

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN ADJUSTMENT  
OF GAS RATES OF COLUMBIA GAS  
OF KENTUCKY, INC.

)  
)  
)

CASE NO. 2007-00008

VOLUME 8

WORKPAPERS

**Columbia Gas of Kentucky**  
**Case No. 2007-00008**  
**Table of Contents**  
**Volume 8**

<b>Tab</b>	<b>Filing Requirement</b>	<b>Volume</b>	<b>Description</b>	<b>Responsible Witness</b>
	Workpapers	8		

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
WORKING CAPITAL COMPONENTS  
09/30/05 THROUGH 09/30/06

WPB-5.1  
SHEET 1 OF 4  
REFERENCE: F/S, B-5.1

**ACCOUNT 186**  
**MISCELLANEOUS DEFERRED DEBITS**  
**SUB-ACCOUNT 12357**  
**MUTUAL MATERIAL**

	<u>Beginning</u> <u>Balance</u> \$	<u>Activity</u> \$	<u>Ending</u> <u>Balance</u> \$	<u>13 Month</u> <u>Average</u> \$
September 2005	53	32,579	32,632	
October	32,632	(56,200)	(23,568)	
November	(23,568)	45,381	21,813	
December	21,813	34,339	56,152	
January 2006	56,152	(21,626)	34,526	
February	34,526	13,717	48,243	
March	48,243	15,828	64,071	
April	64,071	1	64,072	
May	64,072	1	64,073	
June	64,073	5	64,078	
July	64,078	(11,790)	52,288	
August	52,288	11,795	64,083	
September 2006	64,083	3	64,086	<u>46,658</u>

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
WORKING CAPITAL COMPONENTS  
09/30/05 THROUGH 09/30/06

WPB-5.1  
SHEET 2 OF 4  
REFERENCE: F/S, B-5.1

**ACCOUNT 154**  
**MISCELLANEOUS DEFERRED DEBITS**  
**SUB-ACCOUNT 12980**  
**PLANT MATERIALS AND OPERATING SUPPLIES**

	<u>Beginning</u> <u>Balance</u> \$	<u>Activity</u> \$	<u>Ending</u> <u>Balance</u> \$	<u>13 Month</u> <u>Average</u> \$
September 2005	37,748	3,941	41,689	
October	41,689	(2,284)	39,405	
November	39,405	3,845	43,250	
December	43,250	(822)	42,428	
January 2006	42,428	33	42,461	
February	42,461	110	42,571	
March	42,571	(1,867)	40,704	
April	40,704	(22)	40,682	
May	40,682	664	41,346	
June	41,346	(383)	40,963	
July	40,963	754	41,717	
August	41,717	33	41,750	
September 2006	41,750	(1,677)	40,073	<u>41,465</u>

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
WORKING CAPITAL COMPONENTS  
09/30/05 THROUGH 09/30/06

WPB-5.1  
SHEET 3 OF 4  
REFERENCE: F/S, B-5.1

**ACCOUNT 164 / 242**

**GAS STORED UNDERGROUND - CURRENT**

	<u>Beginning</u> <u>Balance</u> \$	<u>Activity</u> \$	<u>Ending</u> <u>Balance</u> \$	<u>13 Month</u> <u>Average</u> \$
<b>September 2005</b>	49,796,007	17,113,077	66,909,084	
<b>October</b>	66,909,084	5,347,297	72,256,381	
<b>November</b>	72,256,381	(2,394,797)	69,861,584	
<b>December</b>	69,861,584	(17,502,011)	52,359,573	
<b>January 2006</b>	52,359,573	(11,895,898)	40,463,675	
<b>February</b>	40,463,675	(14,497,229)	25,966,446	
<b>March</b>	25,966,446	(2,223,975)	23,742,471	
<b>April</b>	23,742,471	5,157,482	28,899,953	
<b>May</b>	28,899,953	577,250	29,477,203	
<b>June</b>	29,477,203	4,886,733	34,363,936	
<b>July</b>	34,363,936	13,521,205	47,885,141	
<b>August</b>	47,885,141	10,879,712	58,764,853	
<b>September 2006</b>	58,764,853	11,559,991	70,324,844	<b><u>47,790,396</u></b>

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
WORKING CAPITAL COMPONENTS  
09/30/05 THROUGH 09/30/06

WPB-5.1  
SHEET 4 OF 4  
REFERENCE: F/S, B-5.1

**ACCOUNT 165  
PREPAYMENTS**

	<u>Beginning Balance</u> \$	<u>Activity</u> \$	<u>Ending Balance 1 /</u> \$	<u>13 Month Average</u> \$
September 2005	417,358	(27,203)	390,155	
October	390,155	(50,762)	339,393	
November	339,393	101,252	440,645	
December	440,645	(55,891)	384,754	
January 2006	384,754	97,553	482,307	
February	482,307	(207,234)	275,073	
March	275,073	(9,130)	265,943	
April	265,943	(68,664)	197,279	
May	197,279	(58,608)	138,671	
June	138,671	(58,607)	80,064	
July	80,064	454,465	534,529	
August	534,529	(40,993)	493,536	
September 2006	493,536	(41,364)	452,172	<u>344,194</u>

1 / Prepaid PSC Fees have been removed from calculation.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF SEPTEMBER 30, 2006

WPB-6  
SHEET 1 OF 3  
REFERENCE: F/S, B-6

	Account 283		
	Account 101 Sub-Acct. 10020 Contributions In Aid Of Construction \$	Account 252 Sub-Acct. 15560 Customer Advances For Construction \$	Deferred Income Taxes - Other Sub-Acct. 2951 Legal Liab. - Lease On G.O. Bldg. - Federal \$
September 2005	9,889,545	174,011	10,186
October	9,889,515	174,011	10,287
November	9,889,515	174,011	10,475
December	9,889,515	174,011	10,893
January 2006	9,889,515	174,011	11,322
February	9,889,515	174,011	11,700
March	9,889,515	174,011	12,009
April	9,889,515	174,011	12,231
May	9,889,515	174,011	12,395
June	9,889,515	174,011	12,500
July	9,889,515	173,727	12,600
August	9,889,515	163,698	12,698
September 2006	9,889,515	163,698	(85,237)
<b>13-Month Average Balance</b>	<b>9,889,517</b>	<b>172,403</b>	<b>4,158</b>
			<b>581</b>

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2007-00008

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES

AS OF SEPTEMBER 30, 2006

WPB-6  
SHEET 2 OF 3  
REFERENCE: F/S, B-6

	Account 190 - Deferred Income Taxes			
	Sub-Acct. 2851 Contributions In Aid & Cust. Advances - Federal \$	Sub-Acct. 4851 Contributions In Aid & Cust. Advances - State \$	Sub-Acct. 1938 Sub-Acct. 2922 LIFO Inventory Evaluation - Federal \$	Sub-Acct. 3938 Sub-Acct. 4922 LIFO Inventory Evaluation - State \$
September 2005	319,868	70,080	2,343,693	503,988
October	400,041	87,829	2,444,304	526,560
November	412,060	90,513	3,386,890	728,330
December	321,010	59,662	3,372,621	615,035
January 2006	328,974	61,424	3,334,606	606,860
February	335,999	62,979	3,293,476	598,016
March	341,740	64,249	3,263,160	591,497
April	345,880	65,165	3,267,256	592,378
May	348,908	65,835	3,265,393	591,977
June	350,867	66,268	3,257,493	590,278
July	352,720	66,678	3,320,079	603,766
August	354,550	67,083	3,316,473	602,990
September 2006	356,470	67,508	3,369,128	614,313
<b>13-Month Average Balance</b>	<b>351,468</b>	<b>68,867</b>	<b>3,171,890</b>	<b>597,384</b>



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF SEPTEMBER 30, 2006

WPB-6  
SHEET 3 OF 3  
REFERENCE: F/S, B-6

	Account 282 - Deferred Income Taxes - Depreciation							
	Sub-Acct. 2205 Excess Accelerated Depreciation - Federal - State \$	Sub-Acct. 4205 Excess Accelerated Depreciation - State \$	Sub-Acct. 2211 Loss On Retirement Of ACRS Property - Federal - State \$	Sub-Acct. 4211 Loss On Retirement Of ACRS Property - State \$	Sub-Acct. 2231 Property Removal Costs - Federal - State \$	Sub-Acct. 4231 Property Removal Costs - State \$	Sub-Acct. 2232 Contributions In Aid & Construction - Federal - State \$	Sub-Acct. 4232 Contributions In Aid & Construction - State \$
September 2005	14,151,190	3,831,802	2,955,564	753,781	287,034	73,419	(632,722)	(165,570)
October	14,167,024	3,858,941	3,182,717	811,182	290,271	74,278	(714,742)	(184,970)
November	14,187,067	3,924,113	3,209,058	817,013	291,422	74,532	(725,455)	(187,340)
December	14,306,104	3,598,485	3,251,523	826,413	293,276	74,943	(1,048,664)	(258,891)
January 2006	14,502,373	3,643,906	3,311,676	839,730	295,903	75,525	(1,126,087)	(276,030)
February	14,669,524	3,683,922	3,364,740	851,477	298,221	76,038	(1,194,386)	(291,149)
March	14,808,735	3,716,651	3,408,107	861,078	300,115	76,457	(1,250,205)	(303,506)
April	14,909,128	3,740,252	3,439,383	868,001	301,482	76,759	(1,290,460)	(312,417)
May	14,982,524	3,757,507	3,462,248	873,063	302,481	76,980	(1,319,890)	(318,932)
June	15,030,043	3,768,679	3,477,052	876,341	303,127	77,124	(1,338,943)	(323,149)
July	15,074,995	3,779,248	3,491,057	879,441	303,739	77,259	(1,356,968)	(327,138)
August	15,119,391	3,789,684	3,504,887	882,503	304,342	77,393	(1,374,768)	(331,078)
September 2006	15,165,904	3,800,620	3,519,378	885,711	304,975	77,533	(1,393,418)	(335,206)
<b>13-Month Average Balance</b>	<b>14,698,000</b>	<b>3,761,062</b>	<b>3,352,107</b>	<b>848,133</b>	<b>298,184</b>	<b>76,018</b>	<b>(1,135,901)</b>	<b>(278,106)</b>

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2007-00008

ADJUSTMENT TO PAYROLL

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2  
SHEET 1 OF 8  
REFERENCE: D-2.2

LINE NO.	DESCRIPTION	REFERENCE	DIRECT
1	ANNUALIZED NORMAL PAY	WPD-2.2, SHEET 2, LINE 2	(1)
2	PAY INCREASES FOR 2007	WPD-2.2, SHEET 2, LINES 4 AND 7	\$ 7,205,440
3	ANNUALIZED PAYROLL		<u>343,166</u>
4	NORMAL PAY PER BOOKS	WPD-2.2, SHEET 3, COLUMN 2, LINE 15	7,548,606
5	ADJUSTMENT		<u>7,487,291</u>
6	PAY INCREASE FOR 2007 - OVERTIME & PREMIUM	WPD-2.2, SHEET 2, LINE 10	61,315
7	SUBTOTAL		<u>35,936</u>
8	O&M EXPENSE PERCENTAGE	WPD-2.2, SHEET 4, LINE 12	<u>0.7221</u>
9	O&M PAYROLL ADJUSTED EXPENSE		70,225

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
CALCULATION OF WAGE INCREASE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2  
SHEET 2 OF 8  
REFERENCE: D-2.2

LINE NO.	DESCRIPTION	REFERENCE	UNION (1)	CLERICAL (2)	EXEMPT (3)	OVERTIME & PREMIUM (4)	TOTAL (5=1+2+3) \$
1	DISTRIBUTION LABOR						
2	TOTAL COMPANY ANNUALIZED LABOR	WPD-2.2, SHEET 5, LINE 19	4,384,362	842,717	1,978,360		7,205,440
3	PERCENT INCREASE FOR 2007 [1]		<u>2.50%</u>	<u>3.50%</u>	<u>3.50%</u>		
4	AMOUNT OF INCREASE		109,609	29,495	69,243		208,347
5	TOTAL UNION LABOR AT 12/01/06		4,493,971				
6	PERCENT INCREASE FOR 2007 [2]		<u>3.00%</u>				
7	AMOUNT OF UNION INCREASE FOR 2007		134,819				134,819
8	OVERTIME & PREMIUM [4]	WPD-2.2, SHEET 3, COLUMNS 3 AND 4, LINE 13				1,026,733	
9	PERCENT INCREASE FOR 2007					<u>3.50%</u>	
10	AMOUNT OF INCREASE - OVERTIME & PREMIUMS					35,936	35,936

[1] THE UNION INCREASE IS EFFECTIVE 12/01/06. CLERICAL AND EXEMPT INCREASES BECOME EFFECTIVE 3/01/07.

[2] THE UNION INCREASE IS EFFECTIVE 12/01/07.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2007-00008

GROSS PAYROLL - OVERTIME AND PREMIUM PAY  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2  
SHEET 3 OF 8  
REFERENCE: D-2.2

LINE NO.	DESCRIPTION	OVERTIME HOURS [1]	NORMAL PAY [1]	OVERTIME PAY [1]	PREMIUM PAY [1]
		(1)	(2)	(3)	(4)
				\$	\$
1	OCTOBER, 2005	2,690	658,555	83,282	5,305
2	NOVEMBER	2,480	683,192	78,009	3,833
3	DECEMBER	2,876	634,366	94,591	27,996
4	JANUARY, 2006	1,941	633,748	61,746	1,847
5	FEBRUARY	2,508	592,088	70,783	482
6	MARCH	2,339	662,297	68,304	33,035
7	APRIL	1,945	578,306	58,054	24,558
8	MAY	1,805	630,988	57,481	1,536
9	JUNE	2,008	604,298	57,766	9,643
10	JULY	1,966	590,612	57,266	2,784
11	AUGUST	1,977	631,003	57,428	64,531
12	SEPTEMBER	2,391	587,839	79,655	26,821
13	TOTAL	26,925	7,487,291	824,363	202,370

[1] FROM PAYROLL ANALYSIS OF LABOR INCREASES REPORT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
O&M EXPENSE PERCENTAGES FOR DIRECT & INDIRECT PAYROLL  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2  
SHEET 4 OF 8  
REFERENCE: D-2.2

LINE NO.	DESCRIPTION	DIRECT
1	CONSTRUCTION PAYROLL [1]	2,063,683
2	PLANT REMOVAL [1]	186,204
3	OTHER ACCOUNTS [1]	0
4	CLEARED TO CONSTRUCTION [1]	23,652
5	CLEARED TO PLANT REMOVAL [1]	<u>3,693</u>
6	TOTAL CAPITALIZED PAYROLL	2,277,232
7	O&M PAYROLL [1]	6,191,038
8	CLEARED TO O&M [1]	57,869
9	LESS: A&G PAYROLL [1]	330,574
10	TOTAL EXPENSED DIRECT PAYROLL	<u>5,918,333</u>
11	TOTAL CKY PAYROLL	<u>8,195,565</u>
12	DIRECT O&M PERCENTAGE (LINE 10 / LINE 11)	0.7221

NOTES:  
[1] SEE ATTACHED SHEETS 10 AND 11 OF THIS WORKPAPER.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2007-00008

BASE SALARY SUMMARY

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2

SHEET 5 OF 8

REFERENCE: D-2.2

ANNUAL BASE SALARY [1]

LINE NO.	PAY LOC.	NUMBER OF EMPLOYEES	CLERICAL (\$)	EXEMPT (\$)	UNION MANUAL Pace 3-372 (\$)	TOTAL ANNUAL BASE SALARY (\$)
1	1,815	2	56,500	59,100	0	115,600
2	1,816	8	149,127	70,774	220,654	440,555
3	1,817	6	196,225	143,275	0	339,500
4	1,818	9	39,485	133,430	311,752	484,667
5	1,825	5	0	303,224	0	303,224
6	1,826	1	0	0	44,660	44,660
7	1,854	1	0	64,713	0	64,713
8	2,610	6	34,936	479,339	0	514,276
9	2,611	6	170,230	65,067	0	235,297
10	2,616	2	0	137,617	0	137,617
11	2,621	39	156,232	147,404	1,642,290	1,945,925
12	2,623	6	0	68,442	257,546	325,989
13	2,627	2	0	0	100,774	100,774
14	2,629	13	0	69,885	603,326	673,211
15	2,631	17	0	73,170	799,984	873,154
16	2,632	3	0	0	150,757	150,757
17	2,633	6	0	68,420	252,620	321,039
18	2,635	2	39,982	94,500	0	134,482
19	TOTAL	134	842,717	1,978,360	4,384,362	7,205,440

[1] SEE SHEETS 6 THROUGH 9 OF THIS WORKPAPER.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2007-00008

ANNUALIZED LABOR

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.2

SHEET 6 OF 8

REFERENCE: D-2.2

LINE NO.	DESCRIPTION	AMOUNT
1	TOTAL EXEMPT LABOR	\$ 1,978,360.38
2	TOTAL CLERICAL LABOR	842,717.49
3	TOTAL UNION	<u>4,384,362.12</u>
4	TOTAL ANNUALIZED LABOR	7,205,439.99

Name of Respondent		This Report Is:	Date of Report	Year of Report
COLUMBIA GAS OF KENTUCKY		(X) An Original ( ) A Resubmission	Sept. 30, 2006	Sept. 30, 2006
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	13		
29	Production - Natural Gas (Including Exploration and Development)			
30	Other Gas Supply	22,377		
31	Storage, LNG Terminating and Processing	0		
32	Transmission	0		
33	Distribution	3,656,248		
34	Customer Accounts	1,138,424		
35	Customer Service and Informational	93,063		
36	Sales	0		
37	Administrative and General	330,574		
38	TOTAL Operation (Total of lines 28 thru 37)	5,240,699		
39	Maintenance			
40	Production - Manufactured Gas	0		
41	Production - Natural Gas (Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	0		
44	Transmission	0		
45	Distribution	950,339		
46	Administrative and General	0		
47	TOTAL Maintenance (Total of lines 40 thru 46)	950,339		



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.) Sept. 30, 2006	Sept. 30, 2006
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
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)	13		
50	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-		
51	Other Gas Supply (Lines 30 and 42)	22,377		
52	Storage, LNG Terminating and Processing (Lines 31 and 43)	-		
53	Transmission (Lines 32 and 44)	-		
54	Distribution (Lines 33 and 45)	4,606,587		
55	Customer Accounts (Line 34)	1,138,424		
56	Customer Service and Informational (Line 35)	93,063		
57	Sales (Line 36)	0		
58	Administrative and General (Lines 37 and 46)	330,574		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	6,191,038	57,869	6,248,907
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	6,191,038	57,869	6,248,907
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	-	-	-
66	Gas Plant	2,063,683	23,652	2,087,335
67	Other	-	-	-
68	TOTAL Construction (Total of Lines 65 thru 67)	2,063,683	23,652	2,087,335
69	Plant Removal (By Utility Departments)			
70	Electric Plant	-	-	-
71	Gas Plant	236,613	3,693	240,306
72	Other	(50,409)	-	-
73	TOTAL Plant Removal (Total of lines 70 thru 72)	186,204	3,693	189,897
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	8,440,925	85,214	8,526,139

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
BONUS ACCRUAL - INCENTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.3  
SHEET 1 OF 2  
REFERENCE: D-2.3

<u>Description</u>	<u>Amount</u>
	\$
<b>ONGOING LEVEL</b>	
Total Incentive accrual for company 32 (CKY) for 2006	227,789
Labor Increase for 2007	1.03
Total Incentive accrual for company 32 (CKY) for 2007	<u>234,623</u>
Total used for Adjustment	235,000
Benefit Plan for 2007 - Profit Sharing	<u>44,000</u>
Gross Incentive Compensation	279,000
Percent to O&M	<u>0.7452</u>
Net Incentive Compensation included in O&M	207,911
<b>PER BOOKS</b>	
Reverse January 2005 through September 2005 bonus accrual	October 2005 (151,213.00)
Reverse January 2005 through October 2005 profit sharing accrual	October 2005 <u>(18,421.00)</u>
Total Incentive Compensation included in O&M expense	(169,634.00)
Total Adjustment	377,545.00

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
BONUS ACCRUAL - INCENTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.3  
SHEET 2 OF 2  
REFERENCE: D-2.3

---

**COLUMBIA GAS OF KENTUCKY, INC.**  
**TEST YEAR TWELVE MONTHS ENDED SEPTEMBER 30, 2006**  
**OUT OF PERIOD/NONRECURRING ITEMS**

October, 2005	(\$151,213)	Reverse January 2005 through September 2005 bonus accrual. (Journal Voucher LAB-01-002, Account 920-0003-1010-BON05-08198-2613-2613)
October, 2005	(\$18,421)	Reverse January 2005 through October 2005 profit sharing accrual. (Journal Voucher SPL-03-005, Account 926-7000-9095-x-08690-x-2613)



(11/28/06)

(PAGE: 2)

\*\* \*

MILLENNIUM ONLINE PRINT: BRATE32  
TRANS AMOUNT 1 DESCRIPTION

\*\* \*  
COST

EFFECT DATE	JOURNAL ID	GEN	AUX	ACTIV	COST ELEM	AMOUNT	DESCRIPTION
07/31/06	LAB-01-002	920	0003	08198	1010	1,603.80-	REVERSAL OF SIP ESTI
07/31/06	LAB-01-002	920	0003	08198	1010	623.70	MONTHLY SIP ACCRUAL
07/31/06		920	0003	08198	1010	87,362.10-	
07/31/06		920	0003	08198	1010	87,362.10-	
07/31/06		920	0003	08198	1010	87,362.10-	
07/31/06	EMP-03-002	920	0003	08198	1010	207.92	
08/31/06	LAB-01-002	920	0003	08198	1010	623.70	ECP/LIP AND CIP/MIP
08/31/06		920	0003	08198	1010	831.62	
08/31/06		920	0003	08198	1010	831.62	
08/31/06		920	0003	08198	1010	831.62	
08/31/06		920	0003	08198	1010	831.62	
09/30/06	LAB-01-002	920	0003	08198	1010	623.70	ECP/LIP AND CIP/MIP
09/30/06		920	0003	08198	1010	623.70	
09/30/06		920	0003	08198	1010	623.70	
09/30/06		920	0003	08198	1010	623.70	
09/30/06		920	0003	08198	1010	623.70	
						144,769.02-	

-----

151,213.00

6443.98

\*\*\*\*\*

EFFECT DATE	JOURNAL ID	GEN	AUX	ACTIV	COST ELEM	MILLENNIUM ONLINE TRANS AMOUNT 1	DESCRIPTION
10/31/05	SPL-03-005	926	7000	08690	9095	2,047.00	CORP ACCRUAL
10/31/05	SPL-03-005	926	7000	08690	9095	20,470.00	PROFIT SHARING ACCRU
10/31/05		926	7000	08690	9095	18,423.00	
10/31/05		926	7000	08690	9095	18,423.00	
10/31/05		926	7000	08690	9095	18,423.00	
02/28/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE PROFIT S
02/28/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE - PROFIT
02/28/06		926	7000	08690	9095	4,651.50	
02/28/06		926	7000	08690	9095	4,651.50	
02/28/06		926	7000	08690	9095	4,651.50	
03/31/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE - PROFIT
03/31/06		926	7000	08690	9095	2,325.75	
03/31/06		926	7000	08690	9095	2,325.75	
03/31/06		926	7000	08690	9095	2,325.75	
04/30/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE -PROFIT
04/30/06		926	7000	08690	9095	2,325.75	
04/30/06		926	7000	08690	9095	2,325.75	
04/30/06		926	7000	08690	9095	2,325.75	
05/31/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE - PROFIT
05/31/06		926	7000	08690	9095	2,325.75	
05/31/06		926	7000	08690	9095	2,325.75	
05/31/06		926	7000	08690	9095	2,325.75	
06/30/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE - PROFIT
06/30/06		926	7000	08690	9095	2,325.75	
06/30/06		926	7000	08690	9095	2,325.75	
06/30/06		926	7000	08690	9095	2,325.75	
07/31/06	SPL-03-005	926	7000	08690	9095	2,325.75	75% PAYABLE - PROFIT
07/31/06		926	7000	08690	9095	13,953.00	
07/31/06		926	7000	08690	9095	13,953.00	
07/31/06		926	7000	08690	9095	13,953.00	
07/31/06		926	7000	08690	9095	13,953.00	
08/31/06	SPL-03-005	926	7000	08690	9095	1.50	75% PAYABLE - PROFIT
08/31/06		926	7000	08690	9095	1.50	
08/31/06		926	7000	08690	9095	1.50	
08/31/06		926	7000	08690	9095	1.50	
08/31/06		926	7000	08690	9095	1.50	
						18,423.00	★

7

# NiSource Inc. Benefit Plans for the Period 2007 Columbia Gas of Kentucky

	2007	
	Prior	Current
Cash Estimates by Plan:		
Retirement	\$ -	\$ -
D.C.	325	288
Medical Active*	1,490	1,454
Medical Retiree	1,146	1,008
Dental	130	124
Group Life Active	26	27
Group Life Retiree	4	4
Long Term Disability	40	40
Short Term Disability	-	-
Sick Leave	5	5
<b>Total</b>	<b>\$ 3,166</b>	<b>\$ 2,950</b>
Net Benefit Payments:		
Retiree Life	\$ 47	\$ 46
Retiree Medical	916	1,124
<b>Total</b>	<b>\$ 963</b>	<b>\$ 1,170</b>

	2007	
	Prior	Current
Expense Estimates by Plan:		
Retirement	\$ (37)	\$ (28)
Qualified SERP	(37)	(28)
D.C.	327	332
Savings Plan Match	281	288
Profit Sharing	46	44
Medical	1,919	1,937
Active*	1,490	1,454
FAS 106	429	483
Dental	130	124
Group Life	(41)	(28)
Active	26	27
FAS 106	(67)	(55)
Long Term Disability	40	40
Short Term Disability	-	-
Sick Leave	5	5
<b>TOTAL</b>	<b>\$ 2,343</b>	<b>\$ 2,382</b>

*Line of Schedule D-2.3*

\* Where applicable, includes Rx, vision, flex admin, FSA, and wellness.

WPD-2.4  
 Sheet 1 of 2  
 Reference: D-2.4

COLUMBIA GAS OF KENTUCKY, INC.  
 TOTAL ADMINISTRATIVE AND GENERAL EXPENSE  
 FOR THE PERIODS ENDING SEPTEMBER 30, 2006

TE: 10/12/06 23:20:25

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
1010 LABOR	17,807	(27,399)	286,618	(669,774)	330,574	(665,596)
20 MATERIALS AND SUPPLIES	791	383	5,356	6	6,935	(874)
30 OUTSIDE SERVICES	28,692	(30,850)	116,539	(240,106)	186,183	(224,488)
40 RENTS AND LEASES	(395,264)	(377,357)	(323,169)	(440,966)	(295,463)	(462,751)
45 CORPORATE INSURANCE	62,804	12,941	556,934	140,895	706,807	144,890
50 EMPLOYEE EXPENSES	15,124	5,829	93,404	45,256	103,719	42,776
55 COMPANY MEMBERSHIPS	6,393	6,307	33,644	9,269	42,540	8,916
60 UTILITIES & FUEL USED IN CO. OPERATN	2,556	18,403	24,332	(77,336)	33,902	(104,706)
80 SYSTEM SERVICES	607,381	(556,046)	7,562,932	(127,552)	9,164,366	(447,686)
88 MISCELLANEOUS REVENUE ADJUSTMENTS						
89 MISCELLANEOUS & OTHER EXPENSES						
9011 EMPLOYEE INSURANCE PLAN	35,523	(205,780)	351,990	(69,347)	270,295	(318,747)
9012 PENSIONS & RETIREMENT INCOME PLAN						
9013 THRIFT PLAN CONTRIBUTIONS						
9021 TRANSFERS - EMPLOYEE INSURANCE PLANS						
9022 TRANSFERS - RETIREMENT INCOME PLAN						
9023 TRANSFERS - THRIFT PLAN CONTRIBUTION						
9031 EDUCATION ASSISTANCE PROGRAM						
9041 MEDICAL	101,288	(9,926)	842,870	(316,706)	1,183,307	(197,469)
9042 DENTAL	11,408	(1,390)	85,786	(18,279)	119,940	(23,173)
9043 GROUP LIFE	(491)	(310)	(2,544)	(14,846)	(253)	(20,081)
9044 LONG-TERM DISABILITY	3,642	38,948	32,138	37,527	35,313	27,354
9045 EMPLOYEE ASSISTANCE PROGRAM	2,123	1,304	11,722	1,492	14,239	(134)
9046 OPEB-MEDICAL	45,319	(5,175)	407,863	(129,340)	554,297	(116,909)
9047 OPEB-LIFE INSURANCE	(4,290)	(1,745)	(38,610)	(6,772)	(45,562)	(5,727)
9048 SFAS 106 AMORTIZATION	23,475	1	211,272	1	281,695	1
9049 SFAS 112 AMORTIZATION	2,863	(1)	25,770	33,635	327,107	(186,262)
9051 INSURED PLANS TRANSFERS	(52,945)	14,338	(393,271)	102,364	(564,469)	91,839
9055 PRUDENTIAL DEMUTUALIZATION						
9061 PENSION - RETIREMENT PLANS	998	(26,725)	(166,525)	(481,333)	(90,204)	(509,729)
9068 RETIREMENT INCOME PLAN AMORTIZATION						
9071 PENSION - RETIREMENT PLANS TRANSFERS	(326)	10,501	(9,647)	75,870	(37,166)	81,356
9081 THRIFT PLAN CONTRIBUTIONS	21,990	378	198,170	2,735	277,549	10,560
9091 THRIFT PLAN CONTRIBUTIONS TRANSFERS	(6,423)	871	(46,290)	7,566	(64,880)	6,704
9095 PROFIT SHARING		(2,047)	1	(18,422)	(18,421)	(11,276)
93 ADVERTISING					(115)	(115)
95 CLEARING ACCOUNTS COSTS CLEARED						
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	530,438	(1,132,547)	9,867,285	(2,154,163)	12,520,335	(2,881,327)

Column 1



WPD-2.4  
 Sheet 2 of 2  
 Reference: D-2.4

NiSource Inc. Benefit Plans for the Period 2007  
 Columbia Gas of Kentucky

	2007	
	Prior	Current
<b>Cash Estimates by Plan:</b>		
Retirement	\$ -	\$ -
D.C.	325	288
Medical Active*	1,490	1,454
Medical Retiree	1,146	1,008
Dental	130	124
Group Life Active	26	27
Group Life Retiree	4	4
Long Term Disability	40	40
Short Term Disability	-	-
Sick Leave	5	5
<b>Total</b>	<b>\$ 3,166</b>	<b>\$ 2,950</b>
<b>Net Benefit Payments:</b>		
Retiree Life	\$ 47	\$ 46
Retiree Medical	916	1,124
<b>Total</b>	<b>\$ 963</b>	<b>\$ 1,170</b>

	2007	
	Prior	Current
<b>Expense Estimates by Plan:</b>		
Retirement	\$ (37)	\$ (28)
Qualified SERP	(37)	(28)
D.C.	-	-
Savings Plan Match	327	332
Profit Sharing	281	288
Medical	46	44
Active*	1,919	1,937
FAS 106	1,490	1,454
Dental	429	483
Group Life	130	124
Active	(41)	(28)
FAS 106	26	27
Long Term Disability	(67)	(55)
Short Term Disability	40	40
Sick Leave	-	-
<b>TOTAL</b>	<b>\$ 2,343</b>	<b>\$ 2,382</b>

Column 4, Line 13  
 Column 4, Line 14  
 Column 4, Line 1  
 Column 4, Line 6  
 Column 4, Line 2  
 Column 4, Line 3  
 Column 4, Line 7

\* Where applicable, includes Rx, vision, flex admin, FSA, and wellness.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
RENT EXPENSE - GENERAL OFFICE BUILDING  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.5  
SHEET 1 OF 1  
REFERENCE: D-2.5

---

COLUMBIA GAS OF KENTUCKY, INC.  
TEST YEAR TWELVE MONTHS ENDED SEPTEMBER 30, 2006  
OUT OF PERIOD/NONRECURRING ITEMS

September, 2006      (\$407,211) Reverse the General Office building restructuring accrual.  
   (Journal Voucher I/C-34-111, Account 931-x-4013-08132-NI2000-x-2613)

(11/02/06)  
 EFFECT DATE JOURNAL ID GEN

09/30/06 1/C-34-111 931  
 09/30/06 1/C-34-112 931  
 09/30/06 931  
 09/30/06 931  
 09/30/06 931  
 09/30/06 931

MILLENNIUM ONLINE  
 TRANS AMOUNT 1  
 407,211.00-  
 4,113.24  
 403,097.76-  
 403,097.76-  
 403,097.76-  
 403,097.76-  
 403,097.76-  
 -----  
 403,097.76-

PRINT: BRATE32  
 DESCRIPTION

ENTRIES TO REVERSE THE G.O. RESTRUCTURING A SURVIVAL  
 TO ALLOCATE RENT EXPENSE TO CBC'S FROM CO#

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
AMORTIZATION OF RATE CASE EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.7  
SHEET 1 OF 1  
REFERENCE: D-2.7

<u>Ln. No.</u>	<u>Case No.</u>	<u>Date Filed</u>	<u>Date of Order</u>	<u>Time Between Rate Cases (Months)</u>
1	6262	5/1/1975	11/24/1975	
2	7273	10/30/1978	4/23/1979	42.60
3	8281	7/10/1981	12/30/1981	32.80
4	8738	1/14/1983	7/5/1983	18.43
5	9003	4/30/1984	10/18/1984	15.73
6	9554	5/27/1986	10/24/1986	25.23
7	10201	4/21/1988	10/21/1988	23.17
8	10498	1/30/1989	10/6/1989	9.47
9	90-063	7/13/1990	1/ 9/21/1990	2/ 17.63
10	94-179	6/1/1994	10/1/1994	3/ 47.30
11	2002-00145	5/1/2002	12/13/2002	96.37
12	2007-????	2/1/2007		58.00

13 Average since 1975

35.16

14 Last 5 rate cases

45.75

15 All cases except the shortest (Ln. 8) and the longest (Ln. 11)

31.21

- 1/ Initially filed on 3/16/1990, but due to deficiencies identified by the Commission not officially considered filed until 7/13/1990.
- 2/ Settlement provided an increase in rates of \$3.4 million starting 10/1/1990 and an additional \$3.4 million effective 10/1/1991 with a stay out until 10/1/1992..
- 3/ Settlement provided an increase in rates of \$6.0 million starting 10/1/1994, an additional \$2.25 million effective 10/1/1995 and a final amount of \$1.5 million effective 10/1/1996. The settlement had a stay out provision until 1/1/1998.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
NISOURCE CORPORATE SERVICE COSTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.8  
SHEET 1 OF 1  
REFERENCE: D-2.8

---

**Cumulative One Time Costs at December 31, 2006**

	\$	
Net Labor - 1010	470,109	Severance Payouts
Misc & Other 8989	2,948	Benefits Load
Medical 9041	94,793	COBRA
OPEB Medical 9046	90,826	Retiree Medical
OPEB Life Ins. 9047	(8,928)	Retiree Life
Pension 9061	65,306	Pension
Outside Services 3E40	<u>97,724</u>	Employee Outplacement
Restructuring costs incurred directly by Columbia	<u>812,778</u>	

**Test Year Out of Period**

Net Labor - 1010	90,279	Severance Payouts
Misc & Other 8989	(138,598)	Benefits Load
Outside Services 3E40	<u>(140,572)</u>	Employee Outplacement
One time restructuring costs included in test year	<u>(188,891)</u>	

WPB - 2,993  
 Sheet 1 of 3  
 Reference: 2 2.9

	MILLENNIUM ONLINE TRANS AMOUNT 1	DESCRIPTION
1	1,231.00	OIL INSURANCE 4TH QU - Column 1, Line 2
2	1,231.00	
3	1,231.00	
4	1,231.00	
5	14,549.00	NICL - MISC. CORP. I - Column 1, Line 6
6	14,549.00	
7	14,549.00	
8	14,549.00	
9	14,549.00	MISC. CORPORATE INSU - Column 1, Line 9
10	40,036.36	
11	40,036.36	
12	40,036.36	
13	40,036.36	
14	4,300.00	NICL - PROPERTY INSU - Column 1, Line 3
15	4,300.00	
16	4,300.00	
17	4,300.00	
18	44,336.36	PROPERTY INSURANCE P - Column 1, Line 2
19	6,919.00	
20	6,919.00	
21	6,919.00	
22	6,919.00	
23	6,919.00	
24	67,035.36	
25	67,035.36	

\$

Property Insurance  
 Non-Affiliate - Oil Insurance 4th Qtr 1231 X 4 = 4,924  
 Non-Affiliate Property Insurance 6,919 X 12 = 83,028  
 Total Non-Affiliate 87,952  
 Affiliate - Risk Property Insurance 4300 X 12 = 51,600  
 Workers Compensation  
 Non-Affiliate 3996 X 12 = 47,952  
 Workers Compensation - St Paul's Travelers 82,897  
 Total Non-Affiliate 130,849  
 Affiliate 14,549 X 12 = 174,588  
 Capitalization Adjustment (47,952 + 174,588) X 25.71% < 57,215 >  
 Miscellaneous Other  
 Non-Affiliate 40,036 - 3996 X 12 = 432,480  
 Total Premiums 820,254

COLUMBIA GAS NTUCKY, INC.  
CASE NC -00008  
ANNUALIZATION OF PROPERTY & LIABILITY INSURANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.9  
SHEET 2 OF 3  
REFERENCE: D-2.9

Year	Beginning Balance	Misc				Auto, Truck, Backhoe, Trailer Insurance	Clear Conv Bill Account 186	Ending Balance	Per Income Statement	Difference
		Property Insurance Premiums Amortization Account 924	Corporate Insurance Premiums Amortization Account 925							
<b>Account 165-001 Prepayments - Insurance</b>										
Oct-05	236,086	(2,875)	(32,061)	(317)	6,846	207,679	(1)	207,680		
Nov-05	207,679	(6,336)	(35,863)	(317)	163,198	328,361	0	328,361		
Dec-05	328,361	(4,841)	(35,348)	(317)	4,045	291,900	1	291,899		
Jan-06	291,900	(4,841)	(35,348)	(317)	153,534	404,928	2	404,926		
Feb-06	404,928	(3,028)	(35,464)	(317)	(152,950)	213,168	1	213,167		
Mar-06	213,168	(4,147)	(35,253)	(317)	504	173,955	1	173,954		
Apr-06	173,955	(3,322)	(35,253)	(317)	889	135,951	0	135,951		
May-06	135,951	(3,767)	(35,253)	(317)	0	96,614	(1)	96,615		
Jun-06	96,614	(3,766)	(35,253)	(317)	0	57,278	(1)	57,279		
Jul-06	57,278	(5,140)	(33,244)	(326)	295,715	314,282	(2)	314,284		
Aug-06	314,282	(8,701)	(33,640)	(330)	23,770	295,381	(2)	295,383		
Sep-06	295,381	(6,919)	(40,036)	(330)	26,366	274,462	(2)	274,464		
<b>Total</b>		(57,683)	(422,020)	(3,839)	521,918					

  

Year	Beginning Balance	NICL			Medical LTD Insurance Account 165-0003	Reclass Accrual Account 242-0003	Clear Conv Bill Account 186	Ending Balance
		Property Insurance Premiums Amortization Account 924	Misc Corporate Insurance Premiums Amortization Account 925	LTD Disability Accrual Affiliated Account 926				
<b>Account 165-1022 Prepayments Insurance - Intercompany</b>								
Oct-05	147,265	(1,403)	(16,998)	(1,689)	0	0	0	127,175
Nov-05	127,175	(1,403)	(14,072)	(1,689)	0	0	0	110,012
Dec-05	110,012	(1,403)	(14,072)	(1,689)	0	0	0	92,848
Jan-06	92,848	(1,403)	(14,072)	(0)	0	0	0	77,373
Feb-06	77,373	(1,403)	(14,072)	(0)	0	0	0	61,898
Mar-06	61,898	(1,403)	(14,072)	(0)	0	0	29,350	75,773
Apr-06	75,773	(1,403)	(14,072)	(1,351)	(13,141)	(4,052)	0	41,754
May-06	41,754	(1,403)	(14,072)	(1,351)	0	0	0	24,929
Jun-06	24,929	(1,403)	(14,072)	(1,351)	0	0	0	8,103
Jul-06	8,103	(4,300)	(13,997)	(1,351)	0	0	219,553	208,008
Aug-06	208,008	(4,300)	(13,996)	(1,351)	0	0	0	188,361
Sep-06	188,361	(4,300)	(14,549)	(1,351)	0	0	2,200	170,361
<b>Total</b>		(25,527)	(172,116)	(13,171)	(13,141)	(4,052)	251,103	

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2007-00008  
ANNUALIZATION OF PROPERTY & LIABILITY INSURANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

WPD-2.9  
SHEET 3 OF 3  
REFERENCE: D-2.9

---

	Workers Comp. <u>Non-Affiliate</u> \$	Workers Comp. <u>Affiliate</u> \$	Total Workers Comp. \$	Capitalized Dollars \$	<u>Percent</u> \$
<b>CAPITALIZATION RATIO</b>					
Oct-05	(3,370)	(16,998)	(20,368)	8,069	-39.62%
Nov-05	(3,370)	(14,072)	(17,442)	6,445	-36.95%
Dec-05	(3,370)	(14,072)	(17,442)	5,410	-31.02%
Jan-06	(3,370)	(14,072)	(17,442)	6,186	-35.46%
Feb-06	(3,370)	(14,072)	(17,442)	2,766	-15.86%
Mar-06	(3,370)	(14,072)	(17,442)	3,786	-21.71%
Apr-06	(3,370)	(14,072)	(17,442)	3,424	-19.63%
May-06	(3,370)	(14,072)	(17,442)	3,623	-20.77%
Jun-06	(3,370)	(14,072)	(17,442)	3,322	-19.05%
Jul-06	(3,401)	(13,997)	(17,398)	3,337	-19.18%
Aug-06	(3,396)	(13,996)	(17,392)	4,069	-23.40%
Sep-06	(3,396)	(14,549)	(17,945)	4,231	-23.58%
Total	(40,523)	(172,116)	(212,639)	54,667	-25.71%



WPD - 2.10

Social Security Online  
COLA Home

# Cost-of-Living Adjustments



## 2007 SOCIAL SECURITY CHANGES

(October 2006)

### Cost-of-Living Adjustment (COLA):

Based on the increase in the Consumer Price Index (CPI-W) from the third quarter of 2005 through the third quarter of 2006, Social Security and Supplemental Security Income (SSI) beneficiaries will receive a **3.3 percent COLA for 2007**. Other important 2006 Social Security information is as follows:

Tax Rate	2006	2007
Employee	7.65%	7.65%
Self-Employed	15.30%	15.30%
NOTE: The 7.65% tax rate is the combined rate for Social Security and Medicare. The Social Security portion (OASDI) is 6.20% on earnings up to the applicable taxable maximum amount (see below). The Medicare portion (HI) is 1.45% on all earnings.		

Maximum Earnings Taxable:	2006	2007
Social Security (OASDI only)	\$94,200	\$97,500
Medicare (HI only)	No Limit	

Quarter of Coverage:	2006	2007
Earnings required	\$ 970	\$1,000

Retirement Earnings Test Exempt Amounts:	2006	2007
<b>Under full retirement age</b> NOTE: One dollar in benefits will be withheld for every \$2 in earnings above the limit.	\$12,480/yr. (\$1,040/mo.)	\$12,960/yr. (\$1,080/mo.)
<b>The year an individual reaches full retirement age</b> NOTE: Applies only to earnings for months prior to attaining full retirement age. One dollar in benefits will be withheld for every \$3 in earnings above the limit.	\$33,240/yr. (\$2,770/mo.)	\$34,440/yr. (\$2,870/mo.)

There is no limit on earnings beginning the month an individual attains full retirement age (65 and 8 months for retirees born in 1941; 65 and 10 months for those born in 1942).

Social Security Disability Thresholds:	2006	2007	
Substantial Gainful Activity (SGA)	Non-Blind	\$ 860/mo.	\$ 900/mo.
	Blind	\$1,450/mo.	\$1,500/mo.
Trial Work Period (TWP)	\$ 620/mo.	\$ 640/mo.	

WPD-2.10

<b>Maximum Social Security Benefit: Worker Retiring at Full Retirement Age in</b>	<b>2006</b>	<b>2007</b>
NOTE: For retirees born in 1941, full retirement age is 65 and 8 months; for those born in 1942, it is 65 and 10 months. Full retirement age will gradually increase to age 67 for those born in 1960 and later.	\$2,053/mo. (Age 65 and 8 months)	\$2,116/mo. (Age 65 and 10 months)

<b>SSI Federal Payment Standard:</b>	<b>2006</b>	<b>2007</b>
<b>Individual</b>	\$ 603/mo.	\$ 623/mo.
<b>Couple</b>	\$ 904/mo.	\$ 934/mo.

<b>SSI Resources Limits:</b>	<b>2006</b>	<b>2007</b>
<b>Individual</b>	\$2,000	\$2,000
<b>Couple</b>	\$3,000	\$3,000

<b>SSI Student Exclusion Limits:</b>	<b>2006</b>	<b>2007</b>
<b>Monthly Limit</b>	\$1,460	\$1,510
<b>Annual Limit</b>	\$5,910	\$6,100

<b>Estimated Average Monthly Social Security Benefits Payable in January 2007:</b>	<b>Before 3.3% COLA</b>	<b>After 3.3% COLA</b>
<b>All Retired Workers</b>	\$1,011	\$1,044
<b>Aged Couple, Both Receiving Benefits</b>	\$1,658	\$1,713
<b>Widowed Mother and Two Children</b>	\$2,098	\$2,167
<b>Aged Widow(er) Alone</b>	\$ 976	\$1,008
<b>Disabled Worker, Spouse and One or More Children</b>	\$1,593	\$1,646
<b>All Disabled Workers</b>	\$ 947	\$ 979

WPH-1

COLUMBIA COUNTY OF KENTUCKY  
 UNCOLLECTIBLE ACCOUNTS  
 PREPARED 12/27/2006  
 December 2006 actual

C:\excel\gk\baddbt\2006yr\2006 original baddbt 8-05.xls\Dece  
 01/12/07  
 07:50 AM

2006 10 & 2 (000's)	2006 9 & 3 (000's)	Difference (000's)	2006 10 & 2 (000's)	2005 actual (000's)	Difference (000's)
107,320	107,320	0	107,320	90,720	16,600
1,580	1,580	0	1,580	1,590	(10)
(1,590)	(1,590)	0	(1,590)	(1,568)	(22)
107,310	107,310	0	107,310	90,742	16,568
1,249	1,373	(124)	1,249	904	345
0.01163918	0.01279471	(0.00115553)	0.01163918	0.00996231	0.00167687
22,931	22,055	876	22,931	31,284	(8,353)
6,398	9,725	(3,327)	6,398	14,588	(8,190)
(1,580)	(1,580)	0	(1,580)	(1,590)	10
27,749	30,200	(2,451)	27,749	44,282	(16,533)
0.01163918	0.01279471	(0.00115553)	0.01163918	0.00996231	0.00167687
323	386	(63)	323	441	(118)
0	0	0	0	0	0
323	386	(63)	323	441	(118)
441	441	0	441	360	81
1,249	1,373	(124)	1,249	904	345
1,131	1,318	(187)	1,131	985	146

Nov  
 1,296  
 NET CHARGED-OFF 12 MONTHS ENDED DEC.2006  
 % OF SALES  
 RESIDENTIAL BILLED SALES - SEP THROUGH DEC.2006  
 US UNBILLED RESIDENTIAL SALES DEC.2006  
 US UNBILLED RESIDENTIAL SALES AUG.2005  
 SUB TOTAL  
 % OF SALES CALCULATION  
 Ratio Balance 12/31/2006  
 Estimated over 120 days Charged Off  
 Desired Balance 12/31/2006  
 LESS RESERVE BALANCE 1/1/2006  
 US 2006 NET CHARGE-OFF  
 CALCULATED ACCRUAL FOR 2006

Utilizes COHEN model without modification.  
 Uses Plan net charge off

1.163918

(a) Includes residential sales and transportation revenue,

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Workpaper WPM-A

Sheet 1 of 8

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
<b>1 GCA Applies to GSR</b>								
<b>2 RESIDENTIAL</b>								
3	January 2006	1 3438	13 2956	0 0000	14 6394	1,331,249 2	19,488,690	
4	February	1 3527	10 2676	0 0000	11 6203	1,118,263 1	12,994,553	
5	March	1 3420	9 6990	0 0000	11 0410	1,019,692 7	11,258,427	
6	April	1 3420	9 6990	0 0000	11 0410	643,736 5	7,107,495	
7	May	1 3420	9 6990	0 0000	11 0410	264,531 7	2,920,694	
8	June	1 3539	8 6534	0 0000	10 0073	158,120 7	1,582,361	
9	July	1 3539	8 6534	0 0000	10 0073	100,380 8	1,004,541	
10	August	1 3539	8 6534	0 0000	10 0073	95,436 4	955,061	
11	September	1 6226	6 7440	0 0000	8 3666	105,167 6	879,895	
12	October 2005	1 3082	8 0949	0 0000	9 4031	137,180 3	1,289,920	
13	November	1 3402	10 9667	0 0000	12 3069	432,274 7	5,319,962	
14	December	1 3438	13 2956	0 0000	14 6394	<u>1,131,497 1</u>	<u>16,564,439</u>	
15	Total					6,537,530 8	81,366,038	12 4460
<b>16 GCA Applies to GSO</b>								
<b>17 COMMERCIAL</b>								
18	January 2006	1 3438	13 2956	0 0000	14 6394	694,826 4	10,171,842	
19	February	1 3527	10 2676	0 0000	11 6203	593,878 5	6,901,046	
20	March	1 3420	9 6990	0 0000	11 0410	531,499 2	5,868,283	
21	April	1 3420	9 6990	0 0000	11 0410	342,202 4	3,778,257	
22	May	1 3420	9 6990	0 0000	11 0410	199,987 3	2,208,060	
23	June	1 3539	8 6534	0 0000	10 0073	124,576 2	1,246,671	
24	July	1 3539	8 6534	0 0000	10 0073	86,462 9	865,260	
25	August	1 3539	8 6534	0 0000	10 0073	97,201 7	972,727	
26	September	1 6226	6 7440	0 0000	8 3666	106,640 0	892,214	
27	October 2005	1 3082	8 0949	0 0000	9 4031	121,799 3	1,145,291	
28	November	1 3402	10 9667	0 0000	12 3069	317,345 8	3,905,543	
29	December	1 3438	13 2956	0 0000	14 6394	<u>577,905 3</u>	<u>8,460,187</u>	
30	Total					3,794,325 0	46,415,381	12 2328
<b>31 GCA Applies to GSO</b>								
<b>32 INDUSTRIAL</b>								
33	January 2006	1 3438	13 2956	0 0000	14 6394	18,519 8	271,119	
34	February	1 3527	10 2676	0 0000	11 6203	20,296 0	235,846	
35	March	1 3420	9 6990	0 0000	11 0410	14,787 8	163,272	
36	April	1 3420	9 6990	0 0000	11 0410	10,405 7	114,889	
37	May	1 3420	9 6990	0 0000	11 0410	8,679 6	95,831	
38	June	1 3539	8 6534	0 0000	10 0073	8,401 3	84,074	
39	July	1 3539	8 6534	0 0000	10 0073	7,326 0	73,313	
40	August	1 3539	8 6534	0 0000	10 0073	16,745 9	167,581	
41	September	1 6226	6 7440	0 0000	8 3666	8,733 9	73,073	
42	October 2005	1 3082	8 0949	0 0000	9 4031	8,655 5	81,389	
43	November	1 3402	10 9667	0 0000	12 3069	12,366 2	152,190	
44	December	1 3438	13 2956	0 0000	14 6394	<u>19,328 9</u>	<u>282,963</u>	
45	Total					154,246 6	1,795,540	11 6407

**Columbia Gas of Kentucky, Inc.**  
**Determination of Test Year Average Gas Cost Rate**  
**For the 12 Months Ended September 30, 2006**

Workpaper WPM-A

Sheet 2 of 8

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
<b>1 GCA Applies to IS</b>								
<b>2 COMMERCIAL</b>								
3	January 2006	1.3438	13.2956	0.0000	14.6394	0.0	0	
4	February	1.3527	10.2676	0.0000	11.6203	276.0	3,207	
5	March	1.3420	9.6990	0.0000	11.0410	962.0	10,621	
6	April	1.3420	9.6990	0.0000	11.0410	0.0	0	
7	May	1.3420	9.6990	0.0000	11.0410	0.0	0	
8	June	1.3539	8.6534	0.0000	10.0073	0.0	0	
9	July	1.3539	8.6534	0.0000	10.0073	0.0	0	
10	August	1.3539	8.6534	0.0000	10.0073	0.0	0	
11	September	1.6226	6.7440	0.0000	8.3666	347.0	2,903	
12	October 2005	1.3082	8.0949	0.0000	9.4031	454.0	4,269	
13	November	1.3402	10.9667	0.0000	12.3069	690.0	8,492	
14	December	1.3438	13.2956	0.0000	14.6394	0.0	0	
15	Total					2,729.0	29,492	10.8069
<b>16 GCA Applies to IS</b>								
<b>17 INDUSTRIAL</b>								
18	January 2006	1.3438	13.2956	0.0000	14.6394	3,579.0	52,394	
19	February	1.3527	10.2676	0.0000	11.6203	843.0	9,796	
20	March	1.3420	9.6990	0.0000	11.0410	0.0	0	
21	April	1.3420	9.6990	0.0000	11.0410	2,215.0	24,456	
22	May	1.3420	9.6990	0.0000	11.0410	248.0	2,738	
23	June	1.3539	8.6534	0.0000	10.0073	4,469.0	44,723	
24	July	1.3539	8.6534	0.0000	10.0073	220.0	2,202	
25	August	1.3539	8.6534	0.0000	10.0073	935.0	9,357	
26	September	1.6226	6.7440	0.0000	8.3666	0.0	0	
27	October 2005	1.3082	8.0949	0.0000	9.4031	8,275.0	77,811	
28	November	1.3402	10.9667	0.0000	12.3069	5,055.0	62,211	
29	December	1.3438	13.2956	0.0000	14.6394	<u>7,350.0</u>	<u>107,600</u>	
30	Total					33,189.0	393,288	11.8500
<b>31 GCA Applies to IUS</b>								
<b>32 WHOLESALE</b>								
33	January 2006	1.3438	13.2956	0.0000	14.6394	3,769.0	55,176	
34	February	1.3527	10.2676	0.0000	11.6203	3,092.0	35,930	
35	March	1.3420	9.6990	0.0000	11.0410	976.0	10,776	
36	April	1.3420	9.6990	0.0000	11.0410	3,948.0	43,590	
37	May	1.3420	9.6990	0.0000	11.0410	2,250.0	24,842	
38	June	1.3539	8.6534	0.0000	10.0073	379.0	3,793	
39	July	1.3539	8.6534	0.0000	10.0073	391.0	3,913	
40	August	1.3539	8.6534	0.0000	10.0073	1,640.0	16,412	
41	September	1.6226	6.7440	0.0000	8.3666	1,035.0	8,659	
42	October 2005	1.3082	8.0949	0.0000	9.4031	1,037.0	9,751	
43	November	1.3402	10.9667	0.0000	12.3069	2,133.0	26,251	
44	December	1.3438	13.2956	0.0000	14.6394	<u>1,254.0</u>	<u>18,358</u>	
45	Total					21,904.0	257,451	11.7536

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Workpaper WPM-A

Sheet 3 of 8

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1 GCA Applies to GIR								
2 RESIDENTIAL								
3	January 2006	1.3438	13.2956	0.0000	14.6394	469.7	6,876	
4	February	1.3527	10.2676	0.0000	11.6203	525.7	6,109	
5	March	1.3420	9.6990	0.0000	11.0410	410.3	4,530	
6	April	1.3420	9.6990	0.0000	11.0410	272.8	3,012	
7	May	1.3420	9.6990	0.0000	11.0410	114.5	1,264	
8	June	1.3539	8.6534	0.0000	10.0073	68.9	690	
9	July	1.3539	8.6534	0.0000	10.0073	40.0	400	
10	August	1.3539	8.6534	0.0000	10.0073	32.8	328	
11	September	1.6226	6.7440	0.0000	8.3666	41.2	345	
12	October 2005	1.3082	8.0949	0.0000	9.4031	71.1	669	
13	November	1.3402	10.9667	0.0000	12.3069	264.0	3,249	
14	December	1.3438	13.2956	0.0000	14.6394	<u>474.9</u>	<u>6,952</u>	
15	Total					2,785.9	34,424	12.3565
16 GCA Applies to G1C								
17 COMMERCIAL								
18	January 2006	1.3438	13.2956	0.0000	14.6394	929.3	13,604	
19	February	1.3527	10.2676	0.0000	11.6203	839.3	9,753	
20	March	1.3420	9.6990	0.0000	11.0410	841.2	9,288	
21	April	1.3420	9.6990	0.0000	11.0410	814.3	8,991	
22	May	1.3420	9.6990	0.0000	11.0410	228.8	2,526	
23	June	1.3539	8.6534	0.0000	10.0073	122.2	1,223	
24	July	1.3539	8.6534	0.0000	10.0073	87.0	871	
25	August	1.3539	8.6534	0.0000	10.0073	89.9	900	
26	September	1.6226	6.7440	0.0000	8.3666	126.3	1,057	
27	October 2005	1.3082	8.0949	0.0000	9.4031	142.5	1,340	
28	November	1.3402	10.9667	0.0000	12.3069	466.5	5,741	
29	December	1.3438	13.2956	0.0000	14.6394	<u>1,172.1</u>	<u>17,159</u>	
30	Total					5,859.4	72,453	12.3653

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1	GCA Applies to SS							
2	COMMERCIAL							
3	Demand							
4	January 2006	7.0373	0.0000	0.0000	7.0373	2,038.0	14,342	
5	February	6.5703	0.0000	0.0000	6.5703	2,038.0	13,390	
6	March	6.5610	0.0000	0.0000	6.5610	2,038.0	13,371	
7	April	6.5610	0.0000	0.0000	6.5610	2,038.0	13,371	
8	May	6.5610	0.0000	0.0000	6.5610	2,038.0	13,371	
9	June	6.5490	0.0000	0.0000	6.5490	2,038.0	13,347	
10	July	6.5490	0.0000	0.0000	6.5490	2,038.0	13,347	
11	August	6.5490	0.0000	0.0000	6.5490	2,038.0	13,347	
12	September	6.5482	0.0000	0.0000	6.5482	2,038.0	13,345	
13	October 2005	6.6555	0.0000	0.0000	6.6555	2,038.0	13,564	
14	November	6.6555	0.0000	0.0000	6.6555	2,038.0	13,564	
15	December	7.0373	0.0000	0.0000	7.0373	<u>2,038.0</u>	<u>14,342</u>	
16	Total					24,456.0	162,701	6.6528
17	Firm Commodity							
18	January 2006	0.0000	13.2956	0.0000	13.2956	0.0	0	
19	February	0.0000	10.2676	0.0000	10.2676	435.0	4,466	
20	March	0.0000	9.6990	0.0000	9.6990	0.0	0	
21	April	0.0000	9.6990	0.0000	9.6990	0.0	0	
22	May	0.0000	9.6990	0.0000	9.6990	135.0	1,309	
23	June	0.0000	8.6534	0.0000	8.6534	0.0	0	
24	July	0.0000	8.6534	0.0000	8.6534	0.0	0	
25	August	0.0000	8.6534	0.0000	8.6534	0.0	0	
26	September	0.0000	6.7440	0.0000	6.7440	20.0	135	
27	October 2005	0.0000	8.0949	0.0000	8.0949	1,610.0	13,033	
28	November	0.0000	10.9667	0.0000	10.9667	1,004.0	11,011	
29	December	0.0000	13.2956	0.0000	13.2956	<u>1,759.0</u>	<u>23,387</u>	
30	Total					4,963.0	53,341	9.6676
31	Interruptible							
32	January 2006	0.0000	14.6394	0.0000	14.6394	0.0	0	
33	February	0.0000	11.6203	0.0000	11.6203	506.0	5,880	
34	March	0.0000	11.0410	0.0000	11.0410	0.0	0	
35	April	0.0000	11.0410	0.0000	11.0410	0.0	0	
36	May	0.0000	11.0410	0.0000	11.0410	0.0	0	
37	June	0.0000	10.0073	0.0000	10.0073	0.0	0	
38	July	0.0000	10.0073	0.0000	10.0073	0.0	0	
39	August	0.0000	10.0073	0.0000	10.0073	0.0	0	
40	September	0.0000	8.3670	0.0000	8.3670	322.0	2,694	
41	October 2005	0.0000	9.4031	0.0000	9.4031	0.0	0	
42	November	0.0000	12.3069	0.0000	12.3069	25.0	308	
43	December	0.0000	14.6394	0.0000	14.6394	<u>1,194.0</u>	<u>17,479</u>	
44	Total					2,047.0	26,361	11.3698

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1 GCA Applies to SS								
2 INDUSTRIAL								
3 Demand								
4	January 2006	7 0373	0 0000	0 0000	7 0373	2,260 0	15,904	
5	February	6 5703	0 0000	0 0000	6 5703	2,260 0	14,849	
6	March	6 5610	0 0000	0 0000	6 5610	2,260 0	14,828	
7	April	6 5610	0 0000	0 0000	6 5610	2,260 0	14,828	
8	May	6 5610	0 0000	0 0000	6 5610	2,260 0	14,828	
9	June	6 5490	0 0000	0 0000	6 5490	2,260 0	14,801	
10	July	6 5490	0 0000	0 0000	6 5490	2,260 0	14,801	
11	August	6 5490	0 0000	0 0000	6 5490	2,260 0	14,801	
12	September	6 5482	0 0000	0 0000	6 5482	2,260 0	14,799	
13	October 2005	6 6555	0 0000	0 0000	6 6555	2,260 0	15,041	
14	November	6 6555	0 0000	0 0000	6 6555	2,260 0	15,041	
15	December	7 0373	0 0000	0 0000	7 0373	<u>2,260 0</u>	<u>15,904</u>	
16	Total					27,120 0	180,425	6 6528
17 Firm Commodity								
18	January 2006	0 0000	13 2956	0 0000	13 2956	3,365 0	44,740	
19	February	0 0000	10 2676	0 0000	10 2676	3,964 0	40,701	
20	March	0 0000	9 6990	0 0000	9 6990	3,999 0	38,786	
21	April	0 0000	9 6990	0 0000	9 6990	2,924 0	28,360	
22	May	0 0000	9 6990	0 0000	9 6990	0 0	0	
23	June	0 0000	8 6534	0 0000	8 6534	90 0	779	
24	July	0 0000	8 6534	0 0000	8 6534	0 0	0	
25	August	0 0000	8 6534	0 0000	8 6534	211 0	1,826	
26	September	0 0000	6 7440	0 0000	6 7440	0 0	0	
27	October 2005	0 0000	8 0949	0 0000	8 0949	2,724 0	22,051	
28	November	0 0000	10 9667	0 0000	10 9667	2,377 0	26,068	
29	December	0 0000	13 2956	0 0000	13 2956	<u>2,670 0</u>	<u>35,499</u>	
30	Total					22,324 0	238,810	10 3610
31 Interruptible								
32	January 2006	0 0000	14 6394	0 0000	14 6394	0 0	0	
33	February	0 0000	11 6203	0 0000	11 6203	7 0	81	
34	March	0 0000	11 0410	0 0000	11 0410	0 0	0	
35	April	0 0000	11 0410	0 0000	11 0410	0 0	0	
36	May	0 0000	11 0410	0 0000	11 0410	0 0	0	
37	June	0 0000	10 0073	0 0000	10 0073	0 0	0	
38	July	0 0000	10 0073	0 0000	10 0073	0 0	0	
39	August	0 0000	10 0073	0 0000	10 0073	0 0	0	
40	September	0 0000	8 3670	0 0000	8 3670	0 0	0	
41	October 2005	0 0000	9 4031	0 0000	9 4031	0 0	0	
42	November	0 0000	12 3069	0 0000	12 3069	0 0	0	
43	December	0 0000	14 6394	0 0000	14 6394	<u>0 0</u>	<u>0</u>	
44	Total					7 0	81	10 6977



Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Workpaper WPM-A

Sheet 6 of 8

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1 GCA Applies to GST								
2 C O M M E R C I A L								
3 Demand								
4	January 2006	7.0373	0.0000	0.0000	7.0373	711.0	5,004	
5	February	6.5703	0.0000	0.0000	6.5703	711.0	4,671	
6	March	6.5610	0.0000	0.0000	6.5610	711.0	4,665	
7	April	6.5610	0.0000	0.0000	6.5610	711.0	4,665	
8	May	6.5610	0.0000	0.0000	6.5610	711.0	4,665	
9	June	6.5490	0.0000	0.0000	6.5490	711.0	4,656	
10	July	6.5490	0.0000	0.0000	6.5490	711.0	4,656	
11	August	6.5490	0.0000	0.0000	6.5490	711.0	4,656	
12	September	6.5482	0.0000	0.0000	6.5482	711.0	4,656	
13	October 2005	6.6555	0.0000	0.0000	6.6555	711.0	4,732	
14	November	6.6555	0.0000	0.0000	6.6555	711.0	4,732	
15	December	7.0373	0.0000	0.0000	7.0373	<u>711.0</u>	<u>5,004</u>	
16	Total					8,532.0	56,762	6.6528
17 Firm Commodity								
18	January 2006	1.3438	13.2956	0.0000	14.6394	553.0	8,096	
19	February	1.3527	10.2676	0.0000	11.6203	753.0	8,750	
20	March	1.3420	9.6990	0.0000	11.0410	536.0	5,918	
21	April	1.3420	9.6990	0.0000	11.0410	0.0	0	
22	May	1.3420	9.6990	0.0000	11.0410	197.0	2,175	
23	June	1.3539	8.6534	0.0000	10.0073	0.0	0	
24	July	1.3539	8.6534	0.0000	10.0073	0.0	0	
25	August	1.3539	8.6534	0.0000	10.0073	0.0	0	
26	September	1.6226	6.7440	0.0000	8.3666	139.0	1,163	
27	October 2005	1.3082	8.0949	0.0000	9.4031	269.0	2,529	
28	November	1.3402	10.9667	0.0000	12.3069	116.0	1,428	
29	December	1.3438	13.2956	0.0000	14.6394	<u>742.0</u>	<u>10,862</u>	
30	Total					3,305.0	40,921	12.3815
31 GCA Applies to GST								
32 I N D U S T R I A L								
33 Demand								
34	January 2006	7.0373	0.0000	0.0000	7.0373	354.0	2,491	
35	February	6.5703	0.0000	0.0000	6.5703	354.0	2,326	
36	March	6.5610	0.0000	0.0000	6.5610	354.0	2,323	
37	April	6.5610	0.0000	0.0000	6.5610	354.0	2,323	
38	May	6.5610	0.0000	0.0000	6.5610	354.0	2,323	
39	June	6.5490	0.0000	0.0000	6.5490	354.0	2,318	
40	July	6.5490	0.0000	0.0000	6.5490	354.0	2,318	
41	August	6.5490	0.0000	0.0000	6.5490	354.0	2,318	
42	September	6.5482	0.0000	0.0000	6.5482	354.0	2,318	
43	October 2005	6.6555	0.0000	0.0000	6.6555	354.0	2,356	
44	November	6.6555	0.0000	0.0000	6.6555	354.0	2,356	
45	December	7.0373	0.0000	0.0000	7.0373	<u>354.0</u>	<u>2,491</u>	
46	Total					4,248.0	28,261	6.6528

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1 GCA Applies to GST								
2 Firm Commodity								
3	January 2006	0.0000	13.2956	0.0000	13.2956	121.0	1,609	
4	February	1.3438	10.2676	0.0000	11.6114	664.0	7,710	
5	March	1.3527	9.6990	0.0000	11.0517	0.0	0	
6	April	1.3420	9.6990	0.0000	11.0410	722.0	7,972	
7	May	1.3420	9.6990	0.0000	11.0410	0.0	0	
8	June	1.3420	8.6534	0.0000	9.9954	0.0	0	
9	July	1.3539	8.6534	0.0000	10.0073	0.0	0	
10	August	1.3539	8.6534	0.0000	10.0073	0.0	0	
11	September	1.3539	6.7440	0.0000	8.0979	0.0	0	
12	October 2005	1.6226	8.0949	0.0000	9.7175	0.0	0	
13	November	1.3082	10.9667	0.0000	12.2749	0.0	0	
14	December	1.3402	13.2956	0.0000	14.6358	427.0	6,249	
15	Total					1,934.0	23,540	12.1717
16 ACA applies to Choice rate schedules GTR (first 12 mos. only)								
17 RESIDENTIAL								
18	January 2006	0.0000	-0.8559	0.0000	-0.8559	5,867.0	(5,022)	
19	February	0.0000	-0.8559	0.0000	-0.8559	11,427.0	(9,780)	
20	March	0.0000	-0.8559	0.0000	-0.8559	13,769.0	(11,785)	
21	April	0.0000	-0.8559	0.0000	-0.8559	10,678.0	(9,139)	
22	May	0.0000	-0.8559	0.0000	-0.8559	1,292.0	(1,106)	
23	June	0.0000	-0.8559	0.0000	-0.8559	1,292.0	(1,106)	
24	July	0.0000	-0.8559	0.0000	-0.8559	1,786.0	(1,529)	
25	August	0.0000	-0.8559	0.0000	-0.8559	1,481.0	(1,268)	
26	September	0.0000	-2.0028	0.0000	-2.0028	1,493.0	(2,990)	
27	October 2005	0.0000	-0.8559	0.0000	-0.8559	580.0	(496)	
28	November	0.0000	-0.8559	0.0000	-0.8559	1,782.0	(1,525)	
29	December	0.0000	-0.8559	0.0000	-0.8559	4,906.0	(4,199)	
30	Total					56,353.0	(49,945)	(0.8863)
31 ACA applies to Choice rate schedules GTO (first 12 mos. only)								
32 COMMERCIAL								
33	January 2006	0.0000	-0.8559	0.0000	-0.8559	3,719.0	(3,183)	
34	February	0.0000	-0.8559	0.0000	-0.8559	4,354.0	(3,727)	
35	March	0.0000	-0.8559	0.0000	-0.8559	8,698.0	(7,445)	
36	April	0.0000	-0.8559	0.0000	-0.8559	70,282.0	(60,154)	
37	May	0.0000	-0.8559	0.0000	-0.8559	2,820.0	(2,414)	
38	June	0.0000	-0.8559	0.0000	-0.8559	2,820.0	(2,414)	
39	July	0.0000	-0.8559	0.0000	-0.8559	2,324.0	(1,989)	
40	August	0.0000	-0.8559	0.0000	-0.8559	1,991.0	(1,704)	
41	September	0.0000	-2.0028	0.0000	-2.0028	2,507.0	(5,021)	
42	October 2005	0.0000	-0.8559	0.0000	-0.8559	2,336.0	(1,999)	
43	November	0.0000	-0.8559	0.0000	-0.8559	3,774.0	(3,230)	
44	December	0.0000	-0.8559	0.0000	-0.8559	5,575.0	(4,772)	
45	Total					111,200.0	(98,052)	(0.8818)

Columbia Gas of Kentucky, Inc.  
Determination of Test Year Average Gas Cost Rate  
For the 12 Months Ended September 30, 2006

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Banking & Balancing Rate (3) \$/Mcf	Total Gas Rate (4=1 to 3) \$/Mcf	Phy. Flow Volumes (5) Mcf	Total Gas Cost (6) \$	Average Rate (7=6/5) \$/Mcf
1 ACA applies to Choice rate schedules GTO (first 12 mos. only)								
2 INDUSTRIAL								
3	January 2006	0.0000	-0.8559	0.0000	-0.8559	221.0	(189)	
4	February	0.0000	-0.8559	0.0000	-0.8559	1,533.0	(1,312)	
5	March	0.0000	-0.8559	0.0000	-0.8559	1,188.0	(1,017)	
6	April	0.0000	-0.8559	0.0000	-0.8559	883.0	(756)	
7	May	0.0000	-0.8559	0.0000	-0.8559	35.0	(30)	
8	June	0.0000	-0.8559	0.0000	-0.8559	35.0	(30)	
9	July	0.0000	-0.8559	0.0000	-0.8559	16.0	(14)	
10	August	0.0000	-0.8559	0.0000	-0.8559	1.0	(1)	
11	September	0.0000	-2.0028	0.0000	-2.0028	18.0	(36)	
12	October 2005	0.0000	-0.8559	0.0000	-0.8559	0.0	0	
13	November	0.0000	-0.8559	0.0000	-0.8559	0.0	0	
14	December	0.0000	-0.8559	0.0000	-0.8559	0.0	0	
15	Total					3,930.0	(3,385)	(0.8613)
16	Subtotal						131,023,888	
16	Non-Traditional Sales Gas Cost						8,649,117	
17	Unbilled Gas Cust						57,003	
18	Tie to Schedule M 2.1						139,730,008	
19	Unreconciled differences, prior period adjustments						<u>1,586,987</u>	
20	Total Gas Cost per Financial Statement						<u>141,316,995</u>	

Columbia Gas of Kentucky, Inc.  
 Number of Bills  
 For the 12 Months Ended September 30, 2006

Workpaper WPM-B

Sheet 1 of 4

Line No.	Description	Test Year (1)	9/30/06 Weather Adj. (2)	Adjusted Industrial Customers (3) <i>(WPE)</i>	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
					New Const. (4) <i>(WPE)</i>	Conv. (5) <i>(WPE)</i>	Attrition (6)		
1	RESIDENTIAL								
2	Rate Schedule GRS	1,167,456	0	0	3,695	194	(1,971)	28,982	1,198,356
3	COMMERCIAL								
4	Rate Schedule G1C	52	0	0	0	0	0	2	54
5	RESIDENTIAL								
6	Rate Schedule G1R	379	0	0	0	0	0	22	401
7	RESIDENTIAL								
8	Rate Schedule IN3	120	0	0	0	0	0	0	120
9	COMMERCIAL								
10	Rate Schedule IN3	12	0	0	0	0	0	0	12
11	RESIDENTIAL								
12	Rate Schedule IN4	12	0	0	0	0	0	0	12
13	RESIDENTIAL								
14	Rate Schedule IN5	60	0	0	0	0	0	0	60
15	RESIDENTIAL								
16	Rate Schedule LG2	12	0	0	0	0	0	0	12
17	COMMERCIAL								
18	Rate Schedule LG2	12	0	0	0	0	0	0	12
19	RESIDENTIAL								
20	Rate Schedule LG3	12	0	0	0	0	0	0	12
21	RESIDENTIAL								
22	Rate Schedule LG4	12	0	0	0	0	0	0	12
23	COMMERCIAL								
24	Rate Schedule GSO	130,607	0	0	858	51	(488)	1,944	132,972
25	INDUSTRIAL								
26	Rate Schedule GSO	516	0	0	0	0	0	2	518



Columbia Gas of Kentucky, Inc.  
Number of Bills  
For the 12 Months Ended September 30, 2006

Workpaper WPM-B

Sheet 3 of 4

Line No.	Description	Test Year (1)	9/30/06	Adjusted	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
			Weather Adj. (2)	Industrial Customers (3) (W P E)	New Const. (4) (W P E)	Conv. (5) (W P E)	Attrition (6)		
1	Tariff Sales Summary by Customer Class								
2	Total Residential Sales	1,168,063	0	0	3,695	194	(1,971)	29,004	1,198,985
3	Total Commercial Sales	130,683	0	0	858	51	(488)	1,946	133,050
4	Total Industrial Sales	516	0	0	0	0	0	2	518
5	Total Wholesale Sales	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>
6	Total Tariff Sales	1,299,286	0	0	4,553	245	(2,459)	30,952	1,332,577
7	RESIDENTIAL								
8	Rate Schedule GTR	323,423	0	0	0	0	0	2,382	325,805
9	COMMERCIAL								
10	Rate Schedule GTO	42,683	0	0	0	0	0	278	42,961
11	INDUSTRIAL								
12	Rate Schedule GTO	108	0	0	0	0	0	0	108
13	COMMERCIAL								
14	Rate Schedule DS-IS	345	0	0	0	0	0	2	347
15	INDUSTRIAL								
16	Rate Schedule DS-IS	552	0	0	0	0	0	2	554
17	INDUSTRIAL								
18	Rate Schedule DS-SMITH	12	0	0	0	0	0	0	12
19	COMMERCIAL								
20	Rate Schedule DS-GS	216	0	0	0	0	0	0	216
21	INDUSTRIAL								
22	Rate Schedule DS-GS	108	0	0	0	0	0	0	108
23	INDUSTRIAL								
24	Rate Schedule DS3	24	0	0	0	0	0	0	24

Columbia Gas of Kentucky, Inc.  
Number of Bills  
For the 12 Months Ended September 30, 2006

Workpaper WPM-B

Sheet 4 of 4

Line No.	Description	Test Year (1)	9/30/06	Adjusted	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
			Weather Adj. (2)	Industrial Customers (3) <i>(WP E)</i>	New Const. (4) <i>(WP E)</i>	Conv. (5) <i>(WP E)</i>	Attrition (6)		
1	COMMERCIAL								
2	Rate Schedule FX1	12	0	0	0	0	0	0	12
3	INDUSTRIAL								
4	Rate Schedule FX2	10	0	0	0	0	0	0	10
5	INDUSTRIAL								
6	Rate Schedule FX4	12	0	0	0	0	0	0	12
7	INDUSTRIAL								
8	Rate Schedule FX5	34	0	0	0	0	0	0	34
9	INDUSTRIAL								
10	Rate Schedule FX6	12	0	0	0	0	0	0	12
11	INDUSTRIAL								
12	Rate Schedule FX7	12	0	0	0	0	0	0	12
13	COMMERCIAL								
14	Rate Schedule SAS	12	0	0	0	0	0	0	12
15	INDUSTRIAL								
16	Rate Schedule SC2	12	0	0	0	0	0	0	12
17	INDUSTRIAL								
18	Rate Schedule SC3	12	0	0	0	0	0	0	12
19 Transportation Summary by Customer Class									
20	Total Residential Transportation	323,423	0	0	0	0	0	2,382	325,805
21	Total Commercial Transportation	43,268	0	0	0	0	0	280	43,548
22	Total Industrial Transportation	<u>908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>910</u>
23	Total Transportation	367,599	0	0	0	0	0	2,664	370,263
24 Total Company Throughput									
24	Total Company Throughput	1,666,885	0	0	4,553	245	(2,459)	33,616	1,702,840

Columbia Gas of Kentucky, Inc.  
 Volumes (Mcf)  
 For the 12 Months Ended September 30, 2006

Workpaper WPM-C

Sheet 1 of 5

Line No.	Description	Physical Flow (1)	9/30/06	Industrial Adj (3) (WP E)	Incremental Customers			Rate Schedule Transfers (7)	Per Books Adjusted (8=1 thru 7)
			Weather Adjustment (2) (WP D)		New Const. (4) (WP E)	Conv. (5) (WP E)	Attrition (6)		
1	RESIDENTIAL								
2	Rate Schedule GRS								
3	First 1 Mcf	880,569.5	3,001.8	0.0	4,320.0	239.0	(1,971.0)	0.0	886,159.3
4	Over 1 Mcf	<u>5,656,961.3</u>	<u>200,801.3</u>	<u>0.0</u>	<u>26,741.0</u>	<u>822.0</u>	<u>(69,745.0)</u>	<u>0.0</u>	<u>5,815,580.6</u>
5	Total Rate Schedule GRS	6,537,530.8	203,803.1	0.0	31,061.0	1,061.0	(71,716.0)	0.0	6,701,739.9
6	COMMERCIAL								
7	Rate Schedule G1C	5,859.4	96.7	0.0	0.0	0.0	0.0	0.0	5,956.1
8	RESIDENTIAL								
9	Rate Schedule G1R	2,785.9	86.3	0.0	0.0	0.0	0.0	0.0	2,872.2
10	RESIDENTIAL								
11	Rate Schedule IN3	1,395.9	40.8	0.0	0.0	0.0	0.0	0.0	1,436.7
12	COMMERCIAL								
13	Rate Schedule IN3	75.3	1.6	0.0	0.0	0.0	0.0	0.0	76.9
14	RESIDENTIAL								
15	Rate Schedule IN4	98.5	2.6	0.0	0.0	0.0	0.0	0.0	101.1
16	RESIDENTIAL								
17	Rate Schedule IN5	656.4	19.0	0.0	0.0	0.0	0.0	0.0	675.4
18	RESIDENTIAL								
19	Rate Schedule LG2	556.9	14.7	0.0	0.0	0.0	0.0	0.0	571.6
20	COMMERCIAL								
21	Rate Schedule LG2	924.3	18.7	0.0	0.0	0.0	0.0	0.0	943.0
22	RESIDENTIAL								
23	Rate Schedule LG3								
24	First 2 Mcf	22.8	0.0	0.0	0.0	0.0	0.0	0.0	22.8
25	Over 2 Mcf	<u>459.0</u>	<u>8.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>467.6</u>
26	Total Rate Schedule GRS	481.8	8.6	0.0	0.0	0.0	0.0	0.0	490.4
24	RESIDENTIAL								
25	Rate Schedule LG4	268.9	6.2	0.0	0.0	0.0	0.0	0.0	275.1
26	COMMERCIAL								
27	Rate Schedule GSO								
28	First 1 Mcf	93,886.9	289.9	0.0	1,052.0	66.0	(488.0)	0.0	94,806.8
29	Next 49 Mcf	1,427,083.6	19,281.3	0.0	33,574.0	1,197.0	(127,864.0)	0.0	1,353,271.9
30	Next 350 Mcf	1,417,887.3	41,564.2	0.0	5,404.0	0.0	0.0	0.0	1,464,855.5
31	Next 600 Mcf	402,902.2	16,747.7	0.0	0.0	0.0	0.0	0.0	419,649.9
32	Over 1,000 Mcf	<u>452,565.0</u>	<u>21,676.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>474,241.1</u>
33	Total Rate Schedule GSO	3,794,325.0	99,559.2	0.0	40,030.0	1,263.0	(128,352.0)	0.0	3,806,825.2



Columbia Gas of Kentucky, Inc.  
 Volumes (Mcf)  
 For the 12 Months Ended September 30, 2006

Line No.	Description	9/30/06					Rate Schedule Transfers (7)	Per Books Adjusted (8=1 thru 7)
		Physical Flow (1)	Weather Adjustment (2) (WP D)	Industrial Adj (3) (WP E)	Incremental Customers			
					New Const. (4) (WP E)	Conv. (5) (WP E)	Attrition (6)	
1	<b>INDUSTRIAL</b>							
2	Rate Schedule GSO							
3	First 1 Mcf	395.2	0.0	0.0	0.0	0.0	0.0	395.2
4	Next 49 Mcf	14,644.6	0.0	0.0	0.0	0.0	0.0	14,644.6
5	Next 350 Mcf	63,818.3	0.0	0.0	0.0	0.0	0.0	63,818.3
6	Next 600 Mcf	39,836.5	0.0	0.0	0.0	0.0	0.0	39,836.5
7	Over 1,000 Mcf	<u>35,552.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>35,552.0</u>
8	Total Rate Schedule GSO	154,246.6	0.0	0.0	0.0	0.0	0.0	154,246.6
9	<b>COMMERCIAL</b>							
10	Rate Schedule GST							
11	First 1 Mcf	11.0	0.0	0.0	0.0	0.0	0.0	11.0
12	Next 49 Mcf	531.0	3.7	0.0	0.0	0.0	0.0	534.7
13	Next 350 Mcf	2,110.0	95.2	0.0	0.0	0.0	0.0	2,205.2
14	Next 600 Mcf	653.0	(4.7)	0.0	0.0	0.0	0.0	648.3
15	Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
16	Total Rate Schedule GST	3,305.0	94.2	0.0	0.0	0.0	0.0	3,399.2
17	<b>INDUSTRIAL</b>							
18	Rate Schedule GST							
19	First 1 Mcf	6.0	0.0	0.0	0.0	0.0	0.0	6.0
20	Next 49 Mcf	294.0	0.0	0.0	0.0	0.0	0.0	294.0
21	Next 350 Mcf	1,345.0	0.0	0.0	0.0	0.0	0.0	1,345.0
22	Next 600 Mcf	289.0	0.0	0.0	0.0	0.0	0.0	289.0
23	Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Total Rate Schedule GST	1,934.0	0.0	0.0	0.0	0.0	0.0	1,934.0
25	<b>COMMERCIAL</b>							
26	Rate Schedule IS							
27	First 30,000 Mcf	2,729.0	83.9	0.0	0.0	0.0	0.0	2,812.9
28	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29	Total Rate Schedule IS	2,729.0	83.9	0.0	0.0	0.0	0.0	2,812.9
30	<b>INDUSTRIAL</b>							
31	Rate Schedule IS							
32	First 30,000 Mcf	33,189.0	0.0	0.0	0.0	0.0	0.0	33,189.0
33	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34	Total Rate Schedule IS	33,189.0	0.0	0.0	0.0	0.0	0.0	33,189.0
35	<b>WHOLESALE</b>							
36	Rate Schedule IUS	21,904.0	0.0	0.0	0.0	0.0	0.0	21,904.0
37	<b>COMMERCIAL</b>							
38	Rate Schedule SS - Firm Service							
39	First 30,000 Mcf	4,963.0	28.1	0.0	0.0	0.0	0.0	4,991.1
40	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Rate Schedule SS	4,963.0	28.1	0.0	0.0	0.0	0.0	4,991.1
42	Rate Schedule SS - Interruptible Service							
43	First 30,000 Mcf	2,047.0	11.5	0.0	0.0	0.0	0.0	2,058.5
44	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Total Rate Schedule SS	2,047.0	11.5	0.0	0.0	0.0	0.0	2,058.5





Columbia Gas of Kentucky, Inc.  
 Volumes (Mcf)  
 For the 12 Months Ended September 30, 2006

Workpaper WPM-C

Sheet 5 of 5

Line No.	Description	Physical Flow (1)	9/30/06	Industrial Adj (3) (WP E)	Incremental Customers			Rate	Per Books Adjusted (8=1 thru 7)	
			Weather Adjustment (2) (WP D)		New Const. (4) (WP E)	Conv. (5) (WP E)	Attrition (6)	Schedule Transfers (7)		
1	INDUSTRIAL									
2	Rate Schedule FX7									
3	First 25,000 Mcf	300,000.0	0.0	0.0	0.0	0.0	0.0	0.0	300,000.0	
4	Over 25,000 Mcf	<u>286,958.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>286,958.0</u>	
5	Total Rate Schedule FX7	586,958.0	0.0	0.0	0.0	0.0	0.0	0.0	586,958.0	
6	COMMERCIAL									
7	Rate Schedule SAS									
8	First 30,000	48,235.0	1,145.6	0.0	0.0	0.0	0.0	0.0	49,380.6	
9	Over 30,000	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
	Total Rate Schedule SAS	48,235.0	1,145.6	0.0	0.0	0.0	0.0	0.0	49,380.6	
10	INDUSTRIAL									
11	Rate Schedule SC2	234,904.0	0.0	0.0	0.0	0.0	0.0	0.0	234,904.0	
12	INDUSTRIAL									
13	Rate Schedule SC3	3,239,241.0	0.0	0.0	0.0	0.0	0.0	0.0	3,239,241.0	
14	Transportation Summary by Customer Class									
15	Total Residential Transportation	2,028,781.0	62,930.7	0.0	0.0	0.0	0.0	0.0	2,091,711.7	
16	Total Commercial Transportation	3,396,567.7	83,154.2	0.0	0.0	0.0	0.0	0.0	3,479,721.9	
17	Total Industrial Transportation	<u>17,629,787.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,629,787.8</u>	
18	Total Transportation	23,055,136.5	146,084.9	0.0	0.0	0.0	0.0	0.0	23,201,221.4	
19	Total Company Throughput	33,646,744.2	449,960.1	0.0	71,091.0	2,324.0	(200,068.0)	0.0	33,970,051.3	

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

Workpaper WPM-D

Sheet 1 of 3

Line No.	Description	Phy. Flow (1) Mcf (WPC)	Normalized (2) Mcf	Normalized Adjustment (3=2-1) Mcf	Base Rate (4) \$/Mcf	Revenue (5=3x4) \$
1	RESIDENTIAL					
2	Rate Schedule GRS					
3	First 1 Mcf	880,569.5	883,571.3	3,001.8	0.0000	0
4	Over 1 Mcf	<u>5,656,961.3</u>	<u>5,857,762.6</u>	<u>200,801.3</u>	1.8715	<u>375,800</u>
5	Total Rate Schedule GRS	6,537,530.8	6,741,333.9	203,803.1		375,800
6	COMMERCIAL					
7	Rate Schedule GIC	5,859.4	5,956.1	96.7	1.4968	145
8	RESIDENTIAL					
9	Rate Schedule GIR	2,785.9	2,872.2	86.3	1.5470	134
10	RESIDENTIAL					
11	Rate Schedule IN3	1,395.9	1,436.7	40.8	0.4000	16
12	COMMERCIAL					
13	Rate Schedule IN3	75.3	76.9	1.6	0.4000	1
14	RESIDENTIAL					
15	Rate Schedule IN4	98.5	101.1	2.6	0.5500	1
16	RESIDENTIAL					
17	Rate Schedule IN5	656.4	675.4	19.0	0.6000	11
18	RESIDENTIAL					
19	Rate Schedule LG2	556.9	571.6	14.7	0.3500	5
20	COMMERCIAL					
21	Rate Schedule LG2	924.3	943.0	18.7	0.3500	7
22	RESIDENTIAL					
23	Rate Schedule LG3					
24	First 2 Mcf	22.8	22.8	0.0	0.0000	0
25	Over 2 Mcf	<u>459.0</u>	<u>467.6</u>	<u>8.6</u>	0.3500	<u>3</u>
26	Total Rate Schedule LG3	481.8	490.4	8.6		3
27	RESIDENTIAL					
28	Rate Schedule LG4	268.9	275.1	6.2	0.4000	2
29	COMMERCIAL					
30	Rate Schedule GSO					
31	First 1 Mcf	93,886.9	94,176.8	289.9	0.0000	0
32	Next 49 Mcf	1,427,083.6	1,446,364.9	19,281.3	1.8715	36,085
33	Next 350 Mcf	1,417,887.3	1,459,451.5	41,564.2	1.8153	75,451
34	Next 600 Mcf	402,902.2	419,649.9	16,747.7	1.7296	28,967
35	Over 1,000 Mcf	<u>452,565.0</u>	<u>474,241.1</u>	<u>21,676.1</u>	1.5802	<u>34,253</u>
36	Total Rate Schedule GSO	3,794,325.0	3,893,884.2	99,559.2		174,756

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

Workpaper WPM-D

Sheet 2 of 3

Line No.	Description	Phy. Flow (1) Mcf (WPC)	Normalized (2) Mcf	Normalized Adjustment (3=2-1) Mcf	Base Rate (4) \$/Mcf	Revenue (5=3x4) \$
1	COMMERCIAL					
2	Rate Schedule GST					
3	First 1 Mcf	11 0	11 0	0 0	0 0000	0
4	Next 49 Mcf	531 0	534 7	3 7	1 8715	7
5	Next 350 Mcf	2,110 0	2,205 2	95 2	1 8153	173
6	Next 600 Mcf	653 0	648 3	(4 7)	1 7296	(8)
7	Over 1,000 Mcf	<u>0 0</u>	<u>0 0</u>	<u>0 0</u>	1 5802	<u>0</u>
8	Total Rate Schedule GST	3,305 0	3,399 2	94 2		172
9	COMMERCIAL					
10	Rate Schedule IS					
11	First 30,000 Mcf	2,729 0	2,812 9	83 9	0 5467	46
12	Over 30,000 Mcf	<u>0 0</u>	<u>0 0</u>	<u>0 0</u>	0 2905	<u>0</u>
13	Total Rate Schedule IS	2,729 0	2,812 9	83 9		46
14	WHOLESALE					
15	Rate Schedule IUS	21904	21,904 0	0 0	0 3038	0
16	COMMERCIAL					
17	Rate Schedule SS Firm Service					
18	First 30,000 Mcf	4,963 0	4,991 1	28 1	0 5467	15
19	Over 30,000 Mcf	<u>0 0</u>	<u>0 0</u>	<u>0 0</u>	0 2905	<u>0</u>
20	Total Rate Schedule SS Firm	4,963 0	4,991 1	28 1		15
21	Rate Schedule SS Interruptible Service					
22	First 30,000 Mcf	2,047 0	2,058 5	11 5	0 5467	6
23	Over 30,000 Mcf	<u>0 0</u>	<u>0 0</u>	<u>0 0</u>	0 2905	<u>0</u>
24	Total Rate Schedule SS Interr	2,047 0	2,058 5	11 5		6

25 Tariff Sales Summary by Customer Class						
26	Total Residential Sales	6,543,775 1	6,747,756 4	203,981 3		375,972 0
27	Total Commercial Sales	3,814,228 0	3,914,121 9	99,893 9		175,148
28	Total Wholesale Sales	<u>21,904 0</u>	<u>21,904 0</u>	<u>0 0</u>		<u>0</u>
29	Total Tariff Sales Excl Industrial	10,379,907 1	10,683,782 3	303,875 2		551,120

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

Workpaper WPM-D

Sheet 3 of 3

Line No.	Description	Phy. Flow (1) Mcf (WPC)	Normalized (2) Mcf	Normalized Adjustment (3=2-1) Mcf	Base Rate (4) \$/Mcf	Revenue (5=3x4) \$	
1	<b>RESIDENTIAL</b>						
2	<b>Rate Schedule GTR</b>						
3	First 1 Mcf	247,667.1	248,197.5	530.4	0.0000	0	
4	Over 1 Mcf	<u>1,781,113.9</u>	<u>1,843,514.2</u>	<u>62,400.3</u>	1.8750	<u>117,001</u>	
5	Total Rate Schedule GTR	2,028,781.0	2,091,711.7	62,930.7		117,001	
6	<b>COMMERCIAL</b>						
7	<b>Rate Schedule GTO</b>						
8	First 1 Mcf	31,291.8	31,352.9	61.1	0.0000	0	
9	Next 49 Mcf	518,212.2	525,272.1	7,059.9	1.8715	13,213	
10	Next 350 Mcf	592,600.8	607,351.6	14,750.8	1.8153	26,777	
11	Next 600 Mcf	187,177.5	193,752.1	6,574.6	1.7296	11,371	
12	Over 1,000 Mcf	<u>176,461.4</u>	<u>185,430.2</u>	<u>8,968.8</u>	1.5802	<u>14,172</u>	
13	Total Rate Schedule GTO	1,505,743.7	1,543,158.9	37,415.2		65,533	
1	<b>COMMERCIAL</b>						
2	<b>Rate Schedule DS-IS</b>						
3	First 30,000 Mcf	1,406,093.0	1,441,504.7	35,411.7	0.5467	19,360	
4	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0</u>	
5	Total Rate Schedule DS-IS	1,406,093.0	1,441,504.7	35,411.7		19,360	
6	<b>COMMERCIAL</b>						
7	<b>Rate Schedule DS-GS</b>						
8	First 1 Mcf	216.0	216.00	0.0	1.8153	0	
9	Next 49 Mcf	10,576.0	10,576.00	0.0	1.8153	0	
10	Next 350 Mcf	73,115.0	73,116.10	1.1	1.8153	2	
11	Next 600 Mcf	98,088.0	99,292.50	1,204.5	1.7296	2,083	
12	Over 1,000 Mcf	<u>61,333.0</u>	<u>66,639.40</u>	<u>5,306.4</u>	1.5802	<u>8,385</u>	
13	Total Rate Schedule DS-GS	243,328.0	249,840.0	6,512.0		10,470.0	
14	<b>COMMERCIAL</b>						
15	<b>Rate Schedule FX1</b>	193,168.0	195,837.7	2,669.7	0.1250	334	
16	<b>COMMERCIAL</b>						
17	<b>Rate Schedule SAS</b>						
18	First 30,000	48,235.0	49,380.6	1,145.6	0.5467	626	
19	Over 30,000	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0</u>	
20	Total Rate Schedule SAS	48,235.0	49,380.6	1,145.6		626	
21	<b>Transportation Summary by Customer Class</b>						
22	Total Residential Transportation	2,028,781.0	2,091,711.7	62,930.7		117,001.0	
23	Total Commercial Transportation	<u>3,396,567.7</u>	<u>3,479,721.9</u>	<u>83,154.2</u>		<u>96,323.0</u>	
24	Total Tran Excl. Industrial	5,425,348.7	5,571,433.6	146,084.9		213,324	
25	<b>Total Company Throughput (Excl. Industrial)</b>	15,805,255.8	16,255,215.9	449,960.1		764,444	

Columbia Gas of Kentucky, Inc.  
 Adjustment to Test Year Bills and Mcf  
 For the 12 Months Ended September 30, 2006

Line No.	Bills from New <u>Construction</u> (1) <i>(WP E)</i>	Bills from <u>Conversions</u> (2) <i>(WP E)</i>	Bills from New <u>Customers</u> (3=1+2)	Bills from Attrition <u>Customers</u> (4) <i>Workpaper</i>	Bills from Industrial <u>Customers</u> (5) <i>(WP E)</i>	Adjusted <u>Bills</u> (6=3+4+5)
<b>1 RESIDENTIAL</b>						
2	3,695	194	3,889	(1,971)	0	1,918
<b>3 COMMERCIAL</b>						
4	858	51	909	(488)	0	421
<b>5 INDUSTRIAL</b>						
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	4,553	245	4,798	(2,459)	0	2,339
13	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14	4,553	245	4,798	(2,459)	0	2,339



Columbia Gas of Kentucky, Inc.  
 Adjustment to Test Year Bills and Mcf  
 For the 12 Months Ended September 30, 2006

Line No.	Volumes from New Construction (1) Mcf <i>(WP E)</i>	Volumes from Conversions (2) Mcf <i>(WP E)</i>	Volumes from New Customers (3=1+2) Mcf	Volumes from Attrition (4) Mcf <i>Workpaper</i>	Volumes From Industrial Customers (5) Mcf <i>(WP E)</i>	Adjusted Volumes (6=3+4+5) Mcf
<b>1 RESIDENTIAL</b>						
<b>2 Rate Schedule GSR</b>						
3 First 1 Mcf	4,320.0	239.0	4,559.0	(1,971.0)	0.0	2,588.0
4 Over 1 Mcf	<u>26,741.0</u>	<u>822.0</u>	<u>27,563.0</u>	<u>(69,745.0)</u>	<u>0.0</u>	<u>(42,182.0)</u>
5 Total	31,061.0	1,061.0	32,122.0	(71,716.0)	0.0	(39,594.0)
<b>6 COMMERCIAL</b>						
<b>7 Rate Schedule GSO</b>						
8 First 1 Mcf	1,052.0	66.0	1,118.0	(488.0)	0.0	630.0
9 Next 49 Mcf	33,574.0	1,197.0	34,771.0	(127,864.0)	0.0	(93,093.0)
10 Next 350 Mcf	5,404.0	0.0	5,404.0	0.0	0.0	5,404.0
11 Next 600 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
12 Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13 Total	40,030.0	1,263.0	41,293.0	(128,352.0)	0.0	(87,059.0)
<b>14 INDUSTRIAL</b>						
<b>15 Rate Schedule GSO</b>						
16 First 1 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
17 Next 49 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
18 Next 350 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
19 Next 600 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
20 Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
21 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>22 Rate Schedule SS Firm Service</b>						
23 First 30,000 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
24 Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>26 Rate Schedule SS Interruptible Service</b>						
27 First 30,000 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
28 Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>30 Rate Schedule IS</b>						
31 First 30,000 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
32 Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>34 Rate Schedule GST</b>						
35 First 1 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
36 Next 49 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
37 Next 350 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
38 Next 600 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
39 Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>41 Rate Schedule DS-GS</b>						
42 Next 350 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
43 Next 600 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
44 Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45 Total	0.0	0.0	0.0	0.0	0.0	0.0
<b>46 Rate Schedule DS-IS</b>						
47 First 30,000 Mcf	0.0	0.0	0.0	0.0	0.0	0.0
48 Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
49 Total	0.0	0.0	0.0	0.0	0.0	0.0
50 Total	71,091.0	2,324.0	73,415.0	(200,068.0)	0.0	(126,653.0)

Columbia Gas of Kentucky, Inc.  
Adjustment to Bills and Mcf Generated By New Construction  
For the 12 Months Ended September 30, 2006

Line No.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	U.P.C. (Mcf)												Incremental Volumes (4) (Mcf)					
				Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep						
3	First Block Usage per Customer			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
4	First Month First Block Usage per Customer			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
5	Oct	99	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99	
6	Nov	103	1	103	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
7	Dec	96	2	96	96	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	288
8	Jan	47	3	47	47	47	47	0	0	0	0	0	0	0	0	0	0	0	0	0	188
9	Feb	25	4	100	25	25	25	25	25	0	0	0	0	0	0	0	0	0	0	0	125
10	Mar	39	5	195	39	39	39	39	39	39	0	0	0	0	0	0	0	0	0	0	234
11	Apr	27	6	162	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	189
12	May	29	7	203	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	232
13	Jun	27	8	216	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	238
14	Jul	27	9	243	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	260
15	Aug	115	10	1,150	115	115	115	115	115	115	115	115	115	115	115	115	115	115	115	115	1,215
16	Sep	90	11	990	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	1,046
17	Total	724		3,695	724	625	522	426	379	354	315	288	254	222	155	56	56	56	56	56	4,320
18	Second Block Usage per Customer			1.00	4.44	10.70	16.76	13.98	11.16	7.02	3.01	0.66	0.26	0.13	0.00	0.24	0.00	0.00	0.00	0.00	0
19	First Month Second Block Usage per Customer			0.00	1.72	4.85	7.88	6.49	5.08	3.01	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
20	Oct			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Nov			103	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	280
22	Dec			96	426	466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	988
23	Jan			47	209	503	370	0	0	0	0	0	0	0	0	0	0	0	0	0	1,129
24	Feb			25	111	268	419	162	0	0	0	0	0	0	0	0	0	0	0	0	985
25	Mar			39	173	417	654	545	198	0	0	0	0	0	0	0	0	0	0	0	2,026
26	Apr			27	120	289	453	377	301	81	0	0	0	0	0	0	0	0	0	0	1,648
27	May			29	129	310	486	405	324	204	25	0	0	0	0	0	0	0	0	0	1,912
28	Jun			27	120	289	453	377	301	190	73	0	0	0	0	0	0	0	0	0	1,830
29	Jul			27	120	289	453	377	301	190	73	18	0	0	0	0	0	0	0	0	1,848
30	Aug			115	511	1,231	1,927	1,608	1,283	807	313	76	30	0	0	0	0	0	0	0	7,901
31	Sep			90	400	963	1,508	1,258	1,004	632	245	59	23	12	0	0	0	0	0	0	6,194
32	Total			625	2,496	5,025	6,723	5,109	3,712	2,104	729	153	53	12	0	0	0	0	0	0	26,741

1 RESIDENTIAL

2 Rate Schedule GSR

3 First Block Usage per Customer

4 First Month First Block Usage per Customer

18 Second Block Usage per Customer

19 First Month Second Block Usage per Customer



Columbia Gas of Kei, Inc.  
 Adjustment to Bills and Mcf Generated By New Construction  
 For the 12 Months Ended September 30, 2006

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	U.P.C. (Mcf)												Incremental Volumes (4)				
					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep					
3					1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
4					1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
5	Oct	30	27	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
6	Nov	34	1	34	34	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68
7	Dec	21	2	42	21	21	21	0	0	0	0	0	0	0	0	0	0	0	0	0	63
8	Jan	16	3	48	16	16	16	16	0	0	0	0	0	0	0	0	0	0	0	0	64
9	Feb	11	4	44	11	11	11	11	11	11	0	0	0	0	0	0	0	0	0	0	55
10	Mar	13	5	65	13	13	13	13	13	13	13	13	0	0	0	0	0	0	0	0	78
11	Apr	5	6	30	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	35
12	May	8	7	56	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	64
13	Jun	15	8	120	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	135
14	Jul	9	9	81	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	90
15	Aug	14	10	140	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	154
16	Sep	18	11	198	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	216
17	Total	194		858	194	164	130	109	93	82	69	64	56	41	32	18	18	18	18	18	1,052
18	Second Block Usage per Customer				20.19	36.09	49.00	49.00	49.00	49.00	36.80	24.67	14.02	11.74	14.31	13.71	13.71	13.71	13.71	13.71	
19	First Month Second Block Usage per Customer				9.60	17.55	27.34	38.31	33.49	27.32	17.90	11.84	6.51	5.37	6.66	6.36	6.36	6.36	6.36	6.36	
20	Oct				288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	288
21	Nov				686	597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,283
22	Dec				424	758	574	0	0	0	0	0	0	0	0	0	0	0	0	0	1,756
23	Jan				323	577	784	613	0	0	0	0	0	0	0	0	0	0	0	0	2,297
24	Feb				222	397	539	539	368	0	0	0	0	0	0	0	0	0	0	0	2,065
25	Mar				262	469	637	637	637	355	0	0	0	0	0	0	0	0	0	0	2,997
26	Apr				101	180	245	245	245	245	90	0	0	0	0	0	0	0	0	0	1,351
27	May				162	289	392	392	392	392	294	95	0	0	0	0	0	0	0	0	2,408
28	Jun				303	541	735	735	735	735	552	370	98	0	0	0	0	0	0	0	4,804
29	Jul				182	325	441	441	441	441	331	222	126	48	0	0	0	0	0	0	2,998
30	Aug				283	505	686	686	686	686	515	345	196	164	93	0	0	0	0	0	4,845
31	Sep				363	650	882	882	882	882	662	444	252	211	258	114	114	114	114	114	6,482
32	Total				3,599	5,288	5,915	5,170	4,386	3,736	2,444	1,476	672	423	351	114	114	114	114	114	33,574

1 COMMERCIAL

2 Rate Schedule GSO

3 First Block Usage per Customer

4 First Month First Block Usage per Customer

18 Second Block Usage per Customer

19 First Month Second Block Usage per Customer

Adjustment to Bills and Mcf Generated By New Construction  
For the 12 Months Ended September 30, 2006

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Monthly U.P.C. (Mcf)												Incremental Volumes (4) (Mcf)
					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
					21.19	37.09	56.67	78.61	68.98	56.64	37.80	25.67	15.02	12.74	15.31	14.71	
3					0.00	0.00	6.67	28.61	18.98	6.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Oct				0	0	0	0	0	0	0	0	0	0	0	0	0
6	Nov				0	0	0	0	0	0	0	0	0	0	0	0	0
7	Dec				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Jan				0	0	107	0	0	0	0	0	0	0	0	0	107
9	Feb				0	0	73	315	0	0	0	0	0	0	0	0	388
10	Mar				0	0	87	372	247	0	0	0	0	0	0	0	706
11	Apr				0	0	33	143	95	33	0	0	0	0	0	0	304
12	May				0	0	53	229	152	53	0	0	0	0	0	0	487
13	Jun				0	0	100	429	285	100	0	0	0	0	0	0	914
14	Jul				0	0	60	257	171	60	0	0	0	0	0	0	548
15	Aug				0	0	93	401	266	93	0	0	0	0	0	0	853
16	Sep				0	0	120	515	342	120	0	0	0	0	0	0	1,097
17	Total				0	0	726	2,661	1,558	459	0	0	0	0	0	0	5,404

1 COMMERCIAL

2 Rate Schedule GSO

3 Third Block Usage per Customer

4 First Month Third Block Usage per Customer

Columbia Gas of Kentucky, Inc.  
 Adjustment to Bills and Mcf Generated By Conversion Customers  
 For the 12 Months Ended September 30, 2006

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	U.P.C. (Mcf)												Incremental Volumes (4) (Mcf)
					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
3					11.30	19.77	30.21	41.90	36.77	30.19	20.15	13.68	8.00	6.79	8.16	7.84	
4					1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
5	Oct	5	0	0	5	0	0	0	0	0	0	0	0	0	0	0	5
6	Nov	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	2
7	Dec	4	2	8	4	4	4	0	0	0	0	0	0	0	0	0	12
8	Jan	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Feb	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Mar	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Apr	2	6	12	2	2	2	2	2	2	2	0	0	0	0	0	14
12	May	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Jun	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Jul	1	9	9	1	1	1	1	1	1	1	1	1	1	0	0	10
15	Aug	1	10	10	1	1	1	1	1	1	1	1	1	1	1	1	11
16	Sep	1	11	11	1	1	1	1	1	1	1	1	1	1	1	1	12
17	Total	15		51	15	10	9	5	5	5	5	5	3	3	2	1	66
18	Second Block Usage per Customer				10.30	18.77	29.21	40.90	35.77	29.19	19.15	12.68	7.00	5.79	7.16	6.84	
19	First Month Second Block Usage per Customer				4.65	8.89	14.11	19.95	17.39	14.10	9.08	5.84	3.00	2.40	3.08	2.92	
20	Oct				23	0	0	0	0	0	0	0	0	0	0	0	23
21	Nov				10	9	0	0	0	0	0	0	0	0	0	0	19
22	Dec				41	75	56	0	0	0	0	0	0	0	0	0	172
23	Jan				0	0	0	0	0	0	0	0	0	0	0	0	0
24	Feb				0	0	0	0	0	0	0	0	0	0	0	0	0
25	Mar				0	0	0	0	0	0	0	0	0	0	0	0	0
26	Apr				21	38	58	82	72	58	18	0	0	0	0	0	347
27	May				0	0	0	0	0	0	0	0	0	0	0	0	0
28	Jun				0	0	0	0	0	0	0	0	0	0	0	0	0
29	Jul				10	19	29	41	36	29	19	13	7	2	0	0	205
30	Aug				10	19	29	41	36	29	19	13	7	6	3	0	212
31	Sep				10	19	29	41	36	29	19	13	7	6	7	3	219
32	Total				125	179	201	205	180	145	75	39	21	14	10	3	1,197

1 C O M M E R C I A L

2 Rate Schedule GSO

Columbia Gas of Kentucky, Inc.  
 Adjustment to Bills and Mcf Generated By Industrial Customers  
 For the 12 Months Ended September 30, 2006

Line No.	Acct No.	Rate Schedule	Mo Service Began/ Terminated	Incremental Bills	Jan (Mcf)	Feb (Mcf)	Mar (Mcf)	Apr (Mcf)	May (Mcf)	Jun (Mcf)	Jul (Mcf)	Aug (Mcf)	Sep (Mcf)	Oct (Mcf)	Nov (Mcf)	Dec (Mcf)	Total (Mcf)

1 Customers who have become inactive between October 1, 2005, and September 30, 2006

2 None

3 Customers who are expected to significantly reduced consumption in 2007 from 2006

4 None