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Columbia Gas of Kentucky
A NiSource Company
200 Civic Center Drive
Columbus, OH 43215

September 21, 2007



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

RE: Case No. 2007-00008

Dear Ms. O'Donnell:

Pursuant to the Commission's Orders dated January 25, 2007 and February 21, 2007, Columbia hereby submits the responses to continuing requests Nos. 1-40 and Nos. 1-51.

Sincerely,

Mark R. Kempic (gmc)

Mark R. Kempic
Assistant General Counsel

Enclosures

cc: All Parties of Record
Honorable Richard S. Taylor

## CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing responses of Columbia Gas of Kentucky, Inc. were served via either personal hand delivery, First Class U.S. Mail postage prepaid or overnight mail on the following parties, all on this 21st day of September, 2007.

Hon. Dennis G. Howard, II
Hon. Lawrence W. Cook
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Mark R. Kempic

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

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

**Question No. 40**

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

**Response of Columbia Gas of Kentucky:**

Attached are the monthly income statements for October, November and December 2006.

Attached are the monthly income statements for August 2007.

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

| | ACCOUNT | CURRENT MONTH ACTUAL | CURRENT MONTH INCREASE PREV. YEAR | 12 MONTHS ENDED ACTUAL | 12 MONTHS ENDED INCREASE PREV. YEAR |
|---|---|---|---|---|---|
| 1 | UTILITY OPERATING INCOME | | | | |
| 2 | OPERATING REVENUES (400) | 4,010,791 | (26,016) | 153,399,150 | (34,659,540) |
| 3 | OPERATING EXPENSES: | | | | |
| 4 | OPERATING EXPENSES (401) | 699,030 | (3,288,539) | 127,081,742 | (38,539,982) |
| 5 | MAINTENANCE EXPENSES (402) | 270,411 | 37,352 | 2,399,257 | 280,399 |
| 6 | DEPRECIATION EXPENSE (403) | 416,938 | 11,712 | 4,945,969 | 154,335 |
| 7 | AMORT AND DEPL OF UTIL PLANT (404-405) | 36,321 | (5,167) | 448,523 | (63,428) |
| 8 | AMORT OF UTIL PLANT ACQ ADJ (406) | - | - | - | - |
| 9 | AMORT OF PROPERTY LOSSES, UNRECOVE RED PLANT AND REGULATORY STUDY COSTS (407) | - | - | - | - |
| 10 | AMORT OF CONVERSION EXPENSES (407) | - | - | - | - |
| 11 | REGULATORY DEBITS (407.3) | - | - | - | - |
| 12 | (LESS) REGULATORY CREDITS (407.4) | - | - | - | - |
| 13 | TAXES OTHER THAN INCOME TAXES (408.1) | 223,184 | 24,407 | 2,311,681 | (59,821) |
| 14 | INCOME TAXES - FEDERAL (409.1) | 556,460 | 733,007 | 3,425,430 | 1,028,985 |
| 15 | - OTHER (409.1) | 99,850 | 164,265 | (268,825) | (412,942) |
| 16 | PROV FOR DEFERRED INC TAXES (410.1) | 140,783 | 57,073 | 6,182,059 | 968,169 |
| 17 | (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.1) | (8,754) | 260,134 | (4,821,525) | (656,536) |
| 18 | INVESTMENT TAX CREDIT ADJ - NET (411.4) | (7,224) | 85 | (87,527) | 175 |
| 19 | (LESS) GAINS FROM DISP. OF UTILITY PLANT (411.6) | - | - | - | - |
| 20 | LOSSES FROM DISPOS OF UTIL PLANT (411.7) | - | - | - | - |
| 21 | (LESS) GAINS FROM DISPOSITION OF ALLOWANCES (411.8) | - | - | - | - |
| 22 | LOSSES FROM DISPOSITION OF ALLOWANCES (411.9) | - | - | - | - |
| 23 | TOTAL UTILITY OPERATING EXPENSES | 2,426,999 | (2,005,671) | 141,616,784 | (37,300,646) |
| 24 | NET UTILITY OPERATING INCOME | 1,583,792 | 1,979,655 | 11,782,366 | 2,641,106 |
| 26 | OTHER INCOME AND DEDUCTIONS | | | | |
| 27 | OTHER INCOME: | | | | |
| 28 | NONUTILITY OPERATING INCOME | | | | |
| 29 | REVENUES FROM MERCHANDISING, JOBBING AND CONTRACT WORK (415) | - | - | - | - |
| 30 | (LESS) COSTS AND EXP. OF MERCHANDISING, JOB & CONTRACT WORK (416) | - | - | - | - |
| 31 | REVENUES FROM NONUTILITY OPERATIONS (417) | 2,916 | 12,167 | 981,128 | (162,321) |
| 32 | (LESS) EXPENSES OF NONUTILITY OPERATOPMS (417.1) | - | - | - | - |
| 33 | NONOPERATING RENTAL INCOME (418) | (3,571) | 1,341 | (40,718) | (26,939) |
| 34 | EQUITY IN EARNINGS OF SUBSID COS (418.1) | - | - | - | - |
| 35 | INTEREST AND DIVIDEND INCOME (419) | 86,787 | (19,241) | 1,769,655 | 1,280,055 |
| 36 | ALLOW FOR OTHER FUNDS USED DURING CONSTR (419.1) | - | - | - | - |
| 37 | MISCELLANEOUS NONOPERATING INCOME (421) | 178,351 | (32,325) | 2,651,545 | 968,631 |
| 38 | GAIN ON DISPOSITION OF PROPERTY (421.1) | - | - | 102,513 | 102,513 |
| 39 | TOTAL OTHER INCOME (ENTER TOTAL OF LINES 29 THRU 38) | 271,625 | (40,740) | 5,545,559 | 2,215,817 |
| 40 | OTHER INCOME DEDUCTIONS: | | | | |
| 41 | LOSS ON DISPOSITION OF PROPERTY (421.2) | - | - | - | (602) |
| 42 | MISCELLANEOUS AMORTIZATION (425) | - | - | - | - |
| 43 | MISC INCOME DEDUCTIONS (426.1-426.5) | 16,312 | 23,084 | 259,350 | 32,642 |
| 44 | TOTAL OTHER INCOME DEDUCTIONS (TOTAL OF LINES 41 THRU 43) | 16,312 | 23,084 | 259,350 | 32,040 |

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

| | ACCOUNT | CURRENT MONTH ACTUAL | CURRENT MONTH INCREASE PREV. YEAR | 12 MONTHS ENDED ACTUAL | 12 MONTHS ENDED INCREASE PREV. YEAR |
|---|---|---|---|---|---|
| 45 | TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS: | - | - | - | - |
| 46 | TAXES OTHER THAN INCOME TAXES (408.2) | - | - | - | - |
| 47 | INCOME TAXES - FEDERAL (409.2) | 98,356 | (26,360) | 1,581,839 | 366,592 |
| 48 | - OTHER (409.2) | - | - | - | - |
| 49 | PROVISION FOR DEFERRED INC TAXES (410.2) | - | - | 476,872 | 453,976 |
| 50 | (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.2) | - | - | - | - |
| 51 | INVESTMENT TAX CREDIT ADJ - NET (411.5) | - | - | - | - |
| 52 | INVESTMENT TAX CREDITS (420) | - | - | - | - |
| 53 | TOTAL TAXES ON OTHER INCOME AND DED. (TOTAL OF 46 THRU 52) | 98,356 | (26,360) | 2,058,711 | 820,568 |
| 54 | NET OTHER INCOME AND DEDUCTIONS (ENT ER TOTAL OF LINES 39, 44, 53) | 156,957 | (37,464) | 3,227,498 | 1,363,209 |
| 55 | INTEREST CHARGES | | | | |
| 56 | INTEREST ON LONG-TERM DEBT (427) | - | - | - | - |
| 57 | AMORT OF DEBT DISC AND EXP (428) | - | - | - | - |
| 58 | AMORT OF LOSS ON REACQUIRED DEBT (428.1) | - | - | - | - |
| 59 | (LESS) AMORT. OF PREMIUM ON DEBT-CREDIT (429) | - | - | - | - |
| 60 | (LESS) AMORT. OF GAIN ON REACQ. DEBT-CR. (429.1) | - | - | - | - |
| 61 | INTEREST ON DEBT TO ASSOC. CO. (430) | 278,850 | 81,738 | 3,143,018 | 288,905 |
| 62 | OTHER INTEREST EXPENSE (431) | 68,097 | 38,967 | 241,348 | (102,224) |
| 63 | (LESS) ALLOW. FOR BORROWED FUNDS USED DURING CONST.-CR (432) | (10,682) | 12,136 | (131,660) | 58,482 |
| 64 | NET INTEREST CHARGES (ENTER TOTAL OF LINES 25, 54, 64) | 336,265 | 132,841 | 3,252,706 | 245,163 |
| 65 | INCOME BEFORE EXTRAORDINARY ITEMS | 1,404,484 | 1,809,350 | 11,757,158 | 3,759,152 |
| 66 | EXTRAORDINARY ITEMS | | | | |
| 67 | EXTRAORDINARY INCOME (434) | - | - | - | - |
| 68 | (LESS) EXTRAORDINARY DEDUCTIONS (435) | - | - | - | - |
| 59 | NET EXTRAORDINARY ITEMS (ENTER TOTAL OF LINE 67 LESS LINE 68) | - | - | - | - |
| 70 | INCOME TAXES - FEDERAL AND OTHER (409.3 & 410.3) | - | - | - | - |
| 71 | EXTRAORDINARY ITEMS AFTER TAXES | - | - | - | - |
| 72 | NET INCOME (ENTER TOTAL OF LINES 65 AND 71) | 1,404,484 | 1,809,350 | 11,757,158 | 3,759,152 |

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

| | TITLE OF ACCOUNT | AUGUST CURRENT YEAR | AUGUST PRIOR YEAR | INCREASE OR DECREASE |
|---|---|---|---|---|
| 1 | UTILITY PLANT | | | |
| 2 | UTILITY PLANT (101-106,114) | 257,287,080 | 249,072,863 | 8,214,217 |
| 3 | CONSTRUCTION WORK IN PROGRESS (107) | 3,814,955 | 6,646,285 | (2,831,330) |
| 4 | TOTAL UTILITY PLANT (LINES 2 AND 3) | 261,102,035 | 255,719,148 | 5,382,887 |
| 5 | (LESS) ACCUM PROV FOR DEPR, AMORT, DEPL (108,111,115) | (115,186,139) | (112,007,906) | (3,178,233) |
| 6 | NET UTILITY PLANT, LESS NUCLEAR FUEL (LINE 4 LESS 5) | 145,915,896 | 143,711,242 | 2,204,654 |
| 7 | NUCLEAR FUEL (120.0-120.4,120.6) | - | - | - |
| 8 | (LESS) ACCUM PROV FOR AMORT OF NUC FUEL ASSEMB (120.5) | - | - | - |
| 9 | NET NUCLEAR FUEL (LINE 7 LESS 8) | - | - | - |
| 10 | NET UTILITY PLANT (LINES 6 AND 9) | 145,915,896 | 143,711,242 | 2,204,654 |
| 11 | UTILITY PLANT ADJUSTMENTS (116) | - | - | - |
| 12 | GAS STORED UNDERGROUND (117) | - | - | - |
| 13 | OTHER PROPERTY AND INVESTMENTS | | | |
| 14 | NONUTILITY PROPERTY (121) | - | - | - |
| 15 | (LESS) ACCUM PROV FOR DEPR AND AMORT (122) | - | - | - |
| 16 | INVESTMENTS IN ASSOCIATED COMPANIES (123) | - | - | - |
| 17 | INVESTMENTS IN SUBSIDIARY COMPANIES (123.1) | 219,490 | 191,045 | 28,445 |
| 18 | (FOR COST OF ACCT 123.1, SEE FOOTNOTE PAGE 224, LINE 42) | | | |
| 19 | NONCURRENT PORTION OF ALLOWANCES | - | - | - |
| 20 | OTHER INVESTMENTS (124) | - | - | - |
| 21 | SPECIAL FUNDS (125-128) | - | - | - |
| 22 | TOTAL OTHER PROPERTY AND INVEST (LINES 14 -17, 19-21) | 219,490 | 191,045 | 28,445 |
| 23 | CURRENT AND ACCRUED ASSETS | | | |
| 24 | CASH (131) | 155,194 | 320,877 | (165,683) |
| 25 | SPECIAL DEPOSITS (132-134) | - | - | - |
| 26 | WORKING FUNDS (135) | 8 | 1,207 | (1,199) |
| 27 | TEMPORARY CASH INVESTMENTS (136) | 3,185,653 | 1,418,298 | 1,767,355 |
| 28 | NOTES RECEIVABLE (141) | 22 | 22 | - |
| 29 | CUSTOMER ACCOUNTS RECEIVABLE (142) | 3,498,497 | 3,870,976 | (372,479) |
| 30 | OTHER ACCOUNTS RECEIVABLE (143) | 1,030,451 | 1,557,697 | (527,246) |
| 31 | (LESS) ACCUM PROV FOR UNCOLLECT ACCT - CREDIT (144) | (460,393) | (8,353) | (452,040) |
| 32 | NOTES REC FROM ASSOCIATED COMPANIES (145) | - | - | - |
| 33 | ACCOUNTS REC FROM ASSOC COMPANIES (146) | 3,026,241 | 21,875,629 | (18,849,388) |
| 34 | FUEL STOCK (151) | 22 | 22 | - |
| 35 | FUEL STOCK EXPENSE UNDISTRIBUTED (152) | - | - | - |
| 36 | RESIDUALS (ELEC) AND EXTRACTED PROD (GAS) (153) | - | - | - |
| 37 | PLANT MATERIALS AND OPERATING SUPPLIES (154) | 47,626 | 41,750 | 5,876 |
| 38 | MERCHANDISE (155) | - | - | - |
| 39 | OTHER MATERIALS AND SUPPLIES (156) | - | - | - |
| 40 | NUCLEAR MATERIALS HELD FOR SALE (157) | - | - | - |
| 41 | ALLOWANCES (158.1 AND 158.2) | - | - | - |
| 42 | NONCURRENT PORTION OF ALLOWANCES | - | - | - |
| 43 | STORES EXPENSE UNDISTRIBUTED (163) | (30) | (30) | - |
| 44 | GAS STORED UNDERGROUND-CURRENT (164.1) | 57,372,557 | 58,764,851 | (1,392,294) |
| 45 | LIQUEFIED NATURAL GAS HELD FOR PROCESSING (164.2-164.3) | 2 | 2 | - |

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

| | TITLE OF ACCOUNT | AUGUST CURRENT YEAR | AUGUST PRIOR YEAR | INCREASE OR DECREASE |
|---|---|---|---|---|
| 46 | PREPAYMENTS (165) | 793,983 | 723,758 | 70,225 |
| 47 | ADVANCES FOR GAS (166-167) | - | - | - |
| 48 | INTEREST AND DIVIDENDS RECEIVABLE (171) | 244 | 287 | (43) |
| 49 | RENTS RECEIVABLE (172) | - | - | - |
| 50 | ACCRUED UTILITY REVENUES (173) | 2,691,364 | 3,782,465 | (1,091,101) |
| 51 | MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174) | 851,009 | 334,933 | 516,076 |
| 52 | TOTAL CURRENT AND ACCRUED ASSETS (LINES 24 THRU 51) | 72,192,450 | 92,684,391 | (20,491,941) |
| 53 | DEFERRED DEBITS | | | |
| 54 | UNAMORTIZED DEBT EXPENSE (181) | - | - | - |
| 55 | EXTRAORDINARY PROPERTY LOSSES (182.1) | - | - | - |
| 56 | UNRECOVERED PLANT AND REG STUDY COSTS (182.2) | - | - | - |
| 57 | OTHER REGULATORY ASSETS (182.3) | 8,287,128 | 2,296,971 | 5,990,157 |
| 58 | PRELIM SURVEY AND INVEST CHRGS - ELECTRIC (183) | - | - | - |
| 59 | PRELIM SURVEY AND INVEST CHRGS - GAS (183.1, 183.2) | 299,737 | 229,652 | 70,085 |
| 60 | CLEARING ACCOUNTS (184) | (91,549) | 52,608 | (144,157) |
| 61 | TEMPORARY FACILITIES (185) | - | - | - |
| 62 | MISCELLANEOUS DEFERRED DEBITS (186) | 1,629,227 | 2,213,344 | (584,117) |
| 63 | DEF LOSSES FROM DISPOS OF UTILITY PLANT (187) | - | - | - |
| 64 | RESEARCH, DEVEL AND DEMONSTR EXP (188) | 20 | 20 | - |
| 65 | UNAMORTIZED LOSS ON REACQUIRED DEBT (189) | - | - | - |
| 66 | ACCUMULATED DEFERRED INCOME TAXES (190) | 6,438,441 | 5,980,073 | 458,368 |
| 67 | UNRECOVERED PURCHASED GAS COSTS (191) | (264,302) | (22,432,256) | 22,167,954 |
| 68 | OTHER SPECIAL FUNDS | 916,349 | - | 916,349 |
| 69 | TOTAL DEFERRED DEBITS (LINES 54 THRU 68) | 17,215,051 | (11,659,588) | 28,874,639 |
| 70 | TOTAL ASSETS AND OTHER DEBITS (ENTER TOTAL OF LINES 10, 11, 12, 22, 52, AND 69) | 235,542,887 | 224,927,090 | 10,615,797 |

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

| | TITLE OF ACCOUNT | AUGUST CURRENT YEAR | AUGUST PRIOR YEAR | INCREASE OR DECREASE |
|---|---|---|---|---|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | COMMON STOCK ISSUED (201) | 23,806,202 | 23,806,202 | - |
| 3 | PREFERRED STOCK ISSUED (204) | - | - | - |
| 4 | CAPITAL STOCK SUBSCRIBED (202, 205) | - | - | - |
| 5 | STOCK LIABILITY FOR CONVERSION (203, 206) | - | - | - |
| 6 | PREMIUM ON CAPITAL STOCK (207) | - | - | - |
| 7 | OTHER PAID-IN CAPITAL (208 - 211) | 4,833,887 | 4,749,593 | 84,294 |
| 8 | INSTALLMENTS RECEIVED ON CAPITAL STOCK (212) | - | - | - |
| 9 | (LESS) DISCOUNT ON CAPITAL STOCK (213) | - | - | - |
| 10 | (LESS) CAPITAL STOCK EXPENSE (214) | - | - | - |
| 11 | OTHER COMPREHENSIVE INCOME (219) | 1 | - | 1 |
| 12 | RETAINED EARNINGS (215, 215.1, 216) | 69,131,081 | 57,489,608 | 11,641,473 |
| 13 | UNAPPROP UNDIST SUBSIDIARY EARNINGS (216.1) | - | - | - |
| 14 | (LESS) REACQUIRED CAPITAL STOCK (217) | - | - | - |
| 15 | TOTAL PROPRIETARY CAPITAL (LINES 2 THRU 13) | 97,771,171 | 86,045,403 | 11,725,768 |
| 16 | LONG-TERM DEBT | | | |
| 17 | BONDS (221) | - | - | - |
| 18 | (LESS) REACQUIRED BONDS (222) | - | - | - |
| 19 | ADVANCES FROM ASSOCIATED COMPANIES (223) | 58,055,011 | 42,055,011 | 16,000,000 |
| 20 | OTHER LONG-TERM DEBT (224) | - | - | - |
| 21 | UNAMORT PREMIUM ON LONG-TERM DEBT (225) | - | - | - |
| 22 | (LESS) UNAMORT DISCOUNT ON LONG-TERM DEBT (226) | - | - | - |
| 23 | TOTAL LONG-TERM DEBT (LINES 16 THRU 21) | 58,055,011 | 42,055,011 | 16,000,000 |
| 24 | OTHER NONCURRENT LIABILITIES | | | |
| 25 | OBLIG UNDER CAP LEASES-NONCURRENT (227) | 85 | 86 | (1) |
| 26 | ACCUM PROVISION FOR PROPERTY INSURANCE (228.1) | - | - | - |
| 27 | ACCUM PROV FOR INJURIES AND DAMAGES (228.2) | 5,965,698 | 287,934 | 5,677,764 |
| 28 | ACCUM PROV FOR PENSIONS AND BENEFITS (228.3) | - | - | - |
| 29 | ACCUM MISC OPERATING PROVISIONS (228.4) | - | - | - |
| 30 | ACCUM PROVISION FOR RATE REFUNDS (229) | - | - | - |
| 31 | TOTAL OTHER NONCURRENT LIAB (TOTAL L24 THRU L29) | 5,965,783 | 288,020 | 5,677,763 |

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

| | TITLE OF ACCOUNT | AUGUST CURRENT YEAR | AUGUST PRIOR YEAR | INCREASE OR DECREASE |
|---|---|---|---|---|
| 32 | CURRENT AND ACCRUED LIABILITIES | | | |
| 33 | NOTES PAYABLE (231) | - | - | - |
| 34 | ACCOUNTS PAYABLE (232) | 5,994,697 | 26,256,346 | (20,261,649) |
| 35 | NOTES PAYABLE TO ASSOC COMPANIES (233) | 4 | 4 | - |
| 36 | ACCOUNTS PAYABLE TO ASSOC COMPANIES (234) | 4,443,683 | 4,442,864 | 819 |
| 37 | CUSTOMER DEPOSITS (235) | 2,979,164 | 2,801,422 | 177,742 |
| 38 | TAXES ACCRUED (236) | 6,594,064 | 3,950,036 | 2,644,028 |
| 39 | INTEREST ACCRUED (237) | 89,206 | 82,057 | 7,149 |
| 40 | DIVIDENDS DECLARED (238) | 4 | 4 | - |
| 41 | MATURED LONG-TERM DEBT (239) | - | - | - |
| 42 | MATURED INTEREST (240) | - | - | - |
| 43 | TAX COLLECTIONS PAYABLE (241) | 400,307 | 475,768 | (75,461) |
| 44 | MISC CURRENT AND ACCRUED LIAB (242) | 21,728,667 | 25,693,352 | (3,964,685) |
| 45 | OBLIG UNDER CAP LEASES - CURRENT (243) | (54) | 33,913 | (33,967) |
| 46 | DERIVATIVE INSTRU-LIAB- CURRENT (245) | 794,890 | 198,335 | 596,555 |
| 47 | TOTAL CURRENT AND ACCRUED LIAB (L32 THRU L44) | 43,024,632 | 63,934,101 | (20,909,469) |
| 48 | DEFERRED CREDITS | | | |
| 49 | CUSTOMER ADVANCES FOR CONSTRUCTION (252) | 1,266,926 | 1,029,490 | 237,436 |
| 50 | ACCUM DEFERRED INVEST TAX CREDITS (255) | 883,090 | 970,609 | (87,519) |
| 51 | DEF GAINS FROM DISPOS OF UTILITY PLANT (256) | - | - | - |
| 52 | OTHER DEFERRED CREDITS (253) | 2,384,245 | 6,703,810 | (4,319,565) |
| 53 | OTHER REGULATORY LIABILITIES (254) | 3,041,832 | 2,716,763 | 325,069 |
| 54 | UNAMORT GAIN ON REACQUIRED DEBT (257) | - | - | - |
| 55 | ACCUMULATED DEFERRED INCOME TAXES(281-283) | 23,150,197 | 21,183,883 | 1,966,314 |
| 56 | TOTAL DEFERRED CREDITS (LINES 47 THRU 52) | 30,726,290 | 32,604,555 | (1,878,265) |
| 57 | TOTAL LIAB AND OTHER CREDITS (L14,22,30,45,54) | 235,542,887 | 224,927,090 | 10,615,797 |

DATE: 09/20/07 10:24:26

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

| | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|---|---|---|---|---|---|---|
| GAS REVENUES - $ | | | | | | |
| RESIDENTIAL | 1,635,231 | (60,035) | 56,750,146 | (15,073,059) | 78,083,585 | (23,386,965) |
| COMMERCIAL | 1,430,540 | 135,188 | 31,199,952 | (8,948,367) | 43,726,064 | (13,169,217) |
| INDUSTRIAL | 126,237 | 14,378 | 1,380,159 | (586,983) | 2,347,285 | (1,453,261) |
| PUBLIC UTILITIES | 3,335 | (3,333) | 118,225 | (97,536) | 161,309 | (106,067) |
| UNBILLED REVENUE - $ | 64,000 | (54,000) | (7,497,995) | 8,906,002 | (266,995) | (541,998) |
| OTHER | | | | | | |
| TOTAL GAS REVENUES - $ | 3,259,343 | 32,198 | 81,950,487 | (15,799,943) | 124,051,248 | (38,657,508) |
| INTERCOMPANY | | | | | | |
| TOTAL | 3,259,343 | 32,198 | 81,950,487 | (15,799,943) | 124,051,248 | (38,657,508) |
| OTHER GAS DEPARTMENT REVENUE | 38,243 | (14,367) | 644,513 | (131,190) | 906,404 | (84,073) |
| NON-TRADITIONAL SALES - $ | (15,655) | (15,655) | 12,771,040 | 4,874,585 | 13,835,686 | 5,189,571 |
| TRANSPORTATION OF GAS-REGULAR | 724,859 | (41,192) | 10,036,713 | (693,930) | 14,628,801 | (1,184,530) |
| TRANSPORTATION UNBILLED | 4,001 | 13,000 | (390,993) | 676,999 | (22,989) | 77,000 |
| TOTAL GROSS REVENUE | 4,010,791 | (26,016) | 105,011,760 | (11,073,479) | 153,399,150 | (34,659,540) |
| GAS REQUIREMENTS - MCF'S | | | | | | |
| RESIDENTIAL | 104,211 | 8,661 | 5,197,660 | 461,967 | 7,040,281 | 500,786 |
| COMMERCIAL | 120,053 | 31,132 | 2,959,749 | 233,304 | 4,091,276 | 297,912 |
| INDUSTRIAL | 10,160 | 3,185 | 125,258 | (5,899) | 211,290 | (66,161) |
| PUBLIC UTILITIES | 191 | (200) | 14,475 | (1,584) | 18,865 | (1,838) |
| UNBILLED REVENUE - MCF | 8,000 | (3,000) | (628,000) | 344,000 | 5,000 | (12,000) |
| OTHER | | | | | | |
| TOTAL | 242,615 | 39,778 | 7,669,142 | 1,031,788 | 11,366,712 | 718,699 |
| INTERCOMPANY | | | | | | |
| TOTAL | 242,615 | 39,778 | 7,669,142 | 1,031,788 | 11,366,712 | 718,699 |
| MISCELLANEOUS DELIVERIES | | | | | | |
| OTHER COMPANY USE, ETC | 487 | (71) | 3,134 | (2,331) | 7,164 | (11,077) |
| FREE MUNICIPAL AND OTHER | (63) | 118 | (1,038) | (248) | (2,167) | (1,686) |
| GAS LOST FROM STORAGE - CURRENT | | | | | | |
| NON-TRADITIONAL SALES - MCF | | | 1,807,922 | 774,857 | 1,966,977 | 868,287 |
| TOTAL MISCELLANEOUS DELIVERIES | 424 | 47 | 1,810,018 | 772,278 | 1,971,974 | 855,524 |
| UNACCOUNTED FOR - LOSSES IN BLACK | 229,836 | 310,023 | (273,515) | 1,448,839 | 361,766 | 724,096 |
| TOTAL GAS REQUIREMENT | 472,875 | 349,848 | 9,205,645 | 3,252,905 | 13,700,452 | 2,298,319 |
| TRANSPORTATION VOLUMES - MCF'S | 1,347,687 | (221,589) | 14,334,603 | (1,355,587) | 21,233,204 | (2,246,225) |
| UNBILLED TRANSPORTATION VOLUMES - MCF'S | 3,000 | 6,000 | (210,000) | 386,000 | (9,000) | 7,000 |
| CUSTOMERS | | | | | | |
| RESIDENTIAL | 97,148 | 1,702 | 98,912 | 1,575 | 98,475 | 1,669 |
| COMMERCIAL | 10,943 | 294 | 11,097 | 179 | 11,001 | 129 |
| INDUSTRIAL | 110 | (1) | 110 | (2) | 110 | (1) |
| PUBLIC UTILITIES | 2 | | 2 | | 2 | |
| OTHER | | | | | | |
| TOTAL CUSTOMERS | 108,203 | 1,995 | 110,121 | 1,752 | 109,588 | 1,797 |
| HEATING CUSTOMERS | | | | | | |
| RESIDENTIAL | 95,098 | 1,664 | 96,844 | 1,539 | 96,419 | 1,626 |
| COMMERCIAL | 10,547 | 236 | 10,705 | 122 | 10,626 | 83 |
| TOTAL HEATING CUSTOMERS | 105,645 | 1,900 | 107,549 | 1,661 | 107,045 | 1,709 |

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

| | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|---|---|---|---|---|---|---|
| TRANSPORTATION CUSTOMERS | | | | | | |
| RESIDENTIAL - CHOICE | 25,133 | (1,301) | 25,486 | (1,614) | 25,634 | (1,948) |
| COMMERCIAL - NON CHOICE | 47 | (1) | 47 | (1) | 47 | (1) |
| COMMERCIAL - CHOICE | 3,294 | (268) | 3,358 | (234) | 3,409 | (234) |
| TOTAL TRANSPORTATION COMMERCIAL CUST | 3,341 | (269) | 3,405 | (235) | 3,456 | (235) |
| INDUSTRIAL - NON-CHOICE | 65 | (3) | 66 | (2) | 66 | (2) |
| INDUSTRIAL - CHOICE | 8 | (1) | 8 | | 9 | |
| TOTAL TRANSPORTATION INDUSTRIAL CUST | 73 | (4) | 74 | (2) | 75 | (2) |
| TOTAL TRANSPORTATION CUSTOMERS | 28,547 | (1,574) | 28,965 | (1,851) | 29,165 | (2,185) |

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

| | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|---|---|---|---|---|---|---|
| AVERAGE RATES | | | | | | |
| RESIDENTIAL | 15.69 | (2.05) | 10.92 | (4.25) | 11.09 | (.85) |
| COMMERCIAL | 11.92 | (2.65) | 10.54 | (4.19) | 10.69 | (.84) |
| INDUSTRIAL | 12.42 | (3.62) | 11.02 | (3.98) | 11.11 | 2.65 |
| PUBLIC UTILITIES | 17.46 | .41 | 8.17 | (5.27) | 8.55 | .76 |
| OTHER | | | | | | |
| TOTAL | 13.62 | (2.59) | 10.78 | (4.22) | 10.94 | (.75) |
| INTER COMPANY | | | | | | |
| TOTAL | 13.62 | (2.59) | 10.78 | (4.22) | 10.94 | (.75) |

** AVERAGE RATE EXCLUDE UNBILLED ADJUST.

| | | | | | | |
|---|---|---|---|---|---|---|
| DEGREE DAYS | | | | | | |
| BILLING PERIOD | | | 3,142 | 86 | 4,507 | 175 |
| CALENDAR PERIOD | | | 2,776 | 270 | 4,506 | 173 |

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

**Question No. 51 – August Update**

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

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

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

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

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

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

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

**Response of Columbia Gas of Kentucky:**

a. Refer to PSC0051 Attachment a for a detailed schedule of expenses incurred to date for the following categories: Accounting, Engineering, Legal, Consultants and Other Expenses. Also provided are copies of invoices and other documentation to support charges referenced on PSC0051 Attachment a.

b. Refer to PSC0051 Attachment b for an itemized estimate of the total costs to be incurred in this rate case. Expenses have been identified by the following categories: Accounting, Engineering, Legal, Consultant, or Other Expenses.

   This estimate of costs to be incurred in this rate case was determined by the following factors:
   1) an estimate of consultant fees,
   2) actual year-to-date dollars charged to the rate case account relating to labor and overhead for Corporate Services' legal and accounting staff support,
   3) an estimate of future labor and overhead expense from Corporate Service legal and accounting staff, with consideration of an anticipated procedural schedule in this case,
   4) an estimate of cost of publishing the newspaper notices, and
   5) an estimate of miscellaneous expense for supplies, duplicating and travel expense for witnesses.

c. Monthly updates of actual costs incurred will be provided during the course of this proceeding.

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

   I have included expenses through September 19, 2007.

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Rate Case Expenses

| Line No. | Description | Originial Dec-06 | Updated Feb-07 | Updated Mar-07 | Updated Apr-07 | Updated May-07 | Updated Jun-07 | Updated Jul-07 | Updated Aug-07 | 1_/ Updated Sep-07 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Accounting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Legal | 0.00 | 0.00 | 0.00 | 20,041.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,041.18 |
| 4 | Consultants | 9,875.00 | 6,582.50 | 18,090.00 | 40,618.00 | 7,712.00 | 2,145.00 | 170.00 | 8,849.00 | 1,202.00 | 95,243.50 |
| 5 | Other Expenses : | | | | | | | | | | |
| 6 | Employee Travel | 0.00 | 908.51 | 0.00 | 1,673.65 | 1,221.96 | 244.67 | 103.55 | 175.30 | 1,063.12 | 5,390.76 |
| 7 | Duplicating | 0.00 | 1,498.00 | 747.39 | 303.17 | 19,274.83 | 6,499.73 | 7,995.23 | 0.00 | 0.00 | 36,318.35 |
| 8 | Postage Fees | 0.00 | 53.51 | 74.05 | 0.00 | 420.39 | 146.22 | 0.00 | 35.54 | 18.45 | 748.16 |
| 9 | Total | 9,875.00 | 9,042.52 | 18,911.44 | 62,636.00 | 28,629.18 | 9,035.62 | 8,268.78 | 9,059.84 | 2,283.57 | 157,741.95 |

1_/ Expenses through September 19, 2007.

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

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

| MONTH (MM/YY) | AMOUNT ($) | TOTAL HOURS |
|---|---|---|
| December-06 | 9,875.00 | 98.50 |
| January-07 | 0.00 | 0.00 |
| February-07 | 9,042.52 | 52.00 |
| March-07 | 18,911.44 | 108.50 |
| April-07 | 62,636.00 | 156.00 |
| May-07 | 28,629.18 | 50.25 |
| June-07 | 9,035.62 | 13.50 |
| July-07 | 8,268.78 | 1.00 |
| August-07 | 9,059.84 | 54.50 |
| September-07 | 2,283.57 | 4.00 |
| Total | 157,741.95 | 538.25 |

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Estimated Rate Case Expenses

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

# PSC0051 ATTACHMENT a

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR ACCOUNT 182

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS PAYABLE
CASH VOUCHER

VOUCHER 0-8-0223

PERIOD 08/07

BUS UNIT CD200

8/17/2007

# REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

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

| CASH REQUEST | | INVOICE | |
|---|---|---|---|

**Special Handling Instructions**

| | | | |
|---|---|---|---|
| Request Date: | 08/10/07 | * Invoice Date: | |
| Invoice #: | 2-155-13254 | | |
| Payee: | FedEx | | |
| Remit to Address: | P.O. Box 371461 | | |
| Remit to City, State, Zip Code: | Pittsburgh, PA 15250-7461 | | |
| Total Payment: | $36.13 | | |

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

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

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

| Invoice Amount (if different than total payment) | |
|---|---|
| | |

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

| | Requestor's Printed Name | Requestor's Signature | Requestor's Phone Number & Title |
|---|---|---|---|
| REQUESTOR | Cynthia Benham | Cynthia Benham | (859) 288-0261, A.A. |

| | Approval Levels 10-01-04 * | SIGNATURE | PRINTED NAME |
|---|---|---|---|
| Supervisor / Team Lead | general approval <=$2,500 | | |
| Manager / Lead Counsel / Attorney | general approval <=$50,000 | | |
| Director / Segment Controller | general approval <=$100,000 | | |
| VP / President / General Manager | general approval <=$300,000 | Herbert A. Miller | Herbert A. Miller, Jr. |
| NiSource Executive Vice President | general approval >$300,000 | | |
| CEO | | | |
| | Title | *"Other" must have authorized authority as per the Disbursement Approval Policy* | |
| OTHER | | | |

**ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR**

| line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 32 | 182 | 3599 | 3A20 | RCK07 | 12921 | | | | | $17.77 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 2 | 32 | 880 | | 3A20 | | 00991 | | | 2621 | | $18.36 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

FedEx

| Invoice Number | Invoice Date | Account Number | Page |
|---|---|---|---|
| 2-155-13254 | Jul 18, 2007 | 1915-7967-4 | 1 of 4 |

FedEx Tax ID: 71-0427007

**Billing Address:**
COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

**Shipping Address:**
COLUMBIA GAS OF KENTUCKY
2001 MERCER RD
LEXINGTON KY 40511-1018

**Invoice Questions?**
**Contact FedEx Revenue Services**
Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

## Invoice Summary Jul 18, 2007

**FedEx Express Services**

| | | |
|---|---|---|
| Transportation Charges | | 31.90 |
| Base Discount | | -4.06 |
| Special Handling Charges | | 8.29 |
| Total Charges | USD | $36.13 |
| **TOTAL THIS INVOICE** | **USD** | **$36.13** |

8/17/2007

You saved $4.06 in discounts this period!

Other discounts may apply.

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

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

| Invoice Number | Account Number | Amount Due |
|---|---|---|
| 2-155-13254 | 1915-7967-4 | USD $36.13 |

## Remittance Advice

**Your payment is due by Aug 02, 2007**

1915796721551325470000003613 72

AT 01 027854 04519B124 A**3DGT
COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

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

FedEx.

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-155-13254 | Jul 18, 2007 | 1915-7967-4 |



## Adjustment Request
## Fax to (800) 548-3020

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

Name _____ Date _____

Business Phone _____ Business Fax _____

E-mail Address _____

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

| Tracking ID | Explanation |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |

## Address Change

| Account Number |
|---|
| 1915-7967-4 |

**Please indicate change in address for the account number listed.**

☐ ***Physical Address*** ☐ ***Billing Address*** ☐ ***Mailing Address***

Name: _____

Address: _____ Apt/Suite#: _____

City: _____ State: _____ Zip: _____

Phone: ( ) _____ Fax: ( ) _____

Authorizing Signature: _____

FedEx.

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-155-13254 | Jul 18, 2007 | 1915-7967-4 |



## FedEx Express Shipment Detail By Payor Type (Original)

**Picked up:** Jul 09, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
**Payor:** Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.50% to this shipment.
- Distance Based Pricing, Zone 2

| | | Sender | Recipient | | |
|---|---|---|---|---|---|
| Automation | INET | | | | |
| Tracking ID | 798713866595 | Regina Polly | Accounts Payable - CKY | | |
| Service Type | FedEx Priority Overnight | Columbia Gas of Kentucky | NiSource, Inc. | | |
| Package Type | FedEx Envelope | 2001 Mercer Road | 200 Civic Center Drive. | | |
| Zone | 02 | LEXINGTON KY 40511 US | COLUMBUS OH 43215 US | | |
| Packages | 1 | | | | |
| Rated Weight | N/A | Transportation Charge | | | 14.50 |
| Delivered | Jul 10, 2007 09:21 | Courier Pickup Charge | | | 4.00 |
| Svc Area | A1 | Fuel Surcharge | | | 2.18 |
| Signed by | P.HARRISON | Discount | | | -2.32 |
| FedEx Use | 000000000/0000186/_ | **Total Charge** | | USD | $18.36 |

**Dropped off:** Jul 12, 2007 **Cust. Ref.:** CKY RATE CASE **Ref. #2:**
**Payor:** Shipper **Ref. #3:** 8/17/2007

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

| | | Sender | Recipient | | |
|---|---|---|---|---|---|
| Automation | USAB | | | | |
| Tracking ID | 862438372572 | JUDY COOPER | JOHN SKIRTICH | | |
| Service Type | FedEx Priority Overnight | COLUMBIA GAS OF KENTUCKY | COLUMBIA GAS OF OHIO | | |
| Package Type | FedEx Box | 2001 MERCER RD | 200 CIVIL CTR DR | | |
| Zone | 02 | LEXINGTON KY 40511-1018 US | COLUMBUS OH 43215 US | | |
| Packages | 1 | | | | |
| Rated Weight | 1.0 lbs, 0.5 kgs | | | | |
| Delivered | Jul 13, 2007 09:16 | Transportation Charge | | | 17.40 |
| Svc Area | A1 | Fuel Surcharge | | | 2.11 |
| Signed by | P.HARRISON | Discount | | | -1.74 |
| FedEx Use | 019312863/0001486/_ | **Total Charge** | | USD | $17.77 |

| | | |
|---|---|---|
| **Shipper Subtotal** | **USD** | **$36.13** |
| **Total FedEx Express** | **USD** | **$36.13** |

FedEx.

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-155-13254 | Jul 18, 2007 | 1915-7967-4 |



## FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

| Payor Type | Shipments | Rated Weight lbs | Transportation Charges | Special Handling Charges | Rat Chg/Tax Credits/Other | Discounts | Total Charges |
|---|---|---|---|---|---|---|---|
| Shipper | 2 | 1.0 | 31.90 | 8.29 | | -4.06 | 36.13 |
| Total FedEx Express | 2 | 1.0 | $31.90 | $8.29 | | -$4.06 | $36.13 |

**Total This Invoice** USD **$36.13**

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COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS PAYABLE
CASH VOUCHER

VOUCHER 0-8-0249

PERIOD 08/07

BUS UNIT CD200

8/22/2007

# REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

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

| CASH REQUEST | | INVOICE | |
|---|---|---|---|

**Special Handling Instructions**

| | | | |
|---|---|---|---|
| Request Date: | 08/14/07 | * Invoice Date: | |
| Invoice #: | 2-193-21729 | | |
| Payee: | FedEx | | |
| Remit to Address: | P.O. Box 371461 | | |
| Remit to City, State, Zip Code: | Pittsburgh, PA 15250-7461 | | |
| Total Payment: | $17.77 | | |

| DIRECT DEPOSIT | | for employee reimbursements only | |
|---|---|---|---|
| if Wire or ACH, provide information directly below | WIRE | | ACH |
| Bank Account: | | | |
| ABA #: | 8/22/2007 | | |

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

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

| Invoice Amount (if different than total payment) | |
|---|---|
| | |

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

| | Requestor's Printed Name | Requestor's Signature | Requestor's Phone Number & Title |
|---|---|---|---|
| REQUESTOR | Cynthia Benham | Cynthia Benham | (859) 288-0261, A.A. |

| | Approval Levels 10-01-04 * | SIGNATURE | PRINTED NAME |
|---|---|---|---|
| Supervisor / Team Lead | general approval <=$2,500 | | |
| Manager / Lead Counsel / Attorney | general approval <=$50,000 | | |
| Director / Segment Controller | general approval <=$100,000 | | |
| VP / President / General Manager | general approval <=$300,000 | Herbert A. Miller | Herbert A. Miller, Jr. |
| NiSource Executive Vice President | general approval >$300,000 | | |
| CEO | | | |
| | Title | *"Other" must have authorized authority as per the Disbursement Approval Policy* | |
| OTHER | | | |

**ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR**

| line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 32 | 182 | 3599 | 3A20 | RCK07 | 12921 | | | | | $17.77 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 2 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

FedEx

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-193-21729 | Aug 08, 2007 | 1915-7967-4 |



FedEx Tax ID: 71-0427007

**Billing Address:**
COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

**Shipping Address:**
COLUMBIA GAS OF KENTUCKY
2001 MERCER RD
LEXINGTON KY 40511-1018

**Invoice Questions?**
**Contact FedEx Revenue Services**
Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

## Invoice Summary Aug 08, 2007

**FedEx Express Services**

| | | |
|---|---|---|
| Transportation Charges | | 17.40 |
| Base Discount | | -1.74 |
| Special Handling Charges | | 2.11 |
| Total Charges | USD | $17.77 |
| **TOTAL THIS INVOICE** | **USD** | **$17.77** |

8/22/2007

You saved $1.74 in discounts this period!

Other discounts may apply.

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

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

| Invoice Number | Account Number | Amount Due |
|---|---|---|
| 2-193-21729 | 1915-7967-4 | USD $17.77 |

## Remittance Advice

**Your payment is due by Aug 23, 2007**

191579672193217292800000177726

AT 01 029399 07344B125 A**3DGT

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

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

FedEx.

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-193-21729 | Aug 08, 2007 | 1915-7967-4 |



## Adjustment Request
## Fax to (800) 548-3020

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

Name _____ Date _____

Business Phone _____ Business Fax _____

E-mail Address _____

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

| Tracking ID | Explanation |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |

## Address Change

| Account Number |
|---|
| 1915-7967-4 |

**Please indicate change in address for the account number listed.**

☐ **Physical Address** ☐ **Billing Address** ☐ **Mailing Address**

Name: _____

Address: _____ Apt/Suite#: _____

City: _____ State: _____ Zip: _____

Phone: ( ) _____ Fax: ( ) _____

Authorizing Signature: _____

## FedEx Express Shipment Summary By Payor Type

**FedEx Express Shipments (Original)**

| Payor Type | Shipments | Rated Weight lbs | Transportation Charges | Special Handling Charges | Net Chg/Tax Credits/Other | Discounts | Total Charges |
|---|---|---|---|---|---|---|---|
| Shipper | 1 | 1.0 | 17.40 | 2.11 | | -1.74 | 17.77 |
| **Total FedEx Express** | **1** | **1.0** | **$17.40** | **$2.11** | | **$1.74** | **$17.77** |

**Total This Invoice** **USD** **$17.77**

8/22/2007

FedEx.

| Invoice Number | Invoice Date | Account Number | Page |
|---|---|---|---|
| 2-193-21729 | Aug 08, 2007 | 1915-7967-4 | 4 of 4 |

## FedEx Express Shipment Detail By Payor Type (Original)

**Dropped off:** Aug 01, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
**Payor:** Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

| | | Sender | Recipient | | |
|---|---|---|---|---|---|
| Automation | INET | | | | |
| Tracking ID | 798731788265 | Cynthia Benham | Stephen Seiple | | |
| Service Type | FedEx Priority Overnight | Columbia Gas of Kentucky | NiSource | | |
| Package Type | FedEx Pak | 2001 Mercer Road | Legal-Regulatory | | |
| Zone | 02 | LEXINGTON KY 40511 US | COLUMBUS OH 43215 US | | |
| Packages | 1 | | | | |
| Rated Weight | 1.0 lbs, 0.5 kgs | | | | |
| Delivered | Aug 02, 2007 10:08 | Transportation Charge | | | 17.40 |
| Svc Area | A1 | Discount | | | -1.74 |
| Signed by | P.HARRISON | Fuel Surcharge | | | 2.11 |
| FedEx Use | 000000000/0001486/... | **Total Charge** | | USD | $17.77 |

| | | |
|---|---|---|
| **Shipper Subtotal** | **USD** | **$17.77** |
| **Total FedEx Express** | **USD** | **$17.77** |

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COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS PAYABLE
CASH VOUCHER

VOUCHER 0-8-0246

PERIOD 08/07

BUS UNIT CD200

8/22/2007

## REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

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

| | |
|---|---|
| Request Date: | 08/14/07 |
| * Invoice Date: | |
| Invoice #: | |
| Payee: | P. Moul & Associates |
| Remit to Address: | 251 Hopkins Road |
| Remit to City, State, Zip Code: | Haddonfield, NJ 08033 |
| Total Payment: | $8,849.00 |

| CASH REQUEST | | INVOICE | |
|---|---|---|---|
| Special Handling Instructions | | | |
| DIRECT DEPOSIT | | for employee reimbursements only | |
| if Wire or ACH, provide information directly below | WIRE | | ACH |
| Bank Account: | | | |
| ABA #: | 8/22/2007 | | |

| Description of Charges - if description exceeds space provided, please submit on a separate sheet(s): | A/P DPT USE ONLY - RECV'D |
|---|---|
| July 31, 2007 Case No. 0708 | |

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

| Invoice Amount (if different than total payment) | |
|---|---|
| | |

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

| | Requestor's Printed Name | Requestor's Signature | Requestor's Phone Number & Title |
|---|---|---|---|
| REQUESTOR | Cynthia Benham | Cynthia Benham | (859) 288-0261, A.A. |

| | Approval Levels 10-01-04 * | SIGNATURE | PRINTED NAME |
|---|---|---|---|
| Supervisor / Team Lead | general approval <=$2,500 | | |
| Manager / Lead Counsel / Attorney | general approval <=$50,000 | | |
| Director / Segment Controller | general approval <=$100,000 | | |
| VP / President / General Manager | general approval <=$300,000 | Herbert A. Miller, Jr. | Herbert A. Miller, Jr. |
| NiSource Executive Vice President | general approval >$300,000 | | |
| CEO | | | |
| | Title | "Other" must have authorized authority as per the Disbursement Approval Policy | |
| OTHER | | | |

ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR

| line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 32 | 182 | 3599 | 3C10 | RCK07 | 12921 | | | | | $8,849.00 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 2 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

# P. Moul & Associates

251 Hopkins Road
Haddonfield, NJ 08033
Telephone: 856-428-7515 • Facsimile: 856-428-0026


July 31, 2007

Ms. Judy M. Cooper
Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, KY 40511

8/22/2007

Dear Ms. Cooper:

Enclosed please find my third invoice for professional services concerning the cost of capital testimony for your 2007 rate case filing with the Public Service Commission of Kentucky (Case No. 2007-00008). This invoice covers my time for an analysis of the rate of return testimony submitted by the Attorney General, the preparation of 51 interrogatories directed to the testimony of AG witness Woolridge, and the preparation of rebuttal testimony, including a first draft provided on June 28, 2007, a second draft provided on July 16, 2007, a third draft provided on July 17, 2007, and for the rebuttal that was finalized on July 18, 2007.

I believe this invoice is self-explanatory, and would appreciate it if you would place the enclosed in line for payment.

Sincerely,

Paul R. Moul

/mt
Enclosure

# P. Moul & Associates

251 Hopkins Road
Haddonfield, NJ 08033
Telephone: 856-428-7515 • Facsimile: 856-428-0026


EIN# 22-3282661

July 31, 2007
Case No. 0708

8/22/2007

**COLUMBIA GAS OF KENTUCKY, INC.**

For professional services rendered by Paul R. Moul, Managing Consultant, for an analysis of the rate of return testimony submitted by the Attorney General, the preparation of 51 interrogatories directed to the testimony of AG witness Woolridge, and the preparation of rebuttal testimony, including a first draft provided on June 28, 2007, a second draft provided on July 16, 2007, a third draft provided on July 17, 2007, and for the rebuttal that was finalized on July 18, 2007.

| Consultant | Hours | Rate | Amount |
|---|---|---|---|
| P. Moul | 42 | $ 195 | $ 8,190.00 |
| Clerical | 12.50 | $ 52 | 650.00 |
| Reimbursement of out-of-pocket costs consisting of telephone charges | | | 9.00 |
| **TOTAL** | | | $ 8,849.00 |

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# Expense Report
# Employee and Expense Summary

## REPORT INFORMATION

| | |
|---|---|
| Name | Stanley J Sagun |
| Employee ID | 462156 |
| Expense dates | 06/04/07-06/29/07 |
| Form ID | TEA000012894 |
| Approver | Kathleen O'Leary |
| Total Expenses | 145.79 USD |

## REPORT TOTALS

| | |
|---|---|
| Report Total | 145.79 USD |
| Total adjustments | 0.00 USD |
| Total reimbursable | 145.79 USD |
| Credit card remittance | 145.79 USD |
| Amount due Employee | 0.00 USD |

Report Name SJS - June 2007

## EXPENSE DATA SUMMARY

| Date | Expense Item | Amount | Payment Type | Country | Ex. Rate | Charge to | USD |
|---|---|---|---|---|---|---|---|
| 06/04/07 | Car Rental | -29.51 | Corporate Card | United States (US | 1.00 | SJS | -29.51 |
| 06/28/07 | Fuel | 51.00 | Corporate Card | United States (US | 1.00 | CKY Rate Case | 51.00 ✓ |
| 06/29/07 | Fuel | 12.75 | Corporate Card | United States (US | 1.00 | CKY Rate Case | 12.75 ✓ |
| 06/29/07 | Car Rental | 111.55 | Corporate Card | United States (US | 1.00 | CKY Rate Case | 111.55 ✓ |
| | | | | | | | = 175.30 |

## Expense Sub-Totals

Car Rental 82.04

## Charge to

| | |
|---|---|
| Charge to: | SJS |
| Business Unit: | 00012 |
| Department: | 0013200 |
| Account: | 92102000 |
| Work Order: | 00012B |
| Charge Code: | 00130500AD |

| | |
|---|---|
| Charge to: | CKY Rate Case |
| Business Unit: | 00012 |
| Department: | 0013200 |
| Account: | 92102000 |
| Work Order: | 00012B |
| Charge Code: | 0577020032 |

# Expense Report
# Expense and Miscellaneous Detail

**EXPENSE DETAIL SUMMARY**

| Date | Expense Item | Amount | Expense is | Purpose | Category | Receipt Required |
|---|---|---|---|---|---|---|
| 06/04/07 | Car Rental | -29.51 | Reimbursable | | Meeting / | No |
| 06/28/07 | Fuel | 51.00 | Reimbursable | | Meeting / | No |
| 06/29/07 | Fuel | 12.75 | Reimbursable | | Meeting / | No |
| 06/29/07 | Car Rental | 111.55 | Reimbursable | | Meeting / | No |

**Fuel**

**Describe:** Gasoline purchased for rental car.

**Fuel**

**Description:** Gasoline purchased for rental car.

**Comments**

**Name:** Norma LeMaster

**Subject:** Card Data

**Comment:** Credit applied by Enterprise for difference between amount over-charged on May 25, 2007 and our NiSource national account rate.

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COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS PAYABLE
CASH VOUCHER

VOUCHER 0-8-0281

PERIOD 08/07

BUS UNIT CD200

8/27/2007

# REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

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

| CASH REQUEST | | INVOICE | |
|---|---|---|---|

**Special Handling Instructions**

Please deliver check to Michael Ray, 8th Floor, 200 Civic Center Drive, Columbus, Ohio 43215 for distribution.

| | | | |
|---|---|---|---|
| Request Date: | 08/24/07 | Invoice Date: | 07/24/07 |
| Invoice #: | 7533 | | |
| Payee: | Shaw Energy & Chemicals Division - Stone & Webster Management Consultants | | |
| Remit to Address: | 36993 Treasury Center | | |
| Remit to City, State, Zip Code: | Chicago, IL 60694-6900 | | |
| Total Payment: | $1,202.00 | | |

| DIRECT DEPOSIT | | for employee reimbursements only | |
|---|---|---|---|
| if Wire or ACH, provide information directly below | WIRE | | ACH | |
| Bank Account: | | | |
| ABA #: | 071 000288 | | |

8/27/2007

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

Consulting Fees and Expenses

A/P DPT USE ONLY - RECV'D

| FOR DIS/GTS PCR USE ONLY | PCID/Invoice Grp # | Cust # | MRA # | Check Dgt | Amount |
|---|---|---|---|---|---|
| | | | | | |

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

| Invoice Amount (if different than total payment) | |
|---|---|
| | |

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

| REQUIRED: | Requestor's Printed Name | Requestor's Signature | Requestor's Phone Number |
|---|---|---|---|
| The approval levels referenced are general guidelines - please see the approval policy for exceptions | Michael J. Ray | | (614) 460-6492 |

| | Approval Levels 02/01/05 | SIGNATURE | PRINTED NAME |
|---|---|---|---|
| Supervisor / Team Lead / Resource Planner | general approval <=$10,000 | | |
| Manager / Lead Counsel / Attorney | general approval <=$50,000 | | David A. Roy |
| Director / Segment Controller | general approval <=$100,000 | | |
| VP / President / General Manager | general approval <=$300,000 | | |
| NiSource Executive Vice President | general approval >$300,000 | | |
| CEO | | | |
| | Title | *"Other" must have authorized authority as per the Disbursement Approval Policy* | |
| OTHER | | | |

**ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR**

| Line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 32 | 182 | 3599 | | RCK07 | 12921 | | | 1817 | | $1,180.00 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 32 | 182 | 3599 | | RCK07 | 12921 | | | 1817 | | $22.00 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

**Shaw®** Stone & Webster Management Consultants, Inc.

A World of **Solutions**™

COLUMBIA GAS OF KENTUCKY
ATTN: DAVE ROY
200 CIVIC CENTER DRIVE
COLUMBUS, OH 43215

DATED: July 24, 2007

INVOICE NO. 7533

J.O. NO. 125135

CUSTOMER 1105245

8/27/2007

EXPENDITURE MADE FOR YOUR ACCOUNT IN CONNECTION WITH: (AS PER DETAIL ATTACHED)

COLUMBIA GAS/KENTUCKY
AMRP FILING SUPPORT
FIRST ROUND COMMENT QUESTIONS

SERVICE AUTHORIZATION NO. CKY061226-01

**TOTAL AMOUNT DUE $ 1,202.00**

***Please note new remittance instructions below:***

Please remit checks to:
Shaw Energy & Chemicals Division
c/o Harris Bank
Stone & Webster Management Consultants, Inc.
36993 Treasury Center
Chicago, IL 60694-6900
Federal EIN 72-1483442
Invoice No. 7533

*Please reference invoice number on remittance to ensure proper credit*

For Payment by wire:
Bank Name: Harris N.A.
Chicago, IL 60603
ABA No: 071 000 288 *(if funds sent from US Bank)*
SWIFT Code: HATRUS44 *(if funds sent from Overseas Bank)*
Beneficiary: The Shaw Grp/S&W Management Consultants
Account No: 407-304-5
Reference 1: Invoice No. 7533
Reference 2: S&W Management Consultants

*Please reference invoice number on remittance to ensure proper credit*

*CC*
*D. Wallen-Richert, RO*

# STONE & WEBSTER MANAGEMENT CONSULTANTS, INC.

SUMMARY OF CHARGES THROUGH MAY 31, 2007

JOB NO. 125135

**COLUMBIA GAS/KENTUCKY AMRP FILING SUPPORT**

| | HOURS | RATE | AMOUNT |
|---|---|---|---|
| **SERVICES** | | | |
| **VICE PRESIDENT** | | | |
| WALLEN-RICHERT, DEBRA M | 4.00 | 295.00 | 1,180.00 |
| **TOTAL SERVICES** | **4.00** | | **1,180.00** |
| **EXPENSES** | | | |
| MISC. EXPENSE @ $5.50 PER HR. | | | 22.00 |
| **TOTAL EXPENSES** | | | **22.00** |
| **TOTAL AMOUNT DUE** | | | **1,202.00** |

8/27/2007

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9/11/2007

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS PAYABLE
CASH VOUCHER

VOUCHER 0-9-0135

PERIOD 09/07

BUS UNIT CD200

## REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

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

| | | | |
|---|---|---|---|
| Request Date: | 09/05/07 | * Invoice Date: | |
| Invoice #: | 2-231-84557 | | |
| Payee: | FedEx | | |
| Remit to Address: | P.O. Box 371461 | | |
| Remit to City, State, Zip Code: | Pittsburgh, PA 15250-7461 | | |
| Total Payment: | $55.63 | | |

| CASH REQUEST | | INVOICE | |
|---|---|---|---|

**Special Handling Instructions**

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

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

Shipment Charges

**A/P DPT USE ONLY - RECV'D**

9/11/2007

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

| Invoice Amount (if different than total payment) | |
|---|---|
| | |

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

| | Requestor's Printed Name | Requestor's Signature | Requestor's Phone Number & Title |
|---|---|---|---|
| REQUESTOR | Cynthia Benham | Cynthia Benham | (859) 288-0261, A.A. |

| | Approval Levels 10-01-04 * | SIGNATURE | PRINTED NAME |
|---|---|---|---|
| Supervisor / Team Lead | general approval <=$2,500 | | |
| Manager / Lead Counsel / Attorney | general approval <=$50,000 | | |
| Director / Segment Controller | general approval <=$100,000 | | |
| VP / President / General Manager | general approval <=$300,000 | Herbert A. Miller | Herbert A. Miller, Jr. |
| NiSource Executive Vice President | general approval >$300,000 | | |
| CEO | | | |
| | Title | *"Other" must have authorized authority as per the Disbursement Approval Policy* | |
| OTHER | | | |

**ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR**

| line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 32 | WM | | 3A20 | | 07694 | 781800 | | | | $25.18 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 2 | 32 | 880 | | 3A20 | | 00991 | | | 2621 | | $12.00 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

| COLUMBIA DISTRIBUTION | Payee: | FedEx | Request Date: | 09/05/07 |
|---|---|---|---|---|

ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR

| line # | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 32 | 182 | 3599 | 3A20 | RCK07 | 12921 | | | | | $18.45 |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 4 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 5 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 6 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 7 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 8 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 9 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 10 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |
| | CO | GEN | AUX | CE | PROJ | ACTIV | FACIL | HCC | TCC | LOB | AMOUNT |
| 11 | | | | | | | | | | | |
| | IBM NUMBER | | | UNIT | QTY | DESCRIPTION | | | | | |
| | | | | | | | | | | | |

2007

FedEx

| Invoice Number | Invoice Date | Account Number | Page |
|---|---|---|---|
| 2-231-84557 | Aug 29, 2007 | 1915-7967-4 | 1 of 4 |

FedEx Tax ID: 71-0427007

**Billing Address:**
COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

**Shipping Address:**
COLUMBIA GAS OF KENTUCKY
2001 MERCER RD
LEXINGTON KY 40511-1018

**Invoice Questions?**
**Contact FedEx Revenue Services**
Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

## Invoice Summary Aug 29, 2007

| | | |
|---|---|---|
| **FedEx Express Services** | | |
| Transportation Charges | | 14.50 |
| Base Discount | | -2.32 |
| Special Handling Charges | | 6.27 |
| Total Charges | USD | $18.45 |
| **FedEx Ground Services** | | |
| Transportation Charges | | 4.96 |
| Other Handling Charges | | 32.22 |
| Total Charges | USD | $37.18 |
| **TOTAL THIS INVOICE** | **USD** | **$55.63** |

9/11/2007

You saved $2.32 in discounts this period!

Other discounts may apply.

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

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

| Invoice Number | Account Number | Amount Due |
|---|---|---|
| 2-231-84557 | 1915-7967-4 | USD $55.63 |

## Remittance Advice

**Your payment is due by Sep 13, 2007**

191579672231845575000000556320

AT 01 021094 10143B 91 A**3DGT
COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

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

12533 1/2

6

FedEx

| Invoice Number | Invoice Date | Account Number |
|---|---|---|
| 2-231-84557 | Aug 29, 2007 | 1915-7967-4 |



## Adjustment Request
## Fax to (800) 548-3020

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

Name _____ Date _____

Business Phone _____ Business Fax _____

E-mail Address _____

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

| Tracking ID | Explanation |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |

## Address Change

**Please indicate change in address for the account number listed.**

| Account Number |
|---|
| 1915-7967-4 |

☐ **Physical Address** ☐ **Billing Address** ☐ **Mailing Address**

Name: _____

Address: _____ Apt/Suite#: _____

City: _____ State: _____ Zip: _____

Phone: ( ) _____ Fax: ( ) _____

Authorizing Signature: _____

## FedEx Express Shipment Summary By Payor Type

**FedEx Express Shipments (Original)**

| Payor Type | Shipments | Rated Weight lbs | Transportation Charges | Special Handling Charges | Ret Chg/Tax Credits/Other | Discounts | Total Charges |
|---|---|---|---|---|---|---|---|
| Shipper | 1 | | 14.50 | 6.27 | | -2.32 | 18.45 |
| **Total FedEx Express** | **1** | | **$14.50** | **$6.27** | | **-$2.32** | **$18.45** |

## FedEx Ground Shipment Summary By Payor Type

**FedEx Ground Shipments (Original)**

| | Date | Shipments | Rated Weight lbs | Transportation Charges | Other Handling Charges | Ret Chg/Tax Credits/Other | Total Charges |
|---|---|---|---|---|---|---|---|
| Ground-Prepaid | | | | | | | |
| | 08/22 | 1 | 3 | 4.96 | 20.22 | | 25.18 |
| | | | | | | Ground-Prepaid Subtotal | $25.18 |
| **Total** | | **1** | **3** | **$4.96** | **$20.22** | | **$25.18** |

9/11/2007

**FedEx Ground Miscellaneous Charges**

| | Date | Quantity | Zip Code | Other Handling Charges | Ret Chg/Tax Credits/Other | Total Charges |
|---|---|---|---|---|---|---|
| Weekly Service Chg | 08/24 | | | 12.00 | | 12.00 |
| **Total** | | | | **$12.00** | | **$12.00** |

| | Shipments | Rated Weight lbs | Transportation Charges | Other Handling Charges | Ret Chg/Tax Credits/Other | Total Charges |
|---|---|---|---|---|---|---|
| **Total FedEx Ground** | **1** | **3** | **$4.96** | **$32.22** | | **$37.18** |

**Total This Invoice** **USD** **$55.63**

## FedEx Express Shipment Detail By Payor Type (Original)

**Picked up:** Aug 22, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
**Payor:** Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 14.00% to this shipment.
- Distance Based Pricing, Zone 2

| | | Sender | Recipient | | |
|---|---|---|---|---|---|
| Automation | INET | | | | |
| Tracking ID | 798246710690 | Judy Cooper | Stephen Seiple | | |
| Service Type | FedEx Priority Overnight | Columbia Gas of Kentucky | NiSource | | |
| Package Type | FedEx Envelope | 2001 Mercer Road | Legal-Regulatory | | |
| Zone | 02 | LEXINGTON KY 40511 US | COLUMBUS OH 43215 US | | |
| Packages | 1 | | | | |
| Rated Weight | N/A | Transportation Charge | | | 14.50 |
| Delivered | Aug 23, 2007 09:01 | Fuel Surcharge | | | 2.27 |
| Svc Area | A1 | Discount | | | -2.32 |
| Signed by | D.SHEHERD | Courier Pickup Charge | | | 4.00 |
| FedEx Use | 000000000/0000186/_ | **Total Charge** | | USD | $18.45 |

| | | |
|---|---|---|
| **Shipper Subtotal** | USD | $18.45 |
| **Total FedEx Express** | USD | $18.45 |

## FedEx Ground Prepaid Detail (Original)

**Pickup Date:** Aug 22, 2007 **Cust. Ref.:** 2824837 **P.O.#:**
**Payor:** Shipper **Dept.#:**

| | | Sender | Recipient | | | |
|---|---|---|---|---|---|---|
| Tracking ID | 282 483710000225 | | | Transportation Charge | | 4.96 |
| Service Type | Ppd, Domestic | COLUMBIA GAS OF KENTUCKY | MICHAEL GALLINARO | Hazardous Material | | 20.00 |
| Zone | 04 | 2001 MERCER RD | KEYSPAN ENERGY | Fuel Surcharge | | 0.22 |
| Packages | 1 | LEXINGTON KY 40511-1018 | 287 MASPETH AVENUE | **Total Charge** | USD | $25.18 |
| Actual Weight | 2.9 lbs | | BROOKLYN NY 11211 | | | |
| Rated Weight | 3 lbs | | | | | |
| Delivered | Aug 24, 2007 | | | | | |

| | | |
|---|---|---|
| **Prepaid Subtotal** | USD | $25.18 |
| **FedEx Ground Miscellaneous Charges (see summary section)** | USD | $12.00 |
| **Total FedEx Ground** | USD | $37.18 |

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BATCH NO: 69208
VOUCHER NO: 90017
CORP CODE: CD200
CYCLE DATE: 2007-09

# ANALYSIS OF EXPENSES

## ACCOUNT CLASSIFICATION

| CO. | GEN. | AUX. | CE | PROJ. | ACTIV. | FACIL. | HCC | TCC | LOB | AMOUNT | | EXPLANATION (CONTINUED FROM OTHER SIDE) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 32 | 921 | | 5019 | | 07220 | | | 2610 | | 239 | 59 | |
| 32 | 921 | | 5015 | | 07220 | | | 2610 | | 536 | 03 | |
| 32 | 921 | | 5025 | | 07220 | | | 2610 | | 274 | 76 | |
| 32 | 182 | 3599 | 5015 | RCK07 | 12921 | | | | | 1002 | 10 | Rate Case 2007-00008 |
| 32 | 182 | 3599 | 5025 | RCK07 | 12921 | | | | | 61 | 02 | Rate Case 2007-00008 |
| | | | | | | | | | TOTAL EMPLOYEE EXPENSES | 2113 | 50 | |

## DETAIL OF COMPANY AUTO EXPENSE

NOTE: Include here company vehicle expense paid for in cash only, and attach related receipts. Parking, storage, tolls, etc. are not considered "Company Vehicle Expense".

| DATE MO. | DATE DAY | VEHICLE NO. | GASOLINE GAL. | GASOLINE AMOUNT | OIL QTS. | OIL AMOUNT | DESCRIPTION OTHER | DESCRIPTION AMOUNT | DAILY TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | TOTAL | | | | | | | |

BATCH NO: 69208 VOUCHER NO: 90017 CORP CODE: CD200
CYCLE DATE: 2007-09 PROCESS DATE: 2007-09-13 INVOICE NO: E/A

** MECHANIZED **

# EMPLOYEE EXPENSE STATEMENT

CKY

**NAME** JUDY M COOPER **PERIOD ENDED** JULY 31, 2007

**MAILING ADDRESS** P O BOX 14241, LEXINGTON KY 405124241

| DAY | FROM | TO OR AT | MEALS / ENTERTAIN. SELF | MEALS / ENTERTAIN. OTHERS | LODGING | * | TRANS-PORTATION | OTHER | TOTAL EXPENSES | TAXABLE PORTION | EXPLANATION (USE REVERSE SIDE FOR ADDITIONAL SPACE) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | LEXINGTON | FRANKFORT | 14 99 | | | P | | | 14 99 | | FILE CHOICE MARKETER RATES/ TARI |
| | | | | | | | | | | | FF RESEARCH & LUNCH |
| 3 | LEXINGTON | FRANKFORT | 6 09 | | | P | | | 6 09 | | MEETING WITH AG |
| 11 | LEXINGTON | FRANKFORT | | | | P | | | 0 00 | | 2007-00008 INTERVENTOR RESPONSES |
| 12 | LEXINGTON | CINCINNATI | 35 22 | 32 20 | | R | 45 57 | 33 59 | 146 58 | | MEETING WITH KIUC, LUNCH FOR S. |
| | | | | | | | | | | | SEIPLE & D. NUSBUAM; $33.59 GAS |
| | | | | | | | | | | | FOR RENTAL CAR |
| 13 | LEXINGTON | FRANKFORT | | | | P | | | 0 00 | | SCHOOL TAX MEETING |
| 16 | LEXINGTON | FRANKFORT | 12 22 | | | P | | | 12 22 | | TARIFF RESEARCH & LUNCH |
| 18 | LEXINGTON | COLUMBUS | 27 35 | | 129 59 | | | 60 63 | 217 57 | | MEETING WITH AG IN FRANKFORT AND |
| | | | | | | | | | | | PROFIT PLANNING IN COLUMBUS - $ |
| | | | | | | | | | | | 2 TIP, $18 PARKING, $40.63 GAS F |
| | | | | | | | | | | | OR RENTAL CAR |
| 19 | COLUMBUS | LEXINGTON | | | | R | 110 22 | 25 17 | 135 39 | | PROFIT PLANNING MEETING - $25.17 |
| | | | | | | | | | | | GAS FOR RENTAL CAR |
| 20 | LEXINGTON | FRANKFORT | | | | P | | | 0 00 | | 2007-00008 FILING |
| 23 | LEXINGTON | FRANKFORT | 7 35 | | | P | | | 7 35 | | MEETING WITH COUNSEL |
| 24 | LEXINGTON | COLUMBUS | | | 127 26 | | | 4 00 | 131 26 | | FILE 2007-00008 AND TRAVEL TO CO |
| | | | | | | | | | | | LUMBUS. $4 TIP |
| 27 | LEXINGTON | FRANKFORT | | | | P | | | 0 00 | | MEETING WITH AG |
| 30 | HILTON HEAD,SC | FRANKFORT, KY | 61 02 | | | A | 1002 10 | | 1063 12 | | 2007-00008 MEETING |
| 31 | | HILTON HEAD, SC | 139 34 | | | | | | 139 34 | | DINNER PER H. MILLER |
| | | | | | | | | | | | |
| | | | | | | P | 239 59 | | 239 59 | | COMPANY USE OF PERSONAL VEHICLE |
| | | | | | | | | | | | |
| | | TOTAL EXPENSES | 303 58 | 32 20 | 256 85 | | 1397 48 | 123 39 | 2113 50 | | |

**INSTRUCTIONS:**
INDICATE ALPHA DESIGNATION FOR MODE OF TRANSPORTATION AS FOLLOWS:

* (A) AIR (B) BUS (C) COMPANY CAR
(F) COMPANY PLANE (P) PERSONAL CAR
(R) RAIL (T) TAXI (X) CAR RENTAL

**COMPANY PAID TRAVEL CHARGES INCLUDED ABOVE**

| (SHOW TICKET OR INVOICE NUMBER) | AMOUNT |
|---|---|
| | |
| | |
| | |
| **TOTAL COMPANY PAID TRAVEL** | |

| | | |
|---|---|---|
| **REIMBURSABLE EXPENSES (Total Less: Company Paid)** | 2113 | 50 |
| **LESS: CREDIT TO TRAVEL ADVANCE** | 0 | 00 |
| **PLUS: NEW ADVANCE FOR FUTURE TRAVEL** | 0 | 00 |
| **NET AMOUNT REIMBURSED TO EMPLOYEE** | 2113 | 50 |
| BY CHECK | 2113 | 50 |
| BY CASH | | |

SIGNED:

JMCOOP

APPROVALS:

U122577

SUMMARY OF PERSONAL MILEAGE

494 MI. X 0.485 ¢ RATE=$ 239.59

REIMBURSEMENT SIGNATURE (CASH ONLY)

DATE

**COLUMBIA GAS**

**REIMBURSEMENT FOR COMPANY USE OF PERSONAL VEHICLE**

**BATCH NO: 69208 VOUCHER NO: 90017 CORP CODE: CD200**
**CYCLE DATE: 2007-09 PROCESS DATE: 2007-09-13 INVOICE NO: E/A**

| | | |
|---|---|---|
| COMPANY: CKY-32 | JUDY M COOPER | July 2007 |
| | P O BOX 14241 | PAYROLL LOCATION: |
| PAID BY: Direct Deposit | LEXINGTON KY 405124241 | [redacted] |

| DATE | MILEAGE | AMOUNT | METER READ | | BUSINESS PURPOSE (OTHER THAN METER READING) |
|---|---|---|---|---|---|
| | | | UNIT | BOOK | |
| 02 | 50 | 24.25 | | | PSC |
| 03 | 50 | 24.25 | | | AG |
| 11 | 50 | 24.25 | | | PSC |
| 12 | 12 | 5.82 | | | PICK UP/RETURN RENTAL CAR |
| 13 | 50 | 24.25 | | | SCHOOL TAX MEETING |
| 16 | 50 | 24.25 | | | TARIFF RESEARCH & LUNCH |
| 18 | 6 | 2.91 | | | PICK UP RENTAL CAR |
| 19 | 6 | 2.91 | | | RETURN RENTAL CAR |
| 20 | 50 | 24.25 | | | FILE 2007-00008 |
| 23 | 50 | 24.25 | | | MEETING WITH COUNSEL |
| 24 | 50 | 24.25 | | | FILING 2007-00008 |

CONTINUED ON NEXT PAGE

**COLUMBIA GAS**

**REIMBURSEMENT FOR COMPANY USE OF PERSONAL VEHICLE**

**BATCH NO: 69208 VOUCHER NO: 90017 CORP CODE: CD200**
**CYCLE DATE: 2007-09 PROCESS DATE: 2007-09-13 INVOICE NO: E/A**

| | | |
|---|---|---|
| COMPANY: CKY-32 | JUDY M COOPER | July 2007 |
| | P O BOX 14241 | PAYROLL LOCATION: |
| PAID BY: Direct Deposit | LEXINGTON KY 405124241 | [redacted] |

| DATE | MILEAGE | AMOUNT | METER READ | | BUSINESS PURPOSE (OTHER THAN METER READING) |
|---|---|---|---|---|---|
| | | | UNIT | BOOK | |
| 27 | 50 | 24.25 | | | MEETING WITH AG |
| 30 | 20 | 9.70 | | | TRAVEL TO AIRPORT AND RETURN |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | | 239.59 | | | |

REQUESTED BY: JMCOOP DATE: 2007-08-31
APPROVED BY: U122577 DATE: 2007-09-13
FORM C 2606 CPS (11-92)