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BEFORE THE PUBLIC SERVICE COMMISSION

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COMMISSION

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

CASE NO. 2009-00141

VOLUME 8

WORKPAPERS

Columbia Gas of Kentucky
Case No. 2009-00141
Table of Contents
Volume 8

Tab	Filing Requirement	Volume	Description	Responsible Witness
	Workpapers	8		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
WORKING CAPITAL COMPONENTS
12/31/07 THROUGH 12/31/08

WPB-5.1
SHEET 1 OF 5
REFERENCE: F/S, B-5.1

	<u>Beginning</u> <u>Balance</u> \$	<u>Activity</u> \$	<u>Ending</u> <u>Balance</u> \$	<u>13 Month</u> <u>Average</u> \$
December 2007	0	0	0	0
January 2008	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 2008	0	0	0	0

ACCOUNT 186
MISCELLANEOUS DEFERRED DEBITS
SUB-ACCOUNT 12357
MUTUAL MATERIAL

COLUMBIA GAS OF KENTUCKY, INC. WPB-5.1
CASE NO. 2009-00141 SHEET 2 OF 5
WORKING CAPITAL COMPONENTS REFERENCE: F/S, B-5.1
12/31/07 THROUGH 12/31/08

ACCOUNT 154				
MISCELLANEOUS DEFERRED DEBITS				
SUB-ACCOUNT 12980				
PLANT MATERIALS AND OPERATING SUPPLIES				
	<u>Beginning</u>	<u>Activity</u>	<u>Ending</u>	<u>13 Month</u>
	<u>Balance</u>	<u>\$</u>	<u>Balance</u>	<u>Average</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
December 2007	58,138	5,620	63,758	
January 2008	63,758	(249)	63,509	
February	63,509	3,610	67,119	
March	67,119	(334)	66,785	
April	66,785	(24,125)	42,660	
May	42,660	(148)	42,512	
June	42,512	776	43,288	
July	43,288	12,117	55,405	
August	55,405	613	56,018	
September	56,018	1,168	57,186	
October	57,186	(2,415)	54,771	
November	54,771	(10,946)	43,825	
December 2008	43,825	5,940	49,765	
				<u>54,354</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
WORKING CAPITAL COMPONENTS
12/31/07 THROUGH 12/31/08

WPB-5.1
SHEET 3 OF 5
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> \$
December 2007	487,040	(70,559)	416,481	
January 2008	416,481	(59,812)	356,669	
February	356,669	(9,123)	347,546	
March	347,546	8,238	355,784	
April	355,784	(75,047)	280,737	
May	280,737	(97,135)	183,602	
June	183,602	(71,893)	111,709	
July	111,709	433,178	544,887	
August	544,887	9,323	554,210	
September	554,210	(71,412)	482,798	
October	482,798	(71,406)	411,392	
November	411,392	46,628	458,020	
December 2008	458,020	(68,956)	389,064	
				<u>376,377</u>

1 / Prepaid PSC Fees have been removed from calculation.

ACCOUNT 164 / 242

GAS STORED UNDERGROUND - CURRENT

LIFO

Line No.	Month	MCF		Balance	Rate	Dollars		YTD Adj	Balance
		Injection	Withdraw			Injection	Withdraw		
1	Dec-07			8,238,790	\$6.0249				\$49,637,944
2				4,838,151	\$8.9880				\$19,073,001
3	Jan-08	(7,460)	(3,393,179)			(\$67,050)			
4	YTD rate adjustment	28,374	(2,485,139)	2,381,386	\$9.2530	\$262,545			(\$3,659,446)
5	Feb-08	(7,460)	(3,393,179)		\$0.2650	(\$899,192)		(\$901,169)	(\$4,560,615)
6	YTD rate adjustment	198,810	(1,469,664)	1,110,532	\$10.3370	\$2,055,099			(\$17,697,433)
7	Mar-08	20,914	(5,878,318)		\$1.0840	\$22,671			(\$24,046,859)
8	YTD rate adjustment	851,463	(170,336)	1,791,659	\$10.2190	\$8,701,100			(\$17,086,422)
9	Apr-08	219,724	(7,347,982)		(\$0.1180)	(\$25,927)			(\$16,245,288)
10	YTD rate adjustment	1,877,996	(1,921)	3,667,734	\$11.0250	\$20,704,906			\$4,438,439
11	May-08	1,071,187	(7,518,318)		\$0.8060	\$863,377			(\$757,948)
12	YTD rate adjustment	1,785,822	0	5,453,556	\$11.8800	\$21,215,565			\$20,457,617
13	Jun-08	2,949,183	(7,520,239)		\$0.8550	\$2,521,551			\$16,549,364
14	YTD rate adjustment	2,118,057	0	7,571,613	\$12.0210	\$25,461,163			\$42,010,527
15	Jul-08	4,735,005	(7,520,239)		\$0.1410	\$667,636			\$41,617,809
16	YTD rate adjustment	1,517,643	0	9,089,256	\$11.6880	\$17,738,211			\$59,356,021
17	Aug-08	6,853,062	(7,520,239)		(\$0.3330)	(\$2,282,070)			\$59,578,191
18	YTD rate adjustment	1,295,318	(174,336)	10,210,238	\$11.0150	\$14,267,928			\$71,925,807
19	Sep-08	8,370,705	(7,520,239)		(\$0.6730)	(\$5,633,484)			\$71,353,444
20	YTD rate adjustment	785,062	8,384	11,003,684	\$11.5140	\$9,039,204			\$80,489,181
21	Oct-08	9,666,023	(7,694,575)		\$0.4990	\$4,823,345			\$81,472,934
22	YTD rate adjustment	(64,936)	(845,938)	10,092,810	\$11.5840	(\$752,219)			\$70,921,369
23	Nov-08	10,451,085	(7,686,191)		\$0.0700	\$731,576			\$71,114,912
24	YTD rate adjustment	11,482	(865,848)	9,238,444	\$11.5293	\$132,379			\$61,264,670
25	Dec-08	10,386,149	(8,532,129)		(\$0.0547)	(\$568,122)			\$61,163,255
26	YTD rate adjustment								
27	Thirteen Month Average Account 164 / 242								\$32,765,396

\$32,765,396

ACCOUNT 164 / 242
GAS STORED UNDERGROUND - CURRENT

Line No.	Month	Average - 13 months ending December 2008										
		MCF		Rate		Dollars		Withdraw	Injection	YTD Adj	Balance	
		Injection	Withdraw	Balance	Withdraw	Injection	Withdraw					Injection
1	Oct-08			11,003,684		\$7,4042						\$81,472,934
2	Dec-07			8,238,790		\$7,4042						\$61,001,649
3	Jan-08	(7,460)	(3,393,179)	4,838,151		\$7,4042						\$35,822,638
4	Feb-08	28,374	(2,485,139)	2,381,386		\$7,4042						\$17,632,258
5	Mar-08	198,810	(1,469,664)	1,110,532		\$7,4042						\$8,222,601
6	Apr-08	851,463	(170,336)	1,791,659		\$7,4042						\$13,265,802
7	May-08	1,877,996	(1,921)	3,667,734		\$7,4042						\$27,156,636
8	Jun-08	1,785,822	0	5,453,556		\$7,4042						\$40,379,219
9	Jul-08	2,118,057	0	7,571,613		\$7,4042						\$56,061,737
10	Aug-08	1,517,643	0	9,089,256		\$7,4042						\$67,298,669
11	Sep-08	1,295,318	(174,336)	10,210,238		\$7,4042						\$75,598,644
12	Oct-08	785,062	8,384	11,003,684		\$7,4042						\$81,473,477
13	Nov-08	(64,936)	(845,938)	10,092,810		\$7,4042						\$74,729,184
14	Dec-08	11,482	(865,848)	9,238,444		\$7,4042						\$68,403,287
												\$48,234,292

Thirteen Month Average Account 164 / 242

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2009-00141

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2008

WPB-6
SHEET 1 OF 4
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 \$	Sub-Acct. 4951 Legal Liab. - Lease On G.O. Bldg. - State \$
December 2007	(9,889,515)	(163,698)	(96,369)	(17,575)
January 2008	(9,889,515)	(163,698)	(93,724)	(17,093)
February	(9,889,515)	(163,698)	(90,898)	(16,577)
March	(9,889,515)	(130,111)	(88,578)	(16,154)
April	(9,889,515)	(130,111)	(86,822)	(15,834)
May	(9,889,515)	(130,111)	(85,519)	(15,596)
June	(9,889,515)	(130,111)	(84,594)	(15,427)
July	(9,889,515)	(130,111)	(83,718)	(15,268)
August	(9,889,515)	(130,111)	(82,860)	(15,111)
September	(9,889,515)	(130,111)	(81,966)	(14,948)
October	(9,889,515)	(130,111)	(81,124)	(14,795)
November	(9,889,515)	(130,111)	(79,734)	(14,541)
December 2008	(9,889,515)	(130,111)	(77,627)	(14,157)
13-Month Average Balance	(9,889,515)	(137,862)	(85,656)	(15,621)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2008

WPB-6
SHEET 2 OF 4
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. 1947 Capitalized Inventory - UNICAP - Federal	Sub-Acct. 3947 Capitalized Inventory - UNICAP - State	Sub-Acct. 1938 Sub-Acct. 2922 LIFO Inventory Evaluation - Federal	Sub-Acct. 3938 Sub-Acct. 4922 LIFO Inventory Evaluation - State
December 2007	\$ 492,218	\$ 91,815	\$ 135,494	\$ 24,710	\$ 2,753,370	\$ 502,134
January 2008	513,075	95,730	135,494	24,710	2,776,270	506,310
February	535,365	99,915	135,494	24,710	2,785,000	507,902
March	553,664	103,351	135,494	24,710	2,808,112	512,117
April	567,515	105,951	135,494	24,710	2,781,886	507,334
May	577,788	107,879	135,494	24,710	2,828,997	515,926
June	585,090	109,250	135,494	24,710	2,837,356	517,451
July	591,993	110,546	135,494	24,710	2,813,825	513,159
August	598,763	111,817	135,494	24,710	2,774,925	506,065
September	605,814	113,141	135,494	24,710	2,766,089	504,454
October	612,451	114,387	136,208	24,840	2,725,215	496,999
November	623,418	116,446	136,208	24,840	2,792,318	509,237
December 2008	538,571	100,517	147,466	26,893	2,792,041	509,186
13-Month Average Balance	568,902	106,211	136,525	24,898	2,787,339	508,329

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2008

WPB-6
SHEET 3 OF 4
REFERENCE: F/S, B-6

	Account 282 - Deferred Income Taxes - Depreciation							
	Sub-Acct. 2205 Excess Accelerated Depreciation - Federal	Sub-Acct. 4205 Excess Accelerated Depreciation - State	Sub-Acct. 2211 Loss On Retirement Of ACRS Property - Federal	Sub-Acct. 4211 Loss On Retirement Of ACRS Property - State	Sub-Acct. 2231 Property Removal Costs - Federal	Sub-Acct. 4231 Property Removal Costs - State	Sub-Acct. 2232 Contributions In Aid & Construction - Federal	Sub-Acct. 4232 Contributions In Aid & Construction - State
December 2007	(17,500,357)	(4,254,012)	(3,960,758)	(959,546)	(350,138)	(85,623)	1,075,782	263,992
January 2008	(17,682,997)	(4,290,445)	(4,010,318)	(968,850)	(352,302)	(86,029)	1,079,453	264,681
February	(17,878,192)	(4,329,381)	(4,071,961)	(980,423)	(356,855)	(86,884)	1,083,376	265,418
March	(18,747,128)	(4,482,389)	(4,119,124)	(989,277)	(359,703)	(87,419)	1,086,597	266,022
April	(19,028,155)	(4,533,865)	(4,154,821)	(995,978)	(361,860)	(87,824)	1,089,034	266,480
May	(19,236,600)	(4,572,048)	(4,181,297)	(1,000,949)	(363,459)	(88,124)	1,090,842	266,819
June	(19,384,762)	(4,599,187)	(4,200,116)	(1,004,482)	(364,596)	(88,337)	1,092,127	267,061
July	(19,524,824)	(4,624,843)	(4,217,907)	(1,007,822)	(365,670)	(88,539)	1,093,242	267,289
August	(19,662,189)	(4,650,004)	(4,235,356)	(1,011,098)	(366,724)	(88,737)	1,094,534	267,512
September	(19,805,251)	(4,676,210)	(4,253,528)	(1,014,509)	(367,822)	(88,943)	1,095,775	267,745
October	(19,901,626)	(4,692,751)	(4,120,107)	(989,470)	(360,794)	(87,624)	1,095,611	267,715
November	(20,124,166)	(4,733,515)	(4,148,374)	(994,777)	(362,502)	(87,944)	1,097,542	268,077
December 2008	(20,475,177)	(4,800,810)	(3,997,686)	(966,488)	(348,516)	(85,319)	1,106,960	269,845
13-Month Average Balance	(19,150,110)	(4,556,882)	(4,128,566)	(991,051)	(350,072)	(87,488)	1,090,837	266,820

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2008

WPB-6
SHEET 4 OF 4
REFERENCE: F/S, B-6

	Account 282 - Deferred Income Taxes - Depreciation				
	Sub-Acct. 2234 Builder Incentives	Sub-Acct. 4234 Builder Incentives	Sub-Acct. 2951 RRA '93 1% Offset	Sub-Acct. 2953 Rate Base 1% Increment	Sub-Acct. 4227 Non-Conforming State Depreciation
	- Federal \$	- State \$	- Federal \$	- Federal \$	\$
December 2007	43,822	12,937	(117,161)	(439,988)	596,330
January 2008	42,786	12,748	(117,049)	(447,042)	591,889
February	41,678	12,546	(116,929)	(454,902)	587,143
March	40,768	12,380	(116,827)	(460,090)	705,457
April	40,080	12,255	(116,752)	(464,620)	730,055
May	39,569	12,161	(116,696)	(467,981)	748,300
June	39,207	12,095	(116,656)	(470,370)	761,268
July	38,864	12,033	(116,619)	(472,628)	773,528
August	38,527	11,971	(116,582)	(474,843)	785,551
September	38,177	11,907	(116,544)	(477,149)	798,073
October	37,847	11,847	(115,665)	(474,507)	806,660
November	37,302	11,748	(115,605)	(478,094)	826,138
December 2008	38,603	11,985	(115,928)	(476,747)	865,346
13-Month Average Balance	39,787	12,201	(116,539)	(466,074)	736,595

Columbia Gas of Kentucky, Inc.
 Operation & Maintenance Expenses By Primary Account
 Per Books And Per Books Adjusted
 For The Twelve Months Ended December 31, 2008

Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD-1
 Witness: J.F.Racher
 Sheet 1 of 5

Line No	Acct No	Description	Per Books (1) \$	Labor Adj. (2) \$	Adjust-ments (3) \$	Per Books Adjusted (4=1+2+3) \$
1		<u>Operation and Maintenance Expenses</u>				
2		Production Expenses				
3		Manufactured Gas Prod Expenses				
4		<u>Operation</u>				
5	717	Liquified Petro. Gas Exp	706	0	0	706
6	723	Fuel For LP Gas Process	0	0	0	0
7	728	Liquified Petroleum Gas	0	0	0	0
8	736	Rents	0	0	0	0
9		Total Operation	706	0	0	706
10		<u>Maintenance</u>				
11	741	Structures & Improvements	0	0	0	0
12	742	Production Equipment	0	0	0	0
13		Total Maintenance	0	0	0	0
14		Total Manufactured Gas Expense	706	0	0	706
15		Other Gas Supply Expenses				
16		<u>Operation</u>				
	801-806					
17	& 808, 812	Natural Gas Transmission Line Purchase	154,698,588	0	(43,142,076)	111,556,512
18	807	Purchased Gas Expense - Other	390,527	998	4,321	395,846
19	813	Exchanges Fees	<u>5,543</u>	<u>0</u>	<u>0</u>	<u>5,543</u>
20		Total Operation	<u>155,094,658</u>	<u>998</u>	<u>(43,137,755)</u>	<u>111,957,901</u>
21		Total Other Gas Supply Expenses	<u>155,094,658</u>	<u>998</u>	<u>(43,137,755)</u>	<u>111,957,901</u>
22		Total Production Expenses	155,095,364	998	(43,137,755)	111,958,607

Columbia Gas of Kentucky, Inc.
 Operation & Maintenance Expenses By Primary Account
 Per Books And Per Books Adjusted
 For The Twelve Months Ended December 31, 2008

Period: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

WPD-1
 Witness: J.F.Racher
 Sheet 2 of 5

Line No	Acct No	Description	Per Books (1) \$	Labor Adj. (2) \$	Adjust- ments (3) \$	Per Books Adjusted (4=1+2+3) \$
1		<u>Operation & Maintenance Expenses (Cont)</u>				
2		Distribution Expenses				
3		<u>Operation</u>				
4	870	Supervision & Engineering	744,256	9,953	6,631	760,840
5	871	Load Dispatching	29,360	1,675	0	31,035
6	874	Mains & Services	2,029,869	68,875	23	2,098,767
7	875	Meas & Reg Sta Equip - General	194,388	7,955	0	202,343
8	876	Meas & Reg Sta Equip - Industrial	35,557	2,332	0	37,889
9	877	Meas & Reg Sta Equip - City Gate	0	0	0	0
10	878	Meters & House Regulator	1,658,102	95,188	0	1,753,290
11	879	Customer Insrallations	1,147,102	67,575	0	1,214,677
12	880	Other	1,590,193	51,770	3	1,641,966
13	881	Rents	<u>71,889</u>	<u>0</u>	<u>0</u>	<u>71,889</u>
14		Total Operation	7,500,716	305,323	6,657	7,812,696
		<u>Maintenance</u>				
15	885	Supervision & Engineering	97,266	6,262	28	103,556
17	886	Structures & Improvements	87,172	529	0	87,701
18	887	Mains	1,458,640	38,183	16	1,496,839
19	889	Meas & Reg Sta Equip - General	113,855	6,736	0	120,591
20	890	Meas & Reg Sta Equip - Industrial	104,514	1,459	0	105,973
21	891	Meas & Reg Sta Equip - City Gate	0	0	0	0
22	892	Services	471,009	20,780	0	491,789
23	893	Meters & House Reg.	97,411	2,220	0	99,631
24	894	Other Equipment	<u>173,649</u>	<u>6,357</u>	<u>0</u>	<u>180,006</u>
25		Total Maintenance	<u>2,603,516</u>	<u>82,526</u>	<u>44</u>	<u>2,686,086</u>
26		Total Distribution Expenses	10,104,232	387,849	6,701	10,498,782

Columbia Gas of Kentucky, Inc.
 Operation & Maintenance Expenses By Primary Account
 Per Books And Per Books Adjusted
 For The Twelve Months Ended December 31, 2008

Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

WPD-1
 Witness: J.F.Racher
 Sheet 3 of 5

Line No	Acct No	Description	Per Books (1) \$	Labor Adj. (2) \$	Adjust- ments (3) \$	Per Books Adjusted (4=1+2+3) \$
1		<u>Operation & Maintenance Expenses (Cont)</u>				
2		Customer Accounts Expenses				
3		<u>Operation</u>				
4	901	Supervision	6,434	502	0	6,936
5	902	Meter Reading	1,219,043	14,401	0	1,233,444
6	903	Customer Records & Collection Exp.	2,648,121	46,914	31,808	2,726,843
7	904	Uncollectible Accounts	2,451,089	0	(31,301)	2,419,788
8	905	Misc Customer Accts Exp.	1,908	0	0	1,908
9	920	Salaries	0	0	0	0
10	921	Office Supplies & Exp	515	0	0	515
11	931	Rents	0	0	0	0
12		Total Operation	6,327,110	61,817	507	6,389,434
13		<u>Maintenance</u>				
14	935	General Plant	155	0	0	155
15		Total Maintenance	155	0	0	155
16		Total Customer Accounts Expenses	6,327,265	61,817	507	6,389,589
17		Customer Service & Informational Exp				
18		<u>Operation</u>				
19	907	Supervision	30,327	821	(2,000)	29,148
20	908	Customer Assistance	148,563	1,128	801	150,492
21	909	Info. & Instructional Expenses	55,709	0	641	56,350
22	910	Misc Cust Service & Info Expenses	502,292	0	3,882	506,174
23	920	Salaries	0	11,818	0	11,818
24	921	Office Supplies & Exp	7,042	0	0	7,042
25	931	Rents - General	0	0	0	0
26		Total Operation	743,933	13,767	3,324	761,024
27		<u>Maintenance</u>				
28	935	General Plant	14	0	0	14
29		Total Maintenance	14	0	0	14
30		Total Customer Service Expenses	743,947	13,767	3,324	761,038

* Labor Reflected Under A & G

Columbia Gas of Kentucky, Inc.
 Operation & Maintenance Expenses By Primary Account
 Per Books And Per Books Adjusted
 For The Twelve Months Ended December 31, 2008

Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

WPD-1
 Witness: J.F.Racher
 Sheet 4 of 5

Line No	Acct No	Description	Per Books (1) \$	Labor Adj. (2) \$	Adjust- ments (3) \$	Per Books Adjusted (4=1+2+3) \$
1		<u>Operation & Maintenance Expenses (Cont)</u>				
2		Sales Expenses				
3		<u>Operation</u>				
4	911	Supervision	2,634	0	30	2,664
5	912	Demonstration	43,417	733	(5,180)	38,970
6	913	Advertising	5,525	0	(189)	5,336
7	916	Miscellaneous	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>(1)</u>
8		Total Operation	<u>51,575</u>	<u>733</u>	<u>(5,339)</u>	<u>46,969</u>
9		Total Sales Expenses	51,575	733	(5,339)	46,969
10		Total Distribution O&M Expenses	172,322,383	465,164	(43,132,562)	129,654,985
		<u>Administrative & General Expenses</u>				
12		<u>Operation</u>				
13	920	Administrative & General Salaries	999,080	79,021	(222,754)	855,347
14	921	Office Supplies and Expenses	311,019	0	(37,694)	273,325
15	922	Admin Expenses Transferred-Credit	0	0	0	0
16	923	Outside Services Employed	7,111,835	0	105,488	7,217,323
17	924	Property Insurance	116,906	0	(19,753)	97,153
18	925	Injuries and Damages	688,690	0	(7,276)	681,414
19	926	Empl Pensions & Benefits	1,065,360	0	1,654,316	2,719,676
20	928	Regulatory Commission Exp	302,664	0	101,580	404,244
21	930	Misc General Advertising	0	0	0	0
22	930	Misc General Exp	53,245	0	0	53,245
23	931	Rents - General	<u>6,958</u>	<u>0</u>	<u>0</u>	<u>6,958</u>
24		Total Operation	10,655,757	79,021	1,573,907	12,308,685
25		<u>Maintenance</u>				
26	935	General Plant	<u>225</u>	1	0	<u>226</u>
27		Total Maintenance	<u>225</u>	1	0	<u>226</u>
28		Total Administrative & General Exp	10,655,982	79,022	1,573,907	12,308,911
29		Total Operation & Maintenance Exp	<u>182,978,365</u>	<u>544,186</u>	<u>(41,558,655)</u>	<u>141,963,896</u>

Columbia Gas of Kentucky, Inc.
Taxes Other Than Federal And State Income Taxes
Per Books And Per Books Adjusted
For The Twelve Months Ended December 31, 2008

L Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

WPD-1
Witness: J.F.Racher
Sheet 5 of 5

Line No	Acct No	Description	Per Books (1) \$	Labor Adj. (2) \$	Adjust-ments (3) \$	Per Books Adjusted (4=1+2+3) \$
1		<u>Federal Taxes</u>				
2	408	Payroll Tax Credits	(9,133)	0	0	(9,133)
3	408	Old Age & Survivors Insurance	512,245	0	41,016	553,261
4		Total Federal Taxes	503,112	0	41,016	544,128
5		<u>State And Local Taxes</u>				
6	408	KY Property Tax	2,044,943	0	6,113	2,051,056
7	408	KY License	0	0	0	0
8	408	KY Unemployment	0	0	0	0
9	408	Municipal Taxes	0	0	0	0
10	408	Regulatory Commission Fees	0	0	0	0
11	408	KY Franchise Tax	14,815	0	0	14,815
12	408	Sales & Use	1,647	0	0	1,647
13	408	Environmental Tax	0	0	0	0
14	408	Other	4,948	0	0	4,948
		Total State And Local Taxes	2,066,353	0	6,113	2,072,466
16		Total Taxes Other Than Federal And				
17		State Income Taxes	<u>2,569,465</u>	<u>0</u>	<u>47,129</u>	<u>2,616,594</u>

Columbia Gas of Kentucky, Inc.
 Computation of Annualized Labor Adjustment and
 Increased Labor Adjustment Using O & M Labor Expense
 By Primary Account
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 1 of 15

Line No	Acct No	Description	Total Company Labor (1) \$	Labor Adj. Pct (2)	Labor Adj. (3=1x2) \$	Annualized Labor (4=1+3) \$
1		<u>Operation and Maintenance Expenses</u>				
2		Production Expenses				
3		Manufactured Gas Prod Expenses				
4		<u>Operation</u>				
5	717	Liquefied Petro. Gas Exp - Labor	0	7.90937%	0	0
6	723	Fuel For LP Gas Process	0	7.90937%	0	0
7	728	Liquefied Petroleum Gas	0	7.90937%	0	0
8	736	Rents	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
9		Total Operation	0		0	0
		<u>Maintenance</u>				
11	741	Structures & Improvements - Labor	0	7.90937%	0	0
12	742	Production Equipment - Labor	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
13		Total Maintenance	0		<u>0</u>	<u>0</u>
14		Total Manufactured Gas Expense	0		0	0
15		Other Gas Supply Expenses				
16		<u>Operation</u>				
17	803	Natural Gas Transmission Line Purch	0	7.90937%	0	0
18	804	Natural Gas City Gate Purch	0	7.90937%	0	0
19	805	Other Gas Purchases	0	7.90937%	0	0
20	806	Exchange Gas	0	7.90937%	0	0
21	807	Purchased Gas Expense - Other	12,618	7.90937%	998	13,616
22	808	Underground Storage	0	7.90937%	0	0
23	812	Gas Used For Company Buildings And Otl	0	7.90937%	0	0
24	813	Exchange Fees	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
25		Total Operation	<u>12,618</u>		<u>998</u>	<u>13,616</u>
26		Total Other Gas Supply Expenses	<u>12,618</u>		<u>998</u>	<u>13,616</u>
27		Total Production Expenses	12,618		998	13,616

Columbia Gas of Kentucky, Inc.
 Computation of Annualized Labor Adjustment and
 Increased Labor Adjustment Using O & M Labor Expense
 By Primary Account
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 2 of 15

Line No	Acct No	Description	Total Company Labor (1) \$	Labor Adj. Pct (2)	Labor Adj. (3=1x2) \$	Annualized Labor (4=1+3) \$
1		<u>Operation and Maintenance Expenses (Cont)</u>				
2		Distribution Expenses				
3		<u>Operation</u>				
4	870	Supervision & Engineering	125,840	7.90937%	9,953	135,793
5	871	Load Dispatching	21,177	7.90937%	1,675	22,852
6	874	Mains & Services	870,806	7.90937%	68,875	939,681
7	875	Meas & Reg Sta Equip - General	100,572	7.90937%	7,955	108,527
8	876	Meas & Reg Sta Equip - Industrial	29,488	7.90937%	2,332	31,820
9	877	Meas & Reg Sta Equip - City Gate	0	7.90937%	0	0
10	878	Meter & House Regulator	1,203,490	7.90937%	95,188	1,298,678
11	879	Customer Installation	854,362	7.90937%	67,575	921,937
12	880	Other	654,542	7.90937%	51,770	706,312
13	881	Rents	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
14		Total Operation	3,860,277		305,323	4,165,600
15		<u>Maintenance</u>				
16	885	Supervision & Engineering	79,174	7.90937%	6,262	85,436
17	886	Structures & Improvements	6,690	7.90937%	529	7,219
18	887	Mains	482,760	7.90937%	38,183	520,943
19	889	Meas & Reg Sta Equip - General	85,169	7.90937%	6,736	91,905
20	890	Meas & Reg Sta Equip - Industrial	18,448	7.90937%	1,459	19,907
21	891	Meas & Reg Sta Equip - City Gate	0	7.90937%	0	0
22	892	Services	262,722	7.90937%	20,780	283,502
23	893	Meters & House Reg.	28,063	7.90937%	2,220	30,283
24	894	Other Equipment	<u>80,367</u>	7.90937%	<u>6,357</u>	<u>86,724</u>
25		Total Maintenance	<u>1,043,393</u>		<u>82,526</u>	<u>1,125,919</u>
26		Total Distribution Expenses	4,903,670		387,849	5,291,519

Columbia Gas of Kentucky, Inc.
 Computation of Annualized Labor Adjustment and
 Increased Labor Adjustment Using O & M Labor Expense
 By Primary Account
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 3 of 15

Line No	Acct No	Description	Total Company Labor (1) \$	Labor Adj. Pct (2)	Labor Adj. (3=1x2) \$	Annualized Labor (4=1+3) \$
1		<u>Operation and Maintenance Expenses (Cont)</u>				
2		Customer Accounts Expenses				
3		<u>Operation</u>				
4	901	Supervision	6,350	7.90937%	502	6,852
5	902	Meter Reading	182,075	7.90937%	14,401	196,476
6	903	Customer Records & Collection Exp.	593,140	7.90937%	46,914	640,054
7	904	Uncollectible Accounts	0	7.90937%	0	0
8	905	Miscellaneous	0	7.90937%	0	0
9	920	Salaries	0	7.90937%	0	0
10	921	Office Supplies & Exp	0	7.90937%	0	0
11	931	Rents - General	0	7.90937%	0	0
		Total Operation	781,565		61,817	843,382
13		<u>Maintenance</u>				
14	935	General Plant	0	7.90937%	0	0
15		Total Maintenance	0		0	0
16		Total Customer Accounts Expenses	781,565		61,817	843,382
17		Customer Service & Informational Exp				
18		<u>Operation</u>				
19	907	Supervision	10,382	7.90937%	821	11,203
20	908	Customer Assistance	14,262	7.90937%	1,128	15,390
21	909	Info. & Instructional Expenses	0	7.90937%	0	0
22	910	Misc Cust Service & Info Expenses	0	7.90937%	0	0
23	920	Salaries	149,415	7.90937%	11,818	161,233
24	921	Office Supplies & Exp	0	7.90937%	0	0
25	931	Rents - General	0	7.90937%	0	0
26		Total Operation	174,059		13,767	187,826
27		<u>Maintenance</u>				
28	935	General Plant	0	7.90937%	0	0
29		Total Maintenance	0		0	0
		Total Customer Service Expenses	174,059		13,767	187,826
		Reflect Under A & G				

Columbia Gas of Kentucky, Inc.
 Computation of Annualized Labor Adjustment and
 Increased Labor Adjustment Using O & M Labor Expense
 By Primary Account
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 4 of 15

Line No	Acct No	Description	Total Company Labor (1) \$	Labor Adj. Pct (2)	Labor Adj. (3=1x2) \$	Annualized Labor (4=1+3) \$
1		<u>Operation and Maintenance Expenses (Cont)</u>				
2		Sales Expenses				
3		<u>Operation</u>				
4	911	Supervision	0	7.90937%	0	0
5	912	Demonstration	9,263	7.90937%	733	9,996
6	913	Advertising	0	7.90937%	0	0
7	916	Miscellaneous	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
8		Total Operation	9,263		0	9,996
9		Total Sales Expenses	9,263		733	9,996
10		Total Distribution O&M Expenses	5,881,175		465,164	6,346,339
11		<u>Administrative & General Expenses</u>				
12		<u>Operation</u>				
13	920	Salaries	999,080	7.90937%	79,021	1,078,101
14	921	Office Supplies & Exp	0	7.90937%	0	0
15	922	Admin Expenses Transferred-Credit	0	7.90937%	0	0
16	923	Outside Services Employed	0	7.90937%	0	0
17	924	Property Insurance	0	7.90937%	0	0
18	925	Injuries and Damages	0	7.90937%	0	0
19	926	Empl Pensions & Benefits - Group Life	0	7.90937%	0	0
20	926	Empl Pensions & Benefits - C.M.E.P.	0	7.90937%	0	0
21	926	Empl Pensions & Benefits - L.T.D.	0	7.90937%	0	0
22	926	Empl Pensions & Benefits - Thrift Plan	0	7.90937%	0	0
23	926	Empl Pensions & Benefits - R.I.P	0	7.90937%	0	0
24	926	Empl Pensions & Benefits - Dental	0	7.90937%	0	0
25	926	Empl Pensions & Benefits - Other	0	7.90937%	0	0
26	928	Regulatory Commission Exp	0	7.90937%	0	0
27	930	Misc General Advertising	0	7.90937%	0	0
28	930	Misc General Exp	0	7.90937%	0	0
29	931	*Rents - General	<u>0</u>	7.90937%	<u>0</u>	<u>0</u>
30		Total Operation	999,080		79,021	1,078,101
31		<u>Maintenance</u>				
32		General Plant	<u>17</u>	7.90937%	<u>1</u>	<u>18</u>
33		Total Maintenance	<u>17</u>		<u>1</u>	<u>18</u>
34		Total Administrative & General Exp	999,097		79,022	1,078,119
35		Total Operation & Maintenance Exp	6,880,272		544,186	7,424,458

Columbia Gas of Kentucky, Inc.
Adjustment To O&M Payroll
For The Twelve Months Ended December 31, 2008

WPD 2.2
Witness: J. F. Racher
Sheet 5 of 15

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

Line No	Description	<u>Direct</u> (1)	<u>Indirect</u> (2)	<u>Total</u> (3)
1	Annualized Base Salaries [1]	\$7,614,657		
2	Pay Increases For 2009 [1]	228,439		
3	Overtime Pay [2]	1,112,637		
4	Premium Pay [2]	<u>36,107</u>		
5	Total Annualized Payroll [3]	\$8,991,840	\$789,532	
6	O&M Expense Percentage [4]	<u>72.464%</u>	<u>70.940%</u>	
7	Payroll Expensed	\$6,515,847	\$560,094	\$7,075,941
8	Per Books Expense From Line 17			<u>6,531,755</u>
9	Adjustment To Payroll			<u>\$544,186</u>
10	Labor Factor For Payroll - Col. 3, Line 9/Sheet 4, Col. 1, Line 35		544,186	6,880,272 = 7.90937%
11	<u>Per Books:</u>			
12	Per Books Payroll Expense [6]	\$6,880,282		
13	Plus: Per Books Direct Payroll Cleared To Expense [7]	75,678		
14	Plus: Per Books Indirect Payroll Cleared To Expense [8]	398		
15	Less: Per Books Incentive Compensation [9]	424,603		
16	Less: Acct. 922 [10]	<u>0</u>		
17	Per Books Expense	<u>\$6,531,755</u>		

Notes:

- [1] See Sheet 8 of this Adjustment.
- [2] See Sheet 6 of this Adjustment.
- [3] For Column 2, See Sheet 7 of this Adjustment.
- [4] See Sheet 7 of this Adjustment.
- [6] See Sheet 15, Line 62 of This Adjustment.

[7] See Sheet 15, Col. C, Line 62.

[8] See Sheet 7 Line 12 of This Adjustment.

[9] See WPD 2.3 Line 11.

[10] See Dec. 2008 Financial Statement Sheet 3M2, A/C 922.

Columbia Gas of Kentucky, Inc.
 Gross Payroll - Overtime and Premium Pay
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 6 of 15

Line No.	<u>Description</u>	Overtime <u>Hours</u> (1)	Overtime <u>Pay</u> (2) \$	Premium <u>Pay</u> (3) \$
1	January, 2008	2,494	87,627	7,146
2	February	2,754	91,608	2,249
3	March	2,693	93,331	1,424
4	April	2,463	86,221	1,879
5	May	2,248	78,224	3,452
6	June	2,523	86,007	332
7	July	2,179	75,208	373
8	August	2,930	97,988	326
9	September	2,548	89,122	2,164
10	October	3,516	121,509	4,560
11	November	3,561	117,725	6,872
12	December	<u>2,535</u>	<u>88,067</u>	<u>5,330</u>
13	Total	<u>32,444</u>	<u>1,112,637</u>	<u>36,107</u>

Columbia Gas of Kentucky, Inc.
O&M Expense Percentages For Direct & Indirect Payroll
For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

WPD 2.2
Witness: J. F. Racher
Sheet 7 of 15

<u>Line No</u>	<u>Description</u>	<u>Direct</u>
1	Construction Payroll [1]	\$2,454,170
2	Plant Removal [1]	171,435
3	Other Accounts [1]	0
4	Cleared To Construction [1]	31,717
5	Cleared To Plant Removal [1]	2,516
6	Less: Indirect Capital Payroll [2]	229,440
7	Less: Indirect Payroll Cleared To Capital [2]	0
8	Total Capitalized Payroll	<u>\$2,430,398</u>
9	O&M Payroll [3]	\$6,880,282
10	Cleared To O&M [4]	75,678
11	Less: Indirect O&M Payroll [2]	559,694
12	Less: Indirect Payroll Cleared To O&M [2]	<u>398</u>
13	Total Expensed Direct Payroll	<u>\$6,395,868</u>
14	Total CGV Payroll	<u>\$8,826,266</u>
15	Direct O&M % (Ln 13 / Ln 14)	<u>72.464%</u>
		<u>Indirect</u>
16	Indirect Labor Expense [2]	\$559,694
17	Plus: Labor Cleared To Expense	<u>398</u>
18	Total Indirect Labor Expense [2]	\$560,092
19	Plus: Capital Labor [2]	229,440
20	Plus: Labor Cleared To Capital [2]	<u>0</u>
21	Total Gross Indirect Labor	\$789,532
22	Indirect Labor Expense % (Ln 18 / Ln 21)	<u>70.940%</u>

Notes:

[1] See Sheet 15 of this Adjustment.
[2] See Sheet 10 of this Adjustment.

[3] See Sheet 15, Col. A. Line 62 of this Adjustment.
[4] See Sheet 15, Col. C. Line 62 of this Adjustment.

Columbia Gas of Kentucky, Inc.
 Calculation of Wage Increase
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 8 of 15

<u>Line No.</u>	<u>Description</u>	<u>Clerical</u> (1)	<u>Exempt</u> (2)	<u>Union</u> (3)	<u>Total</u> (6=1+2+3+4+5) \$
1	<u>Distribution Labor</u>				
2	Total Company Annualized Labor [1]	774,342	1,826,080	5,014,235	7,614,657
3	Plus Structure Adjustment @ 0%	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4	Subtotal	774,342	1,826,080	5,014,235	7,614,657
5	Percent Increase For 2009	<u>3.00%</u>	<u>3.00%</u>	<u>3.00%</u>	
6	Amount of Increase	23,230	54,782	150,427	228,439

[1] See Sheet 9 of this Adjustment.

Columbia Gas of Kentucky, Inc.
 Base Rate Listing (Annualized Salary Summary)
 As of December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 9 of 15

Line No	Pay Loc	Number of Employees	Annual Base Salary			Total Annual Base Salary (\$)
			Clerical (\$) [1]	Exempt (\$) [2]	Non-Union Union (\$) [3]	
1	Total	18	774,342			
2	Total	23		1,826,080		
3	Total	<u>92</u>			5,014,235	
4	Total	133				7,614,657

[1] See Sheet 11 Line 40
 [2] See Sheet 11 Line 21
 [3] See Sheet 13 Line 48

Columbia Gas of Kentucky, Inc.
 Indirect Payroll From Affiliates
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 10 of 15

Line No	Gen Ledger	O&M Expense (\$)	Capital (\$)	O&M Clearing Accounts (\$)	Capital Clearing Accounts (\$)	Total (\$)
1	107	0	228,752	0	0	228,752
2	108	0	688	0	0	688
3	183	0	0	4	0	4
4	184	0	0	394	0	394
5	807	12,624	0	0	0	12,624
6	870	22,056	0	0	0	22,056
7	871	5,659	0	0	0	5,659
8	874	85,725	0	0	0	85,725
9	875	22,606	0	0	0	22,606
10	876	3,205	0	0	0	3,205
11	878	120,522	0	0	0	120,522
12	879	105,714	0	0	0	105,714
13	880	63,069	0	0	0	63,069
14	885	1,552	0	0	0	1,552
15	886	243	0	0	0	243
16	887	26,395	0	0	0	26,395
17	889	23,313	0	0	0	23,313
18	890	1,252	0	0	0	1,252
19	892	24,416	0	0	0	24,416
20	893	64	0	0	0	64
21	894	1,093	0	0	0	1,093
22	902	5,403	0	0	0	5,403
23	903	25,538	0	0	0	25,538
24	908	9,245	0	0	0	9,245
25	920	0	0	0	0	0
26	935	0	0	0	0	0
27	TOTAL	559,694	229,440	398	0	789,532

Columbia Gas of Kentucky, Inc.
 Base Rate Listing (Annualized Salary)
 As of December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 11 of 15

Line No	<u>Employee ID</u>	Annual Base Salary (\$)	Job Type Group	FICA Taxable (\$)
1	1	107,000	Exempt	106,800
2	2	94,649	Exempt	94,649
3	3	180,000	Exempt	106,800
4	4	58,425	Exempt	58,425
5	5	72,762	Exempt	72,762
6	6	72,553	Exempt	72,553
7	7	77,756	Exempt	77,756
8	8	82,220	Exempt	82,220
9	9	74,443	Exempt	74,443
10	10	75,266	Exempt	75,266
11	11	62,498	Exempt	62,498
12	12	77,814	Exempt	77,814
13	13	64,990	Exempt	64,990
14	14	74,321	Exempt	74,321
15	15	72,787	Exempt	72,787
16	16	73,093	Exempt	73,093
17	17	80,373	Exempt	80,373
18	18	102,112	Exempt	102,112
19	19	63,700	Exempt	63,700
20	20	63,284	Exempt	63,284
21	21	65,230	Exempt	65,230
22	22	75,804	Exempt	75,804
23	23	<u>55,000</u>	Exempt	<u>55,000</u>
24		1,826,080		1,752,680
25	24	41,787	Clerical	41,787
26	25	32,123	Clerical	32,123
27	26	35,350	Clerical	35,350
28	27	31,910	Clerical	31,910
29	28	44,190	Clerical	44,190
30	29	56,367	Clerical	56,367
31	30	52,984	Clerical	52,984
32	31	51,093	Clerical	51,093
33	32	41,575	Clerical	41,575
34	33	38,882	Clerical	38,882
35	34	36,974	Clerical	36,974
36	35	35,350	Clerical	35,350
37	36	40,376	Clerical	40,376
38	37	42,543	Clerical	42,543
39	38	43,165	Clerical	43,165
40	39	53,690	Clerical	53,690
41	40	37,530	Clerical	37,530
42	41	<u>58,453</u>	Clerical	<u>58,453</u>
43		774,342		774,342

Columbia Gas of Kentucky, Inc.
 Base Rate Listing (Annualized Salary)
 As of December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 12 of 15

Line No	Employee ID	Annual Base Salary (\$)	Job Type Group	FICA Taxable (\$)
1	42	49,106	Union	49,106
2	43	37,886	Union	37,886
3	44	57,054	Union	57,054
4	45	52,724	Union	52,724
5	46	57,054	Union	57,054
6	47	57,054	Union	57,054
7	48	37,886	Union	37,886
8	49	35,624	Union	35,624
9	50	52,492	Union	52,492
10	51	35,624	Union	35,624
11	52	35,624	Union	35,624
12	53	52,492	Union	52,492
13	54	35,624	Union	35,624
14	55	35,624	Union	35,624
15	56	50,037	Union	50,037
16	57	57,614	Union	57,614
17	58	55,334	Union	55,334
18	59	57,614	Union	57,614
19	60	54,895	Union	54,895
20	61	55,334	Union	55,334
21	62	55,334	Union	55,334
22	63	55,334	Union	55,334
23	64	60,528	Union	60,528
24	65	55,334	Union	55,334
25	66	54,895	Union	54,895
26	67	60,528	Union	60,528
27	68	55,334	Union	55,334
28	69	54,895	Union	54,895
29	70	57,815	Union	57,815
30	71	60,528	Union	60,528
31	72	60,528	Union	60,528
32	73	49,778	Union	49,778
33	74	55,334	Union	55,334
34	75	54,895	Union	54,895
35	76	49,106	Union	49,106
36	77	56,755	Union	56,755
37	78	55,334	Union	55,334
38	79	53,396	Union	53,396
39	80	55,334	Union	55,334
40	81	54,895	Union	54,895
41	82	57,614	Union	57,614
42	83	57,614	Union	57,614
43	84	53,396	Union	53,396
44	85	55,334	Union	55,334
45	86	55,334	Union	55,334

Columbia Gas of Kentucky, Inc.
 Base Rate Listing (Annualized Salary)
 As of December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD 2.2
 Witness: J. F. Racher
 Sheet 13 of 15

<u>Line No</u>	<u>Employee ID</u>	<u>Annual Base Salary</u> (\$)	<u>Job Type Group</u>	<u>FICA Taxable</u> (\$)
1	87	57,614	Union	57,614
2	88	55,334	Union	55,334
3	89	60,528	Union	60,528
4	90	54,895	Union	54,895
5	91	57,603	Union	57,603
6	92	55,334	Union	55,334
7	93	55,334	Union	55,334
8	94	53,396	Union	53,396
9	95	60,528	Union	60,528
10	96	60,528	Union	60,528
11	97	54,895	Union	54,895
12	98	57,603	Union	57,603
13	99	57,614	Union	57,614
14	100	55,334	Union	55,334
15	101	54,895	Union	54,895
16	102	55,334	Union	55,334
17	103	60,528	Union	60,528
18	104	54,895	Union	54,895
19	105	57,603	Union	57,603
20	106	55,334	Union	55,334
21	107	55,334	Union	55,334
22	108	57,603	Union	57,603
23	109	55,334	Union	55,334
24	110	57,603	Union	57,603
25	111	52,724	Union	52,724
26	112	55,334	Union	55,334
27	113	60,528	Union	60,528
28	114	55,334	Union	55,334
29	115	57,614	Union	57,614
30	116	57,603	Union	57,603
31	117	55,334	Union	55,334
32	118	54,895	Union	54,895
33	119	57,614	Union	57,614
34	120	53,396	Union	53,396
35	121	55,334	Union	55,334
36	122	54,895	Union	54,895
37	123	57,815	Union	57,815
38	124	57,603	Union	57,603
39	125	55,334	Union	55,334
40	126	57,815	Union	57,815
41	127	57,603	Union	57,603
42	128	55,334	Union	55,334
43	129	60,528	Union	60,528
44	130	55,334	Union	55,334
45	131	54,895	Union	54,895
46	132	54,895	Union	54,895
47	133	<u>57,603</u>	Union	<u>57,603</u>
48		5,014,235		5,014,235

COLUMBIA GAS OF KENTUCKY, INC
CASE NO. 2009-00000
FERC FORM 2
For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s)

WPD-2.2
Witness: J. F. Racher
Sheet 14 OF 15

Name of Respondent COLUMBIA GAS OF KENTUCKY	This Report Is: (X) An Original () A Resubmission	Date of Report Dec. 31, 2008	Year of Report Dec. 31, 2008
---	--	--	--

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 <i>(a)</i>	Direct Payroll Distribution <i>(b)</i>	Allocation of Payroll Charged for Clearing Accounts <i>(c)</i>	Total <i>(d)</i>
1	Electric			
2	Operation			
3	Production	0		
4	Transmission	0		
5	Distribution	0		
6	Customer Accounts	0		
7	Customer Service and Informational	0		
8	Sales	0		
9	Administrative and General	0		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	0		
11	Maintenance			
12	Production	0		
13	Transmission	0		
14	Distribution	0		
15	Administrative and General	0		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	0		
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	0		
19	Transmission (Total of lines 4 and 13)	0		
20	Distribution (Total of lines 5 and 14)	0		
21	Customer Accounts (line 6)	0		
22	Customer Service and Informational (Transcribe from line 7)	0		
23	Sales (line 8)	0		
24	Administrative and General (Total of lines 9 and 15)	0		
25	TOTAL Operation (Total of lines 18 thru 24)	0	0	0
26	Gas			
27	Operation			
28	Production - Manufactured Gas	0		
29	Production - Natural Gas (Including Exploration and Development)			
30	Other Gas Supply	12,618		
31	Storage, LNG Terminaling and Processing	0		
32	Transmission	0		
33	Distribution	3,860,284		
34	Customer Accounts	781,574		
35	Customer Service and Informational	174,067		
36	Sales	9,263		
37	Administrative and General	999,080		
38	TOTAL Operation (Total of lines 28 thru 37)	5,836,886		
39	Maintenance			
40	Production - Manufactured Gas	0		
41	Production - Natural Gas (Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	0		
44	Transmission	0		
45	Distribution	1,043,396		
46	Administrative and General	0		
47	TOTAL Maintenance (Total of lines 40 thru 46)	1,043,396		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00000
FERC FORM 2
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s).

WPD-2.2
Witness: J. F. Racher
Sheet 15 OF 15

Name of Respondent	This Report Is:	Date of Report (Mo.Da.Yr.)	Year of Report	
COLUMBIA GAS OF KENTUCKY, INC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Dec. 31, 2008	Dec. 31, 2008	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Lines 28 and 40)	0	-	
50	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-	-	
51	Other Gas Supply (Lines 30 and 42)	12,618	-	
52	Storage, LNG Terminating and Processing (Lines 31 and 43)	-	-	
53	Transmission (Lines 32 and 44)	-	-	
54	Distribution (Lines 33 and 45)	4,903,680	69,245	
55	Customer Accounts (Line 34)	781,574	4,541	
56	Customer Service and Informational (Line 35)	174,067	-	
57	Sales (Line 36)	9,263	-	
58	Administrative and General (Lines 37 and 46)	999,080	1,892	
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	6,880,282	75,678	6,955,960
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	6,880,282	75,678	6,955,960
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	-	-	-
66	Gas Plant	2,454,170	31,717	2,485,887
67	Other	-	-	-
68	TOTAL Construction (Total of Lines 65 thru 67)	2,454,170	31,717	2,485,887
69	Plant Removal (By Utility Departments)			
70	Electric Plant	-	-	-
71	Gas Plant	156,768	2,516	159,284
72	Other	14,667	-	-
73	TOTAL Plant Removal (Total of lines 70 thru 72)	171,435	2,516	173,951
74	Other Accounts (Specify):			
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	0	-	0
96	TOTAL SALARIES AND WAGES	9,505,887	109,911	9,615,798

Columbia Gas of Kentucky, Inc.
 Bonus Accrual - Incentive Compensation
 For The Twelve Months Ended December 31, 2008

Data: Historic Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). _____

WPD-2.3
 Witness: J.F.Racher
 Sheet 1 of 1

Line No.	A/C No.	<u>Description</u>	<u>Amount</u> (1) \$
1		Ongoing Level	
2	920	Total Incentive accrual expense for company 32 (CKY) for 2009	<u>203,280</u>
3		Incentive Compensation Below The FICA Limit	201,270
4		Incentive Compensation Above The FICA Limit	<u>2,010</u>
5		Total Ongoing	203,280
6		Test Year Per Books	
7	920	Total Incentive compensation expense for company 32 (CKY) for 2008	424,603
8	920	Total Adjustment	(221,323)
9		Ongoing Level	
10	926	Total Profit Sharing accrual expense for company 32 (CKY) for 2009	29,892
11		Test Year Per Books	
12	926	Total Profit Sharing accrual expense for company 32 (CKY) for 2008	<u>21,695</u>
13	926	Total Adjustment	8,197

WPD-2.4
SHEET 10FZ
WITNESS J.F. RACHE

COLUMBIA GAS OF KENTUCKY, INC.
TOTAL ADMINISTRATIVE AND GENERAL EXPENSE
FOR THE PERIODS ENDING DECEMBER 31, 2008

DATE: 01/27/09 11:19:13

CR MTH	ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
1010	LABOR	323,966	159,741	999,080	736,521	736,521
20	MATERIALS AND SUPPLIES	967	(1,942)	16,281	(5,119)	(5,119)
30	OUTSIDE SERVICES	7,146	(112,132)	282,476	(65,220)	(65,220)
40	RENTS AND LEASES	12,184	8,983	143,456	43,882	43,882
45	CORPORATE INSURANCE	54,387	(3,419)	686,597	(12,176)	(12,176)
50	EMPLOYEE EXPENSES	11,010	(13,406)	81,217	(114,205)	(114,205)
55	COMPANY MEMBERSHIPS		(7,693)	63,571	13,009	13,009
60	UTILITIES & FUEL USED IN CO. OPERATN	1,156	(82)	36,778	6,451	6,451
80	SYSTEM SERVICES	714,695	(84,919)	6,504,661	(1,099,897)	(1,099,897)
88	MISCELLANEOUS REVENUE ADJUSTMENTS			840,521		245,747
89	MISCELLANEOUS & OTHER EXPENSES	84,377	(22,589)	840,521		245,747
9011	EMPLOYEE INSURANCE PLAN					
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	90,906	(33,784)	776,670	(467,850)	(467,850)
9042	DENTAL	(2,913)	(9,714)	66,637	(38,387)	(38,387)
9043	GROUP LIFE	(2,514)	(1,919)	(34,032)	(19,883)	(19,883)
9044	LONG-TERM DISABILITY	9,411	2,165	112,297	35,291	35,291
9045	EMPLOYEE ASSISTANCE PROGRAM	1,240	(1,200)	16,961	857	857
9046	OPFB-MEDICAL	35,774	(1,124)	429,281	121,220	121,220
9047	OPFB-LIFE INSURANCE	(7,009)	(1,569)	(84,108)	(27,747)	(27,747)
9048	SFAS 106 AMORTIZATION	23,475	1	281,698	(1)	(1)
9049	SFAS 112 AMORTIZATION	(338,181)	(180,095)	(306,686)	(180,095)	(180,095)
9051	INSURED PLANS TRANSFERS	(30,662)	1,592	(362,970)	124,187	124,187
9055	PRUDENTIAL DEMUTUALIZATION			(152,148)		(17,333)
9061	PENSION - RETIREMENT PLANS	(12,679)	(11,354)	(152,148)	(17,333)	(17,333)
9068	RETIREMENT INCOME PLAN AMORTIZATION					
9071	PENSION - RETIREMENT PLANS TRANSFERS					
9081	THRIFT PLAN CONTRIBUTIONS TRANSFERS	35,894	8,379	287,440	16,584	16,584
9091	THRIFT PLAN CONTRIBUTIONS TRANSFERS	(5,606)	(173)	(73,612)	(6,206)	(6,206)
9095	PROFIT SHARING	2,362	(33,001)	21,696	(13,667)	(13,667)
93	ADVERTISING	550	(10,117)	22,218	(15,095)	(15,095)
95	CLEARING ACCOUNTS COSTS CLEARED					
TOTAL	ADMINISTRATIVE & GENERAL EXPENSES	1,009,936	(347,971)	10,655,982	(738,607)	(738,607)

REPORT ID: 3M1 FORMAT ID: 3M1

PAGE 3M1

Columbia Gas of Kentucky, Inc.

WPD 2.4

Witness: J. F. Racher

Sheet 2 of 2

	2009
Expense Estimates by Plan:	<u>Current</u>
Retirement	\$ 1,314
Qualified	1,313
SERP	1
D.C.	316
Savings Plan Match	275
Profit Sharing	41
Medical	1,896
Active *	1,191
FAS 106	705
Dental	84
Group Life	33
Active	27
FAS 106	6
Long Term Disability	40
Short Term Disability	-
Sick Leave	4
TOTAL	<u>\$ 3,687</u>

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

WPI, -5
Sheet 10 of 2
WITNESS: J.F. Rache

Jan-09

Colui Gas of Kentucky, Inc.

DATE	BILLS										DISCONNECT NOTICES										GRAND TOTAL PIECES POSTAGE					
	CARRIER ROUTE	5 DIGIT 0324	3 DIGIT 0345	ADC 0341	MADC 0369	OVERWRIGHT CARRIER	5 DIGIT 0449	3 DIGIT 0471	ADC 0476	MADC 0494	OVERWRIGHT UPGRADE 0391	UPGRADE 0391	OVERWRIGHT POSTAGE 0319	FULL POSTAGE 0342	OVERWRIGHT FULL POST 0319	TOTAL BILL PIECES	DISCO 5 DIGIT 0324	DISCO 3 DIGIT 0346	DISCO ADC 0351	DISCO MADC 0369		DISCO PHESORT 0394	FULL POST 0442	TOTAL DISCONNECT PIECES	MISC	
1/2/2009		4,904	38	708	241	2,924	64	424	1,99	2,47	5	60	2	6,104	2,027.98										610	
1/5/2009		936	161	407	26	1,883.90	3							2,027.98											135	
1/6/2009		5,034	782	337	229	301.26	33							454.62											664	
1/7/2009		5,093	388	325	116	1,631.02	27	219	3,80	0.99	3	103	116	2,316.61											641	
1/8/2009		5,373	386	339	96	1,490.13	77	141	2,80	2.47	6	109	111	2,136.11											668	
1/9/2009		5,461	219	219	116	1,740.83	69	471	4.28	0.99	3	108	116	2,270.24											658	
1/12/2009		5,253	239	288	239	1,699.26	239	277	0.98	1.48	3	146	118	2,176.84											675	
1/13/2009		5,639	434	481	189	1,026.62	36	370	0.98	2.96	5	162	0.99	2,248.07											700	
1/14/2009		4,843	1,077	1,081	674	1,827.04	82	188	2.71	0.99	3	167	4	2,326.93											671	
1/15/2009		5,012	646	661	112	1,899.13	60	269	0.98	1.48	3	174	2.16	2,245.64											679	
1/16/2009		5,294	679	705	113	1,623.39	39	471	1.43	2.96	5	175	0.99	2,248.11											684	
1/19/2009		5,197	328	345	107	1,719.29	39	393	0.95	2.47	3	152	0.99	2,267.68											684	
1/20/2009		5,065	388	401	100	1,694.53	38	707	2.38	1.48	3	162	0.99	2,269.82											684	
1/21/2009		5,273	317	317	174	1,797.38	60	283	0.48	0.49	3	162	1.18	1,993.84											684	
1/22/2009		5,145	1,197	1,184	870	1,815.15	63	188	1.43	0.49	3	201	2.16	2,038.36											684	
1/23/2009		5,205	1,147	1,147	74	1,738.91	81	377	1.99	2.47	3	173	1.18	2,115.67											684	
1/24/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
1/27/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
1/28/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
1/29/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
1/30/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
1/31/2009		5,014	809	814	149	1,624.54	38	424	2.86	6.42	3	179	0.99	2,121.11											684	
TOTAL		102,144	12,641	7,081	4,146	1,399	182	79	37.60	36.56	74	2,623	40	130,391											130.39	
PIECES		33,094.66	4,173.79	2,478.41	1,320.87	5	628.15	85.72	5	1,022.50	23.60	5	23.60	43,390.84											43,390.84	
POSTAGE																										

✓ AT CURRENT POSTAGE RATES

NOTES

WPD-2
Sheet ZofZ
WITNESS: J.F. Racher

Col. Gas of Kentucky, Inc.

Jan-09

DATE	CARRIER ROUTE	BILLS										DISCONNECT NOTICES										TOTAL FEES	MISC										
		5 DIBIT 0.315	3 DIBIT 0.317	ADC 0.36	MADC 0.382	CARRIER	OVERWRIGHT 0.46	5 DIBIT 0.462	OVERWRIGHT 0.482	ADC 0.345	OVERWRIGHT 0.339	UNGRADE 0.414	OVERWRIGHT 0.399	FULL POSTAGE 0.44	FULL JUST 0.61	OVERWRIGHT 0.61	TOTAL PIECES	DISCO 8.315	DIBIT 0.317	ADC 0.36	DISCO MADC 0.382			DISCO 0.414	DISCO PRESENT 0.44	FULL POST 0.44	TOTAL DIBIT/PRESENT	TOTAL PIECES					
1	172/2009					251	70R		61		9		4			5		29.44	4.34	1.94	2.34				6.09			2,094.83				6,104	
2	175/2009					95.88		167	14									24	2.4						30.26			1,358				2,094.83	
3	176/2009					60.12		219	51									6	6.44						10.36			469.55				2,094.83	
4	177/2009					121.32		317	77									3	24.38	2.41	1.01				19.93			6,643				2,094.83	
5	178/2009					117.00		325	116									7	35.42	1.45	2.91	2.54			19.1			2,291.22				2,094.83	
6	179/2009					123.04		339	156									6	31.28	4.82	4.37	1.01			6.16			2,291.22				2,094.83	
7	180/2009					78.84		44.21	116									3	28.98	3.86	0.49	1.52			10.8			2,291.22				2,094.83	
8	181/2009					103.68		239	59									4	27.14	3.37	0.49	3.04			6.12			2,291.22				2,094.83	
9	182/2009					173.16		287	82									12	37.72	1.93	3.40	1.01			1.62			2,404.70				2,094.83	
10	183/2009					98.64		312	97									10	30.82	5.78	0.49	1.52			64.08			2,404.70				2,094.83	
11	184/2009					165.96		279	88									8	44.62	4.82	1.46	3.04			1.68			2,404.70				2,094.83	
12	185/2009					119.18		279	88									8	40.48	9.16	0.97	2.54			71.2			2,404.70				2,094.83	
13	186/2009					96.48		271	67									15	30.82	7.23	2.43	1.52			66.88			2,404.70				2,094.83	
14	187/2009					176.76		516	62									6	28.52	2.89	0.49	0.51			44.88			2,404.70				2,094.83	
15	188/2009					192.96		203	81									8	28.52	1.93	1.46	0.51			88.44			2,404.70				2,094.83	
16	189/2009					84.24		347	91									6	37.26	3.86	1.94	2.54			42			2,404.70				2,094.83	
17	190/2009					124.92		190	58									9	41.86	4.34	2.91	6.59			11.3			2,404.70				2,094.83	
18	191/2009					56.92		314	55									17	26.68	8.19	2.43	0.51			34.76			2,404.70				2,094.83	
19	192/2009					57.30		150	56									10	25.76	4.82	2.43	2.03			63.04			2,404.70				2,094.83	
20	193/2009					87.12		242	43									12	19.78	5.78	2.43	0.51			58			2,404.70				2,094.83	
21	194/2009					180.64		258	35									4	16.10	1.93	0.97	1.01			20.24			1,834.17				2,094.83	
22	195/2009					128.47		253	112									10	35.42	2.43	2.43	2.03			46			1,834.17				2,094.83	
23	196/2009					219.56		80.64	96.65									5	51.52	4.82	1.46	2.03			88.00			1,507.00				2,094.83	
24	197/2009																															2,094.83	
25	198/2009																															2,094.83	
TOTAL FEES		102,144	12,641	7,061	4,146				1,399	182		79	74					2,025						2,025				130,391				130,391	
POSTAGE		34,216.24	4,572.84	2,541.96	1,583.77				643.54	87.72		38.32	37.52					1,155.00						1,155.00				44,803.31				44,803.31	

NOTE:

✓ AT MAY 11, 2009 POSTAGE RATES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF PROPERTY & LIABILITY INSURANCE EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: X Historic Period _____ Forecasted Period _____ WPD 2.9
Type of Filing: X Original _____ Updated _____ SHEET 1 OF 2
Workpaper Reference No(s): _____ WITNESS: J. F. RACHER

Line No.	Year	Property Insurance Premiums Amortization		Misc Corporate Insurance Premiums Amortization		NICL Property Insurance Premiums Amortization		NICL Misc Corporate Insurance Premiums Amortization		Workers Comp Transfers Account 925	Expense Total	CE 45 Per Books	Difference
		Account 924	Account 925	Account 924	Account 925	Account 924	Account 925	Account 924	Account 925				
1	January	6,847	33,105	0	1,398	4,537	0	4,537	16,138	(3,899)	58,126	58,127	1
2	February	6,847	34,150	0	976	4,537	0	4,537	16,138	(3,685)	58,963	58,964	1
3	March	6,847	33,629	0	0	4,537	0	4,537	16,138	(3,821)	57,330	57,331	1
4	April	6,847	33,629	0	(143)	4,537	0	4,537	16,138	(3,600)	57,408	57,410	2
5	May	6,847	33,629	0	(1,831)	4,537	0	4,537	16,138	(3,981)	55,339	55,340	1
6	June	6,847	33,629	0	2,235	4,537	0	4,537	16,138	(4,443)	58,943	58,943	0
7	July	5,883	30,083	0	(105)	2,371	0	2,371	19,629	(3,994)	53,867	53,868	1
8	August	5,552	36,046	(478)	0	2,371	0	2,371	19,629	(4,797)	58,323	58,324	1
9	September	5,720	33,066	0	2,749	2,371	0	2,371	19,629	(4,404)	59,131	59,132	1
10	October	5,720	33,066	(45)	750	2,371	(45)	2,371	19,629	(5,187)	56,304	56,305	1
11	November	5,720	30,615	585	3,423	2,371	585	2,371	19,629	(3,879)	58,464	58,466	2
12	December	<u>5,720</u>	<u>30,616</u>	<u>0</u>	<u>0</u>	<u>2,371</u>	<u>0</u>	<u>2,371</u>	<u>19,629</u>	<u>(3,950)</u>	<u>54,386</u>	<u>54,387</u>	<u>1</u>
13	Total	75,397	395,263	62	9,452	41,448	62	41,448	214,602	(49,640)	686,584	686,597	13

Amounts Annualized

Property	5,720	0	2,371	0	0
WC	0	2,566	0	8,675	0
Excess Liab	0	27,175	0	10,954	0
STD	0	524	0	0	0
Crime	<u>0</u>	<u>351</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	5,720	30,616	2,371	19,629	0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF PROPERTY & LIABILITY INSURANCE EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

WPD 2.9
SHEET 2 OF 2
WITNESS: J. F. RACHER

Data: Historic Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s):

Development of capitalization % for workers compensation based on actual amounts.

Line No.	Workers Comp		Workers Comp Affiliated	Total	Transfers to	
	Non-Affiliated	Affiliated			Balance Sheet	% Capitalized
1	2,735	8,338	8,338	11,073	(3,899)	(0.3521)
2	2,735	8,338	8,338	11,073	(3,685)	(0.3328)
3	2,735	8,338	8,338	11,073	(3,821)	(0.3451)
4	2,735	8,338	8,338	11,073	(3,600)	(0.3251)
5	2,735	8,338	8,338	11,073	(3,981)	(0.3595)
6	2,735	8,338	8,338	11,073	(4,443)	(0.4012)
7	2,562	8,673	8,673	11,235	(3,994)	(0.3555)
8	2,566	8,675	8,675	11,241	(4,797)	(0.4267)
9	2,566	8,675	8,675	11,241	(4,404)	(0.3918)
10	2,566	8,675	8,675	11,241	(5,187)	(0.4614)
11	2,566	8,675	8,675	11,241	(3,879)	(0.3451)
12	2,566	8,675	8,675	11,241	(3,950)	(0.3514)
13	31,802	102,076	102,076	133,878	(49,640)	(0.3706)

Columbia Gas of Kentucky, Inc.
Adjustment To Payroll Taxes
For The Twelve Months Ended December 31, 2008

WPD 2.10
Witness: J. F. Racher
Sheet 1 of 2

Data: X Historic Period _____ Forecasted Period
Type of Filing: X Original _____ Updated
Workpaper Reference No(s): _____

Line No.	Description	Direct		Indirect		Total
		Taxable @ OASDI & HI (1)	Taxable @ HI ONLY (2)	Taxable @ OASDI & HI (3)	Taxable @ HI ONLY (4)	(5)
		\$	\$	\$	\$	\$
1	Annualized Pay Including Pay Increases [1]	8,991,840	8,991,840	789,532	789,532	1,579,372
2	Percent of Wages Taxable	99.036%	0.964%	99.036%	0.964%	
3	Taxable Pay	8,905,159	86,681	781,921	7,611	9,574,771
4	Tax Rate	7.650%	1.450%	7.650%	1.450%	
5	Total Tax	681,245	1,257	59,817	110	742,429
6	Expense Percentage [1]	72.464%	72.464%	70.940%	70.940%	
7	Payroll Tax Expense	493,657	911	42,434	78	537,080
8				Per Books Expense		475,016
9				Adjustment For Wage Changes		62,064
10				Plus Adj. For Incentive Comp Taxes From Sheet 2		(21,048)
11				Total Adjustment		41,016

12 Calculation of Percentage of Wages Taxable at OASDI & HI

Line No.	Description	Total Wages	Taxable Base \$106,800 Limit	% Taxable At OASDI & HI
13				
14		7,614,657	7,541,257	99.036%
15	<u>12/31/08</u>			
16	Direct [2]			
17				
18				
19				
20				
21				
				Calculation of Juris. Per Books
				Total Payroll Tax Exp.
				<u>12/31/08</u>
				507,244
				Less: Per Book Payroll
				Tax Applic To Incent Comp
				Payroll Tax Exp.
				32,228
				<u>475,016</u>

[1] See Sheet 5
[2] See Sheets 9, 11, 13.

Columbia Gas of Kentucky, Inc.
 Payroll Taxes For Incentive Compensation
 For The Twelve Months Ended December 31, 2008

WPD 2.10
 Witness: J. F. Racher
 Sheet 2 of 2

Data: X Historic Period Forecasted Period
 Type of Filing: X Original Updated
 Workpaper Reference No(s).

Line No.	Description	Taxable At OASDI & HI (1) \$	Taxable At HI ONLY (2) \$	Total (3) \$
1	Incentive Compensation	203,280	203,280	
2	Percent of Incentive Compensation Taxable	99.036%	0.964%	
3	Incentive Compensation	201,320	1,960	203,280
4	Tax Rate	<u>7.650%</u>	<u>1.450%</u>	
5	Total Tax	15,401	28	
6	Expense Percentage (From Adj. 5, Sheet 8, Lines 15 and 22)	<u>72.464%</u>	<u>72.464%</u>	
7	Payroll Tax Expense - Incentive Compensation	11,160	20	11,180
8	Per Books Payroll Tax Expense - Incentive Compensation			<u>32,228</u>
9	Adj. For Incentive Compensation Taxes			<u>(21,048)</u>
10	<u>Calculation of Per Books (TME 12/31/08)</u>			
11				
12				
13				
14	Per Books Incentive Comp.	420,510	4,093	424,603
15	Test Year Tax Rate	<u>7.650%</u>	<u>1.450%</u>	
16	Per Books Tax Expense	32,169	59	32,228
17		<u>12/31/08</u>		
18		Taxable		Total
19		Base	Direct	Incen. Comp. TME 12/31/08
20	Employees Under \$106,800 Limit	7,541,257	420,510	420,510
21	Employees Over \$106,800 Limit	<u>73,400</u>	<u>4,093</u>	<u>4,093</u>
22	Total	7,614,657	424,603	424,603

WPH-1
 sheet 1 of 1
 WITNESS: J.F. Racher

COLUMBIA GAS OF KENTUCKY		C:\excel\rgk\baddebt\2008yr\2008 baddebt original.xls\Final Dec 2008			02/09/09		
UNCOLLECTIBLE ACCRUAL FOR 2008					11:21 AM		
PREPARED Nov 24-2008		2008	2008	Difference	2008	2007	Difference
Actual 2008	used	Actual	10 & 2		Actual	actual	
		(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
RESIDENTIAL BILLED SALES - SEP,2007 THROUGH AUG,2008	/	106,449	107,846	(1,397)	106,449	80,760	25,689
PLUS UNBILLED RESIDENTIAL SALES AUG,2008		2,163	2,163	0	2,163	1,349	814
LESS UNBILLED RESIDENTIAL SALES AUG,2007		(1,349)	(1,349)	0	(1,349)	(1,580)	231
TOTAL		107,263	108,660	(1,397)	107,263	80,529	26,734
NET CHARGED-OFF 12 MONTHS ENDED DEC,2008		1,513	1,688	(175)	1,513	561	952
% OF SALES		0.01410552	0.01553470	(0.00142918)	0.01410552	0.00696643	0.00713908
RESIDENTIAL BILLED SALES - SEP THROUGH DEC,2008		34,117	29,659	4,458	34,117	25,377	8,740
PLUS UNBILLED RESIDENTIAL SALES DEC,2008		12,622	11,027	1,595	12,622	9,296	3,326
LESS UNBILLED RESIDENTIAL SALES AUG,2008		(2,163)	(2,163)	0	(2,163)	(1,349)	(814)
SUB TOTAL		44,576	38,523	6,053	44,576	33,324	11,252
% OF SALES CALCULATION		0.01410552	0.01553470	(0.00142918)	0.01410552	0.00696643	0.00713908
Ratio Balance 12/31/2008		629	598	31	629	232	397
Estimated over 120 days Charged Off		0	0	0	0	0	0
Desired Balance 12/31/2008		629	598	31	629	232	397
LESS RESERVE BALANCE 1/1/2008		232	232	0	232	323	(91)
PLUS 2008 NET CHARGE-OFF		1,513	1,688	(175)	1,513	561	952
C. ATED ACCRUAL FOR 2008		1,910	2,054	(144)	1,910	470	1,440

Utilizes COHEN model without modification
 Uses Plan net charge off

/ INCLUDES Residential Sales and Transportation REVENUE.

Columbia Gas of Kentucky, Inc.
Determination of Test Year Average Gas Cost Rate
For the 12 Months Ended December 31, 2008

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Total Gas Rate (3=1 + 2) \$/Mcf	Actual Volumes (4) Mcf	Total Gas Cost (5) \$
1 GCA Applies to GSR						
2 RESIDENTIAL						
3	January 2008	0.9808	9.6083	10.5891	1,359,423.1	14,395,067
4	February	0.9808	9.6083	10.5891	1,417,271.4	15,007,629
5	March	1.0046	9.6627	10.6673	1,237,650.8	13,202,392
6	April	1.0046	9.6627	10.6673	705,801.5	7,528,996
7	May	1.0046	9.6627	10.6673	308,281.1	3,288,527
8	June	1.0149	12.6359	13.6508	161,004.9	2,197,846
9	July	1.0149	12.6359	13.6508	106,030.9	1,447,407
10	August	1.0149	12.6359	13.6508	100,292.5	1,369,073
11	September	1.2580	12.9683	14.2263	98,189.2	1,396,869
12	October	1.2580	12.9683	14.2263	129,361.6	1,840,337
13	November	1.2580	12.9683	14.2263	456,849.6	6,499,279
14	December	1.2282	12.0405	13.2687	<u>1,163,948.8</u>	<u>15,444,087</u>
15	Total				7,244,105.4	83,617,509
16 GCA Applies to GSO						
17 COMMERCIAL						
18	January 2008	0.9808	9.6083	10.5891	706,904.2	7,485,479
19	February	0.9808	9.6083	10.5891	755,899.2	8,004,292
20	March	1.0046	9.6627	10.6673	659,116.6	7,030,995
21	April	1.0046	9.6627	10.6673	378,555.3	4,038,163
22	May	1.0046	9.6627	10.6673	204,239.9	2,178,688
23	June	1.0149	12.6359	13.6508	124,362.4	1,697,646
24	July	1.0149	12.6359	13.6508	109,828.6	1,499,248
25	August	1.0149	12.6359	13.6508	101,203.2	1,381,505
26	September	1.2580	12.9683	14.2263	109,584.5	1,558,982
27	October	1.2580	12.9683	14.2263	129,407.3	1,840,987
28	November	1.2580	12.9683	14.2263	265,016.1	3,770,199
29	December	1.2282	12.0405	13.2687	<u>628,752.5</u>	<u>8,342,728</u>
30	Total				4,172,869.8	48,828,912
31 GCA Applies to GSO						
32 INDUSTRIAL						
33	January 2008	0.9808	9.6083	10.5891	33,847.2	358,411
34	February	0.9808	9.6083	10.5891	28,971.5	306,782
35	March	1.0046	9.6627	10.6673	20,062.1	214,008
36	April	1.0046	9.6627	10.6673	14,607.1	155,818
37	May	1.0046	9.6627	10.6673	8,462.7	90,274
38	June	1.0149	12.6359	13.6508	6,299.7	85,996
39	July	1.0149	12.6359	13.6508	6,297.3	85,963
40	August	1.0149	12.6359	13.6508	6,077.9	82,968
41	September	1.2580	12.9683	14.2263	9,390.8	133,596
42	October	1.2580	12.9683	14.2263	7,312.1	104,024
43	November	1.2580	12.9683	14.2263	13,491.5	191,934
44	December	1.2282	12.0405	13.2687	<u>18,771.6</u>	<u>249,075</u>
45	Total				173,591.5	2,058,849

Columbia Gas of Kentucky, Inc.
Determination of Test Year Average Gas Cost Rate
For the 12 Months Ended December 31, 2008

Worksheet: W11170

Sheet 2 of 4

Line No.	Description	Demand Gas Rate (1) \$/Mcf	Commodity Gas Rate (2) \$/Mcf	Total Gas Rate (3=1 + 2) \$/Mcf	Actual Volumes (4) Mcf	Total Gas Cost (5) \$
1 GCA Applies to IUS						
2 W H O L E S A L E						
3	January 2008	0.9808	9.6083	10.5891	3,368.0	35,664
4	February	0.9808	9.6083	10.5891	2,779.0	29,427
5	March	1.0046	9.6627	10.6673	2,194.0	23,404
6	April	1.0046	9.6627	10.6673	1,210.0	12,907
7	May	1.0046	9.6627	10.6673	904.0	9,643
8	June	1.0149	12.6359	13.6508	673.0	9,187
9	July	1.0149	12.6359	13.6508	670.0	9,146
10	August	1.0149	12.6359	13.6508	664.0	9,064
11	September	1.2580	12.9683	14.2263	549.0	7,810
12	October	1.2580	12.9683	14.2263	1,019.0	14,497
13	November	1.2580	12.9683	14.2263	2,373.0	33,759
14	December	1.2282	12.0405	13.2687	<u>2,731.0</u>	<u>36,237</u>
15	Total				19,134.0	230,745
16 GCA Applies to GIR						
17 R E S I D E N T I A L						
18	January 2008	0.9808	9.6083	10.5891	488.2	5,170
19	February	0.9808	9.6083	10.5891	445.4	4,716
20	March	1.0046	9.6627	10.6673	483.1	5,153
21	April	1.0046	9.6627	10.6673	240.8	2,569
22	May	1.0046	9.6627	10.6673	120.4	1,284
23	June	1.0149	12.6359	13.6508	38.5	526
24	July	1.0149	12.6359	13.6508	34.8	475
25	August	1.0149	12.6359	13.6508	30.3	414
26	September	1.2580	12.9683	14.2263	33.6	478
27	October	1.2580	12.9683	14.2263	45.4	646
28	November	1.2580	12.9683	14.2263	168.4	2,396
29	December	1.2282	12.0405	13.2687	<u>394.5</u>	<u>5,235</u>
30	Total				2,523.4	29,062
31 GCA Applies to GIC						
32 C O M M E R C I A L						
33	January 2008	0.9808	9.6083	10.5891	1,193.4	12,637
34	February	0.9808	9.6083	10.5891	1,174.4	12,436
35	March	1.0046	9.6627	10.6673	1,155.9	12,330
36	April	1.0046	9.6627	10.6673	812.0	8,662
37	May	1.0046	9.6627	10.6673	357.5	3,814
38	June	1.0149	12.6359	13.6508	135.2	1,846
39	July	1.0149	12.6359	13.6508	120.1	1,639
40	August	1.0149	12.6359	13.6508	83.5	1,140
41	September	1.2580	12.9683	14.2263	122.6	1,744
42	October	1.2580	12.9683	14.2263	182.9	2,602
43	November	1.2580	12.9683	14.2263	488.4	6,948
44	December	1.2282	12.0405	13.2687	<u>1,125.4</u>	<u>14,933</u>
45	Total				6,951.3	80,731

Columbia Gas of Kentucky, Inc.
 Determination of Test Year Average Gas Cost Rate
 For the 12 Months Ended December 31, 2008

Line No.	<u>Description</u>	Demand Gas <u>Rate</u> (1) \$/Mcf	Commodity Gas <u>Rate</u> (2) \$/Mcf	Total Gas <u>Rate</u> (3=1 + 2) \$/Mcf	Actual <u>Volumes</u> (4) Mcf	Total Gas <u>Cost</u> (5) \$
1 ACA applies to Choice rate schedules GTR (first 12 mos. only)						
2 RESIDENTIAL						
3	January 2008	0.0000	0.8850	0.8850	21,805.0	19,297
4	February	0.0000	0.8850	0.8850	37,435.0	33,130
5	March	0.0000	0.8850	0.8850	28,623.0	25,331
6	April	0.0000	0.8850	0.8850	17,825.0	15,775
7	May	0.0000	0.8850	0.8850	7,186.0	6,360
8	June	0.0000	0.8850	0.8850	4,273.0	3,782
9	July	0.0000	0.8850	0.8850	2,749.0	2,433
10	August	0.0000	0.8850	0.8850	3,114.0	2,756
11	September	0.0000	1.5311	1.5311	3,109.0	4,760
12	October	0.0000	1.5311	1.5311	3,825.0	5,856
13	November	0.0000	1.5311	1.5311	17,813.0	27,273
14	December	0.0000	1.5311	1.5311	<u>56,374.0</u>	<u>86,314</u>
15	Total				204,131.0	233,067
16 ACA applies to Choice rate schedules GTO (first 12 mos. only)						
17 COMMERCIAL						
18	January 2008	0.0000	0.8850	0.8850	6,901.0	6,107
19	February	0.0000	0.8850	0.8850	9,356.0	8,280
20	March	0.0000	0.8850	0.8850	3,752.0	3,321
21	April	0.0000	0.8850	0.8850	1,960.0	1,735
22	May	0.0000	0.8850	0.8850	497.0	440
23	June	0.0000	0.8850	0.8850	34.0	30
24	July	0.0000	0.8850	0.8850	629.0	557
25	August	0.0000	0.8850	0.8850	950.0	841
26	September	0.0000	1.5311	1.5311	1,400.0	2,144
27	October	0.0000	1.5311	1.5311	5,157.0	7,896
28	November	0.0000	1.5311	1.5311	9,227.0	14,127
29	December	0.0000	1.5311	1.5311	<u>17,933.0</u>	<u>27,457</u>
30	Total				57,796.0	72,935
31 INDUSTRIAL						
32	January 2008	0.0000	0.8850	0.8850	25.0	22
33	February	0.0000	0.8850	0.8850	33.0	29
34	March	0.0000	0.8850	0.8850	22.0	19
35	April	0.0000	0.8850	0.8850	(9.0)	(8)
36	May	0.0000	0.8850	0.8850	(19.0)	(17)
37	June	0.0000	0.8850	0.8850	(19.0)	(17)
38	July	0.0000	0.8850	0.8850	(8.0)	(7)
39	August	0.0000	0.8850	0.8850	(10.0)	(9)
40	September	0.0000	1.5311	1.5311	(2.0)	(3)
41	October	0.0000	1.5311	1.5311	(5.0)	(8)
42	November	0.0000	1.5311	1.5311	0.0	0
43	December	0.0000	1.5311	1.5311	<u>(2.0)</u>	<u>(3)</u>
44	Total				6.0	(2)
45	Subtotal					135,151,808

Columbia Gas of Kentucky, Inc.
Determination of Test Year Average Gas Cost Rate
For the 12 Months Ended December 31, 2008

Line No.	<u>Description</u>	Demand Gas <u>Rate</u> (1) \$/Mcf	Commodity Gas <u>Rate</u> (2) \$/Mcf	Total Gas <u>Rate</u> (3=1 + 2) \$/Mcf	Actual <u>Volumes</u> (4) Mcf	Total Gas <u>Cost</u> (5) \$
1	Non-Traditional Sales Gas Cost					10,897,016
2	Unbilled Gas Cust					4,703,999
3	Tie to Schedule M 2.1					150,752,823
4	Plus Estimated Billed for December 2008					7,215,957
5	Plus Actual Billed for December 2007					2,525,538
6	Less Actual Billed for December 2008					7,366,487
7	Less Estimated Billed for December 2007					<u>(2,592,614)</u>
8	Subtotal					155,720,445
9	Unreconciled differences, prior period adjustments					<u>(1,021,857)</u>
10	Total Gas Cost per Financial Statement					<u>154,698,588</u>

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2008

Workpaper WPM-B

Sheet 1 of 4

Line No.	Description	Test Year (1)	12/31/08	Adjusted	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
			Weather Adj. (2)	Industrial Customers (3) <i>(W P E)</i>	New Const. (4) <i>(W P E)</i>	Conv. (5) <i>(W P E)</i>	Attrition (6)		
1	RESIDENTIAL								
2	Rate Schedule GSR	1,166,721	0	0	1,786	269	(9,534)	25,889	1,185,131
3	COMMERCIAL								
4	Rate Schedule G1C	48	0	0	0	0	0	0	48
5	RESIDENTIAL								
6	Rate Schedule G1R	280	0	0	0	0	0	1	281
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	132,202	0	12	861	73	(1,560)	1,786	133,374
25	INDUSTRIAL								
26	Rate Schedule GSO	518	0	0	0	0	0	4	522

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2008

Workpaper WPM-B

Sheet 2 of 4

Line No.	Description	Test Year	12/31/08 Weather	Adjusted Industrial	Incremental Customers			Finalled Bills	Test Year Adjusted
		(1)	Adj. (2)	Customers (3) (W P E)	New Const. (4) (W P E)	Conv. (5) (W P E)	Attrition (6)	(7)	(8=1 to 7)
1 COMMERCIAL									
2 Rate Schedule GST									
3	Total	180	0	0	0	0	0	0	180
4	Customers Transporting	<u>(180)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(180)</u>
5	Net Bills Under GST	0	0	0	0	0	0	0	0
6 INDUSTRIAL									
7	Total	72	0	0	0	0	0	0	72
8	Customers Transporting	<u>(72)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(72)</u>
9	Net Bills Under GST	0	0	0	0	0	0	0	0
10 COMMERCIAL									
11 Rate Schedule IST									
12	Total	372	0	0	0	0	0	0	372
13	Customers Transporting	<u>(372)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(372)</u>
14	Net Bills Under IST	0	0	0	0	0	0	0	0
15 INDUSTRIAL									
16	Total	696	0	0	0	0	0	0	696
17	Customers Transporting	<u>(696)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(696)</u>
18	Net Bills Under IST	0	0	0	0	0	0	0	0
19 WHOLESALE									
20	Rate Schedule IUS	24	0	0	0	0	0	0	24

1 Tariff Sales Summary by Customer Class									
2	Total Residential Sales	1,167,229	0	0	1,786	269	(9,534)	25,890	1,185,640
3	Total Commercial Sales	132,274	0	12	861	73	(1,560)	1,786	133,446
4	Total Industrial Sales	518	0	0	0	0	0	4	522
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	1,300,045	0	12	2,647	342	(11,094)	27,680	1,319,632

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2008

Workpaper WPM-B
Sheet 3 of 4

Line No.	Description	Test Year (1)	12/31/08 Weather Adj. (2)	Adjusted Industrial Customers (3) <i>(W P E)</i>	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
					New Const. (4) <i>(W P E)</i>	Conv. (5) <i>(W P E)</i>	Attrition (6)		
1	RESIDENTIAL								
2	Rate Schedule GTR	309,109	0	0	0	0	0	1,856	310,965
3	COMMERCIAL								
4	Rate Schedule GTO	38,543	0	0	0	0	0	169	38,712
5	INDUSTRIAL								
6	Rate Schedule GTO	96	0	0	0	0	0	0	96
7	COMMERCIAL								
8	Rate Schedule DS	313	0	(1)	0	0	0	0	312
9	INDUSTRIAL								
10	Rate Schedule DS	528	0	7	0	0	0	3	538
11	COMMERCIAL								
12	Rate Schedule GDS	204	0	0	0	0	0	0	204
13	INDUSTRIAL								
14	Rate Schedule GDS	112	0	(4)	0	0	0	1	109
15	INDUSTRIAL								
16	Rate Schedule DS3	17	0	0	0	0	0	0	17
17	COMMERCIAL								
18	Rate Schedule FX1	12	0	0	0	0	0	0	12
19	COMMERCIAL								
20	Rate Schedule FX2	12	0	0	0	0	0	0	12
21	INDUSTRIAL								
22	Rate Schedule FX4	12	0	0	0	0	0	0	12
23	INDUSTRIAL								
24	Rate Schedule FX5	36	0	0	0	0	0	0	36
25	INDUSTRIAL								
26	Rate Schedule FX6	12	0	0	0	0	0	0	12
27	INDUSTRIAL								
28	Rate Schedule FX7	12	0	0	0	0	0	0	12

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2008

Workpaper WPM-B

Sheet 4 of 4

Line No.	Description	Test Year (1)	12/31/08 Weather Adj. (2)	Adjusted Industrial Customers (3) <i>(W P E)</i>	Incremental Customers			Finalled Bills (7)	Test Year Adjusted (8=1 to 7)
					New Const. (4) <i>(W P E)</i>	Conv. (5) <i>(W P E)</i>	Attrition (6)		
1	INDUSTRIAL								
2	Rate Schedule FX8	12	0	0	0	0	0	0	12
29	COMMERCIAL								
30	Rate Schedule SAS	12	0	0	0	0	0	0	12
31	INDUSTRIAL								
32	Rate Schedule SC2	12	0	0	0	0	0	0	12
33	INDUSTRIAL								
34	Rate Schedule SC3	12	0	0	0	0	0	0	12

35	Transportation Summary by Customer Class								
36	Total Residential Transportation	309,109	0	0	0	0	0	1,856	310,965
37	Total Commercial Transportation	39,096	0	(1)	0	0	0	169	39,264
38	Total Industrial Transportation	<u>861</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>868</u>
39	Total Transportation	349,066	0	2	0	0	0	2,029	351,097

40	Total Company Throughput	1,649,111	0	14	2,647	342	(11,094)	29,709	1,670,729
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Volumes (Mcf)
For the 12 Months Ended December 31, 2008

Line No.	Description	Physical Flow (1)	12/31/08	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	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>219,685.0</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>219,685.0</u>	
5	Total Rate Schedule FX7	519,685.0	0.0	0.0	0.0	0.0	0.0	0.0	519,685.0	
6	INDUSTRIAL									
7	Rate Schedule FX8									
8	First 30,000 Mcf	29,145.0	0.0	0.0	0.0	0.0	0.0	0.0	29,145.0	
9	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>	<u>0.0</u>	
10	Total Rate Schedule FX8	29,145.0	0.0	0.0	0.0	0.0	0.0	0.0	29,145.0	
11	COMMERCIAL									
12	Rate Schedule SAS									
13	First 30,000	52,357.0	(1,848.1)	0.0	0.0	0.0	0.0	0.0	50,508.9	
14	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>	
15	Total Rate Schedule SAS	52,357.0	(1,848.1)	0.0	0.0	0.0	0.0	0.0	50,508.9	
16	INDUSTRIAL									
17	Rate Schedule SC2	671,369.0	0.0	0.0	0.0	0.0	0.0	0.0	671,369.0	
18	INDUSTRIAL									
19	Rate Schedule SC3									
20	First 150,000 Mcf	1,693,997.0	0.0	0.0	0.0	0.0	0.0	0.0	1,693,997.0	
21	Over 150,000 Mcf	<u>2,451,868.0</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>2,451,868.0</u>	
22	Total Rate Schedule FX8	4,145,865.0	0.0	0.0	0.0	0.0	0.0	0.0	4,145,865.0	
23	Transportation Summary by Customer Class									
24	Total Residential Transportation	2,112,388.0	(116,867.8)	0.0	0.0	0.0	0.0	0.0	1,995,520.2	
25	Total Commercial Transportation	3,590,985.1	(108,946.7)	4,140.0	0.0	0.0	0.0	0.0	3,486,178.4	
26	Total Industrial Transportation	<u>18,424,330.4</u>	<u>0.0</u>	<u>47,388.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>18,471,718.4</u>	
27	Total Transportation	24,127,703.5	(225,814.5)	51,528.0	0.0	0.0	0.0	0.0	23,953,417.0	
28	Total Company Throughput	35,732,604.2	(755,672.5)	77,944.0	61,385.0	5,654.0	(124,506.0)	0.0	34,997,408.7	

Columbia Gas of Kentucky, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended December 31, 2008

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 GSR	7,244,105.4	6,866,986.4	(377,119.0)	1.8715	(705,778.21)
3	COMMERCIAL					
4	Rate Schedule G1C	6,951.3	6,675.8	(275.5)	1.5093	(415.81)
5	RESIDENTIAL					
6	Rate Schedule G1R	2,523.4	2,390.1	(133.3)	2.6160	(348.71)
7	RESIDENTIAL					
8	Rate Schedule IN3	1,562.4	1,480.4	(82.0)	0.4000	(32.80)
9	COMMERCIAL					
10	Rate Schedule IN3	58.9	56.4	(2.5)	0.4000	(1.00)
11	RESIDENTIAL					
12	Rate Schedule IN4	117.9	112.2	(5.7)	0.5500	(3.14)
13	RESIDENTIAL					
14	Rate Schedule IN5	764.1	721.2	(42.9)	0.6000	(25.74)
15	RESIDENTIAL					
16	Rate Schedule LG2	676.0	633.9	(42.1)	0.3500	(14.74)
17	COMMERCIAL					
18	Rate Schedule LG2	980.3	938.2	(42.1)	0.3500	(14.74)
19	RESIDENTIAL					
20	Rate Schedule LG3					
21	First 2 Mcf	20.9	20.9	0.0	0.0000	0.00
22	Over 2 Mcf	<u>489.2</u>	<u>461.9</u>	<u>(27.3)</u>	0.3500	<u>(9.56)</u>
23	Total Rate Schedule LG3	510.1	482.8	(27.3)		(9.56)
24	RESIDENTIAL					
25	Rate Schedule LG4	283.0	266.5	(16.5)	0.4000	(6.60)
26	COMMERCIAL					
27	Rate Schedule GSO					
28	First 50 Mcf	1,574,363.8	1,554,657.6	(19,706.2)	1.8715	(36,880.15)
29	Next 350 Mcf	1,633,709.9	1,568,936.3	(64,773.6)	1.8153	(117,583.52)
30	Next 600 Mcf	489,368.1	456,730.8	(32,637.3)	1.7296	(56,449.47)
31	Over 1,000 Mcf	<u>474,318.0</u>	<u>439,366.0</u>	<u>(34,952.0)</u>	1.5802	<u>(55,231.15)</u>
32	Total Rate Schedule GSO	4,171,759.8	4,019,690.7	(152,069.1)		(266,144.29)
33	COMMERCIAL					
34	Rate Schedule GST	0.0	0.0	0.0	0.0000	0.00

Columbia Gas of Kentucky, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended December 31, 2008

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 IST	0.0	0.0	0.0	0.0000	0.00
3	WHOLESALE					
4	Rate Schedule IUS	19,134.0	19,134.0	0.0	0.5905	0.00
5 Tariff Sales Summary by Customer Class						
6	Total Residential Sales	7,250,542.3	6,873,073.5	(377,468.8)		(706,219.50)
7	Total Commercial Sales	4,179,750.3	4,027,361.1	(152,389.2)		(266,575.84)
8	Total Wholesale Sales	<u>19,134.0</u>	<u>19,134.0</u>	<u>0.0</u>		<u>0.00</u>
9	Total Tariff Sales Excl Industrial	11,449,426.6	10,919,568.6	(529,858.0)		(972,795.34)
10	RESIDENTIAL					
11	Rate Schedule GTR	2,112,388.0	1,995,520.2	(116,867.8)	1.8715	(218,718.09)
12	COMMERCIAL					
13	Rate Schedule GTO					
14	First 50 Mcf	500,578.9	494,625.5	(5,953.4)	1.8715	(11,141.79)
15	Next 350 Mcf	591,423.4	568,367.4	(23,056.0)	1.8153	(41,853.56)
16	Next 600 Mcf	196,754.3	185,270.2	(11,484.1)	1.7296	(19,862.90)
17	Over 1,000 Mcf	<u>184,939.5</u>	<u>169,320.6</u>	<u>(15,618.9)</u>	1.5802	<u>(24,680.99)</u>
18	Total Rate Schedule GTO	1,473,696.1	1,417,583.7	(56,112.4)		(97,539.24)
19	COMMERCIAL					
20	Rate Schedule DS					
21	First 30,000 Mcf	1,497,942.0	1,459,093.4	(38,848.6)	0.5467	(21,238.53)
22	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0.00</u>
23	Total Rate Schedule DS	1,497,942.0	1,459,093.4	(38,848.6)		(21,238.53)
24	COMMERCIAL					
25	Rate Schedule GDS					
26	First 50 Mcf	10,200.0	10,200.00	0.0	1.8715	0.00
27	Next 350 Mcf	69,534.0	69,538.60	4.6	1.7296	7.96
28	Next 600 Mcf	94,487.0	93,608.10	(878.9)	1.5802	(1,388.84)
29	Over 1,000 Mcf	<u>75,789.0</u>	<u>70,582.00</u>	<u>(5,207.0)</u>	0.0000	<u>0.00</u>
30	Total Rate Schedule GDS	250,010.0	243,928.7	(6,081.3)		(1,380.88)
31	COMMERCIAL					
32	Rate Schedule FX1	311,128.0	305,721.5	(5,406.5)	0.1250	(675.81)
33	COMMERCIAL					
34	Rate Schedule FX2	5,852.0	5,202.2	(649.8)	0.1250	(81.23)

Columbia Gas of Kentucky, Inc.
 Adjustment based on Normalized Volumes
 For the 12 Months Ended December 31, 2008

Line No.	<u>Description</u>	<u>Phy. Flow</u> (1) Mcf <i>(WPC)</i>	<u>Normalized</u> (2) Mcf	<u>Normalized</u> <u>Adjustment</u> (3=2-1) Mcf	<u>Base Rate</u> (4) \$/Mcf	<u>Revenue</u> (5=3x4) \$
1	COMMERCIAL					
2	Rate Schedule SAS					
3	First 30,000	52,357.0	50,508.9	(1,848.1)	0.5467	(1,010.36)
4	Over 30,000	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0.00</u>
5	Total Rate Schedule SAS	52,357.0	50,508.9	(1,848.1)		(1,010.36)
6	Transportation Summary by Customer Class					
7	Total Residential Transportation	2,112,388.0	1,995,520.2	(116,867.8)		(218,718.09)
8	Total Commercial Transportation	<u>3,590,985.1</u>	<u>3,482,038.4</u>	<u>(108,946.7)</u>		<u>(121,926.05)</u>
9	Total Tran Excl. Industrial	5,703,373.1	5,477,558.6	(225,814.5)		(340,644.14)
10	Total Company Throughput (Excl. Industrial)	17,152,799.7	16,397,127.2	(755,672.5)		(1,313,439.48)

Columbia Gas of Kentucky, Inc.
 Adjustment to Test Year Bills and Mcf
 For the 12 Months Ended December 31, 2008

<u>Line</u> <u>No.</u>	<u>Bills</u> <u>from New</u> <u>Construction</u> (1) <i>(WP E)</i>	<u>Bills</u> <u>from</u> <u>Conversions</u> (2) <i>(WP E)</i>	<u>Bills</u> <u>from New</u> <u>Customers</u> (3=1+2)	<u>Bills</u> <u>from Attrition</u> <u>Customers</u> (4) <i>Workpaper</i>	<u>Bills from</u> <u>Lg Comm / Ind</u> <u>Customers</u> (5) <i>(WP E)</i>	<u>Adjusted</u> <u>Bills</u> (6=3+4+5)
1 RESIDENTIAL						
2 Rate Schedule GSR	1,786	269	2,055	(9,534)	0	(7,479)
3 COMMERCIAL						
4 Rate Schedule GSO	861	73	934	(1,560)	12	(614)
5 Rate Schedule DS	0	0	0	0	(1)	(1)
6 INDUSTRIAL						
7 Rate Schedule GDS	0	0	0	0	(4)	(4)
8 Rate Schedule DS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
9 Total	2,647	342	2,989	(11,094)	14	(8,091)

Columbia Gas of Kentucky, Inc.
 Adjustment to Test Year Bills and Mcf
 For the 12 Months Ended December 31, 2008

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	
1 RESIDENTIAL							
2	Rate Schedule GSR	13,456.0	1,875.0	15,331.0	(56,625.0)	0.0	(41,294.0)
3 COMMERCIAL							
4 Rate Schedule GSO							
5	First 50 Mcf	35,113.0	2,874.0	37,987.0	(67,881.0)	1,200.0	(28,694.0)
6	Next 350 Mcf	12,816.0	905.0	13,721.0	0.0	3,991.0	17,712.0
7	Next 600 Mcf	0.0	0.0	0.0	0.0	4,359.0	4,359.0
8	Over 1,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>16,866.0</u>	<u>16,866.0</u>
9	Total	47,929.0	3,779.0	51,708.0	(67,881.0)	26,416.0	10,243.0
10 Rate Schedule DS							
11	First 30,000 Mcf	0.0	0.0	0.0	0.0	4,140.0	4,140.0
12	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>
13	Total	0.0	0.0	0.0	0.0	4,140.0	4,140.0
14 INDUSTRIAL							
15 Rate Schedule GDS							
16	Rate Schedule GDS	0.0	0.0	0.0	0.0	(2.0)	(2.0)
17	First 50 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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Total	0.0	0.0	0.0	0.0	0.0	0.0
21 Rate Schedule DS							
22	First 30,000 Mcf	0.0	0.0	0.0	0.0	15,796.0	15,796.0
23	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>
24	Total	0.0	0.0	0.0	0.0	15,796.0	15,796.0
25	Total	61,385.0	5,654.0	67,039.0	(124,506.0)	46,352.0	(11,115.0)

Columbia Gas of Kentucky, Inc.
Adjustment to Bills and Mcf Generated By New Construction
For the 12 Months Ended December 31, 2008

Line No.	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	
3				14.10	13.80	11.20	7.10	2.90	1.50	1.10	1.00	1.00	1.50	4.40	10.20	
4				7.05	6.90	5.60	3.55	1.45	0.75	0.55	0.50	0.50	0.75	2.20	5.10	
5	36	0	0	254	0	0	0	0	0	0	0	0	0	0	0	254
6	27	1	27	381	186	0	0	0	0	0	0	0	0	0	0	567
7	12	2	24	169	166	67	0	0	0	0	0	0	0	0	0	402
8	17	3	51	240	235	190	60	0	0	0	0	0	0	0	0	725
9	21	4	84	296	290	235	149	30	0	0	0	0	0	0	0	1,000
10	12	5	60	169	166	134	85	35	9	0	0	0	0	0	0	598
11	27	6	162	381	373	302	192	78	41	15	0	0	0	0	0	1,382
12	25	7	175	353	345	280	178	73	38	28	13	0	0	0	0	1,308
13	26	8	208	367	359	291	185	75	39	29	26	13	0	0	0	1,384
14	23	9	207	324	317	258	163	67	35	25	23	23	17	0	0	1,252
15	37	10	370	522	511	414	263	107	56	41	37	37	56	81	0	2,125
16	38	11	418	536	524	426	270	110	57	42	38	38	57	167	194	2,459
17	Total	301	1,786	3,992	3,472	2,597	1,545	575	275	180	137	111	130	248	194	13,456

1 RESIDENTIAL

2 Rate Schedule GSR

3 All Gas Consumed Usage per Customer

4 All Gas Consumed First Month Usage per Customer

Columbia Gas of cky, Inc.
 Adjustment to Bills and Mcf Generated By Conversion Customers
 For the 12 Months Ended December 31, 2008

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Columbia Gas of cky, Inc.												Incremental Volumes (4) (Mcf)
					Oct U.P.C.	Nov U.P.C.	Dec U.P.C.	Jan U.P.C.	Feb U.P.C.	Mar U.P.C.	Apr U.P.C.	May U.P.C.	Jun U.P.C.	Jul U.P.C.	Aug U.P.C.	Sep U.P.C.	
3					14.10	13.80	11.20	7.10	2.90	1.50	1.10	1.00	1.50	4.40	10.20		
4					7.05	6.90	5.60	3.55	1.45	0.75	0.55	0.50	0.75	2.20	5.10		
5	Jan	10	0	0	71	0	0	0	0	0	0	0	0	0	0	71	
6	Feb	4	1	4	56	28	0	0	0	0	0	0	0	0	0	84	
7	Mar	3	2	6	42	41	17	0	0	0	0	0	0	0	0	100	
8	Apr	1	3	3	14	14	11	4	0	0	0	0	0	0	0	43	
9	May	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Jun	1	5	5	14	14	11	7	3	1	0	0	0	0	0	50	
11	Jul	1	6	6	14	14	11	7	3	2	1	0	0	0	0	52	
12	Aug	2	7	14	28	28	22	14	6	3	2	1	0	0	0	104	
13	Sep	1	8	8	14	14	11	7	3	2	1	1	0	0	0	54	
14	Oct	11	9	99	155	152	123	78	32	17	12	11	8	0	0	599	
15	Nov	8	10	80	113	110	90	57	23	12	9	8	12	0	0	460	
16	Dec	4	11	44	56	55	45	28	12	6	4	4	6	18	20	258	
17	Total	46		269	577	470	341	202	82	43	29	25	26	36	20	1,875	

1 RESIDENTIAL

2 Rate Schedule GSR

3 All Gas Consumed Usage per Customer

4 All Gas Consumed First Month Usage per Customer

Columbia Gas of Maryland, Inc.
 Adjustment to Bills and Mcf Generated By Conversion Customers
 For the 12 Months Ended December 31, 2008

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	
3					50.00	50.00	50.00	46.40	27.20	19.70	19.40	17.60	18.90	27.70	41.10	50.00	
4					46.65	43.95	35.80	23.20	13.60	9.85	9.70	8.80	9.45	13.85	20.55	35.40	
5	Jan	3	0	0	140	0	0	0	0	0	0	0	0	0	0	0	140
6	Feb	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Mar	1	2	2	50	50	36	0	0	0	0	0	0	0	0	0	0
8	Apr	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	136
9	May	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Jun	1	5	5	50	50	50	46	27	10	0	0	0	0	0	0	0
11	Jul	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Aug	1	7	7	50	50	50	46	27	20	19	9	0	0	0	0	233
13	Sep	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Oct	3	9	27	150	150	150	139	82	59	58	53	57	42	0	0	940
15	Nov	1	10	10	50	50	50	46	27	20	19	18	19	28	21	0	348
16	Dec	2	11	22	100	100	100	93	54	39	39	35	38	55	82	71	806
17	Total	12		73	590	450	436	370	217	148	135	115	114	125	103	71	2,874
18	Second Block Usage per Customer				43.30	37.90	21.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.80	
19	First Month Second Block Usage per Customer				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	Jan				0	0	0	0	0	0	0	0	0	0	0	0	0
21	Feb				0	0	0	0	0	0	0	0	0	0	0	0	0
22	Mar				43	38	0	0	0	0	0	0	0	0	0	0	81
23	Apr				0	0	0	0	0	0	0	0	0	0	0	0	0
24	May				0	0	0	0	0	0	0	0	0	0	0	0	0
25	Jun				43	38	22	0	0	0	0	0	0	0	0	0	0
26	Jul				0	0	0	0	0	0	0	0	0	0	0	0	103
27	Aug				43	38	22	0	0	0	0	0	0	0	0	0	0
28	Sep				0	0	0	0	0	0	0	0	0	0	0	0	103
29	Oct				130	114	65	0	0	0	0	0	0	0	0	0	0
30	Nov				43	38	22	0	0	0	0	0	0	0	0	0	309
31	Dec				87	76	43	0	0	0	0	0	0	0	0	0	103
32	Total				389	342	174	0	0	0	0	0	0	0	0	0	206
																	905

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 December 31, 2008

Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	Mo	Incremental Bills	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
						(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)
1 Customers who have been added between January 1, 2008 and December 31, 2008																		
2	12986378-003	DS-Ind	8/08			0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,934.0	5,783.0	3,886.0	4,135.0	86.0	17,824.0
3	Test Year Volumes																	
4	Additional Volumes (First 30,000 Mcf)																	
5	Additional Volumes (Over 30,000 Mcf)																	
6	12986587-001	GSO-Com	1/09			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Test Year Volumes																	
8	Additional Volumes (First 50 Mcf)																	
9	Additional Volumes (Next 350 Mcf)																	
10	Additional Volumes (Next 600 Mcf)																	
11	Additional Volumes (Over 1,000 Mcf)																	
12	12986587-001	DS-Com	1/09			5,972.0	5,377.0	4,170.0	2,434.0	252.0	75.0	65.0	65.0	655.0	77.0	75.0	75.0	19,292.0
13	Test Year Volumes																	
14	Additional Volumes (First 30,000 Mcf)																	
15	Additional Volumes (Over 30,000 Mcf)																	
16	12986587-002	DS-Com	12/08			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Test Year Volumes																	
18	Additional Volumes (First 30,000 Mcf)																	
19	Additional Volumes (Over 30,000 Mcf)																	
20 Customers who have become inactive between January 1, 2008 and December 31, 2008																		
21	12986424-001	GDS-Ind	5/08			2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
22	Test Year Volumes																	
23	Additional Volumes (First 50 Mcf)																	
24	Additional Volumes (Next 350 Mcf)																	
25	Additional Volumes (Next 600 Mcf)																	
26	Additional Volumes (Over 1,000 Mcf)																	
27 Customers with a dead meter between January 1, 2008 and December 31, 2008																		
28	12986503-001	GSO-Com	1/08			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Test Year Volumes																	
30	Additional Volumes (First 50 Mcf)																	
31	Additional Volumes (Next 350 Mcf)																	
32	Additional Volumes (Next 600 Mcf)																	
33	Additional Volumes (Over 1,000 Mcf)																	