv	
	is applicable to this report to Jules, this report form	III	÷ 😯	- 5 - 7	o di wali w	18
					2-3	
	dings during year				108	
Long-term de			9.00		256-257	
	med during year		¥		255	.
	ned during year		. 1961	*	255	
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ap, system			3 %		522	
	s general expense	8			335	30
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1	ses — gas				317-325	
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1	ions received from stockhold		98		253	Next
	on resale or cancellation of r	eacquired capital stock	•	•	253	
	laneous paid-in capital				253	
	supplies expense		12	* 4	334	820
	capital			1	253	
	ion in par or stated value of	capital stock			253	-
1	tory assets	*50	•		232	F00 10
regulatory liab	ilities				278	1 2 2
Peak deliveries	, transmission system,				518	*
Peaking faciliti	•				519	. 15
Plant - gas	-					* *
-	uction work in progress			Fi	216	. %
	r future use	0 0 16 17 .		- 1	214	1 -
				· 2		80 O
ed from ot	ners		2	(8) E	212	17
1 /	to others				213	· ((=
Plant - Utility		2				1000
	ulated provisions (summary)		€:	€	200-201	
	to others, income from				213	. 255
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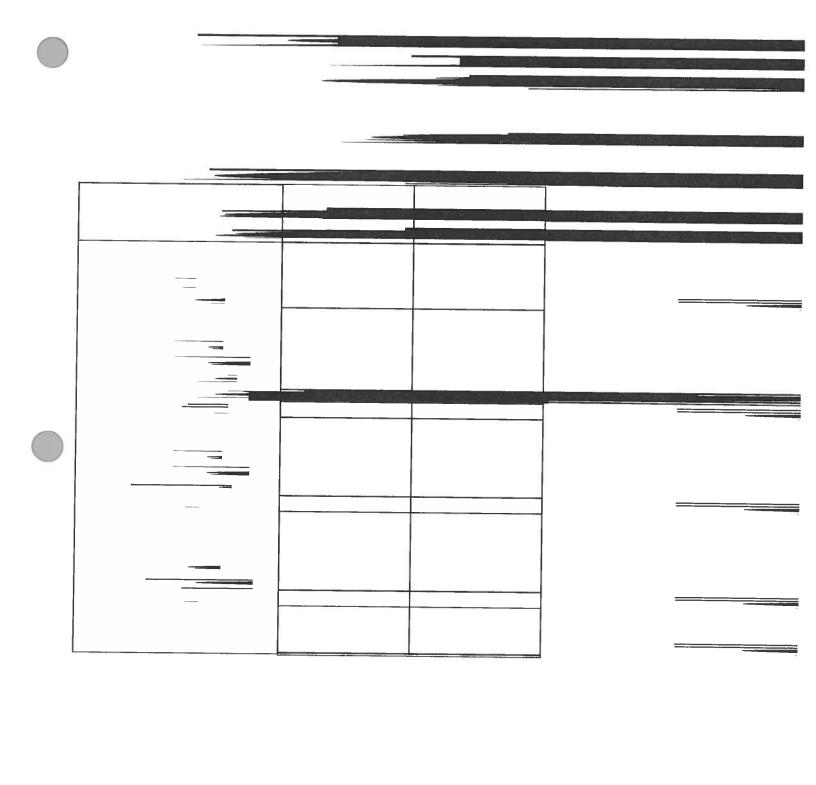
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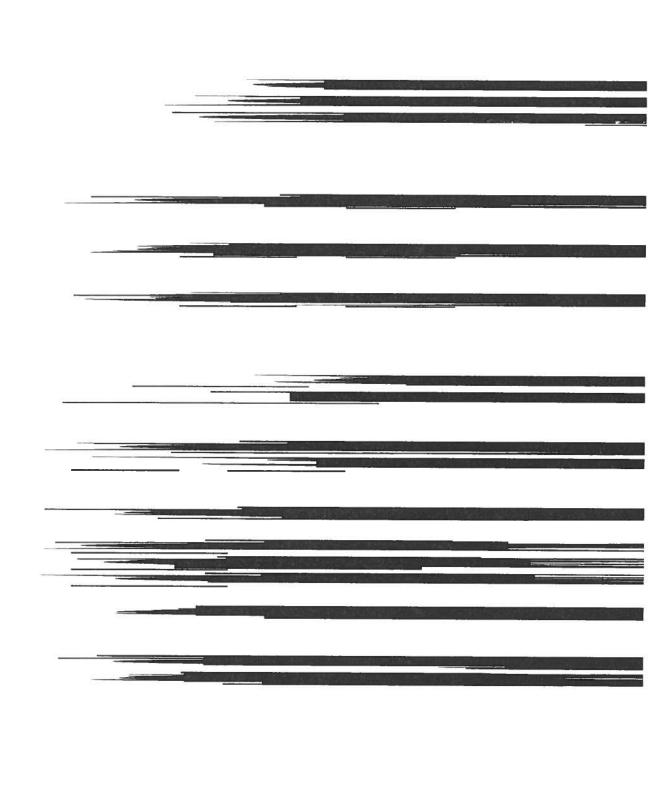
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1 Spice of the Hadding oxonaring	256-257
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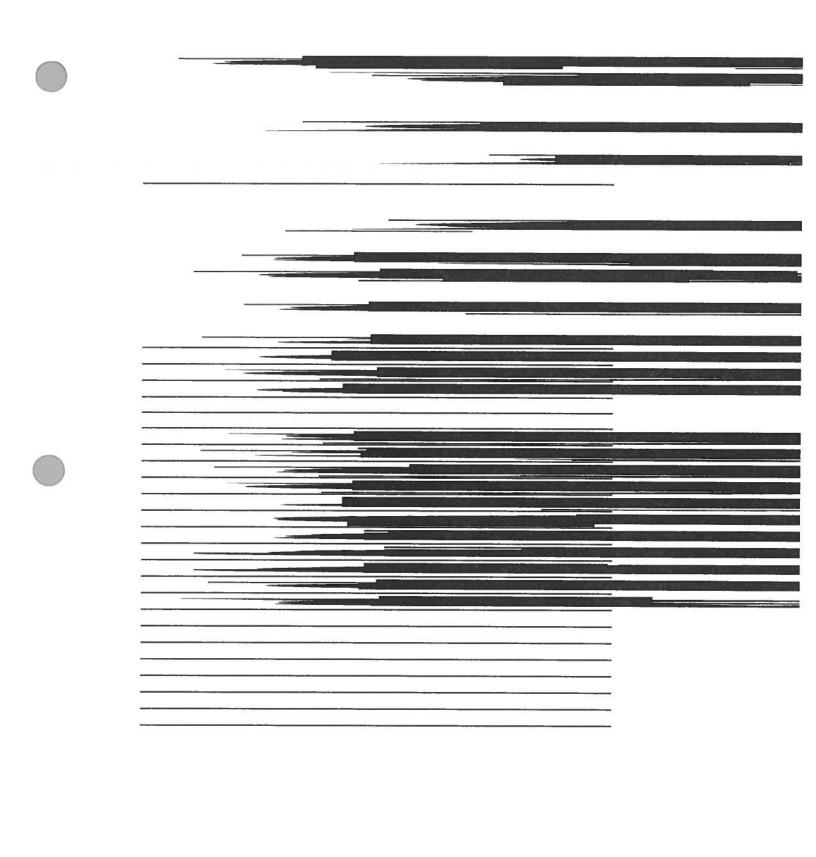
### Supplemental Gas Information

### Revenues, Customers and MCF/DTH Sales

		-	For Reporting Year 2011	
		Revenue	DTH of Natural Gas Sold	Customers
480	Residential	69,481,707	6,887,719	91,941
481	Commercial & Industrial Sales Small (or Commercial) Large (or Industrial)	30,642,998 1,386,478	3,549,788 178,481	9,720
482	Other Sales To Public Authorities			
484	Interdepartmental Sales			•
	TOTAL Sales to Ultimate Customers	101,511,183	10,615,988	101,762
483	Sales for Resale	128,094	17,134_	2
	TOTAL Natural Gas Service	101,639,277	10,633,122	101,764







# COLUMBIA GAS OF KENTUCKY, ....C. CHECKLIST FOR THE ANNUAL REPORT OF A AND B GAS COMPANIES

#### To be Completed and Returned With Annual Report

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		BALANCE SHEET		<u> </u>			and a special trip
110	2	agrees with	200	13 less 11			
110	3	agrees with	200	11	Х		
110	5	agrees with	200	14 & 33	Х		
110	6	agrees with	200	15	Х		
110	11	agrees with	122-123	_	Х		
110	12	agrees with	220	5 (b)	Х		
110	14	agrees with	220	5 (d)	Х		
110	15	agrees with	220	5 (e)	X		
110	19	agrees with	222-223	-	X		
110	20	agrees with	222-223	_	X		
111	46	agrees with	227	-	X		
111	52	agrees with	220		X		
111	53	agrees with	220		$\frac{1}{x}$		
111	54	agrees with	230	Acct. 165	X		
111	67	agrees with	230	Acct. 182.1	$\frac{1}{x}$		
111	68	agrees with	230	Acct. 182.2	$\frac{x}{x}$		
111	69	agrees with	232	Acct. 182.3	X		
111	74	agrees with	233	Acct. 186	X		
111	78	agrees with	234-235	Acct. 190	X		
112	2	agrees with	251	(f)	X		
112	3	agrees with	251	(f)	X		
112	4	agrees with	252		X		
112	5	agrees with	252	•	$\frac{\lambda}{x}$		

#### 

To be Completed and Returned With Annual Report

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		BALANCE SHEET		·			
		Continued					
112	6	agrees with	252	-	Х		
112	7	agrees with	253	61 (b)	Х		
112	8	agrees with	252	(d)	X		
112	9	agrees with	254	Acct. 213	X		
112	10	agrees with	254	Acct. 214	Х		
112	11	agrees with	118	18	Х		
112	12	agrees with	118	23	Х		
112	13	agrees with	251	Acct. 217	Х		
112	17	agrees with	256	(d)	Х		
112	18	agrees with	257	Acct. 222	Х		
112	19	agrees with	256	Acct. 223	X		
112	30	agrees with	256	Acct. 224	X		
113	43	agrees with	263-C	Acct. 236 (g)	X		
113	49	agrees with	268	43 (b)	X		
113	60	agrees with	269	43 (f)	X		
113	61	agrees with	278	47 (f)	Х		
113	62	agrees with	260	Acct. 257	X		
	11	COME STATEMENT					
114	2	agrees with	300-301	17(h)	x		
114	4 + 5 (c)	agrees with	325	271(b)	X		
114	6 (c)	agrees with	336	12 (b)	X		
114	8 (c)	agrees with	337	12 (e)	X		
114	14+15+16 (c)	agrees with	262-C	51 (j)	X		
114	17 (c)	agrees with	234+274+276	7 (c)	X		
114	18 (c)	agrees with	234+274+276	7 (d)	X		

## COLUMBIA GAS OF KENTUCKY, C. CHECKLIST FOR THE ANNUAL REPORT OF A AND B GAS COMPANIES

#### To be Completed and Returned With Annual Report

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
	J	INCOME STATEMENT					
		Continued					
116_	50 (c)	agrees with	340	Acct. 426	X		
116	52	agrees with	262-C	Acct. 408.2	Х		
116	53+54	agrees with	262-C	Acct. 409.2	Х		
116	54	agrees with	262-A	Acct. 409.2	Х		777
116	55	agrees with	235+275+277	Acct. 410.2 7 (e)	Х		
116	56	agrees with	235+275+277	Acct. 411.2 7 (f)	Х		
116	63	agrees with	258-259	Acct. 428	Х		
116	64	agrees with	258-259	Acct. 429	Х		
116	67 (c)	agrees with	340	Acct. 430	Х		
116	68 (c)	agrees with	340	Acct. 431	Х		
116	76	agrees with	262-263	_	Х		
		OTHER					
!							
200	8	agrees with	209	121 (g)	Х		
200	10	agrees with	214	41	Х		
200	11	agrees with	216	42 (b)	Х		
200	18	agrees with	219	25	Х		
118	12 (c)	agrees with	121	69 (b)	Х		
118	12 (c)	agrees with	121	71 (b)	Х		
325	262 (b)	agrees with	350	25 (d)	Х		
335	25	agrees with	325	265 (b)	X		
				\.'\			