

Columbia Gas  
of Kentucky

*A NiSource Company*

200 Civic Center Drive  
Columbus, Ohio 43215

September 25, 2013

Mr. Jeff Derouen, Executive Director  
Public Service Commission  
Commonwealth of Kentucky  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, KY 40602

**RECEIVED**

SEP 25 2013

**PUBLIC SERVICE  
COMMISSION**

RE: In the matter of adjustment of rates of Columbia Gas of Kentucky, Inc.,  
KY PSC Case No. 2013-00167

Dear Mr. Derouen,

Pursuant to the Commission's Entry dated May 22, 2013, Columbia hereby  
submits the August updates to continuing Staff data request Nos. 1-45 and 1-54.

Sincerely,

*Brooke E. Leslie (gmc)*

Brooke E. Leslie  
Senior Counsel

Enclosures

cc: All Parties of Record

KY PSC Case No. 2013-00167  
Supplemental Response to Staff's Data Request No. 045 – September 18, 2013  
Respondent: S. Mark Katko

**COLUMBIA GAS OF KENTUCKY, INC.  
SUPPLEMENTAL RESPONSE TO STAFF'S FIRST REQUEST FOR  
INFORMATION  
DATED MAY 22, 2013**

45. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

**Response:**

Please refer to Attachment A for the response, which has been updated through August 2013.

Columbia Gas of Kentucky, Inc.  
 Case No. 2013-00167  
 Monthly Income Statement  
 For the Months of March through August 2013

Line No.	Description	March 31, 2013	April 30, 2013	May 31, 2013	June 30, 2013	July 31, 2013	August 31, 2013
		\$	\$				
1	<u>Operating Income</u>						
2	Total Operating Revenues	13,831,813	11,511,750	6,277,197	5,406,825	5,785,018	5,788,033
3	<u>Operating Income Deductions</u>						
4	Purchased Gas Cost	7,507,681	6,575,442	2,633,518	2,000,428	2,555,889	2,438,403
5	Liquefied Petroleum Gas Production Expenses	347	198	89	138	120	67
6	Distribution Expenses	1,087,160	796,582	940,433	991,324	887,670	1,017,714
7	Customer Accounts Expenses	510,478	382,097	414,050	405,023	366,217	431,960
8	Customer Service & Informational Expenses	196,464	190,500	150,035	75,038	138,703	114,334
9	Sales Expenses	13,281	11,539	7,293	6,105	6,576	3,424
10	Administrative & General Expenses	2,432,665	1,106,811	1,135,455	1,215,312	1,070,211	1,194,488
11	Total O&M Expenses	11,748,076	9,063,169	5,280,873	4,693,368	5,025,386	5,200,390
12	Depreciation Expenses	583,381	585,381	578,582	580,118	581,720	583,547
13	Amortization of Utility Plant Acquisition Adjustment	-	-	-	-	-	-
14	Taxes Other Than Income Taxes	263,604	252,596	280,427	264,504	258,978	247,242
15	Income Taxes - Federal	316,020	474,125	(22,906)	(117,068)	(125,697)	(195,996)
16	Income Taxes - State	83,397	87,554	(3,091)	(20,263)	(21,906)	(34,691)
17	Total Operating Expenses	12,994,478	10,462,825	6,113,885	5,400,659	5,718,481	5,800,492
18	Operating Income (Loss)	837,335	1,048,925	163,312	6,166	66,537	(12,459)
19	<u>Other Income (Deductions)</u>						
20	Non-utility Revenue	84,306	61,163	15,370	7,570	7,945	(5,483)
21	Interest and Dividend Income	64,235	48,281	37,196	42,909	85,623	42,783
22	Miscellaneous Non-operating Income	89,099	201,648	205,094	185,936	108,574	90,067
23	Other Miscellaneous Deductions	(30,473)	(32,078)	(18,157)	(29,757)	(21,008)	(22,576)
24	Total Other Income	207,167	279,014	239,503	206,658	181,134	104,791
25	<u>Interest Expense</u>						
26	Long-Term Interest Expense	427,733	413,935	427,734	413,935	427,734	427,733
27	Short-Term Interest Expense	374	20,498	371	343	339	328
28	AFUDC	(3,109)	(5,321)	(6,244)	(7,172)	(7,924)	(10,523)
29	Total Interest Expense	424,998	429,112	421,861	407,106	420,149	417,538
30	Total Other Income (Deductions)	(217,831)	(150,098)	(182,358)	(200,448)	(239,015)	(312,747)
31	Net Income (Loss)	619,504	898,827	(19,046)	(194,282)	(172,478)	(325,206)

**COLUMBIA GAS OF KENTUCKY, INC.  
SUPPLEMENTAL RESPONSE TO STAFF'S FIRST REQUEST FOR  
INFORMATION  
DATED MAY 22, 2013**

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

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

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

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

case. Identify any costs incurred for this case that occurred during the base period.

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

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Columbia files its monthly financial statements with the Commission, through the month of the public hearing.

**Response:**

a. Please refer to Attachment A of the response for a schedule of expenses incurred through August 2013 and Attachment B for August 2013 individual invoices for additional supporting documentation.

Columbia Gas of Kentucky, Inc.  
 Case No. 2013-00167  
 Rate Case Expenses  
 Incurred to Date Through August 31, 2013

Line No.	Category	Transaction Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour \$	Amount \$
1	Accounting:									
2	Engineering:									-
3	Legal: [1]									-
4		4/30/2013	182	Check #12058503	Outside Counsel	Whitt Sturtevant, LLP				
5							Mark Whitt	5.3	370.00	1,942.50
6							Gregory Williams	6.5	200.00	1,300.00
7							Total			3,242.50
8		5/31/2013	182	Check #12059675	Outside Counsel	Whitt Sturtevant, LLP				
9							Mark Whitt	1.0	370.00	370.00
10							Andrew Campbell	1.3	300.00	390.00
11							Total			760.00
12		5/31/2013	182	Check #12059675	Outside Counsel	Whitt Sturtevant, LLP				
13							Mark Whitt	2.6	370.00	962.00
14							Total			962.00
15		6/30/2013	182	Check #12060743	Outside Counsel	Whitt Sturtevant, LLP				
16							Mark Whitt	9.3	370.00	3,441.00
17							Total			3,441.00
18		6/30/2013	182	Check #12060989	Outside Counsel	Stoll, Keenon & Ogden, PLLC				
19							L. Ingram	1.5	335.00	502.50
20							M. Braun	0.5	220.00	110.00
21							R. Watt	1.2	420.00	504.00
22							Total			1,116.50
23		8/31/2013	182	Check #12063005	Outside Counsel	Whitt Sturtevant, LLP				
24							Mark Whitt	0.3	370.00	111.00
25							Total			111.00
26		8/31/2013	182	Check #12063082	Outside Counsel	Stoll, Keenon & Ogden, PLLC				
27							L. Ingram	2.3	335.00	770.50
28							M. Braun	2.8	220.00	616.00
29							R. Watt	5.2	420.00	2,184.00
30							Total			3,570.50
31	Consultants: [1]									
32		2/20/2013	182	Check #32011101	Depreciation Study	Gannett Fleming, Inc.				
33							Assistant Analyst	10.0	95.00	950.00
34							Associate Analyst	25.0	135.00	3,375.00
35							John J. Spanos	10.0	225.00	2,250.00
36							Support Staff	3.0	95.00	285.00
37							Total			6,860.00

Columbia Gas of Kentucky, Inc.  
 Case No. 2013-00167  
 Rate Case Expenses  
 Incurred to Date Through August 31, 2013

Line No.	Category	Transaction Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour \$	Amount \$
1		2/28/2013	182	Check #32011350	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
2							Russell A. Feingold	14.0	400.00	5,600.00
3							Gregory E. Macias	2.0	235.00	470.00
4							Howard E. Overcast	16.0	325.00	5,200.00
5							<u>Alok A. Patil</u>	2.0	185.00	370.00
6							Total			11,640.00
7		3/18/2013	182	Check #32011944	Depreciation Study	Gannett Fleming, Inc.				
8							Assistant Analyst	10.0	95.00	950.00
9							Associate Analyst	30.5	135.00	4,117.50
10							John J. Spanos	24.0	225.00	5,400.00
11							<u>Support Staff</u>	2.0	95.00	190.00
12							Total			10,657.50
13		4/12/2013	182	Check #32013479	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
14							Russell A. Feingold	14.0	400.00	5,600.00
15							Gregory E. Macias	11.0	235.00	2,585.00
16							Howard E. Overcast	17.0	325.00	5,525.00
17							<u>Alok A. Patil</u>	2.0	185.00	370.00
18							Total			14,080.00
19		4/15/2013	182	Check #32013634	Depreciation Study	Gannett Fleming, Inc.				
20							Associate Analyst	4.5	135.00	607.50
21							John J. Spanos	11.0	225.00	2,475.00
22							<u>Support Staff</u>	5.5	95.00	522.50
23							Total			3,605.00
24		4/30/2013	182	Check #32014159	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
25							Russell A. Feingold	11.0	400.00	4,400.00
26							Gregory E. Macias	32.0	235.00	7,520.00
27							Howard E. Overcast	21.5	325.00	6,987.50
28							<u>Alok A. Patil</u>	31.0	185.00	5,735.00
29							Total			24,642.50
30		5/29/2013	182	Check #32014934	Depreciation Study	Gannett Fleming, Inc.				
31							Associate Analyst	1.0	135.00	135.00
32							John J. Spanos	5.0	225.00	1,125.00
33							<u>Support Staff</u>	1.0	95.00	95.00
34							Total			1,355.00
35		6/10/2013	182	Check #32015287	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
36							Russell A. Feingold	19.0	400.00	7,600.00
37							Gregory E. Macias	36.0	235.00	8,460.00
38							Howard E. Overcast	11.5	325.00	3,737.50
39							Alok A. Patil	66.0	185.00	12,210.00
40							<u>Andrew Poulin</u>	3.0	185.00	555.00
41							Total			32,562.50

Columbia Gas of Kentucky, Inc.  
 Case No. 2013-00167  
 Rate Case Expenses  
 Incurred to Date Through August 31, 2013

Line No.	Category	Transaction Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour \$	Amount \$
1		7/25/2013	182	Check #32017059	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
2							Russell A. Feingold	3.0	400.00	1,200.00
3							Total			1,200.00
4		6/12/2013	182	Check #32015950	Financial and Regulatory Consulting	P. Moul & Associates				
5							Paul Moul	83.0	290.00	24,070.00
6							Clerical	24.0	72.00	1,728.00
7							Total			25,798.00
8		6/26/2013	182	Check #32015943	Depreciation Study	Gannett Fleming, Inc.				
9							John J. Spanos	2.0	225.00	450.00
10							Support Staff	3.5	95.00	332.50
11							Total			782.50
12		6/28/2013	182	Check #32016068	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
13							Russell A. Feingold	106.0	400.00	42,400.00
14							Gregory E. Macias	64.0	235.00	15,040.00
15							Howard E. Overcast	23.5	325.00	7,637.50
16							Alok A. Patil	69.0	185.00	12,765.00
17							Total			77,842.50
18		8/20/2013	182	Check #32018101	Depreciation Study	Gannett Fleming, Inc.				
19							Associate Analyst	7.0	135.00	945.00
20							John J. Spanos	5.0	225.00	1,125.00
21							Support Staff	3.5	95.00	332.50
22							Total			2,402.50
23		8/20/2013	182	Check #32018102	Depreciation Study	Gannett Fleming, Inc.				
24							John J. Spanos	1.0	225.00	225.00
25							Support Staff	0.5	95.00	47.50
26							Total			272.50
27		8/26/2013	182	Check #32016068	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				
28							Russell A. Feingold	26.0	400.00	10,400.00
29							Gregory E. Macias	22.0	235.00	5,170.00
30							Howard E. Overcast	16.0	325.00	5,200.00
31							Total			20,770.00
32		8/26/2013	182	N/A	Financial and Regulatory Consulting	P. Moul & Associates				
33							Paul Moul	29.0	290.00	8,410.00
34							Clerical	7.0	72.00	504.00
35							Total			8,914.00



Columbia Gas of Kentucky, Inc.  
 Case No. 2013-00167  
 Rate Case Expenses  
 Incurred to Date Through August 31, 2013

<u>Line No.</u>	<u>Category</u>	<u>Transaction Date</u>	<u>FERC Account</u>	<u>Payment Method</u>	<u>Description</u>	<u>Vendor</u>	<u>Consultant</u>	<u>Hours</u>	<u>Rates per Hour</u> \$	<u>Amount</u> \$
1	Other Expenses: [1]									
2		3/18/2013	182	Check #32011944	Meals and Lodging	Gannett Fleming, Inc.				373.41
3		3/18/2013	182	Check #32011944	Other Transportation	Gannett Fleming, Inc.				115.35
4		4/15/2013	182	Check #32013634	Other Transportation	Gannett Fleming, Inc.				2,937.20
5		6/12/2013	182	Check #32015950	Financial and Regulatory Consulting	P. Moul & Associates				5.00
6		6/28/2013	182	Check #32016068	Class Cost of Service Study and Rate Design	Black & Veatch Corp.				5.00
7		7/27/2013	182	N/A	Meals	Jimmy John's				40.30
8		7/27/2013	182	N/A	Meals	Giant Eagle				7.99
9		7/29/2013	182	N/A	Office Supplies	Office Depot				415.33
10		7/29/2013	182	N/A	Office Supplies	Office Depot				509.41
11		8/16/2013	182	Check #32017853	Shipping	UPS				14.72
12		8/19/2013	182	N/A	Employee Travel Expense	Various				346.70
13		8/20/2013	182	N/A	Office Supplies	Staples				57.16
14		8/20/2013	182	Check #32018102	Office Supplies	Gannett Fleming, Inc.				94.32
15		8/22/2013	182	Check #32018195	Newspaper Notification	AdOhio				19,147.44
16		8/22/2013	182	Check #32018195	Newspaper Notification	AdOhio				37,605.46
17		8/26/2013	182	N/A	Financial and Regulatory Consulting	P. Moul & Associates				29.00
18		8/26/2013	182	Check #32018640	Duplication	RICOH				705.33
19		8/26/2013	182	Check #32018701	Duplication	RICOH				2,232.14
20		8/31/2013	182	N/A	Duplication	FedEx Kinko's				3,187.48
21		8/31/2013	182	N/A	Meals	Various				142.01
20							Total			67,970.75
21	Total Rate Case Expenses									<u>324,558.75</u>

[1] Please see Attachment B to PSC DR Set 1 No.054 for detail.

PSC Case No. 2013-00167  
Supplemental Response to Staff Set 1 DR No. 054 – September 18, 2013  
Attachment B  
Respondent: S. Mark Katko

INVOICES AND OTHER SUPPORTING DOCUMENTATION  
FOR RATE CASE EXPENSES

INVOICE FOR LEGAL SERVICES TO  
NiSOURCE

REMIT TO:

WHITT STURTEVANT LLP  
THE KEYBANK BUILDING  
88 E. BROAD STREET, SUITE 1590  
COLUMBUS, OHIO 43215

TAX ID: 45-4307472

**MATTER: 2013 CGK RATE CASE**  
INVOICE DATE: AUGUST 11, 2013  
INVOICE NUMBER: 10575  
TOTAL DUE: \$111.00

Services rendered for the period:  
July 1, 2013 – July 31, 2013

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
7/9/2013	M.A.W.	Attend strategy call.	0.30	\$111.00

**TOTAL DUE: \$111.00**

**STOLL · KEENON · OGDEN**

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

August 13, 2013

Columbia Gas of Kentucky, Inc.  
200 Civic Center Drive  
P.O. Box 117  
Columbus, OH 43216-0117

INVOICE NO.: 757269  
SKO File No.: 4496/145145

Client Contacts:  
Herbert A. Miller  
Judy Cooper

NISource Company Representative: Brooke Leslie  
NISource Matter Name: CKY-2013 Rate Case  
NISource Matter Number: 2013-002697-CKY

MATTER NAME: General Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 3,570.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES  
PER ATTACHED 0.00

INVOICE TOTAL \$ 3,570.50

TOTAL BALANCE DUE \$3,570.50

\*PLEASE INDICATE INVOICE NUMBER 757269 ON PAYMENT

**EXPENSES AND OTHER SERVICES**

*\*\*note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	<u>0.00</u>
	GRAND TOTAL:	<u>\$3,570.50</u>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	2.30	335.00	\$770.50
M. Braun	Associate	2.80	220.00	\$616.00
R. M Watt	Of Counsel	5.20	420.00	\$2,184.00

INVOICE

Project: 056704

Date: August 8, 2013

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

**GANNETT FLEMING, INC.**  
**VALUATION AND RATE DIVISION**

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 87100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312738  
Acct No: 5003185655  
Acct Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 056704\*1307012

Invoice Period: June 29, 2013 through July 26, 2013

Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$	2,402.50
	Total Charges		<u>\$ 2,402.50</u>
	Total Due This Invoice		\$2,402.50

DATE 8/8/2013 ACCOUNT CLASSIFICATION P.O. No. \_\_\_\_\_

USED FOR: \_\_\_\_\_ DEPT. Finance

CO	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TCC	LOB	AMOUNT
32	CP	2290	3C10							2402.50
										.
										.
										.
										.

APPROVED BY: *Kevin Sollie* DATE 8/15/2013

Project Manager: John J. Spanos

**GANNETT FLEMING, INC.**  
**VALUATION AND RATE DIVISION**

Invoice Date: August 8, 2013

Invoice No: 056704\*1307012

Project: 056704 NiSource - Columbia Gas of Kentucky

---

Phase 000 -- Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	7.00	135.00	945.00
John J. Spanos	5.00	225.00	1,125.00
Support Staff	3.50	95.00	332.50
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 2,402.50</b>
	<b>Total Phase -- 000</b>		<b>\$ 2,402.50</b>

---

INVOICE

Project: 05670

Date: July 19, 2013

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

GANNETT FLEMING, INC.  
VALUATION AND RATE DIVISION

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19162-6160

P.O. BOX 87100  
HARRISBURG, PA 17108-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312736  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 056704\*1306030

Invoice Period: June 1, 2013 through June 28, 2013

Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$	366.82
	Total Charges		<u>\$ 366.82</u>
	Total Due This Invoice .....		\$366.82

DATE 7/19/2013 ACCOUNT CLASSIFICATION P.O. No. \_\_\_\_\_

USED FOR: \_\_\_\_\_ DEPT. Finance

CO	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TCC	LOB	AMOUNT
32	CP	2290	3C10							366.82
										.
										.
										.
										.

APPROVED BY: Kantler DATE 8/15/2013



**GANNETT FLEMING, INC.**  
**VALUATION AND RATE DIVISION**

Invoice Date: July 19, 2013  
Invoice No: 056704\*1306030

Project: 056704 NISource - Columbia Gas of Kentucky

---

Phase 000 -- Depreciation Study

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

John J. Spanos

1.00

\$ 225.00

\$ 225.00

Support Staff

0.50

95.00

47.50

**Total Labor Costs**

**\$ 272.50**

Postage/Federal Express

\$ 11.52

Reproduction Costs

82.80

**Total Expenses**

**94.32**

**Total Phase -- 000**

**\$ 366.82**

---

# 461429

Cynthia Benton Columbia Gas of Kentucky



**BLACK & VEATCH**  
Building a world of difference.

## INVOICE

**PLEASE REMIT TO:**

BLACK & VEATCH CORPORATION  
P.O. BOX 803823  
KANSAS CITY MO 64180-3823  
FED ID: 431833073

**ELECTRONIC FUNDS TRANSFER TO:**

BLACK & VEATCH CORPORATION  
ACCOUNT NUMBER: 5336422  
COMMERCE BANK, KC, MO. USA  
ABA NUMBER: 101000019  
S.W.I.F.T. NO. CBKCU544  
\*\*\*PLEASE INCLUDE INVOICE NUMBER\*\*\*  
ORG ID 1204

CLIENT REF 178795.0100  
CUSTOMER PO NUMBER  
B&V PROJECT NO 178795  
PROJECT NAME 2013 RATE CASE SUPPORT  
B&V CONTACT MACIAS, GREGORY E  
TELEPHONE +19134582037  
INVOICE NO 1164664  
INVOICE DATE 7-Aug-2013

**BILL TO:**

JUDY COOPER  
COLUMBIA GAS OF KENTUCKY  
2001 MERCER ROAD  
LEXINGTON KY 40511-1018

BILLED THRU 2-Aug-2013  
PAYMENT DUE 6-Sep-2013  
PAYMENT TERMS 30 NET  
INVOICE CURRENCY USD  
INVOICE AMOUNT 20,770.00

DESCRIPTION	HOURS	BILL RATE	LABOR EXPENSE	TOTAL
FEINGOLD, RUSSELL A	26.00	400.00	10,400.00	10,400.00
MACIAS, GREGORY E	22.00	235.00	5,170.00	5,170.00
OVERCAST, HOWARD E	16.00	325.00	5,200.00	5,200.00
<b>TOTAL</b>	<b>64.00</b>		<b>20,770.00</b>	<b>20,770.00</b>

TOTAL DUE (USD) 20,770.00

INVOICE COMMENTS : Service Authorization Number: 12-6183

**P. MOUL & ASSOCIATES**  
251 HOPKINS ROAD  
HADDONFIELD, NJ 08033  
TELEPHONE: 856.428.7515 • pmoul@verizon.net

EIN# 22-3282661

August 15, 2013  
Case No. 1306

Invoice No. 002

COLUMBIA OF KENTUCKY, INC.

For professional services rendered by Paul R. Moul, Managing Consultant, for the preparation of responses to data requests received from Commission Staff, Attorney General and Lexington-Fayette Urban County, identified as Staff Set II-24 through II-37, AG Set I-243, I-256, I-258 through I-262, and LFUGC I-20 and for a conference call on July 22, 2013

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
P. Moul	29	\$ 290	\$ 8,410.00
Clerical	7:00	\$ .72	504.00
Reimbursement of out-of-pocket costs consisting of delivery charges			<u>29.00</u>
<b>TOTAL</b>			<u>\$ 8,943.00</u>



**Delivery Service Invoice**

Invoice date **July 27, 2013**  
Invoice number 0000449385303  
Shipper number 449385

Page 4 of 6

**Outbound**

**UPS CampusShip**

Pickup Date	Tracking Number	Service	ZIP Code	Zone	Weight	Published Charge	Incentive Credit	Billed Charge
06/25	1Z4493850193902883	Next Day Air Commercial	40507	102	8	33.45	-20.07	13.38
		Fuel Surcharge				3.35	-2.01	1.34
		<b>Total</b>				<b>36.80</b>	<b>-22.08</b>	<b>14.72</b>

1st ref : cbenham  
UserID : cbenham@nisource  
Sender : Cynthia Benham  
NISOURCE CORPORATE SERVICES CO  
2001 Mercer Road  
Lexington KY 40511

2nd ref : 32 2290 3A20  
Receiver: David Barberie  
Lexington Fayette Urban County  
200 East Main Street  
LEXINGTON KY 40507

**Expense Report  
Employee and Expense Summary**

**REPORT INFORMATION**

Name Carolyn Woodford  
 Employee ID 461453  
 Expense dates 08/01/13-08/02/13  
 Form ID TEA000169046  
 Approver Judy Cooper  
 Total Expenses 346.70 USD

**REPORT TOTALS**

Report Total 346.70 USD  
 Total adjustments 0.00 USD  
 Total reimbursable 346.70 USD  
 Credit card remittance 336.70 USD  
 Amount due Employee 10.00 USD

Report Name Columbus-Rate Case **EXPENSE DATA SUMMARY**

Date	Expense Item	Amount	Payment Type	Country	Ex. Rate	Charge to	USD
08/01/13	Fuel	43.61	Corporate Card	United States (US)	1.00	Rate Case	43.61
08/01/13	Dinner	14.40	Corporate Card	United States (US)	1.00	Rate Case	14.40
08/01/13	Tips / Gratuities	5.00	Cash	United States (US)	1.00	Rate Case	5.00
08/02/13	Car Rental	115.06	Corporate Card	United States (US)	1.00	Rate Case	115.06
08/02/13	Lunch	6.41	Corporate Card	United States (US)	1.00	Rate Case	6.41
08/02/13	Fuel	35.80	Corporate Card	United States (US)	1.00	Rate Case	35.80
08/02/13	Hotel	121.42	Corporate Card	United States (US)	1.00	Rate Case	121.42
08/02/13	Room & Tax	121.42	Corporate Card	United States (US)	1.00	Rate Case	121.42
08/02/13	Tips / Gratuities	5.00	Cash	United States (US)	1.00	Rate Case	5.00

**Expense Sub-Totals**

Hotel 121.42  
 Car Rental 115.06

**Charge to**

Charge to: Rate Case  
 Company: 32  
 Code Pattern: 2290

**Expense Report  
Employee and Expense Summary**

**REPORT INFORMATION**

Name Judy Cooper  
 Employee ID 461489  
 Expense dates 08/14/13-08/14/13  
 Form ID TEA000169499  
 Approver Herbert A Miller  
 Total Expenses 57.16 USD

**REPORT TOTALS**

Report Total 57.16 USD  
 Total adjustments 0.00 USD  
 Total reimbursable 57.16 USD  
 Credit card remittance 57.16 USD  
 Amount due Employee 0.00 USD

Report Name Rate Case Expense - 1 **EXPENSE DATA SUMMARY**

Date	Expense Item	Amount	Payment Type	Country	Ex. Rate	Charge to	USD
08/14/13	Services & Supplies [Office]	57.16	Corporate Card	United States (US	1.00	2070	57.16

**Charge to**

Charge to: 2070  
 Company: 32  
 Code Pattern: 2290

AdOhio  
PO Box 950358  
Lake Mary, Florida 32795-0358

**INVOICE**

June 14, 2013

Order: 13055CC0 Invoice# 5089

Attn:  
Columbia Gas  
200 Civic Center Dr.  
Columbus, Ohio 43215

Voice: 614-460-6231 Fax:

Advertiser: Columbia Gas  
P.O.#: KY  
Brand:  
Campaign:  
Amount Due: \$19,147.44

Please detach and return this portion with your payment

Columbia Gas Invoice# 5089 P.O.#: KY

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page																								
<b>Ashland Daily Independent (Ashland, Kentucky)</b>																																	
05/29/2013	168.00	special	\$26.84		\$4,845.12	\$0.00	(0.00%)	\$4,845.12	B9																								
Caption: Columbia Gas of Ohio																																	
<b>Subtotal:</b>	<b>168.00</b>		<b>\$26.84</b>	<b>\$0.00</b>	<b>\$4,845.12</b>	<b>\$0.00</b>		<b>\$4,845.12</b>																									
<b>Frankfort State Journal (Frankfort, Kentucky)</b>																																	
05/29/2013	129.00	special	\$13.00		\$1,677.00	\$0.00	(0.00%)	\$1,677.00	A8																								
Caption: Columbia Gas of Ohio																																	
<b>Subtotal:</b>	<b>129.00</b>		<b>\$13.00</b>	<b>\$0.00</b>	<b>\$1,677.00</b>	<b>\$0.00</b>		<b>\$1,677.00</b>																									
<b>Lexington Herald-Leader (Lexington, Kentucky)</b>																																	
05/29/2013	210.00	special	\$41.57		\$8,729.70	\$0.00	(0.00%)	\$8,729.70	B7																								
Caption: Columbia Gas of Ohio																																	
<b>Subtotal:</b>	<b>210.00</b>		<b>\$41.57</b>	<b>\$0.00</b>	<b>\$8,729.70</b>	<b>\$0.00</b>		<b>\$8,729.70</b>																									
<b>Maysville Ledger Independent (Maysville, Kentucky)</b>																																	
05/29/2013	129.00	special	\$19.50		\$2,515.50	\$0.00	(0.00%)	\$2,515.50	A16																								
Caption: Columbia Gas of Ohio																																	
<b>Subtotal:</b>	<b>129.00</b>		<b>\$19.50</b>	<b>\$0.00</b>	<b>\$2,515.50</b>	<b>\$0.00</b>		<b>\$2,515.50</b>																									
<b>Prestonburg Floyd County Times (Prestonburg, Kentucky)</b>																																	
05/29/2013	127.20	special	\$10.85		\$1,380.12	\$0.00	(0.00%)	\$1,380.12	B9																								
Caption: Columbia Gas of Ohio																																	
<b>Subtotal:</b>	<b>127.20</b>		<b>\$10.85</b>	<b>\$0.00</b>	<b>\$1,380.12</b>	<b>\$0.00</b>		<b>\$1,380.12</b>																									
<table border="0" style="width:100%"> <tr> <td>Gross Advertising</td> <td>\$19,147.44</td> <td>Total Misc</td> <td>\$0.00</td> <td>Amount Paid</td> <td>\$0.00</td> </tr> <tr> <td>Agency Discount</td> <td>\$0.00</td> <td>Tax</td> <td>\$0.00</td> <td>Adjustments</td> <td>\$0.00</td> </tr> <tr> <td>Other Discount</td> <td>\$0.00</td> <td>Total Billed</td> <td>\$19,147.44</td> <td>Payment Date</td> <td></td> </tr> <tr> <td>Service Charge</td> <td>\$0.00</td> <td>Unbilled</td> <td>\$0.00</td> <td>Balance Due</td> <td>\$19,147.44</td> </tr> </table>										Gross Advertising	\$19,147.44	Total Misc	\$0.00	Amount Paid	\$0.00	Agency Discount	\$0.00	Tax	\$0.00	Adjustments	\$0.00	Other Discount	\$0.00	Total Billed	\$19,147.44	Payment Date		Service Charge	\$0.00	Unbilled	\$0.00	Balance Due	\$19,147.44
Gross Advertising	\$19,147.44	Total Misc	\$0.00	Amount Paid	\$0.00																												
Agency Discount	\$0.00	Tax	\$0.00	Adjustments	\$0.00																												
Other Discount	\$0.00	Total Billed	\$19,147.44	Payment Date																													
Service Charge	\$0.00	Unbilled	\$0.00	Balance Due	\$19,147.44																												

**TERMS: DUE UPON RECEIPT**

Please remit payment to:  
AdOhio  
PO Box 950358  
Lake Mary, FL 32795-0358  
TSP = Tear Sheet Pricing

AdOhio  
PO Box 950358  
Lake Mary, Florida 32795-0358

**INVOICE**  
July 02, 2013

Order: 13063CC0 Invoice# 5102

Attn:  
Columbia Gas  
200 Civic Center Dr.  
Columbus, Ohio 43215

Advertiser: Columbia Gas  
P.O.#: KY  
Brand:  
Campaign:  
Amount Due: \$37,605.46

Voice: 614-460-9231 Fax:

Please detach and return this portion with your payment

Columbia Gas Invoice# 5102 P.O.#: KY

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
<b>Ashland Daily Independent (Ashland, Kentucky)</b>									
06/05/2013	168.00	special	\$28.84		\$4,845.12	\$0.00	(0.00%)	\$4,845.12	B8
	Caption: Columbia Gas of Ohio								
06/12/2013	168.00	special	\$28.84		\$4,845.12	\$0.00	(0.00%)	\$4,845.12	B9
	Caption: Columbia Gas of Ohio								
<b>Subtotal:</b>	<b>336.00</b>		<b>\$57.68</b>	<b>\$0.00</b>	<b>\$9,890.24</b>	<b>\$0.00</b>		<b>\$9,890.24</b>	
<b>Frankfort State Journal (Frankfort, Kentucky)</b>									
06/05/2013	129.00	special	\$13.00		\$1,677.00	\$0.00	(0.00%)	\$1,677.00	A8
	Caption: Columbia Gas of Ohio								
06/12/2013	129.00	special	\$13.00		\$1,677.00	\$0.00	(0.00%)	\$1,677.00	A9
	Caption: Columbia Gas of Ohio								
<b>Subtotal:</b>	<b>258.00</b>		<b>\$26.00</b>	<b>\$0.00</b>	<b>\$3,354.00</b>	<b>\$0.00</b>		<b>\$3,354.00</b>	
<b>Lexington Herald-Leader (Lexington, Kentucky)</b>									
06/05/2013	210.00	special	\$41.57		\$8,729.70	\$0.00	(0.00%)	\$8,729.70	C7
	Caption: Columbia Gas of Ohio								
06/12/2013	210.00	special	\$41.57		\$8,729.70	\$0.00	(0.00%)	\$8,729.70	B7
	Caption: Columbia Gas of Ohio								
<b>Subtotal:</b>	<b>420.00</b>		<b>\$83.14</b>	<b>\$0.00</b>	<b>\$17,459.40</b>	<b>\$0.00</b>		<b>\$17,459.40</b>	
<b>Maysville Ledger Independent (Maysville, Kentucky)</b>									
06/05/2013	129.00	special	\$19.50		\$2,515.50	\$0.00	(0.00%)	\$2,515.50	A17
	Caption: Columbia Gas of Ohio								
06/12/2013	129.00	special	\$19.50		\$2,515.50	\$0.00	(0.00%)	\$2,515.50	A17
	Caption: Columbia Gas of Ohio								
<b>Subtotal:</b>	<b>258.00</b>		<b>\$39.00</b>	<b>\$0.00</b>	<b>\$5,031.00</b>	<b>\$0.00</b>		<b>\$5,031.00</b>	
<b>Prestonburg Floyd County Times (Prestonburg, Kentucky)</b>									
06/05/2013	127.20	special	\$10.85		\$1,380.12	\$0.00	(0.00%)	\$1,380.12	B8
	Caption: Columbia Gas of Ohio								
06/12/2013	127.20	special	\$0.00		DID NOT RUN	\$0.00	(0.00%)		
	Caption: Columbia Gas of Ohio								
06/19/2013	127.20	special	\$5.43		\$690.70	\$0.00	(0.00%)	\$690.70	B9
	Caption: Columbia Gas of Ohio								
<b>Subtotal:</b>	<b>381.60</b>		<b>\$16.28</b>	<b>\$0.00</b>	<b>\$2,070.82</b>	<b>\$0.00</b>		<b>\$2,070.82</b>	
<b>Gross Advertising</b>			<b>\$37,605.46</b>	<b>Total Misc</b>	<b>\$0.00</b>	<b>Amount Paid</b>		<b>\$0.00</b>	



Agency Discount	\$0.00	Tax	\$0.00	Adjustments	\$0.00
Other Discount	\$0.00	Total Billed	\$37,605.46	Payment Date	
Service Charge	\$0.00	Unbilled	\$0.00	Balance Due	\$37,605.46

TERMS: DUE UPON RECEIPT

Please remit payment to:

AdOhio

PO Box 950358

Lake Mary, FL 32795-0358

TSP = Tear Sheet Pending



# INVOICE

Ricoh USA, Inc. - Columbus, OH  
 Phone: (614) 224-0388 Fax: (614) 241-5185  
 Federal ID: 230334400

Invoice #	COL13080026
Invoice Date:	08/06/2013
Due Date:	09/05/2013
Terms:	Net 30 Days
Customer Code:	COL-008V
Natl ID:	81259

**BILL TO:**  
 NiSource  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215

**SHIP TO:**  
 NiSource  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215  
 Attn: CHERYL MACDONALD

**USER ID: 125577**  
**Company 12**

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
0080020032			Tim Hales

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
SO-1308-0027	08/06/2013	CHERYL MACDONALD - NiSOURCE			
721	CD - Master(s)		1.00	35.0000	35.00
722	CD - Duplication(s)		3.00	20.0000	60.00
716	E-Labels Endorsement		7,759.00	0.0300	232.77
710	Image Capture A - Autofeed		4,162.00	0.0800	332.96

<p align="center"><b>Please Pay From This Invoice</b></p> <p>Customer's duly authorized signature below is an agreement that the above described work, project or deliverable has been received and accepted by Customer and Customer hereby agrees that such work, project or deliverable is complete and satisfactory for all purposes. Customer assures payment of this invoice when due. Interest at the rate of the lesser of 1.5% per month or the maximum rate permitted by law will be charged on invoices not paid timely. Customer agrees to pay reasonable legal fees incurred in connection of past due accounts.</p>	Taxable Sales: 660.73 Sales Tax: 44.60 Non-Taxable: 0.00 Postage: 0.00 Delivery: 0.00
	<p><b>PAY THIS AMOUNT \$ 705.33</b></p>

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received/Accepted by: (Print) Cheryl Macdonald (Signature) [Signature] Date: 8-7-13

Please pay from this copy. The party named on this bill is held responsible for payment

**Payment From:**  
 NiSource  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215

Amount Enclosed
\$

**Invoice: COL13080026**  
 Invoice Date: 08/06/2013  
 Due Date: 09/05/2013  
 Customer Code: COL-008V  
 natl id: 81259

**Please Remit To:**  
 Ricoh USA, Inc.  
 Legal Document Services Chicago District - COL  
 1600 Solutions Center  
 Chicago, IL 60677-1005

**PAY THIS AMOUNT \$ 705.33**



**INVOICE**

Ricoh USA, Inc. - Columbus, OH  
 Phone: (614) 224-0388 Fax: (614) 241-5185  
 Federal ID: 230334400

Invoice #	COL13080046
Invoice Date:	08/08/2013
Due Date:	09/07/2013
Terms:	Net 30 Days
Customer Code:	COL-008V
Natl ID:	81259

**BILL TO:**  
**NiSource**  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215

**SHIP TO:**  
**NiSource**  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215  
 Attn: CHERYL MACDONALD

**USER ID: 125577**  
**Company 12**

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
0080020032			Tim Hales

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
SO-1308-0029	08/06/2013	CHERYL MACDONALD - NISOURCE			
722	CD - Duplication(s)		4.00	10.0000	40.00
651	Binds - Depo		44.00	2.5000	110.00
634	Tabs (Alpha/Numeric)		1,684.00	0.2500	421.00
566	B&W Copies B - Light Litigation		15,200.00	0.1000	1,520.00

<b>Please Pay From This Invoice</b>		Taxable Sales:	2,091.00
Customer's duly authorized signature below is an agreement that the above-described work, project or deliverable has been received and accepted by Customer and Customer hereby agrees that such work, project or deliverable is complete and satisfactory for all purposes. Customer assures payment of this invoice when due. Interest at the rate of the lesser of 1.5% per month or the maximum rate permitted by law, will be charged on invoices not paid timely. Customer agrees to pay reasonable legal fees incurred in connection of past due accounts.		Sales Tax:	141.14
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
		<b>PAY THIS AMOUNT \$</b>	<b>2,232.14</b>

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received/Accepted by: {Print} [Signature] {Signature} Date: 08/14/2013

Please pay from this copy. The party named on this bill is held responsible for payment.

**Payment From:**  
**NiSource**  
 200 CIVIC CENTER DRIVE  
 SUITE 1300  
 COLUMBUS, OH 43215

<b>Amount Enclosed</b>
\$

**Invoice: COL13080046**  
 Invoice Date: 08/08/2013  
 Due Date: 09/07/2013  
 Customer Code: COL-008V  
 Natl ID: 81259

**Please Remit To:**  
**Ricoh USA, Inc.**  
 Legal Document Services Chicago District - COL  
 1600 Solutions Center  
 Chicago, IL 60677-1005

**PAY THIS AMOUNT \$ 2,232.14**



FedEx Office is your destination  
for printing and shipping.

4516 Kenny Rd  
Columbus, OH 43220-3711  
Tel: (614) 326-6000

8/6/2013 9:10:33 AM EST  
Team Member: Cassia W.  
Customer: jim racher

SALE  
\*DUPLICATE RECEIPT\*

AG	Qty 25	1,463.63
BW 1S 3-Hole Wht	9575 @	0.0650 T
002706 Reg. Price	0.13	
BW on Tab Paper	1875 @	0.3500 T
000072 Reg. Price	0.35	
Insert Per Piece	1850 @	0.1000 T
000387 Reg. Price	0.10	
Custom Product	1850 @	0.0000 T
00251B Reg. Price	0.00	
Price per piece	58.55	
Regular Total	2,086.00	
Discounts	622.37	

PSC	Qty 25	1,375.30
BW 1S 3-Hole Wht	12775 @	0.0420 T
002706 Reg. Price	0.13	
BW on Tab Paper	1875 @	0.3500 T
000072 Reg. Price	0.35	
Insert Per Piece	1825 @	0.1000 T
000387 Reg. Price	0.10	
Custom Product	1825 @	0.0000 T
00251B Reg. Price	0.00	
Price per piece	55.01	
Regular Total	2,489.50	
Discounts	1,124.20	

tab creation and set	Qty 1	147.00
Tab Design	147 @	1.0000 T
001371 Reg. Price	1.00	
Price per piece	147.00	
Regular Total	147.00	
Discounts	0.00	

Sub-Total	2,985.93
Tax	201.55
Deposit	3,187.48
Total	3,187.48

Total Tender	0.00
Change Due	0.00

Total Discounts 1,746.57



\* 0 1 4 8 0 0 5 8 1 3 5 \*

\*DUPLICATE RECEIPT\*

**Expense Report  
Employee and Expense Summary**

**REPORT INFORMATION**

Name James Racher  
 Employee ID 462918  
 Expense dates 07/29/13-07/31/13  
 Form ID TEA000168827  
 Approver Suzanne Surface  
 Total Expenses 142.01 USD

**REPORT TOTALS**

Report Total 142.01 USD  
 Total adjustments 0.00 USD  
 Total reimbursable 142.01 USD  
 Credit card remittance 142.01 USD  
 Amount due Employee 0.00 USD

Report Name Racher - July 2013 (cont)  
**EXPENSE DATA SUMMARY**

Date	Expense Item	Amount	Payment Type	Country	Ex. Rte	Charge to	USD
07/29/13	Business Dinner	45.56	Corporate Card	United States (US)	1.00	CKY Rate Case	45.56
07/30/13	Business Dinner	48.35	Corporate Card	United States (US)	1.00	CKY Rate Case	48.35
07/31/13	Business Dinner	48.10	Corporate Card	United States (US)	1.00	CKY Rate Case	48.10

**Charge to**

Charge to: CKY Rate Case 2013  
 Business Unit: 00012  
 Department: 0009100  
 Account: 92100000  
 Work Order: 00012B  
 Charge Code: 0577320032

**Expense Report  
Expense and Miscellaneous Detail**

**EXPENSE DETAIL SUMMARY**

Date	Expense Item	Amount	Expense is	Purpose	Category	Receipt Required
07/29/13	Business Dinner	45.56	Reimbursable		Non-Travel Expense	No
07/30/13	Business Dinner	48.35	Reimbursable		Non-Travel Expense	No
07/31/13	Business Dinner	48.10	Reimbursable		Non-Travel Expense	No

**Business Dinner**

**Date:** 07/29/13  
**Amount:** 45.56  
**City:** OH,COLUMBUS  
**Description:** CKY Rate Case overtime  
**# Attendees:** 4  
**Attendees:** James Racher (NiSource Inc.) Jan Kordel Chad Notestone Mark Katko

**Business Dinner**

**Date:** 07/30/13  
**Amount:** 48.35  
**City:** OH,COLUMBUS  
**Description:** CKY Rate Case overtime  
**# Attendees:** 4  
**Attendees:** James Racher (NiSource Inc.) Jan Kordel Mark Katko Chad Notestone

**Business Dinner**

**Date:** 07/31/13  
**Amount:** 48.10  
**City:** OH,COLUMBUS  
**Description:** CKY Rate Case overtime  
**# Attendees:** 5  
**Attendees:** James Racher (NiSource Inc.) Chun Yi Lai Jan Kordel Mark Katko Chad Notestone