

**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.

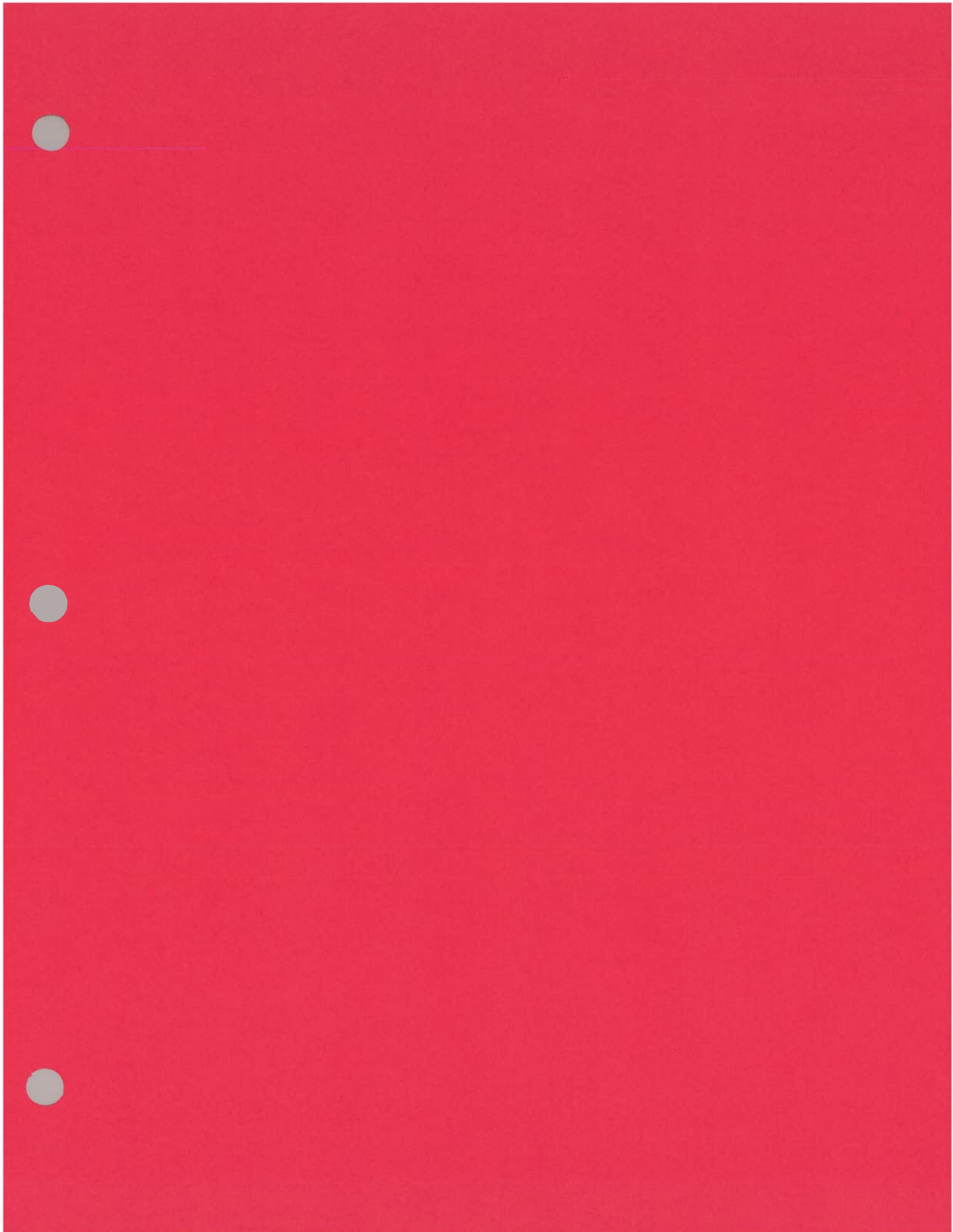
Schedule B-3 column (I) agrees with the December 31, 2012 plant shown in the depreciation study.

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



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, 2009

FERC FORM No. 2 (1-99)

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:

- (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.)

Schedules

Reference

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

- III. 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

- I. 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. Commission Authorization—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 other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, 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..."

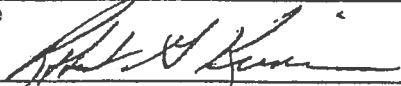
"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting,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

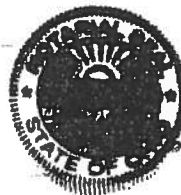
GENERAL PENALTIES

"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**

IDENTIFICATION			
01	Exact Legal Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	02	Year of Report December 31, 2009
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 2001 Mercer Road, P.O. Box 4241, Lexington, KY 40512-4241			
05	Name of Contact Person Robert Kriner	06	Title of Contact Person Controller-Distribution Segment
07 Address of Contact person (Street, City, State, Zip Code) 200 Civic Center Drive, Columbus, OH 43215			
08	Telephone of Contact Person, Including Area Code (614) 460-5900	09	This report is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission
		10	Date of Report (Mo, Da, Yr) March 31, 2010
ATTESTATION			
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.			
11 Name Robert Kriner		12 Title Controller-Distribution Segment	
13 Signature 		14 Date Signed 3/24/2010	
Title 18, U S C 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.			

Notary Sharon L. Booth Date: 3/24/10



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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List of Schedules (Natural Gas Company)

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION and FINANCIAL STATEMENTS				
1	General Information	101		
2	Control over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Security Holders and Voting Powers	107		
5	Important Changes During three Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statement of Cash Flows	120-121		
11	Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		
15	Gas Property and Capacity Leased to Others	213		
16	Gas Plant Held for Future Use	214		
17	Construction Work in Progress - Gas	216		
18	General Description of Construction Overhead Procedures	218		
19	Accumulated Provision for Depreciation of Gas Utility Plant	219		
20	Gas Stored	220		
21	Investments	222-223		
22	Investments in Subsidiary Companies	224-225		
23	Prepayments	230		
24	Extraordinary Property Losses	230		
25	Unrecovered Plant and Regulatory Study Costs	230		
26	Other Regulatory Assets	232		
27	Miscellaneous Deferred Debits	233		
28	Accumulated Deferred Income Taxes	234-235		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
29	Capital Stock	250-251		
30	Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
31	Other Paid in Capital	253		
32	Discount on Capital Stock	254		
33	Capital Stock Expense	254		
34	Securities issued or Assumed and Securities Refunded or Retired during the Year	255		
35	Long-Term Debt	256-257		
36	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
37	Unamortized Loss and Gain on Recquired Debt	260		

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

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
39	Taxes Accrued, Prepaid, and Changes During Year	262-263		
40	Miscellaneous Current and Accrued Liabilities	268		
41	Other Deferred Credits	269		
42	Accumulated Deferred Income Taxes-Other Property	274-275		
43	Accumulated Deferred Income Taxes-Other	276-277		
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	INCOME ACCOUNT SUPPORTING SCHEDULES			
45	Gas Operating Revenues	300-301		
46	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
47	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
48	Revenues from Storage Gas of Others	306-307		
49	Other Gas Revenues	308		
50	Gas Operation and Maintenance Expenses	317-325		
51	Exchange of Imbalance Transactions	328		
52	Gas used in Utility Operations	331		
53	Transmission and Compression of Gas by Others	332		
54	Other Gas Supply Expenses	334		
55	Miscellaneous General Expenses-Gas	335		
56	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
57	Particulars Concerning Certain Income Deductions and Interest Charges Accrued	340		
	COMMON SECTION			
58	Regulatory Commission Expenses	350-351		
59	Distribution of Salaries and Wages	354-355		
60	Charges for Outside Professional and Other Consultative Services	357		
	GAS PLANT STATISTICAL DATA			
61	Compressor Stations	508-509		
62	Gas Storage Projects	512-513		
63	Transmission Lines	514		
64	Transmission System Peak Deliveries	518		
65	Auxiliary Peaking Facilities	519		
66	Gas Account-Natural Gas	520		
67	System Map	522		
68	Footnote Reference	551		
69	Footnote Text	552		
70	Stockholder's Reports (check appropriate box)			

- Four copies will be submitted
- No annual report to stockholders is prepared

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p style="text-align: center;">Robert Kriner, Controller-Distribution Segment 200 Civic Center Drive Columbus, OH 43215</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">Incorporated in Kentucky - October 11, 1905, as Central Kentucky Natural Gas Company. Name changed to Columbia Gas of Kentucky, Inc. effective January 1, 1958.</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Purchase and distribution, at retail and wholesale, natural gas within the Commonwealth of Kentucky, and off-system sales in the states of Louisiana, Ohio, Tennessee, Virginia, and West Virginia. Respondent also transports natural gas to industrial and commercial consumers under transportation service rate schedules.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year of Report Dec. 31, 2009
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CONTROL 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.

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	Columbia Energy Group	M	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 on 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 transmission 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 bought by Columbia subsidiaries; a subsidiary that invests in telecommunications network and a subsidiary which factors receivables of other Columbia subsidiaries.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year of Report Dec 31, 2009
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security

1. Give date of the latest closing of the stock book prior to end of year, and in a footnote, state the purpose of such closing: July 1, 2009 Election of Directors	2. State the number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 952,248 By proxy: --	3. Give the date and place of such meeting: July 1, 2009 Unanimous Written Consent
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4. Number of votes as of (date): December 31, 2009					
5	TOTAL votes of all voting securities	952,248	952,248	-	-
6	TOTAL number of security holders	1	1	-	-
7	TOTAL votes of security holders listed below	952,248	952,248	-	-
8					
9	Columbia Energy Group				
10	801 E. 86th Avenue				
11	Merrillville, IN 46410				
12					
13					
14					
15					
16					
17					

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Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input type="checkbox"/> 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 re-organization, 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.

7. 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.

1. 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 Respondent	This Report Is: <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

IMPORTANT CHANGES DURING THE YEAR (Continued)

- 9. None
- 10. None
- 11. None

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2010	Year of Report End of 2009/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (d)	Balance at End of Previous Year (In Dollars) (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	274,605,521
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	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)		163,674,447	156,008,895
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	Nonutility 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	335,953	283,301
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)		314,695	290,516
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)		650,648	573,817
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		466,431	1,157,806
33	Special Deposits (132-134)		0	0
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	2,745,687	3,177,779
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		8,840,458	17,554,021
38	Other Accounts Receivable (143)		1,676,324	2,802,831
39	(Less) Accum Provision for Uncollectible Accounts - Credit (144)		413,983	694,665
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		30,838,818	637,166
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 3/31/2010	End of 2009/Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (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)	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
58	Accrued Utility Revenues (173)		13,804,244	18,585,200
59	Miscellaneous Current and Accrued Assets (174)		2,069,317	2,402,416
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets - (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	Total Current and Accrued Assets (Enter total of lines 32 thru 63)		107,451,154	107,341,952
65	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	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
74	Miscellaneous Deferred Debits (186)	233	1,865,882	1,906,525
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	7,945,124	6,814,438
79	Unrecovered Purchased Gas Costs (191)		(20,250,597)	6,699,337
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		4,922,765	33,323,614
81	TOTAL Assets and Other Debits (Total of lines 10-15, 30,64 and 80)		276,699,014	297,248,278

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2010	Year of Report End of 2009/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (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
27	Accumulated Provision for Property Insurance (228 1)		0	0
28	Accumulated Provision for Injuries and Damages (228 2)		241,626	53,547
29	Accumulated Provision for Pensions and Benefits (228 3)		13,828,898	14,125,077
30	Accumulated Miscellaneous Operating Provisions (228 4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

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) 3/31/2010	End of 2009/Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (CONTINUED)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - 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)		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)		0	0
51	Derivative Instrument Liabilities (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 - Hedges		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 64)		276,699,014	297,248,278

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301	156,326,743	208,428,881
3	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	0
10	Amort of Property Losses, Unrecovered Plant and 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	2,559,096	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)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		146,072,982	196,354,139
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		10,253,761	12,074,742

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		156,326,743	208,428,881		-	2
						3
		131,166,842	180,374,455	-	-	4
		2,927,219	2,603,910	-	-	5
		5,382,778	5,156,904	-	-	6
						7
		410,361	444,054	-	-	8
		0	0	-	-	9
		0	0	-	-	10
		0	0	-	-	11
		0	0	-	-	12
		0	0	-	-	13
		2,559,096	2,569,468	-	-	14
		(598,681)	(701,289)	-	-	15
		(164,039)	229,621	-	-	16
		17,406,736	7,887,567	-	-	17
		12,930,642	2,123,863	-	-	18
		(86,688)	(86,688)	-	-	19
		0	0	-	-	20
		0	0	-	-	21
		0	0	-	-	22
		0	0	-	-	23
						24
		146,072,982	196,354,139	-	-	25
		10,253,761	12,074,742	-	-	26

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2010	Year of Report End of 2009/Q4
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STATEMENT OF INCOME FOR THE YEAR (CONTINUED)

Line No.	Title of Account (a)	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)		10,253,761	12,074,742
28	OTHER INCOME AND DEDUCTIONS			
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 Subsidiary 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
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		0	(53,204)
49	Other 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
55	Provision for Deferred Income Taxes (410.2)	234-235,274-277	53,457	20,123
56	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277	2,608	0
57	Investment Tax Credit Adj. - Net (411.5)		0	0
58	(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			
62	Interest on Long Term Debt (427)		0	0
63	Amort. Of Debt Disc. and Expense (428)	258-259	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0
65	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0
66	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	340	4,061,870	3,586,183
68	Other Interest Expense (431)	340	197,210	176,675
69	(Less) Allowance for Borrowed Funds Used During Const. - Cr. (432)		21,567	30,530
70	NET Interest Charges (Total of Lines 62 Thru 69)		4,237,513	3,732,328
71	Income Before Extraordinary Items (Total of Lines 27, 60, 70)		8,212,254	10,463,860
72	EXTRAORDINARY ITEMS			
73	Extraordinary Items (434)		0	0
74	(Less) Extraordinary Deductions (435)		0	0
75	NET Extraordinary Items (Total of Line 73 Less Line 74)		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)		0	0
78	NET INCOME (Total of Lines 71 and 77)		8,212,254	10,463,860

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Statement of Accumulated Comprehensive Income and Hedging Activities

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- 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 value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available for sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Income				
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 Income				
7	Current Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Year				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
Statement of Accumulated 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 (j)
1					
2					
3					
4					
5					
6					
7					
8					

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed 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).
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.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance-Beginning of Year		66,345,647	72,881,770
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)			0
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418 1)		8,212,254	10,463,860
7	Appropriations of Retained Earnings (Account 436)			
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)			
11 01	Common Stock Dividends		15,000,000	17,000,000
11 02				
11 03				
12	TOTAL Dividends Declared -Common Stock (Account 438) (Total of Lines 11 01 thru 11 03)		15,000,000	17,000,000
12a	Rounding Adjustment		2	17
	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)		59,557,903	66,345,647
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)		59,557,903	66,345,647
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)			
24	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)			

*Adjustment to retained earnings due to rounding

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2010	Year of Report Dec. 31, 2009
STATEMENT OF CASH FLOWS			
<p>1. 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.</p> <p>2. Under "Other" specify significant amounts and group others.</p>		<p>3. 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.</p>	
Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	8,212,254	10,463,860
3	Noncash Charges (Credits) to Income:		
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)	(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			
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		
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			
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		
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 COLUMBIA GAS OF KENTUCKY, INC.		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2010	Year of Report Dec. 31, 2009
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U S of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on page 122 clarifications and explanations. 7. At lines 5,16,27,47,56,58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5 01, 5 02, etc.		
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowances Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47	Other:			
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	(13,458,691)	(14,226,497)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from issuance of:			
53	Long-Term Debt (b)		14,000,000	
54	Preferred Stock			
55	Common Stock			
56	Other:			
57	Net Increase in Short-Term Debt (c)			
58	Other:			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	0	14,000,000	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other:			
66	Net Decrease in Short-Term Debt (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			
74	(Total of lines 18, 49 and 71)	(1,130,475)	2,030,531	
75				
76	Cash and Cash Equivalents at Beginning of Year	4,335,585	2,305,054	
77				
78	Cash and Cash Equivalents at End of Year	3,205,110	4,335,585	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

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 Recquired Debt*, and 257, *Unamortized Gain on Recquired Debt*, are not used, give an explanation, providing the rate treatment 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 purchases, 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	26,949,934
Gas Stored Underground - Current	14,493,565
Prepayments	(175,735)
Accrued Utility Revenues	4,780,956
Miscellaneous Current and Accrued Assets	333,099
Miscellaneous Deferred Debits	(18,998)
Preliminary Surveying and Investigation Charges	43,805
Accumulated Deferred Income Taxes - Asset	(1,130,686)
Accumulated Provision for Injuries and Damages	188,079
Obligations for Capital Leases	-
Obligations Under Capital Leases - Noncurrent	-
Customer Deposits	3,826
Accrued Taxes	(2,525,889)
Customer Advances for Construction	(9,904)
Other Deferred Credits	(1,214,524)
Derivative Instrument Assets - Credit	(38,260)
Derivative Instrument Assets - Debit	-
Accumulated Other Comprehensive Income	-
Accumulated Provision for Pension and Benefits	(296,179)
Other Special Funds	(24,179)
FAS 158 Measurement	-
	<u>\$ 41,358,910</u>
Cash Paid for Interest During 2009	<u>\$ 4,244,346</u>
Cash Paid for Income Taxes (net of refunds) During 2009	<u>\$ 2,374,713</u>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2010	Year of Report Dec. 31, 2009
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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)	\$ 466,431
Working Funds (Account 135)	-
Temporary Cash Investments (Account 136)	2,745,687
	<u>\$ 3,212,118</u>

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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	277,486,312
4	Property Under Capital Leases	*
5	Plant Purchased or Sold	-
6	Completed Construction not Classified	3,852,499
7	Experimental Plant Unclassified	-
8	TOTAL Utility Plant (Total of lines 3 thru 7)	281,338,811
9	Leased to Others	-
10	Held for Future Use	
11	Construction Work in Progress	** 2,500,107
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	283,838,918
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	120,164,471
15	Net Utility Plant (Total of lines 13 and 14)	163,674,447
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	117,716,111
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	2,448,360
22	TOTAL In Service (Total of lines 18 thru 21)	120,164,471
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 22,26,30,31,	120,164,471

* Net of Accumulated Amortization

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	277,486,312			3
	*			4
	-			5
	3,852,499			6
	-			7
	281,338,811			8
	-			9
				10
	2,500,107			11
				12
	283,838,918			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
				27
	-			28
	-			29
	-			30
	-			31
	-			32
	120,164,471			33

* Net of Accumulated Amortization

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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),

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	521	-
3	302 Franchises and Consents	-	-
4	303 Miscellaneous Intangible Plant	1,449,998	510,810
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,450,519	510,810
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land		
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		

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 (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
-	-	-	521	2
-	-	-	-	3
396,838	-	-	1,563,970	4
396,838	-	-	1,564,491	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
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				20
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				25
-	-	-	-	26
				27
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				29
				30
				31
				32
				33

Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (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 (<i>Submit Supplemental Statement</i>)	7,678		-
39	TOTAL Production Plant (Enter Total of lines 37 thru 38)	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			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	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	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	-		-
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			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing			
76	TOTAL Natural Gas Storage and Processing Plant	-		-
77	TRANSMISSION PLANT			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			

Name of Respondent COUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009	
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
				37
-	-	-	7,678	38
-	-	-	7,678	39
				40
				41
				42
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				44
				45
				46
				47
				48
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				52
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-	-	-	-	54
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				62
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				64
-	-	-	-	65
				66
				67
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Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34			
35	Manufactured Plant		
36	Production Plant		
37	Liquefied Petroleum		
38	Gas Air Plant		
39			
40	304 Land & Land Rights	7,678	-
41	305 Structures & Improvements	-	-
42	311 Liquefied Petroleum Gas Equipment	-	-
43			
44			
45	Total Manufactured Gas Production Plant Pages 206 and 207, Line 38	7,678	-
46			
47			
48			
49			
50			
51			
52			
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56			
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Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
				37
				38
				39
-	-	-	7,678	40
-	-	-	-	41
-	-	-	-	42
<hr/>				43
				44
-	-	-	7,678	45
<hr/>				46
				47
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Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Regulation Station Equipment			
84	370 Communications Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant (Enter Totals of lines 78-85)	-		-
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights	4,097,110		(10,213)
89	375 Structures and Improvements	7,945,300		61,103
90	376 Mains	136,589,630		6,749,253
91	377 Compressor Station Equipment	-		-
92	378 Meas. and Reg. Sta. Equip.-General	4,838,299		197,789
93	379 Meas. and Reg. Sta. Equip.-City Gate	257,909		-
94	380 Services	80,363,820		4,703,824
95	381 Meters	11,782,893		536,569
96	382 Meter Installations	7,818,665		147,027
97	383 House Regulators	3,575,312		304,035
98	384 House Reg. Installations	2,327,988		-
99	385 Industrial Meas. and Reg. Sta. Equipment	2,717,197		67,984
100	386 Other Prop. on Customers' Premises	-		-
101	387 Other Equipment	3,253,668		31,626
102	TOTAL Distribution Plant (Enter Totals of lines 88-101)	265,567,791		12,788,997
103	GENERAL PLANT			
104	389 Land and Land Rights	-		-
105	390 Structures and Improvements	-		-
106	391 Office Furniture and Equipment	1,610,280		-
107	392 Transportation Equipment	3,399		-
108	393 Stores Equipment	-		-
109	394 Tools, Shop, and Garage Equipment	2,309,995		61,986
110	395 Laboratory Equipment	10,308		-
111	396 Power Operated Equipment	653,815		-
112	397 Communication Equipment	-		-
113	398 Miscellaneous Equipment	78,931		3,137
114	Subtotal (Enter total of lines 104 thru 113)	4,666,728		65,123
115	399 Other Tangible Property	-		-
116	TOTAL General Plant	4,666,728		65,123
117	TOTAL (Accounts 101 and 106)	271,692,716		13,364,930
118	Gas Plant Purchased (See Instr. 8)	-		-
119	(Less) Gas Plant Sold (see Instr. 8)	-		-
120	Experimental Gas Plant Unclassified	-		-
121	TOTAL Gas Plant In Service	271,692,716		13,364,930

Name of Respondent		This Report Is:		Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at	Line	
(d)	(e)	(f)	End of Year	No.	
			(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
-	-	-	-		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
-	-	-	-		104
-	-	-	-		105
224,917	(113,220)	-	1,272,143		106
-	113,220	-	116,619		107
-	-	-	-		108
54,229	-	-	2,317,752		109
-	-	-	10,308		110
7,038	-	-	646,777		111
-	-	-	-		112
9,985	-	-	72,083		113
296,169	-	-	4,435,682		114
-	-	-	-		115
296,169	-	-	4,435,682		116
3,718,835	-	-	281,338,811		117
-	-	-	-		118
					119
-	-	-	-		120
3,718,835	-	-	281,338,811		121

* Does not include Capitalized Leases

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2009 - COLUMN (c)

Line No.	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
1	1. Intangible Plant					
2	301 Organization					
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					
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					
23	336 Purification Equipment					
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					
29	341 Structures and Improvements					
30	342 Extraction and Refining Equipment					
31	343 Pipe Lines					
32	344 Extracted Products Storage Equipment					

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2009 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
	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	-	-	-	-	-

* See page 209-E

PAGE 209-B

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2009 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
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					
70	364.4 LNG Transportation Equipment					
71	364.5 Measuring and Regulating Equipment					
72	364.6 Compressor Station Equipment					
73	364.7 Communication Equipment					
74	364.8 Other Equipment					
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	-	-	-	-	-
77	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-
78	4. Transmission Plant					
79	365.1 Land and Land Rights					
80	365.2 Rights of Way					
81	366 Structures and Improvements					
82	367 Mains					
83	368 Compressor Station Equipment					
84	369 Measuring and Reg. Sta. Equipment					
85	370 Communication Equipment					
86	371 Other Equipment					
87	TOTAL Transmission Plant	-	-	-	-	-
88	5. Distribution Plant					
89	374 Land and Land Rights	91,360	1,389	(89,971)	(89,971)	-
90	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		-	-	-	-
93	378 Meas. and Reg. Sta. Equip.-General	131,844	42,326	(89,518)	(89,518)	-
94	379 Meas. and Reg. Sta. Equip.-City Gate		-	-	-	-
95	380 Services	(4,193)	16,370	20,563	20,563	-
96	381 Meters	74,859	-	(74,859)	(74,859)	-
97	382 Meter Installations		-	-	-	-
98	383 House Regulators		-	-	-	-
99	384 House Reg. Installations		-	-	-	-
100	385 Industrial Meas. and Reg. Sta. Equipment	41,935	30,537	(11,398)	(11,398)	-
	386 Other Prop. on Customers' Premises		-	-	-	-
	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)	-

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2009 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
104	6. General Plant					
105	389 Land and Land Rights	-	-	-	-	-
106	390 Structures and Improvements	-	-	-	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 Tools, Shop, and Garage Equipment	28,092	28,092	-	-	-
111	395 Laboratory Equipment	-	-	-	-	-
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	-

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2009 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
	(1) Forward from page 209-B Line 38					
118	2. PRODUCTION PLANT					
119	Manufactured Gas Production Plant					
120	Liquefied Petroleum Gas					
121	304 Land and Land Rights	-	-	-	-	-
122	305 Structures and Improvements	-	-	-	-	-
123	311 Liquefied Petroleum Gas Equipment	-	-	-	-	-
124						
125	Total Manufactured Gas Production					
126	Plant	-	-	-	-	-

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Gas Property and Capacity 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).

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
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11				
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43				
44				
45	TOTAL			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
Gas Property and Capacity Leased to Others				
<p>1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (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</p> <p>2. In column (d) provide the lease payments received from others.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
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43				
44				
45	TOTAL			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 other 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.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
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42				
43				
44				
45	TOTAL			

Name of Respondent		This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$1,000,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	PRODUCTION PLANT			
2	<u>Liquefied Petroleum Gas-Air</u>			
3				
4	305 Structures and Improvements	-	-	
5	311 Liquefied Petroleum Gas Equipment	-	-	
6	Total L. P. G. Production Plant	-	-	
7				
8				
9	<u>Distribution Plant</u>			
10				
11	374 Land and Land Rights	2,500		
12	375 Structures and Improvements	22,656		2,492
13	376 Mains	955,402		105,094
14	378 Measuring and Regulating Equipment-General	75,878		8,347
15	380 Service Lines	227,095		
16	381 Meters	11,656		
17	382 Meter Installations	18,307		
18	383 House Regulators	394,943		
19	384 House Regulator Installations	0		
20	385 Industrial Measuring and Regulating Equipment	13,771		1,515
21	387 Communications	9,626		1,059
22	Total Distribution Plant	1,731,834		118,507
23				
24				
25	<u>General Plant</u>			
26				
27	391 Office Furniture and Equipment	0		-
28	394 Tools and Equipment	0		-
29	396 Power Operated Equipment	0		-
30	398 Miscellaneous Equipment	0		-
31				
32	Total General Plant	0		-
33				
34				
35	<u>Intangible Plant</u>			
36				
37	303 Miscellaneous Intangible Plant	768,273		84,510
38	Total Intangible Plant	768,273		84,510
39				
40				
41				
42	TOTAL	2,500,107		203,017

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year of Report December 31, 2009
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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.

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.

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 balances and actual cost rates): **(A)**

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1) Average Short-Term Debt	S 311,673,288		
(2) Short-Term Interest			s 1.30%
(3) Long-Term Debt	D 6,354,354,963	57.33%	d 6.03%
(4) Preferred Stock	P 0	0.00%	p 0.00%
(5) Common Equity	C 4,728,813,276	42.67%	c 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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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.
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 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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Labor Overheads (Continued)

1. 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 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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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 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

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Columbia Gas of Kentucky, Inc.	<input checked="" type="checkbox"/> An Original	March 31, 2010	Dec. 31, 2009
	<input type="checkbox"/> A Resubmission		

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1 Explain in a footnote any important adjustments during year
2 Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, pages 204-209, column(d), excluding retirements of nondepreciable property
3 The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service If the respondent has a

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 functionalize the book cost of the plant retired In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications
4 Show separately interest credits under a sinking fund or similar method of depreciation accounting
5 At lines 7 and 14, add rows as necessary to report all data Additional rows should be numbered in sequence, e g , 7 01, 7 02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	115,874,205	115,874,205		
2	Depreciation Provision for Year, Charged to				
3	(403) Depreciation Expense	5,382,778	5,382,778		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
	Other Clearing (Specify):				
7.01					
8	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.01)	5,382,778	5,382,778	0	0
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(3,032,866)	(3,032,866)		
11	Cost of Removal	(575,898)	(575,898)		
12	Salvage (Credit)	61,628	61,628		
13	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru 12)	(3,547,136)	(3,547,136)	0	0
14	Other Debit or Credit Items (Describe):		0		
14.01	Retirement of Amortization	0	0		
14.02	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	117,716,111	0	0
Section B. Balances at End of Year Accounting to Functional Classifications					
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 Terminating and Processing Plant				
22	Transmission				
23	Distribution	116,858,515	116,858,515		
24	General	857,596	857,596		
	TOTAL (Total of lines 16 thru 24)	117,716,111	117,716,111	0	0

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GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1,164.2 AND 164.3)

1. 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 segregation 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).

Line No.	Description (a)	(Account 117 1) (b)	(Account 117 2) (c)	Noncurrent (Account (117 3) (d)	(Account 117 4) (e)	Current (Account 164 1) (f)	LNG (Account 164 2) (g)	LNG (Account 164 3) (h)	Total (i)
1	Balance at Beginning of Year					61,163,253	0		61,163,253
2	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
7a	Amount per Dth					5.67	-		5.67

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

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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

to authorization by the Board of Directors, and included in Account 124, *Other Investments*, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, 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	*	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)	Purchases or Additions During Year
	(a)	(b)	(c)	(d)
1				
2	Investments in Associated Companies			
3	(Commercial Paper, Acct 123-1XXX)		283,301	52,652
4				
5	Liquid Money Market Instruments		0	23,199,865
6	(Commercial Paper, Acct 136-0012)			
7				
8	Temporary Cash Investment		3,177,779	17,234,787
9	(Hedging Account, Acct 136-1000)			
10				
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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.

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 during 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 (e)	Principal Amount or No of Shares at End of Year (f)	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) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
		335,953			1
					2
					3
23,178,239		21,626	16,445		4
					5
					6
17,688,505		2,724,061	80,468		7
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Investments in Subsidiary Companies (Account 123.1)

Report 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).
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 (b) 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 to 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.
 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 (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Common Stock - Central Kentucky	7/31/2006		
2	Transmission			
3				
4				
5				
6				
7				
8				
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40	Total Cost of Account 123.1			

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Investments in Subsidiaries Companies (Account 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)	(f)	(g)	(h)	
283,301	52,652	335,953		1
				2
				3
				4
				5
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283,301	52,652	335,953		40

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2010	Year Ending December 31, 2009
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Sturdy Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (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

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Columbia Gas of Kentucky, Inc.		March 31, 2010	December 31, 2009
Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Sturdy Costs (Acct 182.2)			

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss (include the date of loss, the date of Commission authorization to use Account 182 1 and period of amortization (mo, yr, to mo, yr. Add rows as necessary to report all data.)	Balance Beginning of Year	Total Amount of Loss	Losses Recognized During Year	WRITTEN OFF DURING YEAR		Balance at End of Year
					Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2010	Year Ending December 31, 2009
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization 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 after the last row number used for extraordinary property losses. <p align="center">(a)</p>	Balance at the Beginning of Year <p align="center">(b)</p>	Total Amount of Charges <p align="center">(c)</p>	Costs Recognized During Year <p align="center">(d)</p>	WRITTEN OFF DURING YEAR		Balance at End of Year <p align="center">(g)</p>
					Account Charged <p align="center">(e)</p>	Amount <p align="center">(f)</p>	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	TOTAL						

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OTHER REGULATORY ASSETS (Account 182.3)

- | | |
|--|--|
| <p>1. 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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> | <p>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.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses " that are also reported on pages 350-351, Regulatory Commission Expenses.</p> |
|--|--|

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

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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 No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Civic Center Building Lease	337,050	-	253	56,966	280,084
3						
4	Mutual Materials	0		Various	0	0
5						
6	Customer Advances	1,543,579	29,250	107	0	1,572,829
7						
8						
9	Other Miscellaneous					
10	Deferred Items - Less					
11	Than \$250,000 (1 Item)	15,000		Various	15,000	0
12						
13						
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39	Miscellaneous Work In Progress	10,896	2,073	Various	0	12,969
40	Total	1,906,525	31,323		71,966	1,865,882

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
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
4.12	Customer Advances	639,088	3,760	1
4.13	Restricted Stock	20,124	0	3,501
4.14	Capitalized Inventory Costs	174,359	14,864	0
4.15	Capitalized Interest - Section 263(A)	0	0	0
4.16	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)
4.24	Environmental Costs	0	0	3,023
4.25	Net Operating Loss Carryforward	0	0	0
4.26	SFAS 112	419,385	0	84,687
4.27	SFAS 106 - OPEB	1,070,057	0	300,173
4.28	Deferred Compensation	45,475	12,751	136,005
4.29	Deferred OPEB Contribution Deduction	0	0	0
4.30	Pension Restoration	1,365	221	141
4.31	Company Interest Rate Refunds	(275)	0	196
4.32	Consolidated Rate Effect of Net Operating Loss	0	0	0
4.33	Deferred NOL Carryforward	0	515,879	863,983
5	Total (Total of lines 2 thru 4)	6,814,438	1,211,370	2,262,819
6	Other (Rounding)	0	0	0
7	Total Account 190 (Total of lines 5 thru 6)	6,814,438	1,211,370	2,262,819
8	Classification of TOTAL			
9	Federal Income Tax	5,762,062	589,672	1,184,384
10	State Income Tax	1,052,376	621,698	1,078,435
11	Local Income Tax			

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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

5. 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				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0	254-3517	1) 50,442		0	137,386	4.01
0	0		0		0	(968)	4.02
0	0		0		0	0	4.03
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		0		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	3) 79,227		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
							11

NOTES

- 1) & 3) OPEB Federal Medicare Subsidy offset in a regulatory liability.
2) SFAS 96 balance sheet entries.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 preferred 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 No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock	1,100,000	25.00	
2				
3				
4				
5				
6				
7				
8				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 (a)	* (b)	Number of Shares (c)	Amount (d)
1	Not Applicable			
2				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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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 explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2		
3	<u>Account 208 - Donations Received From Stockholders</u>	
4	None	
5		
6	<u>Account 209 - Reduction in Par or Stated Value of Capital Stock</u>	
7	None	
8		
9	<u>Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock</u>	
10	None	
11		
12	<u>Account 211 - Miscellaneous Paid-in Capital</u>	
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		
22	Transfer Parent Company Federal Tax Savings	3,485,271
23		
24	Adjustment to Reverse Federal Benefit of NiSource De/Finance Tax Savings	
25	Allocation of APIC	1,557,634
26		
27		
28		
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30		
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39		
40	TOTAL	5,274,557

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Discount on Capital Stock (Account 213)

Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
2		
3		
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13		
14		
TOTAL		

Capital Stock Expense (Account 214)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
2		
3		
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TOTAL		

Name of Respondent MBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
LONG-TERM DEBT (Account 221, 222, 223, and 224)				
<p>1. 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.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p>		<p>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.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>		
Line No.	Classes and Series of Obligation and Name of Stock Exchange (a)	Nominal Date Of Issue (b)	Date Of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1				
2	<u>Account 223</u>			
3	<u>Advances from Associated Companies</u>			
4	Columbia Energy Group :			
5	Installment Promissory Notes	*	*	72,055,000
6				
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11				
12				
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15				
16				
17				
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21	* See Page 257-A			
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40	Total			72,055,000

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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		Redemption Price per \$100 at End of Year (i)	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Account 222) (g)	Sinking and Other Funds (h)		
*	4,057,436				1
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	4,057,436				40

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
DATE OF ISSUE (a)	DATE OF MATURITY (b)	BALANCE BEGINNING OF YEAR (c)	PRINCIPAL ADVANCED DURING YEAR (d)	PRINCIPAL TRANSFERS AND PAYMENTS (e) *	BALANCE END OF YEAR (f)	INTEREST FOR YEAR		COMMISSION AUTHORITY	
						RATE (g)	AMOUNT (h)	FILE NUMBER (i)	DATE (j)
<u>Account 223 - Installment Promissory Notes</u>									
2006	2013	14,720,000	-	-	14,720,000	5.280%	777,216	CKY1	1/7/2006
2006	2016	10,750,000	-	-	10,750,000	5.410%	581,575	CKY2	1/5/2006
2006	2017	4,210,000	-	-	4,210,000	5.450%	229,445	CKY3	1/5/2006
2006	2026	12,375,000	-	-	12,375,000	5.920%	732,600	CKY4	1/5/2006
2006	2021	16,000,000	-	-	16,000,000	6.015%	962,400	CKY5	11/1/2006
2008	2013	14,000,000	-	-	14,000,000	5.530%	774,200	CKY6	12/23/2008
TOTAL ACCOUNT 223		72,055,000	0	0	72,055,000		4,057,436		
<u>Item 9 - Schedule 257</u>									
<u>Additional Borrowing Authorized But Not Yet Issued</u>									
None									

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Unamortized 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 (a)	Principal Amount of Debt Issues (b)	Total Expense Premium or Discount (c)	Amortization Period Date From (d)	Amortization Period Date To (e)
1	Not Applicable				
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Name of Respondent LUMBERIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

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 Debt-Credit.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	Not Applicable			
2				
3				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 reacquisition 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 (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Not Applicable					
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3						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4
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**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.

Line No.	Particulars (Detail) (a)	Amount (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		
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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

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	End of 2009/Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME			
FOR FEDERAL INCOME TAXES (Continued)			
<u>Income (Loss) Items</u>			
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	
OFC/CMO 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		33,717	
Total			<u>\$6,876,656</u>
<u>Expense/Deduction Items</u>			
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 Act		(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			<u>(\$629,621)</u>

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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 (Mo. Da. Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> 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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4
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**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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4	Name COL
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Taxes: Income: 2005	39,000	
2	2007	-	
3	2008	2,931,947	
4	2009	-	
5			
6			
7			
8	Unemployment: 2008	1,503	
9	2009	-	
10			
11	FICA: 2008	45,314	
12	2009	-	
13			
14	Excise: 2009	-	
15			
16	TOTAL (Continued on Page 262-A)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
1		-		-
2		(16,135)		-
3		(4,478,746)		(50,738)
4		3,896,200		1,164,554
5		-		-
6		-		-
7		-		-
8		-		-
9		5,440		-
10		-		-
11		(32,393)		-
12		543,194		-
13		-		-
14		1,362		-
15				
16	TOTAL (Continued on Page 262-A)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4	Name COL
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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

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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
17	Federal Taxes (cont'd)		
18		-	-
19	Total Federal Taxes	3,017,764	-
20	State Taxes: Income:		
21	2007	-	
22	2008	203,493	
23	2009	-	
24		-	
25		-	
26		-	
27		-	
28		-	
29		-	
30	TOTAL (Continued on Page 262-B)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
17				
18		-		-
19		(81,078)	-	1,113,816
20		(2,766)		-
21		(429,705)		-
22		268,432		212,382
23		-		-
24		-		-
25		-		-
26		-		-
27		-		-
28		-		-
29		-		-
30	TOTAL (Continued on Page 262-B)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year of Report End of 2009/Q4	Name COL
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
31	State Taxes (Cont'd) Property: 2005	10,000	
32	2006	11,697	
33	2007	857,682	
34	2008	1,011,736	
35	2009	1,992,000	
36	2010	-	
37			
38	Sales and Use: 2008	1,411	
39	2009	-	
40			
41	Unemployment: 2008	1,442	
42	2009	-	
43	Capital Stock & Franchise: 2008	(146)	
44	2009	1,484	
45			
46	TOTAL (Continued on Page 262-C)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	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)	(j)	(k)	(l)
31		-		-
32		-		-
33		-		-
34		(2,681)		-
35		2,032,157		-
36		-		-
37		-		-
38		-		-
39		4,931		-
40		-		-
41		-		-
42		4,679		-
43		2,295		-
44		111		-
45		-		-
46	TOTAL (Continued on Page 262-C)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4	Nam COL
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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.

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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
47			
48	Total State Taxes	4,090,799	-
49	Other: Adjustment Due to Rounding	-	
50			
51			
52			
53			
54			
55			
56	TOTAL TAXES	7,108,563	-

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (i)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
47				
48	-	1,877,453	-	212,382
49				
50		-		-
51		-		
52				
53				
54				
55				
56	TOTAL TAXES	1,796,375	-	1,326,198

e of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (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
					16

(Continued on Page 263-A)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
			-	1
			-	2
			-	3
			-	4
			-	5
			-	6
			-	7
			-	8
			2,047	9
				10
			-	11
			125,928	12
				13
			-	14
				15
				16

(Continued on Page 263-A)

Name of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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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.

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

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

Name of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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.

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

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (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	-	-		38
1,407	1,113	-	294		39
					40
-	1,442	-	-		41
6,414	6,288	-	126		42
2,295	2,680	531	-		43
111	1,595	(531)	(531)		44
			-		45
			(Continued on Page 263-C)		46

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.	
			-	31	
			-	32	
				33	
				34	
			(1,992,000)	35	
			1,905,000	36	
				37	
			-	38	
			(3,524)	39	
				40	
				41	
			1,735	42	
			-	43	
			-	44	
			-	45	
			(Continued on Page 263-C)		46

e of Respondent	This Report Is:	Date of Report	Year of Report
UMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	End of 2009/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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.

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

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
					47
2,001,046	3,066,221	26,877	3,052,500	-	48
-	-	-	-	-	49
					50
					51
					52
					53
					54
					55
3,161,759	5,870,088	182,441	4,582,674	-	56

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
				47
-	-	-	(88,789)	48
				49
				50
				51
				52
				53
				54
				55
-	-	-	39,186	56

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report End of 2009/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR			
Detail of Schedule 263, Column (f)			
<u>Description</u>			<u>Amount</u>
Federal Taxes			
Income Taxes			
Reclassification of receivable balance to asset account - Lines 2		\$	157,239
Non-Qualified Stock Options - Line 3		\$	(426)
Federal Fuels Tax Credit - Line 4		\$	<u>(1,249)</u>
Total Federal Tax Adjustments - Page 263-A, Line 19		\$	<u>155,564</u>
State Taxes:			
Income Taxes			
Reclassification of receivable balance to asset account - Lines 20-22		\$	26,955
Non-Qualified Stock Options - Line 21		\$	(78)
Capital Stock Taxes			
Transfer overpayment from prior to current year - Line 43		\$	531
Transfer overpayment from prior year state income tax - Line 44		\$	<u>(531)</u>
Total State Adjustments - Page 263-C, Line 48		\$	<u>26,877</u>
Total Adjustments - Page 263-C, Line 56, Column (f)		\$	<u>182,441</u>

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2010	End of 2009/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)			
Detail of Schedule 263, Column (p)			
Kind of Tax	Account Charged	Amount	
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	
Total Federal and State Taxes, Page 263-C, Line 56		39,186	

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

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.

Line No.	Item (a)	Balance at End of Year (b)
1	Accrued Vacations/Payroll	1,017,216
2	Exchange Gas	19,512,721
3	Unclaimed Funds	116,931
4	Dental Assistance Plan	12,386
5	Medical Plan	97,883
6	Post Employee Benefits	120,787
7	Customer A/R Credit Balances	6,692,611
8	TCO Disgorement	299,925
9	Wages Payable	600,970
10	Off System Sales-Unbilled	1,764,622
11	Rate Refunds	159,868
12	Other Miscellaneous and Accrued Liabilities (7 items)	121,956
13		
14		
15		
16		
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44		
45	TOTAL	30,517,876

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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OTHER DEFERRED CREDITS (Account 253)

Report below the details called for concerning other deferred credits

2. For any deferred credits being amortized, show the period of amortization.

3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS	Balance at End of Year (f)
			Contra Account (c)	Amount (d)	Amount (e)	
1	Post Employment Benefits Non-Current	1,107,466	242/926	0	175,994	1,283,460
2						
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 (2 items)	71,989	Various	64,218	0	7,771
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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47	Total	1,919,188		121,184	175,994	1,973,998

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. 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.

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

Vintage Year	Tax Return Method	Tax Deprec. Rate	Rate (Book) Treatment	Deferral
Pre-1954	S. L.	Book	Flow Through	(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
1954-1967	DDB	Book	Flow Through	
1968-1973	DDB	Book	Flow Through	
1974-1980	DDB	ADR	Deferral	
1981-1986	ACRS	ACRS	Deferral	
1987-1998	MACRS	MACRS	Deferral	

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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 DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (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		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
0	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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
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
4.07	Interest Income - Prior Years	0	0	0
4.08	Customer Assistance Plan	(429,840)	0	159,894
4.09	Legal Liability on Civic Center Bldg.	91,784	0	22,160
4.10	Rate Case Costs	1,124,776	28,772	128,716
4.11	Retirement Income Plan	399,856	149,713	509,856
4.12	Gas Cost Incentive Plan	372,280	0	160,875
4.13	Uncollectible Accounts	(270,223)	109,185	0
4.14	Prepaid Assets	196,992	68,361	0
4.15	Software Costs	0	0	0
4.16	Intercompany Gain	826,883	0	0
4.17	Capitalized Inventory	0	0	0
4.18	Accelerated Charitable Contributions	136,154	50,007	50,007
4.19	Federal Effect of Net Operating Loss Carryforward	0	0	0
4.20	Consolidated Rate Effect of Net Operating Loss	0	0	0
4.21	Deferred NOL Carryforward	0	302,394	180,558
5	Total (Total of lines 2 thru 4)	4,897,240	1,213,909	4,316,235
6	Other (Rounding)	0	0	0
7	Total Account 283 (Total of lined 5 thru 6)	4,897,240	1,213,909	4,316,235
8	Classification of TOTAL			
9	Federal Income Tax	4,269,424	1,073,315	3,678,341
10	State Income Tax	627,816	140,594	637,894
11	Local Income Tax			

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.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0		0	0	4.01
0	0		0		0	337,500	4.02
0	0		0		0	0	4.03
0	0		0		0	1,266	4.04
0	0		0		0	0	4.05
0	0		0		0	(488,880)	4.06
2,719	0		0		0	2,719	4.07
0	0		0		0	(589,734)	4.08
0	0		0		0	69,624	4.09
0	0		0		0	1,024,832	4.10
0	0		0		0	39,713	4.11
0	0		0		0	211,406	4.12
0	0		0		0	(161,038)	4.13
0	0		0		0	265,353	4.14
0	0		0		0	0	4.15
50,738	0		0		0	877,621	4.16
0	0		0		0	0	4.17
0	0		0		0	136,164	4.18
0	0		0		0	0	4.19
0	0		0		0	0	4.20
	0		0		0	121,836	4.21
53,457	0		0		0	1,848,371	5
0	0		0		0	0	6
53,457	0		0		0	1,848,371	7
							8
53,038	0		0		0	1,717,436	9
419	0		0		0	130,935	10
							11

NOTES

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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OTHER REGULATORY LIABILITIES (Account 254)

1. 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.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1						
2	Regulatory Effect of					
3	Adopting SFAS No. 96	2,511,455	190	159,436	0	2,352,019
4						
5	Reclassification of Regulatory	1,104,982	182	4,599,093	4,729,325	1,235,214
6	Assets With Negative Balances					
7						
8	OPEB Medicare Subsidy	223,507	190	0	129,669	353,176
9						
10	Demand Side Management	0		0	280,808	280,808
11						
12	Tennessee Gas Pipeline Refund	0		0	408,578	408,578
13						
14	Gas Cost Uncollectable Charge	0	904	78,581	138,086	59,505
15						
16						
17						
18						
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31						
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41						
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44						
45	Total	3,839,944		4,837,110	5,686,466	4,689,300

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.

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.

2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take - or - Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (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	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
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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
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DTH OF NATURAL GAS	
Amount for Current Year (f)	Amount for Prior Year (g)	Amount for Current Year (h)	Amount for Prior Year (i)	Amount for Current Year (j)	Amount for Prior Year (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

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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 (a)	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
		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					
4					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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).
4. Delivered Dth of gas must not be adjusted for discounting.

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)
1						
2						
3						
4						
5						
6						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 (j)	Amount for Previous Year (k)
1						
2						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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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 (a)	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
		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					
4					
5					
6					
7					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. 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)
1						
2						
3						
4						
5						
6						
7						
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9						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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OTHER GAS REVENUES (ACCOUNT 495)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distribution of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of materials and supplies, sale of steam, water, or electricity, miscellaneous royalties, revenues from hydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Amount (in dollars) (b)
1	Off System Sales	6,081,566
2	Unbilled Revenue	(8,750,000)
3	Miscellaneous - Other Gas Revenues	359,757
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25	TOTAL	(2,308,677)

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)*	1,140	716
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station 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		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		

SEE PAGE 317A)

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Supplemental Schedule

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	1,140	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 Expenses	1,140	716

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

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		
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)		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
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	709,870	1,609,420
71	802 Natural Gas Gasoline Plant Outlet Purchases		
72	803 Natural Gas Transmission Line Purchases	50,048,704	170,622,131
73	804 Natural Gas City Gate Purchases	2,073,128	2,784,690
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases (excluding 805.1)		
76	805.1 Purchases Gas Costs Adjustments	27,547,092	882,773
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	80,378,794	175,899,014
78	806 Exchange Gas	7,822,628	(9,492,974)
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	512,611	390,534
85	Total Purchased Gas Expenses (Total of lines 80 thru 84)	512,611	390,534

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2009	Year of Report Dec. 31, 2008
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	56,855,779	108,352,096
87	(Less) 808.2 Gas Delivered to Storage-Credit	42,362,215	119,877,407
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
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	93,549	182,159
94	TOTAL Gas Used in Utility Operations-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.(Total 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 Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expenses	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
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 101 thru 113)	-	-

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

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		
141	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		
145	TOTAL Maintenance (Total of lines 136 thru 144)		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)		

Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
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			
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 Terminating and Proc Exp (Total of lines 165 and 175)			
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)			

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
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		
204	870 Operation Supervision and Engineering	645,693	744,263
205	871 Distribution Load Dispatching	28,472	29,361
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	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 Expenses-General	227,442	194,388
210	876 Measuring and Regulating Station Expenses-Industrial	36,950	35,558
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-
212	878 Meter and House Regulator Expenses	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 Engineering	64,541	97,268
219	886 Maintenance of Structures and Improvements	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 Regulating Station Equipment-General	125,937	113,854
223	890 Maintenance of Meas. And Reg. Station Equipment-Industrial	151,534	104,514
224	891 Maintenance of Meas. And Reg. Station Equip-City Gate Check Station		-
225	892 Maintenance of Services	490,940	471,011
226	893 Maintenance of Meters and House 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 lines 216 and 228)	10,371,905	10,104,244
230	5. CUSTOMER ACCOUNTS 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 Expenses	2,609,679	2,648,119

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year of Report Dec. 31, 2009
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	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 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 AND 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 Expenses	44,936	55,710
243	910 Miscellaneous Customer Service and Informational Expenses	521,039	502,291
244	TOTAL Customer Service and Information 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 Expenses	48,313	43,415
249	913 Advertising Expenses	905	5,524
250	916 Miscellaneous Sales Expenses	-	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 Salaries	989,325	999,083
255	921 Office Supplies and Expenses	430,973	318,580
256	(Less) 922 Administrative Expenses Transferred-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	-	-
265	930.2 Miscellaneous General Expenses	42,771	53,235
266	931 Rents	5,812	6,958
267	TOTAL Operation (Total of lines 254 thru 266)	14,008,514	10,663,308
268	Maintenance		
269	935 Maintenance of General Plant	225	389
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	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

2,927,216

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year of Report Dec. 31, 2009
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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.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	DTH (c)	Amount (d)	DTH (e)
1	Off System Sales	-		10,587,347	2,997,830
2	Transportation Imbalances with Pipelines				
3	Transportation Imbalances with End Users	(2,764,719)	173,042		
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16					
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18					
19					
20					
21					
22					
23					
24					
25	TOTAL	(2,764,719)	173,042	10,587,347	2,997,830

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) March 31, 2010	Year Ending Dec. 31, 2009	
GAS USED IN UTILITY OPERATIONS						
Report below details of credits during the year to Accounts 810, 811, and 812			2. 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 (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (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					
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	4,643	28,161		
		880	10,145	61,530		
		921	636	3,858		
		236		-		
7						
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25						
	TOTAL		15,424	93,549		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report is: (X) An Original () A Resubmission	Date of Report March 31, 2010	Year of Report Dec. 31, 2009
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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 <i>(a)</i>	* <i>(b)</i>	Amount of Payment (in dollars) <i>(c)</i>	Dth of Gas Delivered <i>(d)</i>
1				
2	Not Applicable			
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24				
25	Total			

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Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009

Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of each such expense. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 and losses or settlements 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 No	Description (a)	Amount (in dollars) (b)
1	Intercompany Off-System Exchange Activity	0
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23		
24		
25	Total	

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
COLUMBIA GAS OF KENTUCKY, INC.			

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.

Line No	Description (a)	Amount (in dollars) (b)
1	Industry association dues	42,771
2	Experimental and general research expenses a. Gas Research Institute (GRI) b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	0
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25	TOTAL	42,771

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2010	Year Ending Dec. 31, 2009
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)**

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

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
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	0

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009

**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, show in 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) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
256,653		256,653	Intangible plant	1
		0	Production plant, manufactured gas	2
		0	Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		0	Underground gas storage plant	5
		0	Other storage plant	6
		0	Base load LNG terminaling and processing plant	7
		0	Transmission plant	8
1,505		5,334,782	Distribution plant	9
152,203		201,704	General plant	10
		0	Common plant - gas	11
410,361	0	5,793,139	TOTAL	12

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

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 Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (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
10	Distribution Plant	269,575	1.98%
11			
12			
13			
14			
15	Total	274,127	2.02%

Notes to Depreciation, Depletion and Amortization of Gas Plant

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 COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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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.	Item (a)	Amount (b)
1	ACCOUNT 425	---
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		
14	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 Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year Ending Dec 31, 2009
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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 <i>(Furnish name of regulatory commission or body, the docket number and a description of the case)</i>	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	Public Service Commission of Kentucky				
3					
4	Assessment Fees Based on Revenue	269,333		269,333	
5					
6	Rate Case Expense 2007		89,232	89,232	
7					
8	Rate Case Expense 2009		14,774	14,774	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	269,333	104,006	373,339	-

Name of Respondent Columbia Gas of Kentucky, Inc.		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2010	Year Ending Dec 31, 2009		
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in Column (k) any expenses incurred in prior years that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).				5. List in column (f), (g), and (h) expenses incurred during the year which were charges currently to income, plant or other accounts. 6. Minor items (less than \$250,000) may be grouped.			
EXPENSES INCURRED DURING YEAR					AMORTIZED DURING THE YEAR		
Line No	CHARGED CURRENTLY TO			Deferred to Account 182 3	Contra Account	Amount	Deferred in Account 182.3 End of Year
	Department	Account No	Amount				
	(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							
17							
18							
19							
20							
21							
22							
23							
24							
25			373,339				

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY	(X) An Original	March 31, 2010	Dec. 31, 2009
	() 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 (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
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			
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	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
COLUMBIA GAS OF KENTUCKY, INC.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (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 Dev.) (Lines 29 and 41)	-	-	-
51	Other Gas Supply (Lines 30 and 42)	0	-	0
52	Storage, LNG Terminating 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 lines 49 thru 58)	6,851,540	58,014	6,909,554
60	Other Utility Departments			
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 thru 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 thru 72)	309,694	1,981	311,675
74	Other Accounts (Specify):			
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	0	-	0
96	TOTAL SALARIES AND WAGES	9,636,104	79,882	9,715,986

Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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)
1	Nisource Corporate Service, Co.	*	
2	801 E. 86th Avenue		
3	Merrillville, IN 46410		
4			
5	Agrees to furnish at such times, and for such periods and in such manner, as the		
6	respondent may, from time to time desire, accounting and statistical, auditing,		
7	budget, cash management, communications and telecontrol, corporate, electronic		
8	data processing, employee relations, environmental affairs, financial services,		
9	insurance, office space, officers, operation and planning, public relations,		
10	tax, transportation and other services, the description of which is included in		
11	the service agreement.		
12			
13	Actual costs from the service corporation include a reasonable compensation for		
14	necessary capital procured through the issuance of capital stock.		
15			
16	Total Charges For The Year: <u>ACCOUNT</u>		
17			
18			
19	107		951,359
20	182		2,294
21	183		805
22	426		2,780
23	807		437,176
24	870		660,730
25	874		-
26	880		-
27	885		231
28	887		-
29	903		980,056
30	908		52,634
31	909		44,936
32	910		534,417
33	911		-
34	912		45,723
35	913		2,903
36	920		25,014
37	923		<u>7,390,612</u>
38			
39	TOTAL		<u>11,131,670</u>
40			
41			
42	Service Agreement effective November 1, 1962 may be terminated upon not less		
43	than thirty days written notice.		
44			
45			
46			
47			

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) March 31, 2010	(Mo. Da. Yr.) Dec. 31, 2009
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)			
2. ANNUAL PAYMENTS OVER \$250,000			
<u>Payee Name</u>	<u>Type of Service & Basis</u>	<u>Account</u>	<u>Amount</u>
Bermex Inc.		902	582,481
		Total	\$ 582,481
CJ Hughes Construction Co. Inc. P. O. Box 7305 Huntington, WV 25776	Pipeline Construction & Maintenance	WM 107 108 183 874 887 892 Total	1,557 587,141 31,759 0 310 40,165 2,420 663,352
Damage Prevention Specialists	Consultant Services	874 Total	326,496 \$ 326,496
Dix & Associates	Pipeline Construction & Maintenance	WM 107 108 892 Total	571 471,255 571 285 472,682
KU Solutions 220 West Main Street Louisville, KY 40202	Consultant Services	902 Total	387,495 \$ 387,495
Stanley Pipeline, Inc. 5425 Paris Road Winchester, Ky. 40391	Pipeline Construction & Maintenance	WM 107 108 874 879 887 889 892 893 Total	792 2,809,691 216,793 27,290 2,038 513,408 5,348 158,546 473 3,734,379
Surveys & Analysis 538 Hartford Turnpike Shrewsbury, MA 01545	Field Operations	107 874 879 887 Total	1,201 230,566 144,548 31,099 407,414
Page Total			6,574,299

Name of Respondent	This Report Is:	Date of Report (Mo. Da. Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2010	Dec. 31, 2009
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)			
2. ANNUAL PAYMENTS OVER \$250,000			
<u>Payee Name</u>	<u>Type of Service & Basis</u>	<u>Account</u>	<u>Amount</u>
The Fishel Co Corporate Processing Department Columbus , Oh. 43271-0746	Consultant Services	107	1,148,862
		108	4,469
		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 1853 Reliable Pkwy Chicago ILL 60686	Field Operations	107	840,732
		108	(15,720)
		880	0
		892	2,597
		Total	\$
Grand Total			8,728,227

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2010	Year Ending Dec. 31, 2009
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		

Compressor Stations

Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, compressor stations, distribution compressor stations, and other compressor stations.
 2 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 stations grouped. 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 (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year Ending Dec. 31, 2009
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Designate 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 its assets are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's 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) Fuel or Power (e)	Expenses (except Depreciation and Taxes) Other (f)	Gas for Compressor Fuel in Dth (g)	Total Compressor Hours of Operation During Year (h)	Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)

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Name of Respondent		This Report Is:		Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo.Da.Yr.) March 31, 2010	Dec. 31, 2009
GAS STORAGE PROJECTS					
1.Report injections and withdrawals of as for all storage projects used by respondent.					
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (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	-	974,097	
6	May	1,905,269	-	1,905,269	
7	June	1,799,785	-	1,799,785	
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	-	344,614	
12	November	31,273	-	31,273	
13	December	(11,204)	-	(11,204)	
14	TOTAL (Enter Total of Lines 2 Thru 13)	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 27)	10,966,090	-	10,966,090	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2009	Year Ending Dec. 31, 2008
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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 No.	Item (a)	Total Amount (b)
STORAGE OPERATIONS		
1	Top of Working Gas End of Year	
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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2010	Year Ending Dec. 31, 2009
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Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Lines or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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Name of Respondent COLUMBIA GAS OF KENTUCKY	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2010	Year of Report Dec. 31, 2009
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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.

Line No.	Description (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	Section A: Single Day Peak Deliveries			
1				
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 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			
17				
18	TOTAL			
19	Section B: Consecutive Three-Day Peak Deliveries			
20				
21	Volumns of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	TOTAL			
27	Volumns of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Peak			
36				
37	TOTAL			

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2010	Year of Report 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 No	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Mcf (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1			*Nothing To Report			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
23						
24						
25						
26						

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2010	Year of Report Dec. 31, 2009
--	---	--	---------------------------------

GAS ACCOUNT - NATURAL GAS

- | | |
|--|--|
| <p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.</p> <p>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</p> | <p>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.</p> <p>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.</p> <p>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.</p> |
|--|--|

01 NAME OF SYSTEM

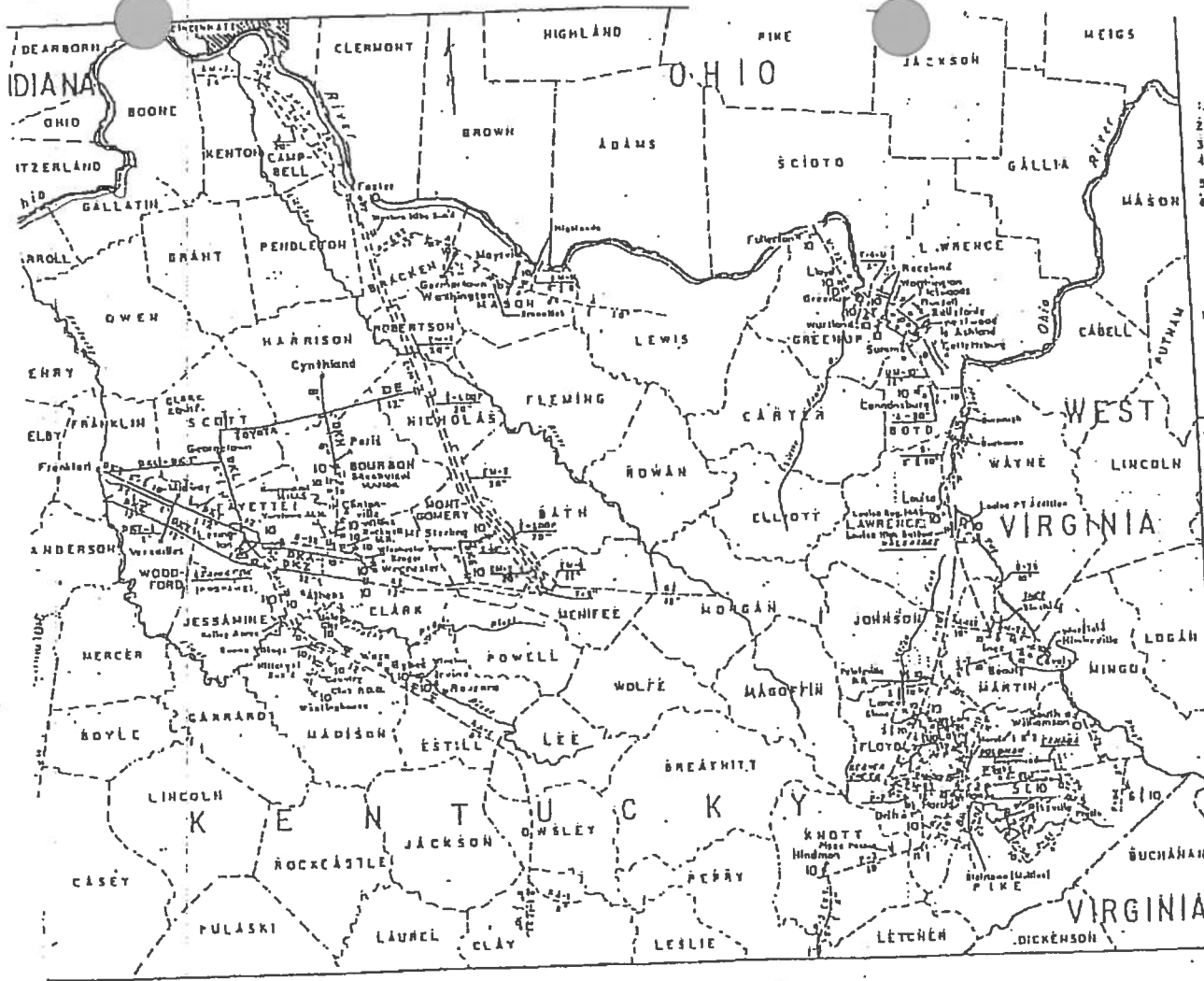
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		8,945,388
4	Gas of Others Received for Gathering (Account 489.1)	303	-
5	Gas of Others Received for Transmission (Account 489.2)	305	-
6	Gas of Others Received for Distribution (Account 489.3)	301	-
7	Gas of Others Received for Contract Storage (Account 489.4)	307	-
8	Exchanged Gas Received from Others (Account 806)	328	173,042
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	10,966,090
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)		20,084,520
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	301	11,083,547
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	22,331,719
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	2,997,830
24	Deliveries of Gas to Others for Transportation (Account 858)	332	-
25	Other Gas Delivered to Storage	512	9,583,794
26	Gas Used for Compressor Station Fuel	509	-
27	Other Deliveries (Specify):		-
27.01	Unbilled Gas Sales		145,719
27.02	Off System Sales		1,595,136
27.03	Natural Gas Used by Respondent	331	15,424
27.04	Municipal Free and Line Damage		(6,226)
28	Total Deliveries (Total of Lines 17 thru 27.04)		47,746,943
29	GAS UNACCOUNTED FOR		
30	Production System Losses		-
31	Gathering System Losses		-
32	Transmission System Losses		-
33	Distribution System Losses		710,716
34	Storage System Losses		-
35	Other Losses (Specify)		-
36	Total Unaccounted for (Total of Lines 30 thru 35)		710,716
37	Total Deliveries & Unaccounted For (Total of Lines 28 and 36)		48,457,659

Name of Respondent	This Report Is:	Date of Report	Year of Report
Columbia 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.
3. 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.
4. 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



MAJOR DELIVERY POINTS FOR SALE AND PURCHASE OF NATURAL GAS

SALE TO	LOCATION
1. JOHNSON COUNTY GAS COMPANY	JOHNSON COUNTY, KENTUCKY
2. LAURIER ROAD GAS COMPANY	FLOYD COUNTY, KENTUCKY
3. KING LITTLE GAS COMPANY, INC.	FLOYD COUNTY, KENTUCKY
4. MARTIN GAS COMPANY	FLOYD COUNTY, KENTUCKY
5. THE CITY OF PINEVILLE	PIKE COUNTY, KENTUCKY
6. PHELPS GAS COMPANY, INC.	PIKE COUNTY, KENTUCKY

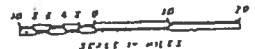
PURCHASE FROM

10. COLUMBIA GAS TRANSMISSION CORPORATION	BOURBON, BOYO, BRACKE, FAYETTE, FLOYD, GREEN, LAWRENCE, MADISON, MORGAN AND PIKE COUNTY
---	---

MAP OF COLUMBIA GAS OF KENTUCKY, SHOWING MAJOR FACILITIES AND DELIVERY POINT FOR SALE AND PURCHASE OF NATURAL GAS

- LEGEND —**
- COMMUNITY SERVED RETAIL PIPELINE
 - △ PROPANE PLANT
 - INTERCONNECTION

MAJOR SUPPLIER'S FACILITIES
 COLUMBIA GAS TRANSMISSION CORPORATION
 PIPELINE
 COMPRESSOR STATION



DECEMBER 31, 1994

REVISED: 03-20-00

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) 03/31/2010	Year of Report 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 Line No.: 72 Column: b
 Other Accounts (Specify)

Preliminary Survey and Investigation	(38)
Vacation and Non-Productive Time Transferred	46
Retention and Severance Program	(74,307)
Other Miscellaneous	<u>191,056</u>
Total	116,757

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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	8,616,041	-
Various Non-Local Companies	(315,503)	35,193,747
Pipeline Expenses - Transp.	(241,652)	11,334,599
Pipeline Expenses - Storage	-	3,520,358
Total Account 803	8,058,886	50,048,704
Various Local Companies	298,661	2,073,128
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

1. Amount of Principal Payment during calendar year \$ _____ - _____
2. Is Principal current? (Yes) _____ N/A _____ (No) _____
3. Is Interest current? (Yes) _____ N/A _____ (No) _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?
YES _____ NO _____ X*

If yes, which service is performed?

Audit _____
Compilation _____
Review _____

Please enclose a copy of the accountant's report with annual report.

* Deloitte Touche Tohmatsu audits The Columbia Energy Group of which Respondent is a subsidiary (see page 102).

**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
		<u>BALANCE SHEET</u>					
110	2	agrees with	200	13 less 11	X		
110	3	agrees with	200	11	X		
110	5	agrees with	200	14 & 33	X		
110	6	agrees with	200	15	X		
110	11	agrees with	122-123	-	X		
110	12	agrees with	220	5 (b)	X		
110	14	agrees with	220	5 (d)	X		
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	-	X		
111	54	agrees with	230	Acct. 165	X		
111	67	agrees with	230	Acct. 182.1	X		
111	68	agrees with	230	Acct. 182.2	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	-	X		

**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
<u>BALANCE SHEET</u>							
<u>Continued</u>							
112	6	agrees with	252	-	X		
112	7	agrees with	253	40 (b)	X		
112	8	agrees with	252	(d)	X		
112	9	agrees with	254	Acct. 213	X		
112	10	agrees with	254	Acct. 214	X		
112	11	agrees with	119	19	X		
112	12	agrees with	119	24	X		
112	13	agrees with	251	Acct. 217	X		
112	17	agrees with	256	(d)	X		
112	18	agrees with	257	Acct. 222	X		
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	45 (b)	X		
113	60	agrees with	269	45 (f)	X		
113	61	agrees with	278	45 (f)	X		
113	62	agrees with	260	Acct. 257	X		
<u>INCOME STATEMENT</u>							
114	2	agrees with	300-301	17(h)			
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	60 (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, 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
INCOME STATEMENT							
<u>Continued</u>							
116	50 (c)	agrees with	340	Acct. 426			
116	52	agrees with	262-C	Acct. 408.2	X		
116	53+54	agrees with	262-C	Acct. 409.2	X		
116	54	agrees with	262-A	Acct. 409.2	X		
116	55	agrees with	235+275+277	Acct. 410.2 7 (e)	X		
116	56	agrees with	235+275+277	Acct. 411.2 7 (f)	X		
116	63	agrees with	258-259	Acct. 428	X		
116	64	agrees with	258-259	Acct. 429	X		
116	67 (c)	agrees with	340	Acct. 430	X		
116	68 (c)	agrees with	340	Acct. 431	X		
116	76	agrees with	262-263	-	X		
OTHER							
200	8	agrees with	209	48 (g)			
200	10	agrees with	214	41	X		
200	11	agrees with	216	42 (b)	X		
200	18	agrees with	219	25	X		
118	12 (c)	agrees with	121	69 (b)	X		
118	12 (c)	agrees with	121	71 (b)	X		
325	262 (b)	agrees with	350	25 (d)	X		
335	25	agrees with	325	265 (b)	X		



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
---	--

FERC FORM No. 2 (1-99)

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:

- (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.)

<u>Schedules</u>	Reference
	<u>Pages</u>
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

- I. 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. Commission Authorization—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 other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, 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..."

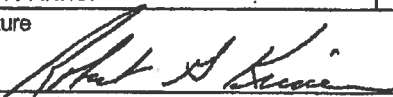
"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting,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

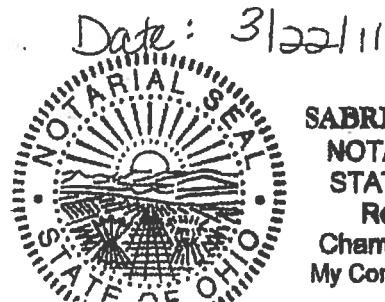
GENERAL PENALTIES

"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**

IDENTIFICATION		
01	Exact Legal Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	02 Year of Report December 31, 2010
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 2001 Mercer Road, P.O. Box 4241, Lexington, KY 40512-4241		
05	Name of Contact Person Robert Kriner	06 Title of Contact Person Controller-Distribution Segment
07 Address of Contact person (Street, City, State, Zip Code) 200 Civic Center Drive, Columbus, OH 43215		
08	Telephone of Contact Person, Including Area Code (614) 460-5900	09 This report is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission
		10 Date of Report (Mo, Da, Yr) March 31, 2011
ATTESTATION		
<p>The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.</p>		
11	Name Robert Kriner	12 Title Controller-Distribution Segment
13	Signature 	14 Date Signed 3/22/11
<p>Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>		

Notary: *Sabrina Haynes*
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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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List of Schedules (Natural Gas Company)

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION and FINANCIAL STATEMENTS				
1	General Information	101		
2	Control over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Security Holders and Voring Powers	107		
5	Important Changes During thre Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statement of Cash Flows	120-121		
11	Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortizatio	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		
15	Gas Property and Capacity Leased to Others	213		
16	Gas Plant Held for Future Use	214		
17	Construction Work in Progress - Gas	216		
18	General Description of Construction Ovehead Procedures	218		
19	Accumulated Provision for Depreciation of Gas Utility Plant	219		
20	Gas Stored	220		
21	Investments	222-223		
22	Investments in Subsidiary Companies	224-225		
23	Prepayments	230		
24	Extraordinary Property Losses	230		
25	Unrecovered Plant and Regulatory Study Costs	230		
26	Other Regulatory Assets	232		
27	Miscellaneous Deferred Debits	233		
28	Accumulated Deferred Income Taxes	234-235		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
29	Capital Stock	250-251		
30	Conversion, Premium on Capital Stock, and Installments Received on Capiital Stock	252		
31	Other Paid in Capital	253		
32	Discount on Capital Stock	254		
33	Capital Stock Expense	254		
34	Securities issued or Assumed and Securities Refunded or Retired during the Year	255		
35	Long-Term Debt	256-257		
36	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
37	Unamortized Loss and Gain on Reacquired Debt	260		

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

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
39	Taxes Accrued, Prepaid, and Changes During Year	262-263		
40	Miscellaneous Current and Accrued Liabilities	268		
41	Other Deferred Credits	269		
42	Accumulated Deferrred Income Taxes-Other Property	274-275		
43	Accumulated Deferrred Income Taxes-Other	276-277		
44	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
45	Gas Operating Revenues	300-301		
46	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
47	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
48	Revenues from Storage Gas of Others	306-307		
49	Other Gas Revenues	308		
50	Gas Operation and Maintenance Expenses	317-325		
51	Exchange of Imbalance Transactions	328		
52	Gas used in Utility Operations	331		
53	Transmission and Compression of Gas by Others	332		
54	Other Gas Supply Expenses	334		
55	Miscellaneous General Expenses-Gas	335		
56	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
57	Particulars Concerning Certain Income Deductions and Interest Charges Account	340		
	COMMON SECTION			
58	Regulatory Commission Expenses	350-351		
59	Distribution of Salaries and Wages	354-355		
60	Charges for Outside Professional amd Other Consultative Services	357		
	GAS PLANT STATISTICAL DATA			
61	Compressor Stations	508-509		
62	Gas Storage Projects	512-513		
63	Transmission Lines	514		
64	Transmission System Peak Deliveries	518		
65	Auxiliary Peaking Facilities	519		
66	Gas Account-Natural Gas	520		
67	System Map	522		
68	Footnote Reference	551		
69	Footnote Text	552		
70	Stockholder's Reports (check appropriate box)			

- Four copies will be submitted
- No annual report to stockholders is prepared

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p style="text-align: center;">Robert Kriner, Controller-Distribution Segment 200 Civic Center Drive Columbus, OH 43215</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">Incorporated in Kentucky - October 11, 1905, as Central Kentucky Natural Gas Company. Name changed to Columbia Gas of Kentucky, Inc. effective January 1, 1958.</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p style="text-align: center;">Not Applicable.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Purchase and distribution, at retail and wholesale, natural gas within the Commonwealth of Kentucky, and off-system sales in the states of Louisiana, Ohio, Tennessee, Virginia, and West Virginia. Respondent also transports natural gas to industrial and commercial consumers under transportation service rate schedules.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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CONTROL 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.

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%

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec 31, 2010
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and in a footnote, state the purpose of such closing: June 14, 2010 Election of Directors	2. State the number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 952,248 By proxy: ---	3. Give the date and place of such meeting: June 14, 2010 By Unanimous Written Consent
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		VOTING SECURITIES			
		4. Number of votes as of (date): December 31, 2010			
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	952,248	952,248	-	-
6	TOTAL number of security holders	1	1	-	-
7	TOTAL votes of security holders listed below	952,248	952,248	-	-
8					
9	Columbia Energy Group				
10	200 Civic Center Drive				
11	Columbus, OH 43215				
12					
13					
14					
15					
16					
17					

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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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 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 re-organization, 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.

7. 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.

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

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		March 31, 2011	Dec. 31, 2010

IMPORTANT CHANGES DURING THE YEAR (Continued)

- 9. None
- 10. None
- 11. None

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2011	Year of Report End of 2010/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (d)	Balance at End of Previous Year (In Dollars) (c)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	289,463,739	281,338,811
3	Construction Work in Progress (107)	200-201	3,332,435	2,500,107
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	292,796,174	283,838,918
5	(Less) Accum Provision for Depr, Amort, Depl (108,111,115)		124,484,554	120,164,471
6	Net Utility Plant (Total of line 4 less 5)		168,311,620	163,674,447
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)		168,311,620	163,674,447
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	Nonutility 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	354,004	335,953
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)		311,369	314,695
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)		665,373	650,648
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		610,766	466,431
33	Special Deposits (132-134)		0	0
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	2,844,037	2,745,687
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		11,739,898	8,840,458
38	Other Accounts Receivable (143)		3,629,264	1,676,324
39	(Less) Accum Provision for Uncollectible Accounts - Credit (144)		239,528	413,983
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		38,413,818	30,838,818
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 3/31/2011	End of 2010/Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (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
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	584,055	682,142
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		4,782	6,989
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		16,063,470	13,804,244
59	Miscellaneous Current and Accrued Assets (174)		2,203,088	2,069,317
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets - (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	Total Current and Accrued Assets (Enter total of lines 32 thru 63)		115,857,728	107,451,154
65	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	13,844,303	15,109,181
70	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
71	Prelim. Survey and Investigation Charges (Gas) (183.1 and 183.2)		231,664	253,175
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	1,780,747	1,865,882
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expens. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	7,606,923	7,945,124
79	Unrecovered Purchased Gas Costs (191)		(5,371,121)	(20,250,597)
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		18,092,516	4,922,765
81	TOTAL Assets and Other Debits (Total of lines 10-15, 30,64 and 80)		302,927,237	276,699,014

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2011	Year of Report End of 2010/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (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	5,342,867	5,274,557
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	60,248,068	59,557,903
12	Unappropriated Undistributed Subsidiary Earnings (216 1)	118-119	0	0
13	(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
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent		This Report is:	Date of Report	Year of Report
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (CONTINUED)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument 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
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		1,585,712	1,200,258
49	Miscellaneous Current and Accrued Liabilities (242)	268	38,108,855	30,517,876
50	Obligations Under Capital Leases - Current (243)		0	0
51	Derivative Instrument Liabilities (244)		2,058,950	2,279,640
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 - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		67,562,829	55,408,723
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		1,635,881	1,665,383
58	Accumulated Deferred Investment Tax Credits (255)		595,327	680,747
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	2,380,818	1,973,998
61	Other Regulatory Credits (254)	278	6,821,659	4,689,300
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)		39,426,332	35,668,308
65	Accumulated Deferred Income Taxes - Other (283)		761,992	1,848,371
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		51,622,009	46,526,107
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and 64)		302,927,237	276,699,014

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
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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.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301	136,789,141	156,326,743
3	Operating Expenses			
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
	Amort of Property Losses, Unrecovered Plant and 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)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		124,345,695	146,072,982
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		12,443,446	10,253,761

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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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		136,789,141	156,326,743		-	2
						3
		108,369,837	131,166,842	-	-	4
		2,692,876	2,927,219	-	-	5
		5,530,628	5,382,778	-	-	6
						7
		412,850	410,361	-	-	8
		0	0	-	-	9
		0	0	-	-	10
		0	0	-	-	11
		0	0	-	-	12
		0	0	-	-	13
		2,573,473	2,559,096	-	-	14
		1,394,394	(598,681)	-	-	15
		670,526	(164,039)	-	-	16
		7,545,904	17,406,736	-	-	17
		4,759,173	12,930,642	-	-	18
		(85,420)	(86,688)	-	-	19
		0	0	-	-	20
		0	0	-	-	21
		0	0	-	-	22
		0	0	-	-	23
						24
		124,345,695	146,072,982	-	-	25
		12,443,446	10,253,761	-	-	26

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2011	Year of Report End of 2010/Q4
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STATEMENT OF INCOME FOR THE YEAR (CONTINUED)

Line No.	Title of Account (a)	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)		12,443,446	10,253,761
28	OTHER INCOME AND DEDUCTIONS			
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)		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 Subsidiary Companies (418.1)	119	0	0
37	Interest and Dividend Income (419)		318,147	336,114
38	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
46	Life Insurance (426.2)		0	0
47	Penalties (426.3)		0	7
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		0	0
49	Other 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			
52	Taxes Other Than Income Taxes (408.2)	262-263	0	0
53	Income Taxes - Federal (409.2)	262-263	1,518,713	1,113,816
54	Income Taxes - Other (409.2)	262-263	241,839	212,382
55	Provision for Deferred Income Taxes (410.2)	234-235,274-277	3,611	53,457
56	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277	192,625	2,608
57	Investment Tax Credit Adj. - Net (411.5)		0	0
58	(Less) Investment Tax Credits (420)		0	0
59	TOTAL Taxes on Other Income and Deductions (Total of Lines 52-58)		1,571,538	1,377,047
60	NET Other Income and Deductions (Total of Lines 41, 50, 59)		2,455,556	2,196,006
61	INTEREST CHARGES			
62	Interest on Long Term Debt (427)		0	0
63	Amort. Of Debt Disc. and Expense (428)	258-259	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0
65	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0
66	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	340	4,083,825	4,061,870
68	Other Interest Expense (431)	340	159,154	197,210
69	(Less) Allowance for Borrowed Funds Used During Const. - Cr. (432)		34,143	21,567
70	NET Interest Charges (Total of Lines 62 Thru 69)		4,208,836	4,237,513
71	Income Before Extraordinary Items (Total of Lines 27, 60, 70)		10,690,166	8,212,254
72	EXTRAORDINARY ITEMS			
73	Extraordinary Items (434)		0	0
74	(Less) Extraordinary Deductions (435)		0	0
75	NET Extraordinary Items (Total of Line 73 Less Line 74)		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)		0	0
78	NET INCOME (Total of Lines 71 and 77)		10,690,166	8,212,254

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Statement of Accumulated Comprehensive Income and Hedging Activities

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- 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 value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available for sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Income				
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 Income				
7	Current Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Year				

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Statement of Accumulated 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 (j)
1					
2					
3					
4					
5					
6					
7					
8					

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed 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).
 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.
 5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance-Beginning of Year		59,557,903	66,345,647
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)* <i>see footnote at bottom</i>			
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)		10,690,166	8,212,254
7	Appropriations of Retained Earnings (Account 436)			
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)			
11 01	Common Stock Dividends		10,000,000	15,000,000
11 02				
11 03				
12	TOTAL Dividends Declared -Common Stock (Account 438) (Total of Lines 11 01 thru 11 03)		10,000,000	15,000,000
	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)				
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)		60,248,068	59,557,903
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)			
24	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)			

*Adjustment to retained earnings due to rounding

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STATEMENT OF CASH FLOWS

1. 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.
3. 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) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	10,690,166	8,212,254
3	Noncash Charges (Credits) to Income:		
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		
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)	(10,580,651)	(13,458,691)
29			
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		
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 COLUMBIA GAS OF KENTUCKY, INC.		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2011	Year of Report Dec. 31, 2010
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U S of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on page 122 clarifications and explanations. 7. At lines 5,16,27,47,56,58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5 01, 5 02, etc.		
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowances Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47	Other:			
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	(10,580,651)	(13,458,691)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)	10,000,000		
54	Preferred Stock			
55	Common Stock			
56	Other:			
57	Net Increase in Short-Term Debt (c)			
58	Other:			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	10,000,000	0	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other:			
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(10,000,000)	(15,000,000)	
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	0	(15,000,000)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of lines 18, 49 and 71)	244,863	(1,130,475)	
75				
76	Cash and Cash Equivalents at Beginning of Year	3,205,110	4,335,585	
77				
78	Cash and Cash Equivalents at End of Year	3,449,973	3,205,110	

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 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 treatment 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 purchases, 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	(14,879,476)
Gas Stored Underground - Current	6,736,898
Prepayments	98,087
Accrued Utility Revenues	(2,259,226)
Miscellaneous Current and Accrued Assets	(133,771)
Miscellaneous Deferred Debits	69,291
Preliminary Surveying and Investigation Charges	21,511
Accumulated Deferred Income Taxes - Asset	338,201
Accumulated Provision for Injuries and Damages	(93,100)
Obligations for Capital Leases	-
Obligations Under Capital Leases - Noncurrent	-
Customer Deposits	(258,698)
Accrued Taxes	298,329
Customer Advances for Construction	(29,502)
Other Deferred Credits	777,924
Derivative Instrument Assets - Credit	(220,690)
Derivative Instrument Assets - Debit	-
Accumulated Other Comprehensive Income	-
Accumulated Provision for Pension and Benefits	(1,687,160)
Other Special Funds	3,326
FAS 158 Measurement	-
	<u>\$ (11,218,056)</u>

Cash Paid for Interest During 2010	<u>\$ 4,194,486</u>
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Cash Paid for Income Taxes (net of refunds) During 2010	<u>\$ 3,124,029</u>
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2011	Year of Report Dec. 31, 2010
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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)	\$ 610,766
Working Funds (Account 135)	-
Temporary Cash Investments (Account 136)	2,844,037
	<u>\$ 3,454,803</u>

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
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010

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

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	286,554,164
4	Property Under Capital Leases	*
5	Plant Purchased or Sold	-
6	Completed Construction not Classified	2,909,575
7	Experimental Plant Unclassified	-
8	TOTAL Utility Plant (Total of lines 3 thru 7)	289,463,739
9	Leased to Others	-
10	Held for Future Use	
11	Construction Work in Progress	** 3,332,435
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	292,796,174
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	124,484,554
15	Net Utility Plant (Total of lines 13 and 14)	168,311,620
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	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
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 22,26,30,31,	124,484,554

* Net of Accumulated Amortization

Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION 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
				10
	3,332,435			11
				12
	292,796,174			13
	124,484,554			14
	168,311,620			15
				16
				17
	121,813,799			18
	-			19
	-			20
	2,670,755			21
	124,484,554			22
				23
	-			24
	-			25
	-			26
				27
	-			28
	-			29
	-			30
	-			31
	-			32
	124,484,554			33

* Net of Accumulated Amortization

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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),

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
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		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Land		
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		

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 (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
-	-	-	521	2
-	-	-	-	3
110,315	-	-	2,163,626	4
110,315	-	-	2,164,147	5
				6
				7
				8
				9
				10
				11
				12
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-	-	-	-	26
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (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 (<i>Submit Supplemental Statement</i>)	7,678	-
39	TOTAL Production Plant (Enter Total of lines 37 thru 38)	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		
45	352 Wells		
46	352.1 Storage Leaseholds and Rights		
47	352.2 Reservoirs		
48	352.3 Non-recoverable Natural Gas		
49	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	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	-	-
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		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communications Equipment		
74	364.8 Other Equipment		
75	TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing		
76	TOTAL Natural Gas Storage and Processing Plant	-	-
77	TRANSMISSION PLANT		
78	365.1 Land and Land Rights		
79	365.2 Rights-of-Way		
80	366 Structures and Improvements		

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
				37
-	-	-	7,678	38
-	-	-	7,678	39
				40
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-	-	-	-	65
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Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34			
35	Manufactured Plant		
36	Production Plant		
37	Liquefied Petroleum		
38	Gas Air Plant		
39			
40	304 Land & Land Rights	7,678	-
41	305 Structures & Improvements	-	-
42	311 Liquefied Petroleum Gas Equipment	-	-
43			
44			
45	Total Manufactured Gas Production Plant		
46	Pages 206 and 207, Line 38	7,678	-
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Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
				37
				38
				39
-	-	-	7,678	40
-	-	-	-	41
-	-	-	-	42
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				44
-	-	-	7,678	45
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Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Regulation Station Equipment			
84	370 Communications Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant (Enter Totals of lines 78-85)	-		-
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights	4,073,513		37,018
89	375 Structures and Improvements	8,002,251		(6,520)
90	376 Mains	142,135,515		3,707,616
91	377 Compressor Station Equipment	-		-
92	378 Meas. and Reg. Sta. Equip.-General	4,983,550		86,284
93	379 Meas. and Reg. Sta. Equip.-City Gate	257,909		-
94	380 Services	83,964,824		3,767,777
95	381 Meters	11,833,982		324,777
96	382 Meter Installations	7,881,976		153,505
97	383 House Regulators	3,867,819		506,508
98	384 House Reg. Installations	2,297,468		-
99	385 Industrial Meas. and Reg. Sta. Equipment	2,746,859		(3,004)
100	386 Other Prop. on Customers' Premises	-		-
101	387 Other Equipment	3,285,294		0
102	TOTAL Distribution Plant (Enter Totals of lines 88-101)	275,330,960		8,573,961
103	GENERAL PLANT			
104	389 Land and Land Rights	-		-
105	390 Structures and Improvements	-		-
106	391 Office Furniture and Equipment	1,272,143		-
107	392 Transportation Equipment	116,619		-
108	393 Stores Equipment	-		-
109	394 Tools, Shop, and Garage Equipment	2,317,752		96,293
110	395 Laboratory Equipment	10,308		-
111	396 Power Operated Equipment	646,777		-
112	397 Communication Equipment	-		-
113	398 Miscellaneous Equipment	72,083		25,860
114	Subtotal (Enter total of lines 104 thru 113)	4,435,682		122,153
115	399 Other Tangible Property	-		-
116	TOTAL General Plant	4,435,682		122,153
117	TOTAL (Accounts 101 and 106)	281,338,811		9,406,085
118	Gas Plant Purchased (See Instr. 8)	-		-
119	(Less) Gas Plant Sold (see Instr. 8)	-		-
120	Experimental Gas Plant Unclassified	-		-
121	TOTAL Gas Plant In Service	281,338,811		9,406,085

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, 2011	Dec. 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at	Line	
(d)	(e)	(f)	End of Year	No.	
			(g)		
					81
					82
					83
					84
					85
-	-	-	-		86
					87
-	-	-	4,110,531		88
-	-	-	7,995,731		89
(274,330)	-	-	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
-	-	-	-		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
-	-	-	-		115
(80,139)	-	-	4,477,696		116
(1,281,157)	-	-	289,463,739		117
-	-	-	-		118
					119
-	-	-	-		120
(1,281,157)	-	-	289,463,739		121

* Does not include Capitalized Leases

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c)

Line no.	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2010 Additions Column (c) (f)
		Year 2009 (b)	Year 2010 (c)	(c)-(b) (d)		
1	1. Intangible Plant					
2	301 Organization					
3	302 Franchises and Consents					
4	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					
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					
23	336 Purification Equipment					
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					
29	341 Structures and Improvements					
30	342 Extraction and Refining Equipment					
31	343 Pipe Lines					
32	344 Extracted Products Storage Equipment					

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2010 Additions Column (c) (f)
		Year 2009 (b)	Year 2010 (c)	(c)-(b) (d)		
	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 Righths					
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	-	-	-	-	-

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2009 (b)	Year 2010 (c)	(c)-(b) (d)		
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					
70	364.4 LNG Transportation Equipment					
71	364.5 Measuring and Regulating Equipment					
72	364.6 Compressor Station Equipment					
73	364.7 Communication Equipment					
74	364.8 Other Equipment					
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	-	-	-	-	-
77	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-
78	4. Transmission Plant					
79	365.1 Land and Land Rights					
80	365.2 Rights of Way					
81	366 Structures and Improvements					
82	367 Mains					
83	368 Compressor Station Equipment					
84	369 Measuring and Reg. Sta. Equipment					
85	370 Communication Equipment					
86	371 Other Equipment					
87	TOTAL Transmission Plant	-	-	-	-	-
88	5. Distribution Plant					
89	374 Land and Land Rights	1,389	32,300	30,911	67,929	37,018
90	375 Structures and Improvements	44,841	11,097	(33,744)	(40,264)	(6,520)
91	376 Mains	3,508,108	2,663,299	(844,809)	2,862,807	3,707,616
92	377 Compressor Station Equipment	-	-	-	-	-
93	378 Meas. and Reg. Sta. Equip.-General	42,326	26,653	(15,673)	70,611	86,284
94	379 Meas. and Reg. Sta. Equip.-City Gate	-	-	-	-	-
95	380 Services	16,370	23,275	6,905	3,774,683	3,767,778
96	381 Meters	-	-	-	324,777	324,777
97	382 Meter Installations	-	-	-	153,505	153,505
98	383 House Regulators	-	-	-	506,507	506,507
99	384 House Reg. Installations	-	-	-	-	-
100	385 Industrial Meas. and Reg. Sta. Equipment	30,537	1,485	(29,052)	(32,056)	(3,004)
	386 Other Prop. on Customers' Premises	-	-	-	-	-
	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

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2009 (b)	Year 2010 (c)	(c)-(b) (d)		
104	6. General Plant					
105	389 Land and Land Rights	-	-	-	-	-
106	390 Structures and Improvements	-	-	-	-	-
107	391 Office Furniture and Equipment	6,527	6,527	-	-	-
108	392 Transportation Equipment	-	-	-	-	-
109	393 Stores Equipment	-	-	-	-	-
110	394 Tools, Shop, and Garage Equipment	28,092	-	(28,092)	68,201	96,293
111	395 Laboratory Equipment	-	-	-	-	-
112	396 Power Operated Equipment	-	-	-	-	-
113	397 Communication Equipment	-	-	-	-	-
114	398 Miscellaneous Equipment	3,136	-	(3,136)	22,724	25,860
115	Subtotal	37,755	6,527	(31,228)	90,925	122,153
116	399 Other Tangible Property	-	-	-	-	-
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

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2010 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2009 Additions Column (c) (f)
		Year 2008 (b)	Year 2009 (c)	(c)-(b) (d)		
	(1) Forward from page 209-B Line 38					
118	2. PRODUCTION PLANT					
119	Manufactured Gas Production Plant					
120	Liquefied Petroleum Gas					
121	304 Land and Land Rights	-	-	-	-	-
122	305 Structures and Improvements	-	-	-	-	-
123	311 Liquefied Petroleum Gas Equipment	-	-	-	-	-
124						
125	Total Manufactured Gas Production					
126	Plant	-	-	-	-	-

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Gas Property and Capacity 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).

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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
Gas Property and Capacity Leased to Others				
<p>1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (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</p> <p>2. In column (d) provide the lease payments received from others.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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24				
25				
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29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTAL			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 other 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.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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16				
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30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTAL			

Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010
CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (less than \$1,000,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	PRODUCTION PLANT			
2	<u>Liquefied Petroleum Gas-Air</u>			
3				
4	305 Structures and Improvements	-		
5	311 Liquefied Petroleum Gas Equipment	-		
6	Total L. P. G. Production Plant	-	-	
7				
8				
9	<u>Distribution Plant</u>			
10				
11	374 Land and Land Rights	6,210		
12	375 Structures and Improvements	179,455	19,740	
13	376 Mains	1,126,457	123,910	
14	378 Measuring and Regulating Equipment-General	306,759	33,743	
15	380 Service Lines	66,141		
16	381 Meters	72,577		
17	382 Meter Installations	68,201		
18	383 House Regulators	154,105		
19	384 House Regulator Installations	-		
20	385 Industrial Measuring and Regulating Equipment	130,307	14,334	
21	387 Communications	72,617	7,988	
22	Total Distribution Plant	2,182,829	199,715	
23				
24				
25	<u>General Plant</u>			
26				
27	391 Office Furniture and Equipment	468,394		
28	394 Tools and Equipment	-		
29	396 Power Operated Equipment	-		
30	398 Miscellaneous Equipment	-		
31				
32	Total General Plant	468,394	-	
33				
34				
35	<u>Intangible Plant</u>			
36				
37	303 Miscellaneous Intangible Plant	681,212	74,933	
38	Total Intangible Plant	681,212	74,933	
39				
40				
41				
42	TOTAL	3,332,435	274,648	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report December 31, 2010
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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.

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.

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 balances and actual cost rates): **(A)**

Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (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	P 0	0.00%	p 0.00%
(5) Common Equity	C 4,854,141,282	42.23%	c 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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Labor Overheads (Continued)

1. 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: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
COLUMBIA GAS OF KENTUCKY, INC.			

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.

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year Ending Dec. 31, 2010
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1 Explain in a footnote any important adjustments during year
2 Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, pages 204-209, column(d), excluding retirements of nondepreciable property
3 The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service If the respondent has a

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 functionalize the book cost of the plant retired In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications
4 Show separately interest credits under a sinking fund or similar method of depreciation accounting
5 At lines 7 and 14, add rows as necessary to report all data Additional rows should be numbered in sequence, e g , 7 01, 7 02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	117,716,111	117,716,111		
2	Depreciation Provision for Year, Charged to				
3	(403) Depreciation Expense	5,530,628	5,530,628		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
	Other Clearing (Specify):				
7.01					
8	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.01)	5,530,628	5,530,628	0	0
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(1,090,702)	(1,090,702)		
11	Cost of Removal	(351,651)	(351,651)		
12	Salvage (Credit)	7,729	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):		0		
14.01	Retirement of Amortization	0	0		
14.02	Miscellaneous Revenues - Damages	1,684	1,684		
14.03	Transfers between 108 and 111	0	0		
15	Balance End of Year (Total of lines 1, 8, 13, 14 to 14.03)	121,813,799	121,813,799	0	0
Section B. Balances at End of Year Accounting to Functional Classifications					
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				
23	Distribution	120,906,703	120,906,703		
24	General	907,096	907,096		
25	TOTAL (Total of lines 16 thru 24)	121,813,799	121,813,799	0	0

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1,164.2 AND 164.3)

1. 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 segregation 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).

Line No.	Description (a)	(Account 117 1) (b)	(Account 117 2) (c)	Noncurrent (Account (117 3) (d)	(Account 117 4) (e)	Current (Account 164 1) (f)	LNG (Account 164 2) (g)	LNG (Account 164 3) (h)	Total (i)
1	Balance at Beginning of Year					46,669,688	0		46,669,688
2	Gas Delivered to Storage (contra Account)					44,645,829	0		44,645,829
3	Gas Withdrawn from Storage (contra Account)					51,382,727	0		51,382,727
4	Other Debits or Credits (Net)					0			0
5	Balance at End of Year					39,932,790	0		39,932,790
6	Mcf					7,212,999	0		7,212,999
6a	Dth					7,501,519	0		7,501,519
7	Amount per Mcf					5.54	-		5.54
7a	Amount per Dth					5.32	-		5.32

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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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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

to authorization by the Board of Directors, and included in Account 124, *Other Investments*, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, 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	*	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)	Purchases or Additions During Year
	(a)	(b)	(c)	(d)
1				
2	Investments in Associated Companies			
3	(Commercial Paper, Acct 123-1XXX)		335,953	18,051
4				
5	Liquid Money Market Instruments		21,626	4,515,259
6	(Commercial Paper, Acct 136-0012)			
7				
8	Temporary Cash Investment		2,724,061	10,642,554
9	(Hedging Account, Acct 136-1000)			
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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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.

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 during 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 (e)	Principal Amount or No of Shares at End of Year (f)	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) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
		354,004	0		1
					2
					3
4,505,688		31,197	0		4
					5
					6
					7
10,553,775		2,812,840	22,981		8
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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Investments in Subsidiary Companies (Account 123.1)

Report 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).
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 (b) 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 to 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.
 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 (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Common Stock - Central Kentucky	7/31/2006		
2	Transmission			
3				
4				
5				
6				
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40	Total Cost of Account 123.1			

Name of Respondent DOMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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Investments in Subsidiaries Companies (Account 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 (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
335,953	18,051	354,004		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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335,953	18,051	354,004		40

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2011	Year Ending December 31, 2010
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Sturdy Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	465,136
2	Prepaid Rents	0
3	Prepaid Taxes	0
4	Prepaid Regulatory Commission Fees	118,919
5	Miscellaneous Prepayments	0
6	TOTAL	584,055

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2011	Year Ending December 31, 2010
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization 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 after the last row number used for extraordinary property losses. <p align="center">(a)</p>	Balance at the Beginning of Year <p align="center">(b)</p>	Total Amount of Charges <p align="center">(c)</p>	Costs Recognized During Year <p align="center">(d)</p>	WRITTEN OFF DURING YEAR		Balance at End of Year <p align="center">(g)</p>
					Account Charged <p align="center">(e)</p>	Amount <p align="center">(f)</p>	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	TOTAL						

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year Ending Dec. 31, 2010
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OTHER REGULATORY ASSETS (Account 182.3)

1. 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).
2. 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 separately 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 (a)	Balance at Beginning of Year (b)	Debits (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3	Other Postretirement Employee Benefits					
4	(amortized over 18 years - began 11/94)	2,099,359	1,850,537	107/926	2,700,874	1,249,022
5						
6	Postemployment Benefits					
7	(amortized over 19 years - began 11/94)	131,718	0	926	34,361	97,357
8						
9	Hedging Program	2,279,640	34,279,120	244	34,499,810	2,058,950
10						
11	Gas Cost Incentive Program	543,456	596,239	480/481	904,189	235,506
12				489		
13						
14	Rate Case Expense	297,524	90,142	928	224,604	163,062
15	(amortized over 3 years - start 9/07)					
16	(amortized over 3 years - start 11/09)					
17						
18	IBM Related Costs	2,228,247	390,108	923	797,850	1,820,505
19	(amortized over 8 years - began 9/07)					
20						
21	RIP Expense - OCI	7,420,268	1,111,503	Various	416,020	8,115,751
22						
23	Minor Regulatory Assets					
24	Less than \$250,000 (2 items)	108,969	593,120	Various	597,939	104,150
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
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40						
Total		15,109,181	38,910,769		40,175,647	13,844,303

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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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 No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Civic Center Building Lease	280,084		253	56,966	223,118
3						
4	Customer Advances	1,572,829		107	15,200	1,557,629
5						
6	Miscellaneous Work In Progress	12,969		Various	12,969	0
7						
8						
9						
10						
11						
12						
13						
14						
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19						
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40	Total	1,865,882	0		85,135	1,780,747

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas (See Other)			
4	Other (Define)			
4.01	OPEB Federal Medicare Subsidy	137,386	0	0
4.02	Future FIT Benefits	(968)	0	0
4.03	Regulatory Asset - Gas Cost Audit	0	0	0
4.04	Delayed Deposits	0	0	0
4.05	Interest on Fed. Income Tax Liability	5,982	0	0
4.06	Section 461 (H) - Rate Refunds	158,392	90,876	0
4.07	TCO Penalty Credits	156,644	0	0
4.08	Vacation Accrual	257,865	0	21,553
4.09	Injuries and Damages	93,993	36,216	0
4.10	Gas Cost Uncollectible Charge	19,577	0	273,540
4.11	Accrued Legal Reserves	0	0	67,327
4.12	Off System Sales	191,403	0	134,265
4.13	Customer Advances	635,329	11,199	1
4.14	Restricted Stock	23,625	6,090	0
4.15	Contingent Stock	55,826	27,464	27,612
4.16	Capitalized Inventory Costs	159,495	1,610	0
4.17	Capitalized Interest - Section 263(A)	0	0	0
4.18	Deferred Directors' Costs	0	0	0
4.19	SFAS 96 Adjustments	416,525	0	0
4.20	Salary Continuation/Deferred Compensation	1	0	0
4.21	CMEP	9,786	0	11,065
4.22	OFO/OMO	0	0	0
4.23	LIFO Tax Adjustment	3,132,853	379,321	0
4.24	Retention Agreements	1,167	0	0
4.25	Rate Base 1% Increment	15,652	277	(1)
4.26	Environmental Costs	3,023	0	0
4.27	Net Operating Loss Carryforward	0	0	0
4.28	SFAS 112	504,072	0	84,967
4.29	SFAS 106 - OPEB	1,449,457	45,405	11,991
4.30	Deferred Compensation	168,729	14,949	14,949
4.31	Deferred OPEB Contribution Deduction	0	0	0
4.32	Pension Restoration	1,285	487	70
4.33	Company Interest Rate Refunds	(79)	0	80
4.34	R & D Credit Carryforward	0	0	0
4.35	Consolidated Rate Effect of Net Operating Loss	0	0	0
4.36	Deferred NOL Carryforward	348,104	541,860	515,879
5	Total (Total of lines 2 thru 4)	7,945,124	1,155,754	1,163,298
6	Other (Rounding)	0	0	0
7	Total Account 190 (Total of lines 5 thru 6)	7,945,124	1,155,754	1,163,298
8	Classification of TOTAL			
9	Federal Income Tax	6,423,984	519,207	547,559
10	State Income Tax	1,521,140	636,547	615,739
11	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

5. 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				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0	254-3417/3517	1) 11,952	254-3417/3517	1) 125,433	23,905	4.01
0	0		0		0	(968)	4.02
0	0		0		0	0	4.03
0	0		0		0	0	4.04
1,751	0		0		0	4,231	4.05
0	0		0		0	67,516	4.06
0	0		0		0	156,644	4.07
0	0	190-1905/3905	4) 208,987	190-2903/4903	4) 208,987	279,418	4.08
0	0		0		0	57,777	4.09
0	0	190-3922	4) 3,570		0	296,687	4.10
0	0		0		0	67,327	4.11
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	4.14
0	0		0		0	55,974	4.15
0	0		0		0	157,885	4.16
0	0		0		0	0	4.17
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	4.21
0	0		0		0	0	4.22
0	0		0		0	2,753,532	4.23
0	0		0		0	1,167	4.24
0	0		0		0	15,374	4.25
0	0		0		0	3,023	4.26
0	0		0		0	0	4.27
0	0		0		0	589,039	4.28
0	0	190-1979/3979	3) 18,774	190-2979/4979	3) 197,017	1,237,800	4.29
0	0		0	190-3952	4) 3,570	165,159	4.30
0	0		0		0	0	4.31
0	0		0		0	868	4.32
0	0		0		0	1	4.33
0	0		0		0	0	4.34
0	0		0		0	0	4.35
0	0		0		0	322,123	4.36
1,751	0		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
							8
1,481	0		364,622		655,357	6,160,120	9
270	0		70,064		123,323	1,446,803	10
						0	11

NOTES

- 1) & (3) OPEB Federal Medicare Subsidy was offset in a regulatory liability.
- 2) SFAS 96 balance sheet entries.
- 4) Reclass Entries

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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 preferred 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 No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par of Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock	1,100,000	25.00	
2				
3				
4				
5				
6				
7				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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				
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3						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 (a)	*	Number of Shares (c)	Amount (d)
1	Not Applicable	(b)		
2				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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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 explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2		
3	Account 208 - Donations Received From Stockholders	
4	None	
5		
6	Account 209 - Reduction in Par or Stated Value of Capital Stock	
7	None	
8		
9	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		
22	Transfer Parent Company Federal Tax Savings	3,485,271
23		
24	Adjustment to Reverse Federal Benefit of NiSource De/Finance Tax Savings	
25	Allocation of APIC	1,625,944
26		
27		
28		
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39		
40	TOTAL	5,342,867

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Discount on Capital Stock (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
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14		
TOTAL		

Capital Stock Expense (Account 214)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
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TOTAL		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
LONG-TERM DEBT (Account 221, 222, 223, and 224)				
<p>1. 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.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p>		<p>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.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>		
Line No.	Classes and Series of Obligation and Name of Stock Exchange (a)	Nominal Date Of Issue (b)	Date Of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1				
2	<u>Account 223</u>			
3	<u>Advances from Associated Companies</u>			
4	Columbia Energy Group :			
5	Installment Promissory Notes	*	*	82,055,000
6				
7				
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11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* See Page 257-A			
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40	Total			82,055,000

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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		Redemption Price per \$100 at End of Year (i)	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Account 222) (g)	Sinking and Other Funds (h)		
*	4,083,825				1
					2
					3
					4
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	4,083,825				40

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
DATE OF ISSUE (a)	DATE OF MATURITY (b)	BALANCE BEGINNING OF YEAR (c)	PRINCIPAL ADVANCED DURING YEAR (d)	PRINCIPAL TRANSFERS AND PAYMENTS (e) *	BALANCE END OF YEAR (f)	INTEREST FOR YEAR		COMMISSION AUTHORITY	
						RATE (g)	AMOUNT (h)	FILE NUMBER (i)	DATE (j)
<u>Account 223 - Installment Promissory Notes</u>									
2006	2013	14,720,000	-	-	14,720,000	5.280%	777,216	CKY1	1/7/2006
2006	2016	10,750,000	-	-	10,750,000	5.410%	581,575	CKY2	1/5/2006
2006	2017	4,210,000	-	-	4,210,000	5.450%	229,445	CKY3	1/5/2006
2006	2026	12,375,000	-	-	12,375,000	5.920%	732,600	CKY4	1/5/2006
2006	2021	16,000,000	-	-	16,000,000	6.015%	962,400	CKY5	11/1/2006
2008	2013	14,000,000	-	-	14,000,000	5.530%	774,200	CKY6	12/23/2008
2010	2030	-	-	-	10,000,000	6.020%	26,389	CKY7	12/16/2010
TOTAL ACCOUNT 223		72,055,000	0	0	82,055,000		4,083,825		
<u>Item 9 - Schedule 257</u>									
<u>Additional Borrowing Authorized But Not Yet Issued</u>									
None									

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Unamortized 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 (a)	Principal Amount of Debt Issues (b)	Total Expense Premium or Discount (c)	Amortization Period	Amortization Period
				Date From (d)	Date To (e)
1	Not Applicable				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

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.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	Not Applicable			
2				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 reacquisition 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 (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Not Applicable					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report End of 2010/Q4
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**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.

Line No.	Particulars (Detail) (a)	Amount (b)
1	Net Income for the Year (Page 116)	\$10,690,166
2	Reconciling Items for the Year	
3		
4	Income (Loss) Items	
5	SEE PAGE 261-A	\$921,802
6		
7		
8		
9	Expense/Deduction Items	
10	SEE PAGE 261-A	(\$911,321)
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	\$10,700,644
28	Show Computation of Tax:	
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	<u>2,913,107</u>

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	End of 2010/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

FOR FEDERAL INCOME TAXES (Continued)

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	<u>\$921,802</u>

Expense/Deduction Items

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 Act	(48,261)
Compensation: Vacation Accrual	21,570
Compensation: Bonus Accrual	(38,428)
Charitable Contributions	145,438
Tax Depreciation	(1,860,129)
Tax Depreciation Bonus	(6,201,470)
Builder Incentive Plan	(13,432)
Bad Debt Expense	(174,455)
Accrued Liabilities-Legal Reserves	173,077
CMEP/DAP	1,380
Customer Assistance Plan	117,424
Regulatory Commission Expense	93,550
Rate Case Expense	453,266
Choice Program Deferred	3,259
Injuries and Damages	(93,100)
Interest Payable Contingent Taxes	(4,501)
Legal Liability on CDC Building	56,966
Lobbying Expenses	26,039
Rent Expense Leased Autos	200
Prepaid Assets	98,087
Employee Stock Purchase Plan	200
Company Interest on Rate Refunds	206
Total	<u>(\$911,321)</u>

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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 (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> 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 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 COLUMBIA GAS OF KENTUCKY, INC.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report End of 2010/Q4
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**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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Taxes: Income: 2005	39,000	
2		-	
3		141,104	
4		1,305,505	
5			
6	Unemployment: 2009	151	
7			
8	FICA: 2009	44,414	
9			
10	Excise: 2009		
11			
12		-	
13			
14	TOTAL (Continued on Page 262-A)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
1				-
2				-
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		
12				-
13				
14	TOTAL (Continued on Page 262-A)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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 (l) 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
-	-	(39,000)	-		1
	-		-		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	-	9		7
-	44,414		-		8
648,297	593,138		55,159		9
-	-		-		10
6,932	6,932		-		11
		-	-		12
			-		13
(Continued on Page 263-A)					14

DISTRIBUTION OF TAXES CHARGED

(Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
			-	1
			-	2
			-	3
			-	4
			-	5
			-	6
			1,769	7
			-	8
			146,805	9
			-	10
			-	11
			-	13
(Continued on Page 263-A)				14

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
15	Federal Taxes (cont'd)		
16		-	-
17	Total Federal Taxes	1,530,174	-
18	State Taxes: Income: 2007	-	
19		24,189	
20		35,848	
21			
22			
25			
26			
27			
28	TOTAL (Continued on Page 262-B)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (i)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
15				
16		-		-
17		1,908,118	-	1,518,713
18		-		-
19		-		-
20		(43,689)		-
21		714,215		241,839
22		-		-
23		-		-
24		-		-
25		-		-
26		-		-
27		-		-
28	TOTAL (Continued on Page 262-B)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)		BALANCE AT BEGINNING OF YEAR	
			Taxes Accrued (b)	Prepaid Taxes (c)
29	State Taxes (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	
39		2010	-	
40	Capital Stock & Franchise:	2009	(531)	
41		2010		
42	TOTAL (Continued on Page 262-C)			

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	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)
29	(j)	(j)	(k)	(l)
30				
31		(102,711)		
32		(88,963)		
33		107,865		
34		2,122,850		
35		-		
36		-		
37		9,213		
38		-		
39		8,579		
40		2,916		
41		-		
42	TOTAL (Continued on Page 262-C)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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 (l) 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
-	-	-	-	-	15
3,575,405	3,437,898	(108,626)	1,559,055	-	16
-	-	-	-	-	17
(43,689)	16,970	24,811	24,189	-	18
956,054	320,857	(24,395)	610,802	-	19
-	-	-	-	-	20
-	-	-	-	-	21
-	-	-	-	-	22
-	-	-	-	-	23
-	-	-	-	-	24
-	-	-	-	-	25
-	-	-	-	-	26
-	-	-	-	-	27
(Continued on Page 263-B)					28

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				Line No.
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	
-	-	-	-	15
-	-	-	-	16
-	-	-	148,574	17
-	-	-	-	18
-	-	-	-	19
-	-	-	-	20
-	-	-	-	21
-	-	-	-	22
-	-	-	-	23
-	-	-	-	24
-	-	-	-	25
-	-	-	-	26
-	-	-	-	27
(Continued on Page 263-B)				28

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

(Continued on Page 263-C)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ref. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
			-	29
			-	30
			-	31
			-	32
			-	33
			(1,905,000)	34
			2,048,000	35
			-	36
			25,772	37
			-	38
			1,509	39
			-	40
			-	41
				42

(Continued on Page 263-C)

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
43			
44	Total State Taxes	3,052,500	-
45			
46	Other: Adjustment Due to Rounding	-	
47			
48			
49			
50			
51	TOTAL TAXES	4,582,674	-

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (k)	Other Utility Departments (Account 408.1 409.1) (l)	Other Income and Deductions (Account 408.2 409.2) (m)
43				
44	-	2,730,275	-	241,839
45				
46		-		-
47		-		
48				
49				
50				
51				
52	TOTAL TAXES	4,638,393	-	1,760,552

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report End of 2010/Q4
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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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
					43
3,142,395	2,872,839	(78)	3,321,978	-	44
-	-	-	-	-	45
					46
					47
					48
					49
					50
					51
6,717,800	6,310,737	(108,704)	4,881,033	-	52

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
				43
-	-	-	170,281	44
				45
				46
				47
				48
				49
				50
				51
-	-	-	318,855	52

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report End of 2010/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR			
Detail of Schedule 263, Column (f)			
<u>Description</u>		<u>Amount</u>	
Federal Taxes			
Income Taxes			
Reclassification of receivable balance to asset account - Lines 1		\$	(39,000)
Non-Qualified Stock Options - Line 4		\$	(426)
Consolidated tax savings - Line 4			(67,951)
Federal Fuels Tax Credit - Line 5		\$	<u>(1,249)</u>
Total Federal Tax Adjustments - Page 263-A, Line 17		\$	<u><u>(108,626)</u></u>
State Taxes:			
Income Taxes			
Reclassification of receivable balance to asset account - Line 18		\$	
Non-Qualified Stock Options - Line 20 & 21		\$	(78)
Reclass to Franchise from Income - Lines 20 & 21		\$	<u>494</u>
Capital Stock Taxes			
Reclass from Income to Franchise - Line 40		\$	<u>(494)</u>
Total State Adjustments - Page 263-C, Line 44		\$	<u><u>(78)</u></u>
Total Adjustments - Page 263-C, Line 52, Column (f)		\$	<u><u>(108,704)</u></u>

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2011	End of 2010/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)			
Detail of Schedule 263, Column (p)			
Kind of Tax	Account Charged	Amount	
Federal Taxes: Unemployment	107	1,804	
	108	102	
	146	97	
	163 - 183	(305)	
	234	66	
Total Page 263, Line 7		1,769	
F.I.C.A.	107	152,809	
	108	8,650	
	146	8,300	
	163 - 182	(28,552)	
	234	5,598	
Total Page 263, Line 9		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	
Use Tax, Current Year	VARIOUS	25,772	
Total Page 263-B, Line 37		25,772	
Unemployment	107	1,556	
	108	88	
	146	86	
	163 - 183	(278)	
	186	0	
	234	57	
Total Page 263-B, Line 39		1,509	
Total Federal and State Taxes, Page 263-C, Line 52		318,855	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (<i>Mo. Da. Yr.</i>) March 31, 2011	Year Ending 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.		
Line No.	Item (a)	Balance at End of Year (b)		
1	Accrued Vacations/Payroll	841,968		
2	Exchange Gas	22,457,981		
3	Unclaimed Funds	129,813		
4	Dental Assistance Plan	12,439		
5	Medical Plan	99,210		
6	Post Employee Benefits	136,624		
7	Customer A/R Credit Balances	13,213,914		
8	Wages Payable	754,017		
9	Rate Refunds	101,149		
10	Other Miscellaneous and Accrued Liabilities (8 items)	361,740		
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				
41				
42				
43	TOTAL	38,108,855		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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OTHER DEFERRED CREDITS (Account 253)

Report below the details called for concerning other deferred credits

2. For any deferred credits being amortized, show the period of amortization.

3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS	Balance at End of Year (f)
			Contra Account (c)	Amount (d)	Amount (e)	
1	Post Employment Benefits Non-Current	1,283,460	242/926	0	168,228	1,451,688
2						
3	Civic Center Building Lease	280,084	186	56,966	0	223,118
4						
5	Nicole Energy Reserve	402,683	144	0	0	402,683
6						
7	Banked Vacation	0	242	655	296,213	295,558
8						
9	Other Miscellaneous and Deferred Credits (2 items)	7,771	Various	0	0	7,771
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						
41						
42						
43	Total	1,973,998		57,621	464,441	2,380,818

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas (See Other)			
4	Other (Define)			
4.01	Gas Depreciation	29,087,245	1,225,240	979,553
4.02	Gas Depreciation- Bonus	7,440,317	3,660,244	0
4.03	Gas Depreciation - State Nonconforming Bonus	(922,370)	0	467,247
4.04	Property Removal Costs	446,099	(584)	1,066
4.05	Loss on ACRS Property Retired	4,866,302	450,766	183,921
4.06	Contribution in Aid of Construction	(1,419,974)	0	62,269
4.07	Bullder Incentive	(45,079)	5,225	0
4.08	Capitalized Interest - Section 263(A)	250,125	22,750	0
4.09	Software Costs	(7,446)	0	0
4.10	SFAS 96 Adjustments	(1,935,493)	0	0
4.11	Rate Base 1% Increment	717,488	26,186	5,845
4.12	RRA '93 1% Offset	116,203	33	70
4.13	Repairs Non Cash Impact	(2,925,109)	0	0
5	Total (Total of lines 2 thru 4)	35,668,308	5,389,860	1,699,971
6	Other (Rounding)	0	0	0
7	Total Account 282 (Total of lines 5 thru 6)	35,668,308	5,389,860	1,699,971
8	Classification of TOTAL			
9	Federal Income Tax	30,371,017	4,582,377	1,045,290
10	State Income Tax	5,297,291	807,483	654,681
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:

Vintage Year	Tax Return Method	Tax Deprec. Rate	Rate (Book) Treatment	Deferral
Pre-1954	S. L.	Book	Flow Through	(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
1954-1967	DDB	Book	Flow Through	
1968-1973	DDB	Book	Flow Through	
1974-1980	DDB	ADR	Deferral	
1981-1986	ACRS	ACRS	Deferral	
1987-1998	MACRS	MACRS	Deferral	

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 DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0	282-2953	1) 10,696	29,343,628	4.01
0	0		0		0	11,100,561	4.02
0	0		0		0	(1,389,617)	4.03
0	0		0	282-2953	1) 25	444,474	4.04
0	0	282-2953	1) 3,232		0	5,129,915	4.05
0	0		0	282-2953	1) 86	(1,482,157)	4.06
0	0		0		0	(39,854)	4.07
0	0		0		0	272,875	4.08
0	0		0		0	(7,446)	4.09
0	0	254-3516	2) 6,668	254-3516	2) 74,803	(1,867,358)	4.10
0	0	282-2953	1) 7,575	282-2953	0	730,254	4.11
0	0		0		0	116,166	4.12
0	0		0		0	(2,925,109)	4.13
0	0		17,475		85,610	39,426,332	5
0	0		0		0	0	6
0	0		17,475		85,610	39,426,332	7
							8
0	0		15,005		76,605	33,969,704	9
0	0		2,470		9,005	5,456,828	10
							11

NOTES

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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas (See Other)			
4	Other (Define)			
4.01	Capitalized Interest - AFUDC Equity	0	0	0
4.02	Property Taxes	337,500	0	430,831
4.03	Unbilled Revenue	0	0	0
4.04	Unrecovered Gas Costs	1,266	0	0
4.05	Retirement Income Plan	0	728,226	0
4.06	Capitalized Interest Tax Savings	0	0	0
4.07	Deferred Intercompany Gains	(488,880)	0	94,622
4.08	Interest Income - Prior Years	2,719	0	0
4.09	Customer Assistance Plan	(589,734)	0	389,566
4.10	Legal Liability on Civic Center Bldg.	69,624	0	22,160
4.11	Rate Case Costs	1,024,832	0	212,711
4.12	Retirement Income Plan	39,713	23,643	205,685
4.13	Gas Cost Incentive Plan	211,405	0	119,793
4.14	Uncollectible Accounts	(161,038)	67,863	0
4.15	Prepaid Assets	265,353	0	38,156
4.16	Software Costs	0	0	0
4.17	Intercompany Gain	877,621	0	0
4.18	Capitalized Inventory	0	0	0
4.19	Accelerated Charitable Contributions	136,154	0	192,729
4.20	Federal Effect of Net Operating Loss Carryforward	0	0	0
4.21	Consolidated Rate Effect of Net Operating Loss	0	0	0
4.22	Deferred NOL Carryforward	121,836	180,558	189,651
5	Total (Total of lines 2 thru 4)	1,848,371	1,000,290	1,895,904
6	Other (Rounding)	0	0	0
7	Total Account 283 (Total of lined 5 thru 6)	1,848,371	1,000,290	1,895,904
8	Classification of TOTAL			
9	Federal Income Tax	1,717,436	873,853	1,632,730
10	State Income Tax	130,935	126,437	263,174
11	Local Income Tax			

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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.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0		0	0	4.01
0	0		0		0	(93,331)	4.02
0	0		0		0	0	4.03
0	0		0		0	1,266	4.04
0	0		0		0	728,226	4.05
0	0		0		0	0	4.06
0	0		0		0	(583,502)	4.07
1,860	0		0		0	4,579	4.08
0	0		0		0	(979,300)	4.09
0	0		0		0	47,464	4.10
0	0	283-1945/3945	1) 274,348	283-1932/3932	1) 274,348	812,121	4.11
0	0	283-2932/4932	0	283-2941/4941	0	(142,329)	4.12
0	0		0		0	91,612	4.13
0	0		0		0	(93,175)	4.14
0	0		0		0	227,197	4.15
0	0		0		0	0	4.16
0	93,927		0		0	783,694	4.17
0	0		0		0	0	4.18
0	98,698		0		0	(155,273)	4.19
0	0		0		0	0	4.20
0	0		0		0	0	4.21
	0		0		0	112,743	4.22
1,860	192,625		274,348		274,348	761,992	5
0	0		0		0	0	6
1,860	192,625		274,348		274,348	761,992	7
							8
1,573	192,625		232,033		232,033	767,507	9
287	0		42,315		42,315	(5,515)	10
							11

NOTES

1) Reclass Entries

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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OTHER REGULATORY LIABILITIES (Account 254)

1. 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.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1						
2	Regulatory Effect of					
3	Adopting SFAS No. 96	2,352,019	190	120,405		2,231,614
4						
5	Reclassification of Regulatory	1,235,214	182	198,126	315,550	1,352,638
6	Assets With Negative Balances					
7						
8	Off System Sales-Unbilled	0	Various		918,735	918,735
9						
10	OPEB Medicare Subsidy	353,176	190	322,450	30,726	61,452
11						
12	Demand Side Management	280,808	Various		884,030	1,164,838
13						
14	Tennessee Gas Pipeline Refund	408,578	143/242	219,793	140,904	329,689
15						
16	Gas Cost Uncollectible Charge	59,505	904	1,180,496	1,883,684	762,693
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
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29						
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31						
32						
33						
34						
35						
36						
37						
38						
39						
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42						
43						
44						
45						
46						
47	Total	4,689,300		2,041,270	4,173,629	6,821,659

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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GAS OPERATING REVENUES

1. 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.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take - or - Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (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	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010
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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 REVENUES		TOTAL OPERATING 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)	(j)	(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		
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
				-	-
136,789,141	156,326,743	136,789,141	156,326,743	36,335,742	33,415,266

Name of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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25					

Name of Respondent DOMINION GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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).
4. Delivered Dth of gas must not be adjusted for discounting.

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)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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16					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 (j)	Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. 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)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
OTHER GAS REVENUES (ACCOUNT 495)				
<p>1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distribution of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of materials and supplies, sale of steam, water, or electricity, miscellaneous royalties, revenues from hydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.</p>				
Line No.	Description of Transaction (a)	Amount (in dollars) (b)		
1	Off System Sales	16,694,109		
2	Unbilled Revenue	3,916,000		
3	Choice Marketer Fees	335,790		
4	Miscellaneous - Other Gas Revenues	84,406		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26	TOTAL	21,030,305		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)*	1,610	1,140
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station 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		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		

*(SEE PAGE 317A)

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Supplemental Schedule

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	1,540	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 Expenses	1,610	1,140

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

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		
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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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
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	802,686	709,870
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0
72	803 Natural Gas Transmission Line Purchases	81,529,639	50,048,704
73	804 Natural Gas City Gate Purchases	1,665,683	2,073,128
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases (excluding 805.1)		
76	805.1 Purchases Gas Costs Adjustments	(14,424,254)	27,547,092
77	TOTAL Purchased Gas (Total 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 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	450,398	512,611
85	Total Purchased Gas Expenses (Total of lines 80 thru 84)	450,398	512,611

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	51,382,727	56,855,779
87	(Less) 808.2 Gas Delivered to Storage-Credit	44,645,829	42,362,215
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
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	99,799	93,549
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	99,799	93,549
95	813 Other Gas Supply Expenses	27,600	0
96	TOTAL Other Gas Supply Exp.(Total 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 AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expenses	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
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 101 thru 113)	-	-

Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
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			
141	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			
145	TOTAL Maintenance (Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)			

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
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		
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)		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
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		
204	870 Operation Supervision and Engineering	941,519	645,693
205	871 Distribution Load Dispatching	31,188	28,472
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

Name of Respondent		This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	2,613,870	2,095,499	
209	875 Measuring and Regulating Station Expenses-General	249,118	227,442	
210	876 Measuring and Regulating Station Expenses-Industrial	47,893	36,950	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-	
212	878 Meter and House Regulator Expenses	1,608,321	1,564,353	
213	879 Customer Installations Expenses	1,488,170	1,314,966	
214	880 Other Expenses	1,350,066	1,456,021	
215	881 Rents	80,368	75,515	
216	TOTAL Operation (Total of lines 204 thru 215)	8,410,513	7,444,911	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	16,026	64,541	
219	886 Maintenance of Structures and Improvements	142,392	117,772	
220	887 Maintenance of Mains	1,410,569	1,590,535	
221	888 Maintenance of Compressor Station Equipment		-	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	155,155	125,937	
223	890 Maintenance of Meas. And Reg. Station Equipment-Industrial	72,749	151,534	
224	891 Maintenance of Meas. And Reg. Station Equip-City Gate Check Station		-	
225	892 Maintenance of Services	453,344	490,940	
226	893 Maintenance of Meters and House Regulators	234,180	176,789	
227	894 Maintenance of Other Equipment	208,166	208,946	
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,692,581	2,926,994	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	11,103,094	10,371,905	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	6,635	6,485	
233	902 Meter Reading Expenses	1,476,636	1,284,809	
234	903 Customer Records and Collection Expenses	2,940,776	2,609,679	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	1,230,281	1,991,628
236	905 Miscellaneous Customer Accounts Expenses	996	1,365
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	5,655,324	5,893,966
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	38,313	47,988
241	908 Customer Assistance Expenses	292,396	41,082
242	909 Informational and Instructional Expenses	57,808	44,936
243	910 Miscellaneous Customer Service and Informational Expenses	525,084	521,039
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	913,601	655,045
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	-	-
248	912 Demonstrating and Selling Expenses	30,710	48,313
249	913 Advertising Expenses	729	905
250	916 Miscellaneous Sales Expenses	-	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	31,439	49,218
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	1,162,484	989,325
255	921 Office Supplies and Expenses	284,213	430,973
256	(Less) 922 Administrative Expenses Transferred-Credit	-	-
257	923 Outside Services Employed	8,059,702	8,072,463
258	924 Property Insurance	94,187	99,876
259	925 Injuries and Damages	936,286	879,482
260	926 Employee Pensions and Benefits	2,722,535	3,114,473
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	405,462	373,339
263	(Less) 929 Duplicate Charges-Credit	-	-
264	930.1 General Advertising Expenses	-	-
265	930.2 Miscellaneous General Expenses	41,966	42,771
266	931 Rents	7,045	5,812
267	TOTAL Operation (Total of lines 254 thru 266)	13,713,880	14,008,514
268	Maintenance		
269	935 Maintenance of General Plant	225	225
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	13,714,105	14,008,739
271	TOTAL Gas O & M Expenses (Total of lines 97,177,201,229,237,244,251 and 270)	111,062,513	134,094,061

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2011	Year of Report Dec. 31, 2010
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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.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		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					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
25	TOTAL	(618,026)	(18,564)	3,572,515	446,530

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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GAS USED IN UTILITY OPERATIONS

Report below details of credits during the year to Accounts 810, 811, and 812
 2. 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 (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (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					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Heat for Building and Other Uses:	874				
		875	5,662	34,801		
		880	9,952	61,164		
		921	624	3,835		
		236		-		
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
	TOTAL		16,238	99,800		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (X) An Original () A Resubmission	Date of Report March 31, 2011	Year of Report Dec. 31, 2010
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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 (c) 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 (a)	*	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1		(b)		
2	Not Applicable			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Total			

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Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of each such expense Show maintenance expenses , revaluation of monthly encroachments recorded in Account 117.4 and losses or settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purposes to which any expenses relate. List separately items of \$250,000 or more

Line No	Description (a)	Amount (in dollars) (b)
1	Intercompany Off-System Exchange Activity	27,600
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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23		
24		
25	Total	27,600

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.

Line No	Description (a)	Amount (in dollars) (b)
1	Industry association dues	41,966
2	Experimental and general research expenses a. Gas Research Institute (GRI) b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4		
5		
6		
7		
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9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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21		
22		
23		
24	TOTAL	41,966

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
Columbia Gas of Kentucky, Inc.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)**

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

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant	0		
2	Production plant, manufactured gas	0		
3	Production and gathering plant, natural gas	0		
4	Products extraction plant	0		
	Underground gas storage plant	0		
6	Other storage plant	0		
7	Base load LNG terminaling and processing plant	0		
8	Transmission plant	0		
9	Distribution plant	5,481,128		
10	General plant	49,500		
11	Common plant - gas	0		
12	TOTAL	5,530,628	0	0

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2011	Year Ending Dec. 31, 2010
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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, show in 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) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
261,098		261,098	Intangible plant	1
		0	Production plant, manufactured gas	2
		0	Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		0	Underground gas storage plant	5
		0	Other storage plant	6
		0	Base load LNG terminaling and processing plant	7
		0	Transmission plant	8
7,367		5,488,495	Distribution plant	9
144,385		193,885	General plant	10
		0	Common plant - gas	11
412,850	0	5,943,478	TOTAL	12

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
Columbia Gas of Kentucky, Inc	<input type="checkbox"/>	March 31, 2011	Dec. 31, 2010
	<input checked="" type="checkbox"/> An Original A Resubmission		

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

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 Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (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	4,457	4.35%
9	Liquefied Petroleum Gas - Air Plant	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 Plant

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
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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 No.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	MISCELLANEOUS AMORTIZATIONS	
3		
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		
19	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		

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year Ending Dec 31, 2010
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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	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					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24	TOTAL	270,820	134,642	405,462	-

Name of Respondent Columbia Gas of Kentucky, Inc.		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2011		Year Ending Dec 31, 2010	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in Column (k) any expenses incurred in prior years that are being amortized. List in Column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).				5. List in column (f), (g), and (h) expenses incurred during the year which were charges currently to income, plant or other accounts. 6. Minor items (less than \$250,000) may be grouped.			
EXPENSES INCURRED DURING YEAR					AMORTIZED DURING THE YEAR		
Line No	CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year
	Department	Account No	Amount				
	(t)	(g)	(h)	(i)	(j)	(k)	(l)
1							
2							
3							
4	Gas	928	270,820				
5							
6	Gas	928	45,526				
7							
8	Gas	928	89,116				
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25			405,462				

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

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 (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
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			
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 Terminating 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 Terminating 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		

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2011	Dec. 31, 2010

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (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 Dev.) (Lines 29 and 41)	-	-	-
51	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	-	10,849
57	Sales (Line 36)	-	-	0
58	Administrative and General (Lines 37 and 46)	1,162,145	1,039	1,163,184
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	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, 59, and 61)	7,177,228	57,742	7,234,970
63	Utility Plant			
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 67)	2,346,458	17,601	2,364,059
69	Plant Removal (By Utility Departments)			
70	Electric Plant	-	-	-
71	Gas Plant	127,023	1,630	128,653
72	Other	(208,735)	-	(208,735)
73	TOTAL Plant Removal (Total of lines 70 thru 72)	(81,712)	1,630	(80,082)
74	Other Accounts (Specify):			
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	0	-	0
96	TOTAL SALARIES AND WAGES	9,441,974	76,973	9,518,947

Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) 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 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)
1	Nisource Corporate Service, Co.	*	
2	801 E. 86th Avenue		
3	Merrillville, IN 46410		
4			
5	Agrees to furnish at such times, and for such periods and in such manner, as the		
6	respondent may, from time to time desire, accounting and statistical, auditing,		
7	budget, cash management, communications and telecontrol, corporate, electronic		
8	data processing, employee relations, environmental affairs, financial services,		
9	insurance, office space, officers, operation and planning, public relations,		
10	tax, transportation and other services, the description of which is included in		
11	the service agreement.		
12			
13	Actual costs from the service corporation include a reasonable compensation for		
14	necessary capital procured through the issuance of capital stock.		
15			
16	Total Charges For The Year: <u>ACCOUNT</u>		
17			
18			
19			977,444
20			176
21			976
22			41,625
23			424,090
24			758,159
25			76,751
26			1,772
27			1,282
28			25,131
29			37,388
30			34,830
31			36,639
32			53,094
33			1,537,935
34			56,147
35			39,178
36			530,702
37			29,420
38			518
39			333
40			7,346,624
41			
42			
43			
44			<u>12,010,214</u>
45			
46			
47	Service Agreement effective November 1, 1962 may be terminated upon not less		
48	than thirty days written notice.		
49			
50			
51			
52			

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original	(Mo. Da. Yr.)	(Mo. Da. Yr.)
	(2) <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

2. ANNUAL PAYMENTS OVER \$250,000

<u>Payee Name</u>	<u>Type of Service & Basis</u>	<u>Account</u>	<u>Amount</u>
ARI	Automotive Fleet Management	184	305,202
		Total	\$ 305,202
Bermex Inc.	Meter Readings	902	1,300,424
		Total	\$ 1,300,424
CJ Hughes Construction Co. Inc. P. O. Box 7305 Huntington , WV 25776	Pipeline Construction & Maintenance	107	334,592
		108	6,881
		874	3,739
		887	33,079
		892	1,022
		Total	\$ 379,313
Community Action Council	Non-Profit-Community Development	182	101,598
		903	50,167
		908	101,598
		Total	\$ 253,363
Damage Prevention Specialists	Consultant Services	874	399,814
		Total	\$ 399,814
Stanley Pipeline , Inc. 5425 Paris Road Winchester , Ky. 40391	Pipeline Construction & Maintenance	107	2,195,013
		108	85,931
		183	1,705
		874	22,404
		878	497
		879	359
		887	351,104
		892	133,366
Total	\$ 2,790,379		
Surveys & Analysis 538 Hartford Turnpike Shrewsbury, MA 01545	Field Operations	107	1,104
		874	234,537
		879	120,135
		887	32,013
		Total	\$ 387,789
Page Total			5,816,284

Name of Respondent	This Report Is:	Date of Report (Mo. Da. Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2011	Dec. 31, 2010
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)			
2. ANNUAL PAYMENTS OVER \$250,000			
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

Name of Respondent Columbia Gas of Kentucky, Inc	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2011	Year Ending Dec. 31, 2010
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		

Compressor Stations

Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, compressor stations, distribution compressor stations, and other compressor stations.

2 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 stations grouped. 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 (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Name of Respondent Columbia Gas of Kentucky, Inc	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2011	Year Ending Dec. 31, 2010
	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		

Designate 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 its components are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's 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)	Expenses (except Depreciation and Taxes)	Gas for Compressor Fuel in Dth	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)	(i)	(j)

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
GAS STORAGE PROJECTS					
1.Report injections and withdrawals of as for all storage projects used by respondent.					
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)	
Storage Operations (In DTH)					
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 Thru 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	
28	TOTAL (Enter Total of Lines 16 Thru 27)	9,830,199	-	9,830,199	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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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 No.	Item (a)	Total Amount (b)
STORAGE OPERATIONS		
1	Top of Working Gas End of Year	
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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year Ending Dec. 31, 2010
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Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Lines or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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21			
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24			
25			

Name of Respondent COLUMBIA GAS OF KENTUCKY		This Report Is: (X) An Original () A Resubmission		Date of Report March 31, 2011	Year of Report Dec. 31, 2010
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.					
Line No.	Description (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)	
	Section A: Single Day Peak Deliveries				
1					
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 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				
17					
18	TOTAL				
19	Section B: Consecutive Three-Day Peak Deliveries				
20					
21	Volumns of Gas Transported				
22	No-Notice Transportation				
23	Other Firm Transportation				
24	Interruptible Transportation				
25					
26	TOTAL				
27	Volumns of Gas Withdrawn from Storage under Storage Contract				
28	No-Notice Storage				
29	Other Firm Storage				
30	Interruptible Storage				
31					
32	TOTAL				
33	Other Operational Activities				
34	Gas Withdrawn from Storage for System Operations				
35	Reduction in Line Peak				
36					
37	TOTAL				

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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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 No	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Mcf (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1			*Nothing To Report			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
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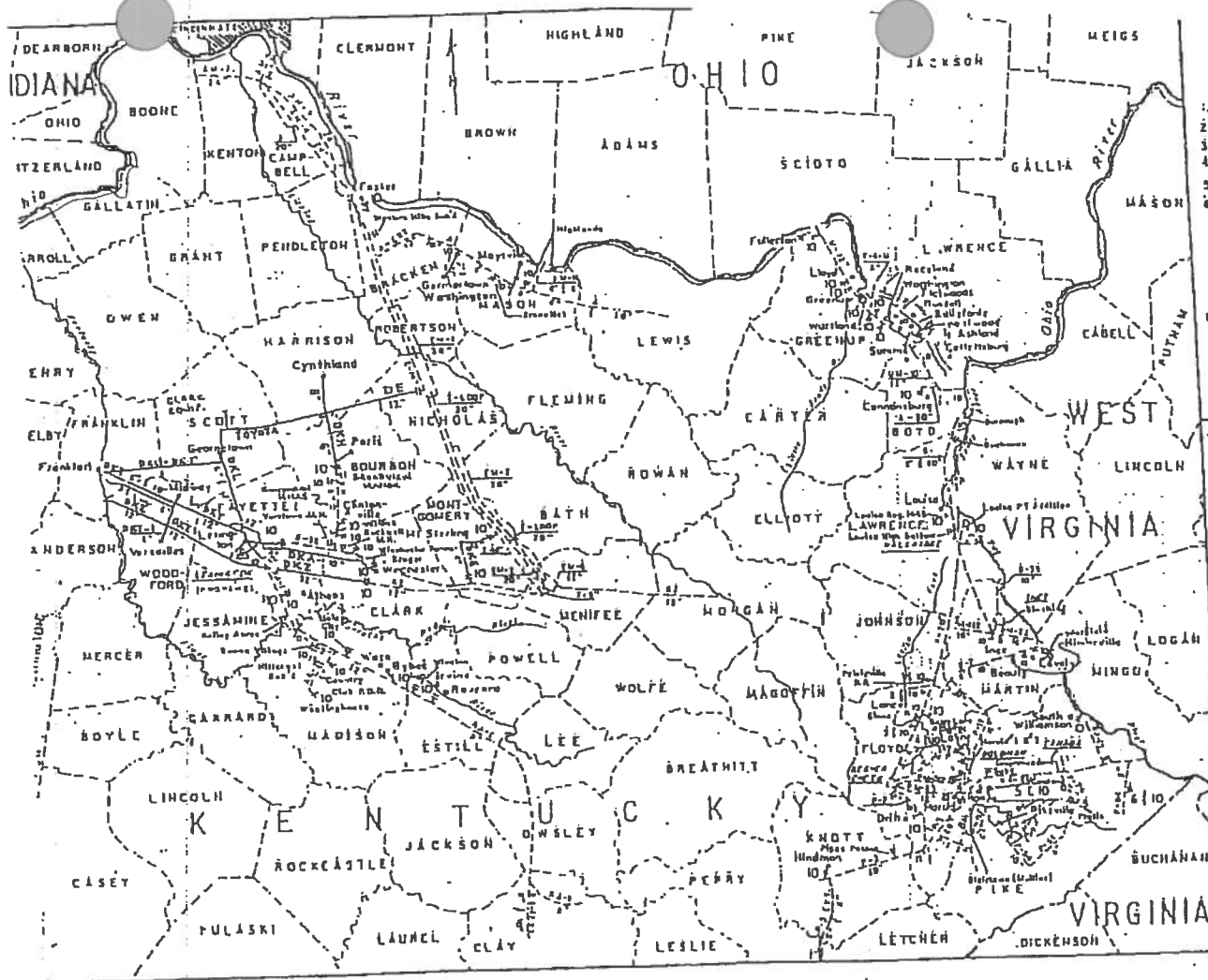
Name of Respondent		This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2011	Dec. 31, 2010
GAS ACCOUNT - NATURAL GAS				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.</p> <p>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</p>		<p>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.</p> <p>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.</p> <p>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.</p>		
01 NAME OF SYSTEM				
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (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	
27.04	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)		-	
36	Total Unaccounted for (Total of Lines 30 thru 35)		550,974	
37	Total Deliveries & Unaccounted For (Total of Lines 28 and 36)		50,422,579	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Columbia Gas of Kentucky , Inc.	(1) X An Original (2) A Resubmission	March 31, 2011	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.
3. 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.
4. 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



MAJOR DELIVERY POINTS FOR SALE AND PURCHASE OF NATURAL GAS

SALE TO	LOCATION
1. JOHNSON COUNTY GAS COMPANY	JOHNSON COUNTY, KENTUCKY
2. LUXIER ROAD GAS COMPANY	FLOYD COUNTY, KENTUCKY
3. HINE LITTLE GAS COMPANY, INC.	FLOYD COUNTY, KENTUCKY
4. MARTIN GAS COMPANY	FLOYD COUNTY, KENTUCKY
5. THE CITY OF PIKEVILLE	PIKE COUNTY, KENTUCKY
6. HELPS GAS COMPANY, INC.	PIKE COUNTY, KENTUCKY

PURCHASE FROM	LOCATION
10. COLUMBIA GAS TRANSMISSION CORPORATION	BOURBON, BOYD, BRACKE FAYETTE, FLOYD, GREEN LAWRENCE, MADISON, MORGAN AND PIKE COUNTY

**MAP OF
COLUMBIA GAS OF KENTUCKY,
SHOWING
MAJOR FACILITIES AND DELIVERY POINT
FOR SALE AND PURCHASE OF NATURAL GAS**

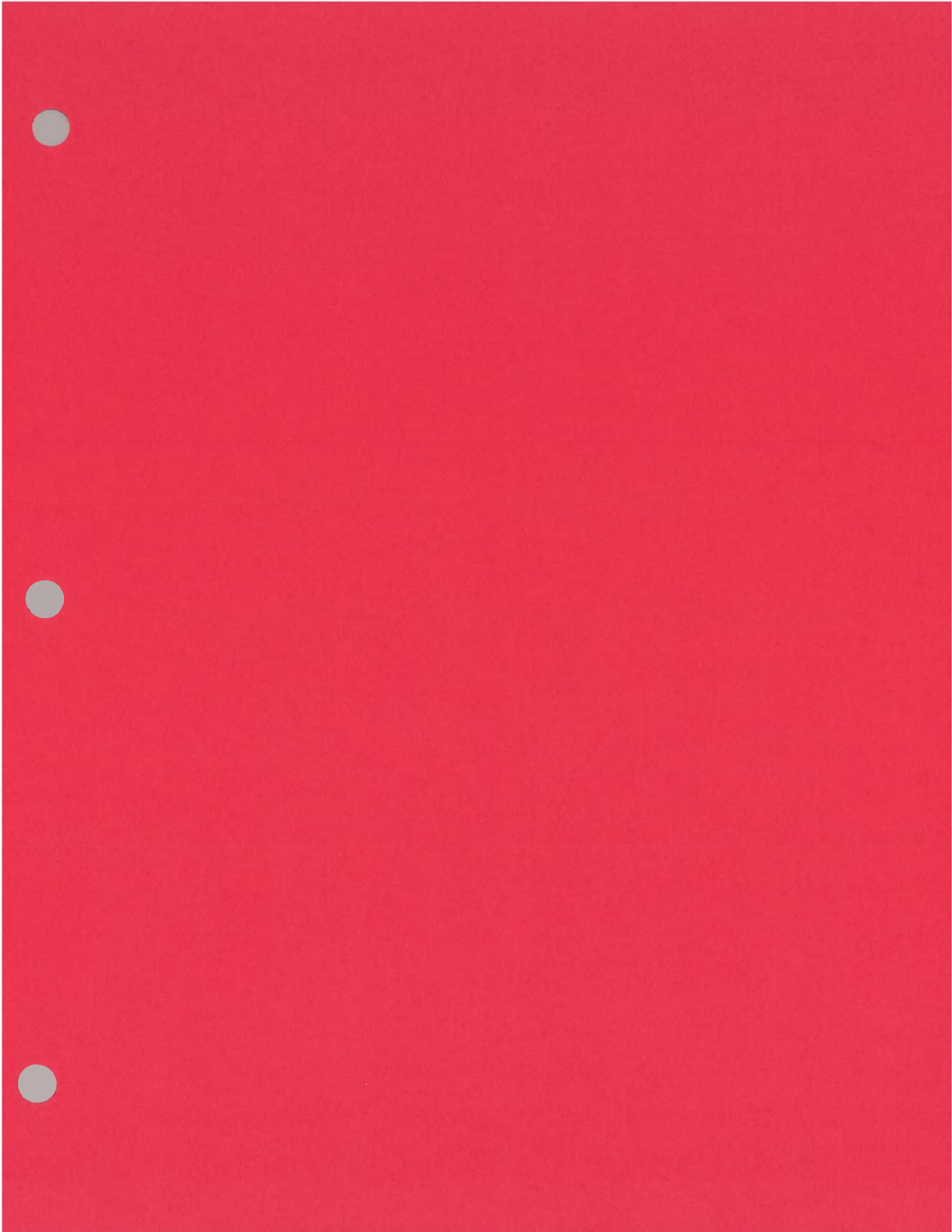
- LEGEND —**
- COMMUNITY SERVED RETAIL
 - PIPELINE
 - △ PROPANE PLANT
 - INTERCONNECTION

MAJOR SUPPLIER'S FACILITIES
COLUMBIA GAS TRANSMISSION CORPORATION
PIPELINE
COMPRESSOR STATION



DECEMBER 31, 1994

REVISED: 03-20-00



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
---	--

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.

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:

- (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.)

Schedules

Reference

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

- I. 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. Commission Authorization—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 other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, 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

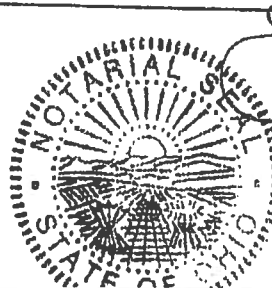
terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

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**

IDENTIFICATION			
01	Exact Legal Name of Respondent	02	Year of Report
	COLUMBIA GAS OF KENTUCKY, INC.		December 31, 2011
03	Previous Name and Date of Change (If name changed during year)		
04	Address of Principal Office at End of Year (Street, City, State, Zip Code)		
	2001 Mercer Road, P.O. Box 4241, Lexington, KY 40512-4241		
05	Name of Contact Person	06	Title of Contact Person
	June Konold		Controller-Distribution Segment
07	Address of Contact person (Street, City, State, Zip Code)		
	200 Civic Center Drive, Columbus, OH 43215		
08	Telephone of Contact Person, Including Area Code	09	This report is
	(614) 460-5940		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission
		10	Date of Report (Mo, Da, Yr)
			March 31, 2012
ATTESTATION			
<p>The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.</p>			
11	Name	12	Title
	June Konold		Controller-Distribution Segment
13	Signature	14	Date Signed
	<i>June Konold</i>		3-21-12
<p>Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>			



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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
---	--	--	--

List of Schedules (Natural Gas Company)

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION and FINANCIAL STATEMENTS				
1	General Information	101		
2	Control over Respondent	102		
3	Security Holders and Voting Powers	107		
4	Important Changes During three Year	108		
5	Comparative Balance Sheet	110-113		
6	Statement of Income for the Year	114-116		
7	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
8	Statement of Retained Earnings for the Year	118-119		
9	Statement of Cash Flows	120-121		
10	Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
11	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	200-201		
12	Gas Plant in Service	204-209		
13	Gas Property and Capacity Leased from Others	212		
14	Gas Property and Capacity Leased to Others	213		
15	Gas Plant Held for Future Use	214		
16	Construction Work in Progress - Gas	216		
17	General Description of Construction Overhead Procedures	218		
18	Accumulated Provision for Depreciation of Gas Utility Plant	219		
19	Gas Stored	220		
20	Investments	222-223		
21	Investments in Subsidiary Companies	224-225		
22	Prepayments	230		
23	Extraordinary Property Losses	230		
24	Unrecovered Plant and Regulatory Study Costs	230		
25	Other Regulatory Assets	232		
26	Miscellaneous Deferred Debits	233		
27	Accumulated Deferred Income Taxes	234-235		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
28	Capital Stock	250-251		
29	Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
30	Other Paid in Capital	253		
31	Discount on Capital Stock	254		
32	Capital Stock Expense	254		
33	Securities issued or Assumed and Securities Refunded or Retired during the Year	255		
34	Long-Term Debt	256-257		
35	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
36	Unamortized Loss and Gain on Recquired Debt	260		

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.) March 31, 2012	Dec. 31, 2011

List of Schedules (Natural Gas Company) (continued)

Enter 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 No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (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		
40	Accumulated Deferrred Income Taxes-Other Property	274-275		
41	Accumulated Deferrred Income Taxes-Other	276-277		
42	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
43	Gas Operating Revenues	300-301		
44	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
45	Revenues from Transportation of Gas of Others Through Transmission Facilitie	304-305		
46	Revenues from Storage Gas of Others	306-307		
47	Other Gas Revenues	308		
48	Gas Operation and Maintenance Expenses	317-325		
49	Exchange of Imbalance Transactions	328		
50	Gas used in Utility Operations	331		
51	Transmission and Compression of Gas by Others	332		
52	Other Gas Supply Expenses	334		
53	Miscellaneous General Expenses-Gas	335		
54	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
55	Particulars Concerning Certain Income Deductions and Interest Charges Accou	340		
	COMMON SECTION			
56	Regulatory Commission Expenses	350-351		
57	Distribution of Salaries and Wages	354-355		
58	Charges for Outside Professional amd Other Consultative Services	357		
	GAS PLANT STATISTICAL DATA			
59	Compressor Stations	508-509		
60	Gas Storage Projects	512-513		
61	Transmission Lines	514		
62	Transmission System Peak Deliveries	518		
63	Auxiliary Peaking Facilities	519		
64	Gas Account-Natural Gas	520		
65	System Map	522		
66	Footnote Reference	551		
67	Footnote Text	552		
68	Stockholder's Reports (check appropriate box)			

- Four copies will be submitted
- No annual report fo stockholders is prepared

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p style="text-align: center;">June Kunold, Controller-Distribution Segment 200 Civic Center Drive Columbus, OH 43215</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">Incorporated in Kentucky - October 11, 1905, as Central Kentucky Natural Gas Company. Name changed to Columbia Gas of Kentucky, Inc. effective January 1, 1958.</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Purchase and distribution, at retail and wholesale, natural gas within the Commonwealth of Kentucky, and off-system sales in the states of Louisiana, Ohio, Tennessee, Virginia, and West Virginia. Respondent also transports natural gas to industrial and commercial consumers under transportation service rate schedules.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
---	--	--	--

CONTROL 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.

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%

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec 31, 2011
---	--	---	---------------------------------------

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security

1. Give date of the latest closing of the stock book prior to end of year, and in a footnote, state the purpose of such closing: September 16, 2011 Election of Directors	2. State the number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 952,248 By proxy: ---	3. Give the date and place of such meeting: September 16, 2011 By Unanimous Written Consent
---	--	--

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4. Number of votes as of (date): December 31, 2011					
5	TOTAL votes of all voting securities	952,248	952,248	-	-
6	TOTAL number of security holders	1	1	-	-
7	TOTAL votes of security holders listed below	952,248	952,248	-	-
8					
9	Columbia Energy Group				
10	200 Civic Center Drive				
11	Columbus, OH 43215				
12					
13					
14					
15					
16					
17					

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report 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 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 re-organization, 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.

7. 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.

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

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		March 31, 2012	Dec. 31, 2011

IMPORTANT CHANGES DURING THE YEAR (Continued)

- 9. None
- 10. None
- 11. None

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2012	Year of Report End of 2011/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (d)	Balance at End of Previous Year (In Dollars) (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	Nonutility 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 (146)		32,939,293	38,413,818
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 3/31/2012	End of 2011/Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (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 Instrument Assets - (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	Total Current and Accrued Assets (Enter total of lines 32 thru 63)		107,727,042	115,857,728
65	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
70	Preliminary Survey and Investigation Charges (Electric) (183)		0	0
71	Prelim. Survey and Investigation Charges (Gas) (183.1 and 183.2)		339,380	231,664
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	1,487,252	1,780,747
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	6,997,091	7,606,923
79	Unrecovered Purchased Gas Costs (191)		(8,208,734)	(5,371,121)
80	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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2012	Year of Report End of 2011/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (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	5,582,727	5,342,867
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	60,952,652	60,248,068
12	Unappropriated Undistributed Subsidiary Earnings (216 1)	118-119	0	0
13	(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)		90,341,579	89,397,135
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	82,055,000
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	82,055,000
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)		132,580	148,526
29	Accumulated Provision for Pensions and Benefits (228 3)		8,915,284	12,141,738
30	Accumulated Miscellaneous Operating Provisions (228 4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS of KENTUCKY , Inc.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 3/31/2012	End of 2011/Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (CONTINUED)				
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In Dollars) (c)	Balance at End of Previous Year (In Dollars) (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - 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 Liabilities (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	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		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
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		44,948,720	39,426,332
65	Accumulated Deferred Income Taxes - Other (283)		2,108,572	761,992
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		56,787,203	51,622,009
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55 and 64)		303,222,910	302,927,237

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
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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 (l,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.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (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 Regulatory Study Costs (407.1)		0	0
	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 (Enter Total of lines 4 thru 24)		131,572,208	124,345,695
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		13,741,935	12,443,446

117,183,628

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
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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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
		145,314,143	136,789,141		-	1
		114,689,692	108,369,637	-	-	2
		2,493,936	2,692,876	-	-	3
		5,666,796	5,530,628	-	-	4
		516,150	412,850	-	-	5
		0	0	-	-	6
		0	0	-	-	7
		0	0	-	-	8
		0	0	-	-	9
		0	0	-	-	10
		0	0	-	-	11
		0	0	-	-	12
		0	0	-	-	13
		2,770,428	2,573,473	-	-	14
		(2,002,740)	1,394,394	-	-	15
		(108,432)	670,526	-	-	16
		11,061,916	7,545,904	-	-	17
		3,433,392	4,759,173	-	-	18
		(82,146)	(85,420)	-	-	19
		0	0	-	-	20
		0	0	-	-	21
		0	0	-	-	22
		0	0	-	-	23
		131,572,208	124,345,695	-	-	24
		13,741,935	12,443,446	-	-	25
						26

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2012	Year of Report End of 2011/Q4
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STATEMENT OF INCOME FOR THE YEAR (CONTINUED)

Line No.	Title of Account (a)	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)		13,741,935	12,443,446
28	OTHER INCOME AND DEDUCTIONS			
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)		535,976	547,130
34	(Less) Expenses of Nonutility Operations (417.1)		0	0
35	Nonoperating Rental Income (418)		49,725	17,693
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0
37	Interest and Dividend Income (419)		897,084	318,147
38	Allowance for Other Funds Used During Construction (419.1)		0	0
39	Miscellaneous Nonoperations Income (421)		1,949,927	3,458,376
40	Gain on Disposition of Property (421.1)		0	0
41	TOTAL Other Income (Total of Lines 31 Thru 40)		3,432,712	4,341,346
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	151,069	145,438
46	Life Insurance (426.2)		0	0
47	Penalties (426.3)		0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		0	0
49	Other Deductions (426.5)		239,848	168,814
50	TOTAL Other Income Deductions (Total of Lines 43 Thru 49)	340	390,917	314,252
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	1,131,026	1,518,713
54	Income Taxes - Other (409.2)	262-263	181,108	241,839
55	Provision for Deferred Income Taxes (410.2)	234-235,274-277	7,998	3,611
56	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234-235,274-277	201,519	192,625
57	Investment Tax Credit Adj. - Net (411.5)		0	0
58	(Less) 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)		1,923,182	2,455,556
61	INTEREST CHARGES			
62	Interest on Long Term Debt (427)		0	0
63	Amort. Of Debt Disc. and Expense (428)	258-259	0	0
64	Amortization of Loss on Reaquired Debt (428.1)		0	0
65	(Less) Amort. of Premium on Debt-Credit (429)	258-259	0	0
66	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	340	4,659,436	4,083,825
68	Other Interest Expense (431)	340	169,242	159,154
69	(Less) Allowance for Borrowed Funds Used During Const. - Cr. (432)		17,824	34,143
70	NET Interest Charges (Total of Lines 62 Thru 69)		4,810,854	4,208,836
71	Income Before Extraordinary Items (Total of Lines 27, 60, 70)		10,854,263	10,690,166
72	EXTRAORDINARY ITEMS			
73	Extraordinary Items (434)		0	0
74	(Less) Extraordinary Deductions (435)		0	0
75	NET Extraordinary Items (Total of Line 73 Less Line 74)		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)		0	0
78	NET INCOME (Total of Lines 71 and 77)		10,854,263	10,690,166

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Statement of Accumulated Comprehensive Income and Hedging 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.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available for sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Income				
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 Income				
7	Current Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Year				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Statement of Accumulated 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 (j)
1					
2					
3					
4					
5					
6					
7					
8					

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, appropriated retained earnings, and unappropriated undistributed 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).

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.

5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
UNAPPROPRIATED RETAINED EARNINGS				
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)* <i>see footnote at bottom</i>			
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)			
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)			
11 01	Common Stock Dividends		10,000,000	10,000,000
11 02				
11 03				
12	TOTAL Dividends Declared -Common Stock (Account 438) (Total of Lines 11 01 thru 11 03)		10,000,000	10,000,000
	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)			
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)				
19	Balance-Beginning of Year (Debit or Credit)			
20	Equity in Earnings for Year (Credit) (Account 418.1)			
21	(Less) Dividends Received (Debit)			
22	Other Changes (Explain)			
23	Balance-End of Year (Total of lines 1,4,5,6,8,10,12 and 13)			

*Adjustment to retained earnings due to rounding

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 31, 2012	Year of Report Dec. 31, 2011
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STATEMENT OF CASH FLOWS

1. 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.
3. 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) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	10,854,263	10,690,166
3	Noncash Charges (Credits) to Income:		
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	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			
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		
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)		

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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U S of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
 (a) Net proceeds or payments.
 (b) Bonds, debentures and other long-term debt.
 (c) Include commercial paper.
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

7. At lines 5,16,27,47,56,58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5 01, 5 02, etc.

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(15,080,262)	(10,580,651)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		10,000,000
54	Preferred Stock		
55	Common Stock		
56	Other:		
57	Net Increase in Short-Term Debt (c)		
58	Other:		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	0	10,000,000
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other:		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(10,000,000)	(10,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(10,000,000)	
72	Adjustment to Retained Earnings for 2011	(149,681)	
73			
74	Net Increase (Decrease) in Cash and Cash Equivalents		
75	(Total of lines 18, 49 and 71)	(872,766)	244,863
76			
77	Cash and Cash Equivalents at Beginning of Year	3,449,973	3,205,110
78			
79	Cash and Cash Equivalents at End of Year	2,577,207	3,449,973

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2012	Dec. 31, 2011

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 treatment 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 purchases, 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	2,837,613
Gas Stored Underground - Current	(7,883,658)
Prepayments	50,532
Accrued Utility Revenues	5,057,729
Miscellaneous Current and Accrued Assets	(153,713)
Miscellaneous Deferred Debits	238,002
Preliminary Surveying and Investigation Charges	(107,716)
Accumulated Deferred Income Taxes - Asset	609,832
Accumulated Provision for Injuries and Damages	(15,946)
Obligations for Capital Leases	-
Obligations Under Capital Leases - Noncurrent	-
Customer Deposits	13,627
Accrued Taxes	(1,601,526)
Customer Advances for Construction	(313,112)
Other Deferred Credits	(644,427)
Derivative Instrument Assets - Credit	(334,300)
Derivative Instrument Assets - Debit	-
Accumulated Other Comprehensive Income	-
Accumulated Provision for Pension and Benefits	(3,226,454)
Other Special Funds	311,369
FAS 158 Measurement	-
Other	20
	<u>\$ (5,162,128)</u>
Cash Paid for Interest During 2011	<u>\$ 4,814,704</u>
Cash Paid for Income Taxes (net of refunds) During 2011	<u>\$ 738,962</u>

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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)	\$ 457,514
Working Funds (Account 135)	-
Temporary Cash Investments (Account 136)	2,119,693
	<u>\$ 2,577,207</u>

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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
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 22,26,30,31,	128,016,793

* Net of Accumulated Amortization

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	298,050,590			3
	*			4
	-			5
	4,543,924			6
	-			7
	302,594,514			8
	-			9
				10
	2,631,216			11
				12
	305,225,730			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
	-			25
	-			26
				27
	-			28
	-			29
	-			30
	-			31
	-			32
	128,016,793			33

* Net of Accumulated Amortization

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 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*.
- Include in column (c) and (d), as appropriate, corrections of additions or retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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),

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (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		
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		

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 (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
-	-	-	521	2
-	-	-	-	3
232,561	-	-	2,357,523	4
232,561	-	-	2,358,044	5
				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



GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)

Line No.	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2011 Additions Column (c) (f)
		Year 2010 (b)	Year 2011 (c)	(c)-(b) (d)		
1	1. Intangible Plant					
2	301 Organization					
3	302 Franchises and Consents					
4	303 Miscellaneous Intangible Plant	144,844	(168)	(145,012)	281,445	426,457
5	TOTAL Intangible Plant	144,844	(168)	(145,012)	281,445	426,457
6	2. Production Plant					
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					
23	336 Purification Equipment					
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					
29	341 Structures and Improvements					
30	342 Extraction and Refining Equipment					
31	343 Pipe Lines					
32	344 Extracted Products Storage Equipment					

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2011 Additions Column (c) (f)
		Year 2010 (b)	Year 2011 (c)	(c)-(b) (d)		
	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	-	-	-	-	-

* See page 209-E

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2011 Additions Column (c) (f)
		Year 2010 (b)	Year 2011 (c)	(c)-(b) (d)		
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					
70	364.4 LNG Transportation Equipment					
71	364.5 Measuring and Regulating Equipment					
72	364.6 Compressor Station Equipment					
73	364.7 Communication Equipment					
74	364.8 Other Equipment					
75	TOTAL Base Load Liquefied Natural					
76	Gas Terminating and Processing Plant	-	-	-	-	-
77	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-
78	4. Transmission Plant					
79	365.1 Land and Land Rights					
80	365.2 Rights of Way					
81	366 Structures and Improvements					
82	367 Mains					
83	368 Compressor Station Equipment					
84	369 Measuring and Reg. Sta. Equipment					
85	370 Communication Equipment					
86	371 Other Equipment					
87	TOTAL Transmission Plant	-	-	-	-	-
88	5. Distribution Plant					
89	374 Land and Land Rights	32,300	(25,139)	(57,439)	(24,497)	32,942
90	375 Structures and Improvements	11,097	(8,367)	(19,464)	139,970	159,434
91	376 Mains	2,663,299	1,742,301	(920,998)	6,935,541	7,856,539
92	377 Compressor Station Equipment	-	-	-	-	-
93	378 Meas. and Reg. Sta. Equip.-General	26,653	15,345	(11,308)	103,761	115,069
94	379 Meas. and Reg. Sta. Equip.-City Gate	-	-	-	-	-
95	380 Services	23,275	1,947	(21,328)	4,818,711	4,840,039
96	381 Meters	0	(235)	(235)	633,134	633,369
97	382 Meter Installations	-	-	-	129,507	129,507
98	383 House Regulators	-	-	-	181,945	181,945
99	384 House Reg. Installations	-	-	-	-	-
100	385 Industrial Meas. and Reg. Sta. Equipment	1,485	14,088	12,603	29,096	16,493
	386 Other Prop. on Customers' Premises	-	-	-	-	-
	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

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2011 Additions Column (c) (f)
		Year 2010 (b)	Year 2011 (c)	(c)-(b) (d)		
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

GAS PLANT IN SERVICE

DEVELOPMENT OF ADDITIONS FOR YEAR 2011 - COLUMN (c)

Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2011 Additions Column (c) (f)
		2,010 (b)	2,011 (c)	(c)-(b) (d)		
	(1) Forward from page 209-B Line 38					
118	2. PRODUCTION PLANT					
119	Manufactured Gas Production Plant					
120	Liquefied Petroleum Gas					
121	304 Land and Land Rights	-	-	-	-	-
122	305 Structures and Improvements	-	-	-	-	-
123	311 Liquefied Petroleum Gas Equipment	-	-	-	-	-
124						
125	Total Manufactured Gas Production					
126	Plant	-	-	-	-	-



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
Gas Property and Capacity 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).

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
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45	TOTAL			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
Gas Property and Capacity Leased to Others				
<p>1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (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</p> <p>2. In column (d) provide the lease payments received from others.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
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44				
45	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011

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 other 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.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)
1	Not Applicable			
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45	TOTAL			

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]			
[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]	
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
	[REDACTED]		
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	[REDACTED]		
	[REDACTED]		
	[REDACTED]		



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report December 31, 2011
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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.

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 (d)
(1) Average Short-Term Debt	S 324,969,834		
(2) Short-Term Interest			s 1.56%
(3) Long-Term Debt	D 5,890,703,763	54.47%	d 6.25%
(4) Preferred Stock	P 0	0.00%	p 0.00%
(5) Common Equity	C 4,923,239,675	45.53%	c 11.03%
(6) Total Capitalization	10,813,943,438	100.00%	
(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 (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011
			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)			

Labor Overheads (Continued)

1. 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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
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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 of Respondent ██████████	This Report is:		Date of Report (Mo, Da, Yr) March 31, 2012	Year Ending Dec. 31, 2011
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

1 Explain in a footnote any important adjustments during year
2 Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, pages 204-209, column(d), excluding retirements of nondepreciable property
3 The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service If the respondent has a

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 functionalize the book cost of the plant retired In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications
4 Show separately interest credits under a sinking fund or similar method of depreciation accounting
5 At lines 7 and 14, add rows as necessary to report all data Additional rows should be numbered in sequence, e g , 7 01, 7 02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	121,813,799	121,813,799	
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				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
	Other Clearing (Specify):				
7.01					
8	TOTAL Deprec. Prov. for Year (total of lines 3 thru 7.01)	5,666,796	5,666,796	0	0
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(1,779,511)	(1,779,511)		
11	Cost of Removal	(545,652)	(545,652)		
12	Salvage (Credit)	27,336	27,336		
13	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru 12)	(2,297,827)	(2,297,827)	0	0
14	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	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				
17	Production and Gathering - Natural Gas				
18	Products Extraction - Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant				
21	Base Load LNG Terminating and Processing Plant				
22	Transmission				
23	Distribution	124,253,470	124,253,470		
	General	929,298	929,298		
	TOTAL (Total of lines 16 thru 24)	125,182,768	125,182,768	0	0

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1,164.2 AND 164.3)

1. 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 segregation 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).

Line No.	Description (a)	(Account 117 1) (b)	(Account 117 2) (c)	Noncurrent (Account (117 3) (d)	(Account 117 4) (e)	Current (Account 164 1) (f)	LNG (Account 164 2) (g)	LNG (Account 164 3) (h)	Total (i)
1	Balance at Beginning of Year					39,932,790	0		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

* 

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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

to authorization by the Board of Directors, and included in Account 124, *Other Investments*, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, 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	*	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)	Purchases or Additions During Year
	(a)	(b)	(c)	(d)
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
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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.

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 during 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 (e)	Principal Amount or No of Shares at End of Year (f)	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) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
					1
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
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Investments in Subsidiary Companies (Account 123.1)

Report 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).
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 (b) 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 to 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.
 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.

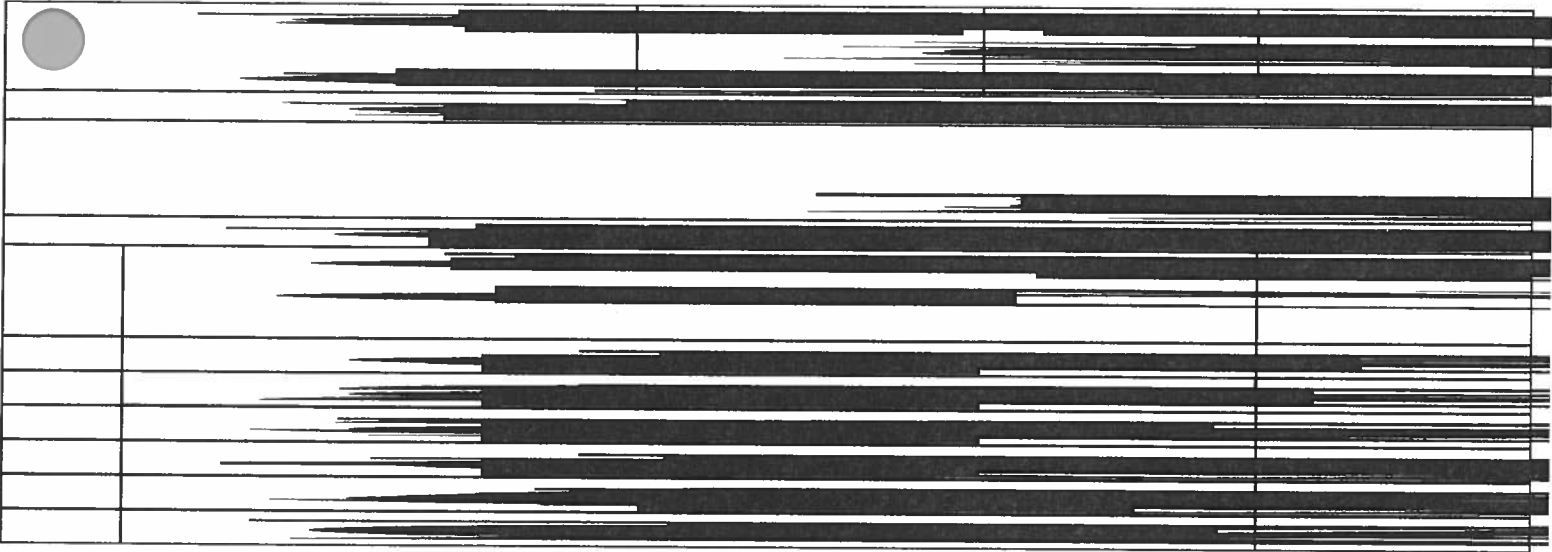
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Common Stock - Central Kentucky	7/31/2006		
2	Transmission			
3				
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40	Total Cost of Account 123.1			

Name of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
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Investments in Subsidiaries Companies (Account 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)	(f)	(g)	(h)	
354,004	50,407	404,411		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
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				38
354,004	50,407	404,411		39
				40



The image shows a table with 4 columns and 10 rows. The entire content of the table is obscured by heavy black redaction bars. A small grey circle is visible in the top-left corner of the table's bounding box.



Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report March 31, 2012	Year Ending December 31, 2011
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization 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 after the last row number used for extraordinary property losses. (a)	Balance at the Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	WRITTEN OFF DURING YEAR		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL						



[REDACTED]

[REDACTED]



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year Ending Dec. 31, 2011
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OTHER REGULATORY ASSETS (Account 182.3)

1. 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).
2. 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 (a)	Balance at Beginning of Year (b)	Debits (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3	Other Postretirement Employee Benefits					
4	(amortized over 18 years - began 11/94)	1,249,022	929,742	107/926	921,683	1,257,081
5						
6	Postemployment Benefits					
7	(amortized over 19 years - began 11/94)	97,357		926	34,361	62,996
8						
9	Hedging Program	2,058,950	21,189,990	244	19,790,440	3,458,500
10						
11	Gas Cost Incentive Program	235,506	326,575	480/481	301,546	260,535
12				489		
13						
14	Rate Case Expense	163,062	88,937	928	177,878	74,121
15	(amortized over 3 years - start 9/07)					
16	(amortized over 3 years - start 11/09)					
17						
18	IBM Related Costs	1,820,505		923	390,108	1,430,397
19	(amortized over 8 years - began 9/07)					
20						
21	RIP Expense - OCI	8,115,751	3,024,457	Various	497,613	10,642,595
22						
23	Minor Regulatory Assets					
24	Less than \$250,000 (2 items)	104,150	631,122	Various	653,966	81,306
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
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39						
40						
Total		13,844,303	26,190,823		22,767,595	17,267,531

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas (See Other)			
4	Other (Define)			
4.01	OPEB Federal Medicare Subsidy	23,905	0	0
4.02	Future FIT Benefits- State Income Tax	(968)	0	9,434
4.03	Interest on Fed. Income Tax Liability	4,231	0	0
4.04	Section 481 (H) - Rate Refunds	67,516	49,280	49,481
4.05	TCO Penalty Credits	156,644	0	0
4.06	Vacation Accrual	279,418	0	250,977
4.07	Injuries and Damages	57,777	6,204	0
4.08	Gas Cost Uncollectible Charge	296,687	360,645	0
4.09	Accrued Legal Reserves	67,327	95,297	32,150
4.10	Off System Sales	325,668	237,993	0
4.11	Customer Advances	624,131	118,858	(2)
4.12	Restricted Stock	17,535	0	0
4.13	Contingent Stock	55,974	8,522	0
4.14	Capitalized Inventory Costs	157,885	0	9,105
4.15	Gross-up on Regulatory Amounts	364,255	0	0
4.16	Salary Continuation/Deferred Compensation	1	0	0
4.17	CMEP	20,851	9,492	0
4.18	LIFO Tax Adjustment	2,753,532	0	159,915
4.19	Retention Agreements	1,167	0	0
4.20	Rate Base 1% Increment	15,374	2,943	2
4.21	Environmental Costs	3,023	0	0
4.22	Federal NOL Carryforward	0	904,880	998,417
4.23	Post Employee Benefits	589,039	66,743	0
4.24	OPEB	1,237,800	102,642	88,824
4.25	Deferred Compensation	165,159	19,949	42,949
4.26	Pension Restoration	868	0	2,959
4.27	Company Interest Rate Refunds	1	0	0
4.28	R & D Credit Carryforward	0	0	0
4.29	Deferred NOL Carryforward	322,123	322,123	0
5	Total (Total of lines 2 thru 4)	7,606,923	2,305,571	1,644,211
6	Other (Rounding)	0	0	0
7	Total Account 190 (Total of lines 5 thru 6)	7,606,923	2,305,571	1,644,211
8	Classification of TOTAL			
9	Federal Income Tax	6,160,120	1,817,090	1,546,056
10	State Income Tax	1,446,803	488,481	98,155
11	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

5. 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				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0	254-3417	1) 17,744	6,161	4.01
0	0		0		0	8,466	4.02
6,709	749	283-5901/7901/8903/8903	2) 6,369	283-5901/7901	2) 4,665	(25)	4.03
0	0		0		0	67,717	4.04
0	0		0		0	156,644	4.05
0	0		0		0	530,395	4.06
0	0		0		0	51,573	4.07
0	0		0		0	(63,958)	4.08
0	0	216-0012	3) 95,297		0	99,477	4.09
0	0		0		0	87,675	4.10
0	0		0		0	505,271	4.11
0	0		0		0	17,535	4.12
0	0		0		0	47,452	4.13
0	0		0		0	166,990	4.14
0	0		0	254-0032	4) 50,268	313,987	4.15
0	0		0		0	1	4.16
0	0		0		0	11,359	4.17
0	0		0		0	2,913,447	4.18
0	0		0		0	1,167	4.19
0	0		0		0	12,433	4.20
0	0		0		0	3,023	4.21
0	0		0		0	93,537	4.22
0	0		0		0	522,296	4.23
0	0		0	254-3517	5) 27,870	1,196,112	4.24
0	0		0		0	188,159	4.25
0	0		0		0	3,827	4.26
0	0		0		0	1	4.27
0	56,369		0		0	56,369	4.28
0	0		0		0	0	4.29
6,709	57,118		101,666		100,547	6,997,091	5
0	0		0		0	0	6
6,709	57,118		101,666		100,547	6,997,091	7
							8
5,675	57,003		85,984		84,848	5,941,550	9
1,034	115		15,682		15,699	1,055,541	10
						0	11

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 CUMBERLAND GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 preferred 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 No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock	1,100,000	25.00	
2				
3				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 (a)	*	Number of Shares (c)	Amount (d)
1	Not Applicable	(b)		
2				
3				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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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 explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2		
3	Account 208 - Donations Received From Stockholders	
4	None	
5		
6	Account 209 - Reduction in Par or Stated Value of Capital Stock	
7	None	
8		
9	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		
22	Transfer Parent Company Federal Tax Savings	3,485,271
23		
24	Adjustment to Reverse Federal Benefit of NiSource De/Finance Tax Savings	
25	Allocation of APIC	1,865,804
26		
27		
28		
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39		
40	TOTAL	5,582,727

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Discount on Capital Stock (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)		Balance at End of Year (b)
1	Not Applicable		
2			
3			
4			
5			
6			
7			
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10			
11			
12			
13			
14			
TOTAL			

Capital Stock Expense (Account 214)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change.
 State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)		Balance at End of Year (b)
1	Not Applicable		
2			
3			
4			
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14			
TOTAL			

Name of Respondent CUMBERLAND GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011
LONG-TERM DEBT (Account 221, 222, 223, and 224)				
<p>1. 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.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>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.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>				
Line No.	Classes and Series of Obligation and Name of Stock Exchange (a)	Nominal Date Of Issue (b)	Date Of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1				
2	Account 223			
3	Advances from Associated Companies			
4	Columbia Energy Group :			
5	Installment Promissory Notes	*	*	82,055,000
6				
7				
8				
9				
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11				
12				
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15				
16				
17				
18				
19				
20				
21	* See Page 257-A			
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40				82,055,000

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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		Redemption Price per \$100 at End of Year (i)	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Account 222) (g)	Sinking and Other Funds (h)		
*	4,659,436				1
					2
					3
					4
					5
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	4,659,436				40

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
DATE OF ISSUE (a)	DATE OF MATURITY (b)	BALANCE BEGINNING OF YEAR (c)	PRINCIPAL ADVANCED DURING YEAR (d)	PRINCIPAL TRANSFERS AND PAYMENTS (e) *	BALANCE END OF YEAR (f)	INTEREST FOR YEAR		COMMISSION AUTHORITY	
						RATE (g)	AMOUNT (h)	FILE NUMBER (i)	DATE (j)
<u>Account 223 - Installment Promissory Notes</u>									
2006	2013	14,720,000	-	-	14,720,000	5.280%	777,216	CKY1	1/7/2006
2006	2016	10,750,000	-	-	10,750,000	5.410%	581,575	CKY2	1/5/2006
2006	2017	4,210,000	-	-	4,210,000	5.450%	229,445	CKY3	1/5/2006
2006	2026	12,375,000	-	-	12,375,000	5.920%	732,600	CKY4	1/5/2006
2006	2021	16,000,000	-	-	16,000,000	6.015%	962,400	CKY5	11/1/2006
2008	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
TOTAL ACCOUNT 223		82,055,000	0	0	82,055,000		4,659,436		
<u>Item 9 - Schedule 257</u>									
<u>Additional Borrowing Authorized But Not Yet Issued</u>									
None									

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Unamortized 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 (a)	Principal Amount of Debt Issues (b)	Total Expense Premium or Discount (c)	Amortization Period Date From (d)	Amortization Period Date To (e)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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Name of Respondent UMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

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.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	Not Applicable			
2				
3				
4				
5				
6				
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8				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Unamortized 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 reacquisition 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 (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Not Applicable					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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.

Line No.	Particulars (Detail) (a)	Amount (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		
12		
13		
14		
15		
16		
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)

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	End of 2011/Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME			
FOR FEDERAL INCOME TAXES (Continued)			
<u>Income (Loss) Items</u>			
Equity Income from Subsidiaries		(49,725)	
Interest Receivable Contingent Taxes		0	
Advance Receipts (TCO Disgorgement)		0	
Customer Advances		(313,112)	
Loss on Disposal of Assets		(664,365)	
Repairs Gain/Loss Change		(618,000)	
Deferred Intercompany Gains		243,243	
Contributions In Aid		115,492	
OFO/OMO Penalties		0	
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		<u>(\$1,618,646)</u>	
<u>Expense/Deduction Items</u>			
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: Taxes		(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 Plan		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		82,648	
CMEP/DAP		(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	
Property Removal		(30,269)	
Employee Stock Purchase Plan		311	
Company Interest on Rate Refunds		0	
Total		<u>(\$9,509,516)</u>	

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Taxes: Income: 2005	-	
2		-	
3		-	
4		141,104	
5		1,362,783	
6		-	
7	Unemployment: 2010	9	
8		-	
9	FICA: 2010	55,159	
10		-	
11	Excise: 2010	-	
12		-	
2	TOTAL (Continued on Page 262-A)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (l)
1		-		-
2		-		-
3		-		
4		(1,007,336)		137,948
5		(995,404)		993,078
6		-		
7		6,654		
8		-		
9		479,990		
10		-		
11		6,521		-
12	TOTAL (Continued on Page 262-A)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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 (l) 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
	-		-		1
	-		-		2
(869,388)	254,431	(238,965)	141,104		3
(2,326)	(3,000)	(674)	(1)		4
	9		-		5
9,151	8,458		-		6
	55,159		693		7
	55,159		-		8
660,800	609,570		51,230		9
			-		10
6,521	6,521		-		11
(Continued on Page 263-A)					12

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
			-	1
			-	2
			-	3
			-	4
			-	5
			-	6
			2,497	7
			-	8
			180,810	9
			-	10
			-	11
(Continued on Page 263-A)				12

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
13	Federal Taxes (cont'd)		
14		-	-
15	Total Federal Taxes	1,559,055	-
16	State Taxes: Income:		
17	2006	-	
18	2007	-	
19	2008	24,189	
20	2010	610,802	
21	2011	-	
22		-	
23		-	
24		-	
25		-	
26	TOTAL (Continued on Page 262-B)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (j)
13				
14				
15		(1,509,575)	-	1,131,026
16		(2,143)		-
17		698		-
18		-		-
19		(581,085)		-
20		474,098		181,108
21		-		-
22		-		-
23		-		-
24		-		-
25		-		-
26	TOTAL (Continued on Page 262-B)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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 (l) 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
-	-	-	-	-	13
(195,242)	931,148	(239,639)	193,026	-	14
(2,143)	(2,143)	-	-	-	15
698	(26,257)	(26,955)	-	-	16
(581,085)	45,046	15,329	24,189	-	17
655,206	469,850	-	-	-	18
			185,356	-	19
			-	-	20
			-	-	21
			-	-	22
			-	-	23
			-	-	24
			-	-	25
(Continued on Page 263-B)					26

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				Line No.
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	
			-	13
			-	14
			183,307	15
			-	16
			-	17
			-	18
			-	19
			-	20
			-	21
			-	22
			-	23
			-	24
			-	25
(Continued on Page 263-B)				26

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
27	State Taxes (Cont'd) Property:		
28		2005 10,000	
29		2006 8,219	
30		2007 48,511	
31		2008 26,514	
32		2009 131,694	
33		2010 381,075	
34		2011 2,048,000	
35		2012 -	
36	Sales and Use:	2010 32,963	
37		2011 -	
38	Unemployment:	2010 12	
39		2011 -	
40	Capital Stock & Franchise:	2010 -	
40		2011 -	
41	TOTAL (Continued on Page 262-C)		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (j)
27				
28				
29				
30				
31				
32		2,069,687		
33		(2,055,355)		
34		2,236,000		
35		13,326		
36		882		
37		-		
38		7,417		
39		4,281		
40		1,025		
41	TOTAL (Continued on Page 262-C)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
-	-	-	10,000		27
	8,923		8,219		28
	7,717		39,588		29
	124,211		18,797		30
	295,213		7,483		31
21,687	295,213		107,549		32
180,645	1,771,891		456,754		33
2,236,000	-		2,236,000		34
13,326	46,289		-		35
15,851	11,324		4,527		36
	12		-		37
8,996	8,280		716		38
4,281	1,678	(2,603)	-		39
1,025	1,025	(12,726)	(12,726)		40
			(Continued on Page 263-C)		41

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ref. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.	
			-	27	
			-	28	
			-	29	
			-	30	
			-	31	
			(2,048,000)	32	
			2,236,000	33	
			-	34	
			14,969	35	
			-	36	
			1,579	37	
			-	38	
			-	39	
			-	40	
			(Continued on Page 263-C)		41

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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

Line No.	Kind Of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
42			
43	Total State Taxes	3,321,978	-
44			
45	Other: Adjustment Due to Rounding	-	
46			
47			
48			
49			
50			
51	TOTAL TAXES	4,881,033	-

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1) (j)	Gas (Account 408.1 409.1) (l)	Other Utility Departments (Account 408.1 409.1) (k)	Other Income and Deductions (Account 408.2 409.2) (i)
42				
43	-	2,168,831	-	181,108
44				
45	-			-
46	-			
47				
48				
49				
50				
51	TOTAL TAXES	659,256	-	1,312,134

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year of Report End of 2011/Q4
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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 (l) 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
2,554,487	2,763,059	(26,955)	3,086,451	-	42
-	-	-	-	-	43
-	-	-	-	-	44
-	-	-	-	-	45
-	-	-	-	-	46
-	-	-	-	-	47
-	-	-	-	-	48
-	-	-	-	-	49
2,359,245	3,694,207	(266,594)	3,279,477	-	50
-	-	-	-	-	51

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.
-	-	-	204,548	42
-	-	-	-	43
-	-	-	-	44
-	-	-	-	45
-	-	-	-	46
-	-	-	-	47
-	-	-	-	48
-	-	-	-	49
-	-	-	387,855	50
-	-	-	-	51

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report End of 2011/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR			
Detail of Schedule 263, Column (f)			
<u>Description</u>			<u>Amount</u>
Federal Taxes			
Income Taxes			
Reclassification of receivable balance to asset account - Lines 1 .	\$		-
Non-Qualified Stock Options - Line 4	\$		-
Consolidated tax savings - Line 4 & 5			(239,179)
Federal Fuels Tax Credit - Line 4 & 5	\$		<u>(460)</u>
Total Federal Tax Adjustments - Page 263-A, Line 15	\$		<u><u>(239,639)</u></u>
State Taxes:			
Income Taxes			
Reclassification of receivable balance to asset account - Line 17	\$		(26,955)
Reclass to Franchise from Income - Line 19	\$		15,329
Capital Stock Taxes			
Reclass from Income to Franchise - Line 39 & 40	\$		(15,329)
Total State Adjustments - Page 263-C, Line 43	\$		<u><u>(26,955)</u></u>
Total Adjustments - Page 263-C, Line 51, Column (f)	\$		<u><u>(266,594)</u></u>

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2012	End of 2011/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)			
Detail of Schedule 263, Column (p)			
Kind of Tax	Account Charged	Amount	
Federal Taxes: Unemployment	107	2,572	
	108	202	
	146	107	
	163 - 183	(509)	
	234	120	
	253	5	
Total Page 263, Line 7		2,497	
F.I.C.A.	107	167,019	
	108	13,121	
	146	6,955	
	163 - 182	(14,373)	
	234	8,058	
	186	30	
Total Page 263, Line 9		180,810	
State Taxes: Deferred Property Tax Expense			
Amortize 2011 estimate to exp	174	(2,048,000)	
Establish estimated 2012 liab	174	2,236,000	
Total Page 263-B, Lines 32-33		188,000	
Use Tax, Current Year	VARIOUS	14,969	
Total Page 263-B, Line 36		14,969	
Unemployment	107	1,598	
	108	126	
	146	67	
	163 - 183	(291)	
	183	0	
	186	0	
	234	76	
	253	3	
Total Page 263-B, Line 39		1,579	
Total Federal and State Taxes, Page 263-C, Line 51		387,855	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
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
4.04	Property Removal Costs	444,474	18,155	0
4.05	Gain/Loss on Retirements	5,129,915	432,761	230,664
4.06	Contribution in Aid of Construction	(1,482,157)	0	44,028
4.07	Bullder Incentive	(39,854)	5,508	0
4.08	Capitalized Interest - Section 263(A)	272,875	0	13,927
4.09	Software Costs	(7,446)	0	0
4.10	Deferred Tax on Non-Rate Base Items	(1,867,358)	0	0
4.11	Rate Base 1% Increment	730,254	21,881	1,087
4.12	1% Offset	116,166	76	647
4.13	Repairs	(2,925,109)	0	0
5	Total (Total of lines 2 thru 4)	39,426,332	6,672,956	1,193,780
6	Other (Rounding)	0	0	0
7	Total Account 282 (Total of lines 5 thru 6)	39,426,332	6,672,956	1,193,780
8	Classification of TOTAL			
9	Federal Income Tax	33,969,704	5,679,219	447,207
10	State Income Tax	5,456,628	993,737	746,573
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. 3198.

Basis for determining Tax Depreciation:

Vintage Year	Tax Return Method	Tax Deprec. Rate	Rate (Book) Treatment	Deferral
Pre-1954	S. L.	Book	Flow Through	(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
1954-1967	DDB	Book	Flow Through	
1968-1973	DDB	Book	Flow Through	
1974-1980	DDB	ADR	Deferral	
1981-1986	ACRS	ACRS	Deferral	
1987-2011	MACRS	MACRS	Deferral	

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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 DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0	282-2953	1) 2,568	29,582,440	4.01
0	0		0		0	16,823,091	4.02
0	0		0		0	(2,057,243)	4.03
0	0	282-2953	1) 159		0	462,470	4.04
0	0		0	282-2953	1) 1,170	5,333,182	4.05
0	0		0	282-2953	1) 5	(1,526,180)	4.06
0	0		0		0	(34,346)	4.07
0	0		0		0	258,948	4.08
0	0		0		0	(7,446)	4.09
0	0	254-3516	2) 3,835	254-3516	2) 47,047	(1,824,146)	4.10
0	0		1) 3,584	282-2953	0	747,464	4.11
0	0		0		0	115,595	4.12
0	0		0		0	(2,925,109)	4.13
0	0		7,578		50,790	44,948,720	5
0	0		0		0	0	6
0	0		7,578		50,790	44,948,720	7
							8
0	0		6,451		45,675	39,240,940	9
0	0		1,127		5,115	5,707,780	10
							11

NOTES

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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. 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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas (See Other)			
4	Other (Define)			
4.01	Property Taxes	(93,331)	58,195	0
4.02	Unrecovered Gas Costs	1,266	0	0
4.03	Retirement Income Plan	728,226	0	0
4.04	Deferred Intercompany Gains	(583,502)	0	94,622
4.05	Contingent Interest Income	4,579	0	0
4.06	Customer Assistance Plan	(979,300)	0	93,411
4.07	Legal Liability on Civic Center Bldg.	47,464	0	22,160
4.08	Rate Case Costs	812,121	0	195,237
4.09	Retirement Income Plan	(142,329)	1,958,883	8,021
4.10	Gas Cost Incentive Plan	91,612	9,736	0
4.11	Uncollectible Accounts	(93,175)	0	49,550
4.12	Prepaid Assets	227,197	0	19,657
4.13	Intercompany Gain	783,694	0	0
4.14	Accelerated Charitable Contributions	(155,273)	56,575	0
4.15	Deferred NOL Carryforward	112,743	0	112,743
5	Total (Total of lines 2 thru 4)	761,992	2,083,389	595,401
6	Other (Rounding)	0	0	0
7	Total Account 283 (Total of lined 5 thru 6)	761,992	2,083,389	595,401
8	Classification of TOTAL			
9	Federal Income Tax	767,507	1,762,044	520,955
10	State Income Tax	(5,515)	321,345	74,446
11	Local Income Tax			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
0	0		0		0	(35,136)	4.01
0	0		0		0	1,266	4.02
0	0	283-2925/4925	1) 728,226		0	0	4.03
0	0		0		0	(678,124)	4.04
1,289	6,453	190-5903/7903	2) 4,776	190-5903/6903/7903/8903	2) 6,480	1,119	4.05
0	0		0		0	(1,072,711)	4.06
0	0		0		0	25,304	4.07
0	0		0		0	616,864	4.08
0	0		0	283-1903/3903	1) 728,226	2,536,759	4.09
0	0		0		0	101,348	4.10
0	0		0		0	(142,725)	4.11
0	87,045		0		0	207,540	4.12
0	50,903		0		0	696,649	4.13
	0		0		0	(149,601)	4.14
	0		0		0	0	4.15
1,289	144,401		733,002		734,706	2,108,572	5
0	0		0		0	0	6
1,289	144,401		733,002		734,706	2,108,572	7
							8
1,090	143,406		619,943		621,384	1,867,721	9
199	995		113,059		113,322	240,851	10
							11

NOTES

1) & 2) Reclass Entries

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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OTHER REGULATORY LIABILITIES (Account 254)

1. 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.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1						
2	Regulatory Effect of					
3	Adopting SFAS No. 96	2,231,614	190	97,315	3,835	2,138,134
4						
5	Reclassification of Regulatory	1,352,638	182	604,767	679,603	1,427,474
6	Assets With Negative Balances					
7						
8	Off System Sales-Unbilled	918,735	Various	1,555,790	1,303,426	666,371
9						
10	OPEB Medicare Subsidy	61,452	190	45,615	1	15,838
11						
12	Demand Side Management	1,164,838	Various	954,153	1,119,446	1,330,131
13						
14	Tennessee Gas Pipeline Refund	329,689	143/242	439,659	219,867	109,897
15						
16	Gas Cost Uncollectible Charge	762,693	904	2,508,499	1,793,307	47,501
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Total	6,821,659		6,205,798	5,119,485	5,735,346



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GAS OPERATING REVENUES

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.

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.

2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take - or - Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (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	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011
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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.
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING 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)	(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		
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 Respondent UMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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).
 4. Delivered Dth of gas must not be adjusted for discounting.

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)
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						

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 (a)	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
		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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 (j)	Amount for Previous Year (k)
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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 (a)	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
		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					
4					
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. 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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1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distribution of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of

materials and supplies, sale of steam, water, or electricity, miscellaneous royalties, revenues from hydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	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
5		
6		
7		
8		
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10		
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25		
26	TOTAL	23,301,702



[REDACTED]

[REDACTED]



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the sources of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)*	1,671	1,610
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station 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		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		

*(SEE PAGE 317A)

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
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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

[REDACTED]

[REDACTED]

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

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		
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)		

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

Line No.	Account (a)	Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
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

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

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	-	-
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		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expenses	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
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 101 thru 113)	-	-

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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		
141	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		
145	TOTAL Maintenance (Total of lines 136 thru 144)		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)		

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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 Terminating and Processing Expenses		
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		
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 Terminating and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)		

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
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		
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		

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) 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

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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.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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GAS USED IN UTILITY OPERATIONS

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

2. 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 (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (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					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Heat for Building and Other Uses:	874				
		875	7,468	36,480		
		880	7,352	35,910		
		921	1,169	5,708		
		236		-		
7						
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24						
25						
	TOTAL		15,989	78,098		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (X) An Original () A Resubmission	Date of Report March 31, 2012	Year of Report Dec. 31, 2011
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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 (c) 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 (a)	(b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1				
2	Not Applicable			
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20				
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23				
24				
25	Total			

Name of Respondent	This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of each such expense. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4 and losses or settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purposes to which any expenses relate. List separately items of \$250,000 or more

No		(b)
1	Intercompany Off-System Exchange Activity	
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24		
25	Total	0

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.

Line No	Description (a)	Amount (in dollars) (b)
1	Industry association dues	42,038
2	Experimental and general research expenses a. Gas Research Institute (GRI) b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Rent Allocation for NiSource Corporate Services	(28,574)
5		
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25	TOTAL	13,464

Name of Respondent [Redacted]	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2012	Year Ending Dec. 31, 2011
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		

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)
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

Name of Respondent Columbia Gas of Kentucky, Inc.	This Report is:	Date of Report (Mo, Da, Yr) March 31, 2012	Year Ending Dec. 31, 2011
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> 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) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
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
		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



[REDACTED]

[REDACTED]

Name of Respondent [REDACTED]	This Report is:	Date of Report (Mo, Da, Yr)	Year Ending
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011

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.

Functional Classification (a)	Depreciation Plant Base (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

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 COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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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.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	MISCELLANEOUS AMORTIZATIONS	
3		
4	ACCOUNT 426	
5	CONTRIBUTIONS	130,470
6	ENERGY ASSISTANCE PROGRAM	20,599
7	SHAREHOLDER PORTION OF ENERGY ASSISTANCE PROGRAM	174,996
8	OTHER	64,852
9		
10		
11		
12	TOTAL ACCOUNT 426	390,917
13		
14	ACCOUNT 430	
15	INSTALLMENT PROMISSORY NOTES (SEE PAGES 257-A)	4,659,436
16		
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		
26		
27	TOTAL ACCOUNT 431	169,242
28		
29		
30		
31		
32		
33		
34		



Name of Respondent COLUMBIA GAS OF KENTUCKY	This Report Is: (X) An Original () A Resubmission	Date of Report March 31, 2012	Year of Report Dec. 31, 2011
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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 (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
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			
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 Terminating 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	Maintenance			
40	Production - Manufactured Gas	0		
41	Production - Natural Gas (Including Exploration and Development)	0		
42	Other Gas Supply	0		
43	Storage, LNG Terminating and Processing	0		
44	Transmission	0		
45	Distribution	919,333		
46	Administrative and General	0		
47	TOTAL Maintenance (Total of lines 40 thru 46)	919,333		

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Lines 28 and 40)			0
50	Production - Natural Gas (Including Expl. and Dev.)			
51				
52				
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[REDACTED]

[REDACTED]

Name of Respondant		This Report Is:	Date of Report	Year Ending
COLUMBIA GAS OF KENTUCKY, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) March 31, 2012	Dec. 31, 2011
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES				
<p>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 <i>Expenditures for Certain Civic, Political and Related Activities</i></p> <p>(a) Name of person or organization rendering services (b) Total charges for the year</p> <p>2. Designate associated companies with an asterisk in column (b).</p>				
Line No	Description (a)	(b)	Amount (in dollars) (c)	
1	Nisource Corporate Service, Co.	*		
2	801 E. 86th Avenue			
3	Merrillville, IN 46410			
4				
5	Agrees to furnish at such times, and for such periods and in such manner, as the			
6	respondent may, from time to time desire, accounting and statistical, auditing,			
7	budget, cash management, communications and telecontrol, corporate, electronic			
8	data processing, employee relations, environmental affairs, financial services,			
9	insurance, office space, officers, operation and planning, public relations,			
10	tax, transportation and other services, the description of which is included in			
11	the service agreement.			
12				
13	Actual costs from the service corporation include a reasonable compensation for			
14	necessary capital procured through the issuance of capital stock.			
15				
16	Total Charges For The Year: <u>ACCOUNT</u>			
17				
18				
19	107		1,445,282	
20	146		1,103	
21	182		324,620	
22	426		48,408	
23	807		429,240	
24	870		745,728	
25	874		65,788	
26	879		16,321	
27	885		760	
28	887		29,598	
29	890		28,578	
30	892		6,234	
31	893		34,799	
32	894		63,977	
33	903		1,801,340	
34	908		62,539	
35	909		63,370	
36	910		473,601	
37	912		16,714	
38	913		85,335	
39	920		37	
40	923		9,101,780	
41				
42				
43				
44	TOTAL		<u>14,845,152</u>	
45				
46				
47	Service Agreement effective November 1, 1962 may be terminated upon not less			
48	than thirty days written notice.			
49				
50				
51				
52				

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report (Mo.Da.Yr.) Dec. 31, 2011
COLUMBIA GAS OF KENTUCKY, INC.			
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)			
2. ANNUAL PAYMENTS OVER \$250,000			
Payee Name	Type of Service & Basis	Account	Amount
ARI	Automotive Fleet Management	184	347,794
		Total	\$ 347,794
Bermex Inc.	Meter Readings	902	1,233,970
		Total	\$ 1,233,970
CJ Hughes Construction Co. Inc. P. O. Box 7305 Huntington , WV 25776	Pipeline Construction & Maintenance	107	737,010
		108	12,362
		874	68
		887	20,531
		892	5,554
		Total	\$ 775,525
Community Action Council	Non-Profit-Community Development	182	127,410
		903	90,936
		908	127,410
		Total	\$ 345,756
Damage Prevention Specialists	Consultant Services	874	475,490
		Total	\$ 475,490
Priemer Energy Services LLC		107	734,227
		887	456
		892	103,765
		Total	\$ 838,448
Stanley Pipeline , Inc. 5425 Paris Road Winchester , Ky. 40391	Pipeline Construction & Maintenance	107	3,829,862
		108	175,537
		874	31,672
		878	763
		879	773
		886	151
		887	475,564
		890	512
		892	111,103
		Total	\$ 4,625,937
Surveys & Analysis 538 Hartford Turnpike Shrewsbury, MA 01545	Field Operations	143	7,415
		874	261,132
		879	122,116
		887	22,713
		Total	\$ 413,376

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original	(Mo.Da.Yr.)	
	(2) <input type="checkbox"/> A Resubmission	March 31, 2012	Dec. 31, 2011
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)			
2. ANNUAL PAYMENTS OVER \$250,000			
Payee Name	Type of Service & Basis	Account	Amount
The Fishel Co Corporate Processing Department Columbus , Oh. 43271-0746	Consultant Services	107	944,656
		108	7,196
		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

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo.Da.Yr.) March 31, 2012	Year of Report Dec. 31, 2011
GAS STORAGE PROJECTS					
1. Report injections and withdrawals of as for all storage projects used by respondent.					
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)	
	Storage Operations (In DTH)				
	Gas Delivered to Storage				
	January	25,126	-		25,126
	February	(80,552)	-		(80,552)
	March	185,781	-		185,781
	April	1,233,877	-		1,233,877
	May	1,392,282	-		1,392,282
	June	1,570,138	-		1,570,138
	July	1,152,313	-		1,152,313
	August	1,246,232	-		1,246,232
	September	1,095,376	-		1,095,376
	October	474,747	-		474,747
	November	120,259	-		120,259
	December	42,129	-		42,129
	TOTAL (Enter Total of Lines 2 Thru 13)	8,181,818			8,181,818
	Gas Withdrawn from Storage				
	January	2,455,882	-		2,455,882
	February	1,447,286	-		1,447,286
	March	1,036,387	-		1,036,387
	April	130,271	-		130,271
	May	26,506	-		26,506
	June	29,202	-		29,202
	July	16,185	-		16,185
	August	64,166	-		64,166
	September	10,000	-		10,000
	October	34,889	-		34,889
	November	141,489	-		141,489
	December	1,208,929	-		1,208,929
	TOTAL (Enter Total of Lines 14 Thru 24)	7,708,899			7,708,899

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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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 No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top of Working Gas End of Year	
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 COLUMBIA GAS OF KENTUCKY, INC.	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2012	Year Ending Dec. 31, 2011
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Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Lines or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2			
3			
4			
5			
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7			
8			
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Name of Respondent COLUMBIA GAS OF KENTUCKY	This Report is: (X) An Original () A Resubmission	Date of Report March 31, 2012	Year of Report Dec. 31, 2011
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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.

Line No.	Description <i>(a)</i>	Dth of Gas Delivered to Interstate Pipelines <i>(b)</i>	Dth of Gas Delivered to Others <i>(c)</i>	Total (b) + (c) <i>(d)</i>
	Section A: Single Day Peak Deliveries			
1				
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 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			
17				
18	TOTAL			
19	Section B: Consecutive Three-Day Peak Deliveries			
20				
21	Volumns of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25				
26	TOTAL			
27	Volumns of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Peak			
36				
37	TOTAL			

Name of Respondent	This Report is:	Date of Report	Year of Report
Columbia Gas of Kentucky, Inc.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) March 31, 2012	Dec. 31, 2011

[REDACTED]							
[REDACTED]							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2012	Year of Report Dec. 31, 2011
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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.
2. 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.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. 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 SYSTEM

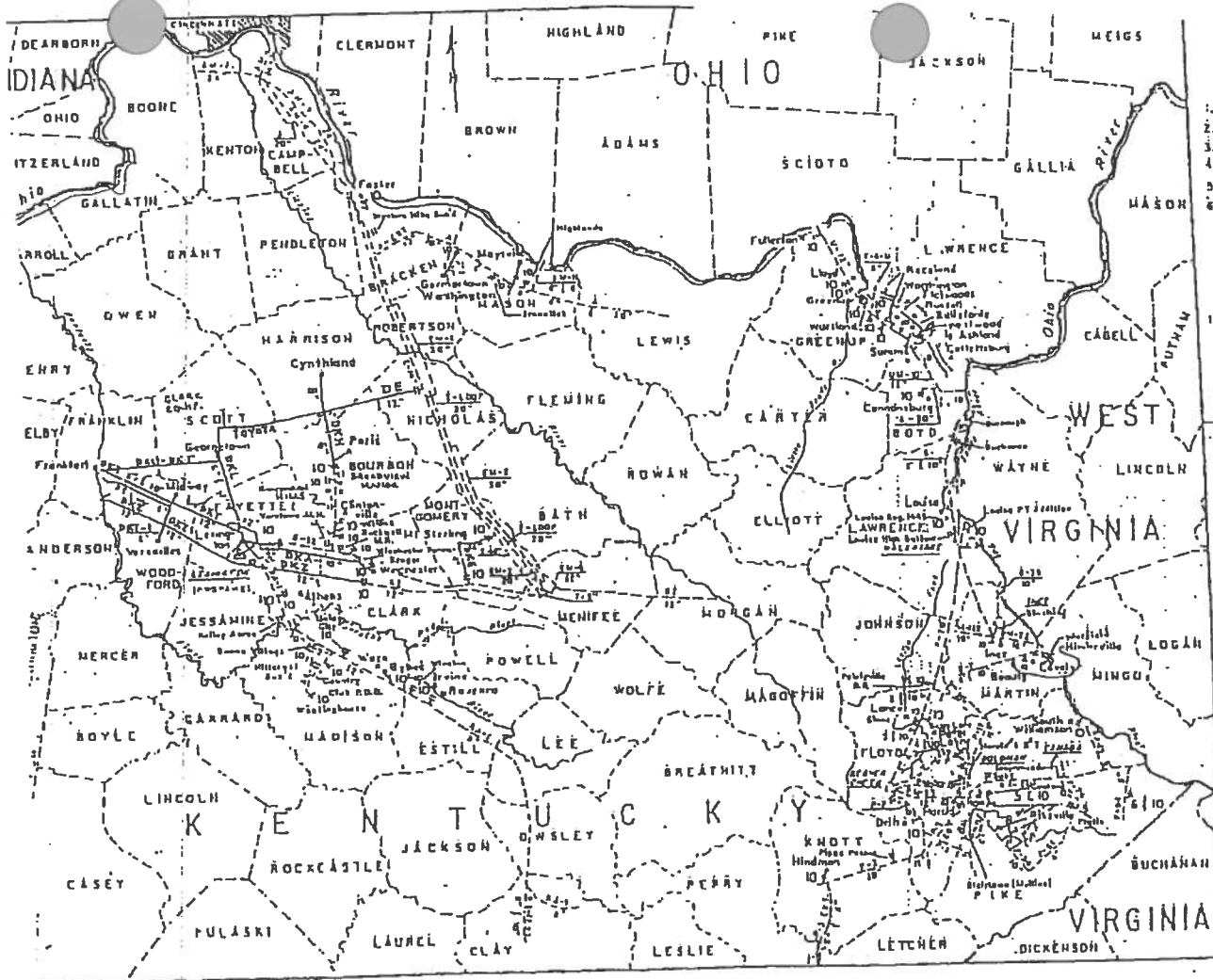
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		17,296,120
4	Gas of Others Received for Gathering (Account 489.1)	303	-
5	Gas of Others Received for Transmission (Account 489.2)	305	-
6	Gas of Others Received for Distribution (Account 489.3)	301	-
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):		-
27.01	Unbilled Gas Sales		(393,325)
27.02	Off System Sales		6,518,147
27.03	Natural Gas Used by Respondent	331	15,989
27.04	Municipal Free and Line Damage		(3,526)
28	Total Deliveries (Total of Lines 17 thru 27.04)		51,130,716
29	GAS UNACCOUNTED FOR		
30	Production System Losses		-
31	Gathering System Losses		-
32	Transmission System Losses		-
33	Distribution System Losses		(646,683)
34	Storage System Losses		-
35	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 Columbia Gas of Kentucky , Inc.	This Report Is: (1) X An Original (2) A Resubmission	Date of Report March 31, 2012	Year of Report December 31, 2011
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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.
3. 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.
4. 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



MAJOR DELIVERY POINTS FOR SALE AND PURCHASE OF NATURAL GAS

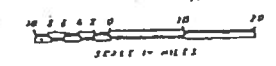
SALE TO	LOCATION
1. JOHNSON COUNTY GAS COMPANY	JOHNSON COUNTY, KENTUCKY
2. LUXIER ROAD GAS COMPANY	FLOYD COUNTY, KENTUCKY
3. KING LITTLE GAS COMPANY, INC.	FLOYD COUNTY, KENTUCKY
4. MARTIN GAS COMPANY	FLOYD COUNTY, KENTUCKY
5. THE CITY OF PIKEVILLE	PIKE COUNTY, KENTUCKY
6. PHELPS GAS COMPANY, INC.	PIKE COUNTY, KENTUCKY

PURCHASE FROM	LOCATION
10. COLUMBIA GAS TRANSMISSION CORPORATION	BOURBON, BOYD, BRACKETT, FAYETTE, FLOYD, GREENE, LAWRENCE, MADISON, MORGAN AND PIKE COUNTIES

MAP OF COLUMBIA GAS OF KENTUCKY, SHOWING MAJOR FACILITIES AND DELIVERY POINT FOR SALE AND PURCHASE OF NATURAL GAS

- LEGEND —**
- COMMUNITY SERVED RETAIL
 - PIPELINE
 - △ PROPANE PLANT
 - |— INTERCONNECTION

MAJOR SUPPLIER'S FACILITIES
 COLUMBIA GAS TRANSMISSION CORPORATION
 PIPELINE
 COMPRESSOR STATION



DECEMBER 31, 1994

REVISED: 03-20-00

Name of Respondent	This Report Is:	Date of Report	Year of Report
Columbia Gas of Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo.Da.Yr.) March 31, 2012	Dec. 31, 2011

[Redacted]

[Redacted]

[Redacted]

[Redacted]



[REDACTED]

[REDACTED]

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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	<u>69,481,707</u>	<u>6,887,719</u>	<u>91,941</u>
481	Commercial & Industrial Sales			
	Small (or Commercial)	<u>30,642,998</u>	<u>3,549,788</u>	<u>9,720</u>
	Large (or Industrial)	<u>1,386,478</u>	<u>178,481</u>	<u>101</u>
482	Other Sales To Public Authorities	<u>-</u>	<u>-</u>	<u>-</u>
484	Interdepartmental Sales	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL Sales to Ultimate Customers	<u>101,511,183</u>	<u>10,615,988</u>	<u>101,762</u>
483	Sales for Resale	<u>128,094</u>	<u>17,134</u>	<u>2</u>
	TOTAL Natural Gas Service	<u>101,639,277</u>	<u>10,633,122</u>	<u>101,764</u>

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]



**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
		BALANCE SHEET					
110	2	agrees with	200	13 less 11			
110	3	agrees with	200	11	X		
110	5	agrees with	200	14 & 33	X		
110	6	agrees with	200	15	X		
110	11	agrees with	122-123	-	X		
110	12	agrees with	220	5 (b)	X		
110	14	agrees with	220	5 (d)	X		
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	-	X		
111	54	agrees with	230	Acct. 165	X		
111	67	agrees with	230	Acct. 182.1	X		
111	68	agrees with	230	Acct. 182.2	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	-	X		

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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>Continued</u>							
112	6	agrees with	252	-	X		
112	7	agrees with	253	61 (b)	X		
112	8	agrees with	252	(d)	X		
112	9	agrees with	254	Acct. 213	X		
112	10	agrees with	254	Acct. 214	X		
112	11	agrees with	118	18	X		
112	12	agrees with	118	23	X		
112	13	agrees with	251	Acct. 217	X		
112	17	agrees with	256	(d)	X		
112	18	agrees with	257	Acct. 222	X		
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)	X		
113	62	agrees with	260	Acct. 257	X		
INCOME 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, 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
INCOME STATEMENT							
<u>Continued</u>							
116	50 (c)	agrees with	340	Acct. 426	X		
116	52	agrees with	262-C	Acct. 408.2	X		
116	53+54	agrees with	262-C	Acct. 409.2	X		
116	54	agrees with	262-A	Acct. 409.2	X		
116	55	agrees with	235+275+277	Acct. 410.2 7 (e)	X		
116	56	agrees with	235+275+277	Acct. 411.2 7 (f)	X		
116	63	agrees with	258-259	Acct. 428	X		
116	64	agrees with	258-259	Acct. 429	X		
116	67 (c)	agrees with	340	Acct. 430	X		
116	68 (c)	agrees with	340	Acct. 431	X		
116	76	agrees with	262-263	-	X		
OTHER							
200	8	agrees with	209	121 (g)	X		
200	10	agrees with	214	41	X		
200	11	agrees with	216	42 (b)	X		
200	18	agrees with	219	25	X		
118	12 (c)	agrees with	121	69 (b)	X		
118	12 (c)	agrees with	121	71 (b)	X		
325	262 (b)	agrees with	350	25 (d)	X		
335	25	agrees with	325	265 (b)	X		