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PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

APPLICATION OF COLUMBIA GAS OF KENTUCKY, INC. FOR AN ADJUSTMENT OF RATES FOR GAS SERVICE	)))	Case No. 2009-00141

ATTORNEY GENERAL'S SUPPLEMENTAL REQUESTS FOR IFORMATION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Supplemental Requests for Information to Columbia Gas of Kentucky [hereinafter referred to as "CGK"] to be answered by the date specified in the Commission's Order of Procedure, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Please identify the witness who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for CGK with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If any request appears confusing, please request clarification directly from the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(10) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(11) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or

transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(12) Please provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response.

Respectfully submitted,
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ATTORNEY GENERAL

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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of this Motion to Intervene were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

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this 30th day of June, 2009

Assistant Attorney General

COLUMBIA GAS COMPANY
CASE NO. 2009-00141
Attorney General's Supplemental Requests for Information to Columbia Gas of Kentucky

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I. REVENUE REQUIREMENTS

1. With regard to the response to AG-1-13 Attachment 1, please provide the following information:

   a. What is the 13-month average per books gas stored underground balance for the 2008 test year (i.e., the average gas stored underground balance as reported in the Company's financial statements), the balance of $37,585,505 or the balance of $32,765,429? In addition, explain the difference between these two test year average balances and explain which one is the "correct" per books gas stored underground balance.
   b. Provide a detailed explanation of the $4,820,076 "per books inventory deficit" balance; explain where it is reflected on the Company's balance sheet.
   c. In the responses to AG-1-11(b) and (c), the Company confirms that in its prior two rate cases its claimed Gas Stored Underground balances were based on the 13-month "average per books" storage balances. Explain whether these average per books storage balances used in those cases were the balances that are equivalent to the 2008 test year 13-month average storage balance of $32,765,429 or the 2008 test year 13-month average per books storage balance of $37,585,505.

2. The AG has calculated that the 13-month average MCF balances for each of the years 2005 through 2008 shown in the response to PSC-2-21(c) are as follows: 6,391,724 for 2005; 7,757,410 for 2006; 6,954,446 for 2007; and 6,514,450 for 2008. In this regard, please provide the following information:

   a. Confirm the above facts. If you do not agree, explain your disagreement.
   b. Reconcile the above stated 13-month average MCF balances for 2005 through 2008 to the 13-month average MCF balances shown for the years 2005 through 2008 in the response to AG-1-11, as follows: 6,647,393 for 2005; 8,067,706 for 2006; 7,232,624 for 2007; and 6,775,028 for 2008.

3. On page 7 of his testimony, Mr. Racher states that, using the LIFO method, gas may be withdrawn from storage at prices in excess of the inventory prices from previous storage layers, and this could sometimes result in negative balances on the Company's books. In this regard, please provide the following information:

   a. The scenario described by Mr. Racher will occur during periods of *increasing* gas prices, causing the LIFO gas unit cost to be higher than the average gas unit cost from previous storage layers. Please confirm this. If you do not agree, explain your disagreement.
   b. During periods of *decreasing* gas prices, would the Company experience LIFO gas unit costs *lower* than the average gas unit cost from previous storage layers? If not, explain in detail why not.

c. Isn't it true that when the LIFO gas unit costs are lower than the average gas unit cost from previous storage layers, this would result in higher storage balances? For example, the response to AG-1-12 shows that in 2006, the gas unit prices experienced a reduction from $14.64 at the beginning of the year to $8.43 at the end of the year. The response to AG-1-11 shows that this resulted in a 13-month average storage volume of 8,067,706 MCF, which is much higher than the 13-month average storage volumes for 2005, 2007 and 2008.

4. Please provide the following information:

   a. The response to PSC-2-21, page 10 shows a calculated October inventory valuation rate of $7.4042 per MCF. Please provide a worksheet showing how this rate was derived based on the information shown on page 9.
   b. Provide similar worksheets showing the derivations of the October inventory valuation rates of $3.6996 for 2004 (based on the information shown on page 1); $6.6455 for 2005 (based on the information shown on page 3); $6.6624 for 2006 (based on the information shown on page 5); and $6.4523 for 2007 (based on the information shown on page 7).

5. With regard to the response to AG-1-19, please provide, for each of the years 2004 through 2008, the following information:

   a. The accrued annual property taxes at expected protested outcome levels.
   b. The actual annual property taxes negotiated between the Company and the Commonwealth of Kentucky.
   c. The resulting property tax credits or additional property tax bills resulting from the settlement of the protests.

6. The AG has calculated the following income tax amounts associated with the Company's proposed taxable income including the requested rate increase:

- Income before income taxes	$23,410,128	
- Pro forma interest	(4,778,115)	
- Flow through adjustments	46,320	
- State taxable income	18,678,333	
- State income tax @ 5.99197%	1,119,200	1,119,200
- State excess tax amortization		(1,019)
- State income tax		1,118,181
- Federal taxable income	17,559,133	
- Federal income tax @ 35%	6,145,697	
- Fed excess tax amortization	(49,445)	
- ITC amortization	(86,688)	
- Federal income tax	6,009,564	

Please reconcile this AG-calculated FIT number of $6,009,564 to the corresponding Company-calculated FIT number of $5,940,983 on Schedule C-1.

7. With regard to the ADIT information shown on Schedule B-6, please explain the nature and purpose of the two ADIT balances in sub-accounts 2951 and 2953, RRA '93 1% Offset and RRA '93 Rate Base Increment.

8. The response to AG-1-24(a) shows that the proposed adjusted test year revenues include Account 495 – Other Gas revenues of $343,888. Please provide the actual Account 495 – Other revenues for each year from 2004 through 2008, as was requested in AG-1-24(b).

9. The response to AG-1-24(d) shows that the proposed adjusted test year revenues include Account 483 – Sales for Resale revenues of $211,101. Please provide the actual Account 483 – Sales for Resale revenues for each year from 2004 through 2008.

10. With regard to the response to PSC-2-43, explain why, if the PSC were to reject the Company's proposed late payment fee proposal, this would result in forfeited discount revenues of $167,537 rather than the actual test year forfeited discount revenues of $192,713.

11. On page 29, lines 7 through 10, Mr. Balmert states: "Columbia believes the 5% penalty currently assessed to the Commercial and Industrial customer classes has served as an incentive for customers to pay their bills by the due date. A similar incentive applicable to residential customers <u>will help *reduce* the uncollectible expense attributable to the Residential class</u>." [emphasis supplied].

    In its response to AG-1-32, the Company agrees with the AG that its proposed uncollectible ratio of 1.410552% for the Residential customers is the actual 2008 ratio that does not reflect any impact of the proposed 5% Residential Late Payment Fee proposed by the Company in this case. In this same data response the Company now claims that the implementation of the Residential Late Payment Fee will result in a slight *increase* in the uncollectible ratio.

    Please provide a detailed explanation for these inconsistent positions.

12. With regard to the response to AG-1-35(c), please provide the following clarifying information:

    a. The top part of the response indicates that the actual 2008 Uncollectible Account 904 accrual of $1,910,000 consists of $1,371,336 for General Service uncollectible account expenses and $538,664 of EAP related uncollectible expenses. Please confirm this. If this is not correct, provide the correct answer.
    b. The bottom part of the response indicates that the actual 2008 uncollectible account 904 expenses of $2,451,089 consist of the same $1,910,000 (which, as indicated in

part (a) above, includes $538,664 of EAP related uncollectible expenses), plus another $538,664 for EAP related uncollectible expense, plus $2,423 of other miscellaneous uncollectible expenses. Please explain the double-counted $538,664 expense for the EAP related uncollectible expenses in order to reconcile the $1,910,000 and $2,451,089 uncollectible expense amounts.

13. Please reconcile the annual uncollectible accrual amounts of $1,194,997 (2004); $984,998 (2005); $1,131,001 (2006); and $470,002 (2007) shown in column (d) in the response to AG-1-34(a) to the corresponding annual uncollectible accrual amounts of $1,981,712 (2004); $1,499,299 (2005); $1,594,285 (2006); and $1,181,046 (2007) shown in the response to AG-1-33. Explain in detail what makes up the differences in the uncollectible expense amounts for each year.

14. With regard to the response to AG-1-37, please provide the following additional clarifying information:

    a. In its response to AG-1-37, the Company agrees that the total adjusted uncollectible expenses included in the adjusted test year O&M expenses amounts to $2,419,089 and this expense of $2,419,089 includes the uncollectible expenses associated with the commodity cost of gas. Does this mean that the Company is proposing base rate recovery for this expense level of $2,419,089 on top of proposing surcharge recovery for the uncollectible expenses associated with the commodity cost of gas? Please explain this in detail and explain why this approach wouldn't result in a double-recovery of the uncollectible expenses associated with the commodity cost of gas.
    b. On page 23, lines 11-16 of his testimony, Mr. Balmert states that a total amount of $1,063,315 (the sum of $657,997, $403,473, and 1,845) has been removed from the revenue requirement to determine base rates. Does this mean that the adjusted test year O&M expenses of $2,419,089 referenced in part (a) above was reduced by $1,063,315 so that only $1,355,774 will be recovered through base rates and the remaining $1,063,315 will be recovered from the Gas Cost Uncollectible Surcharge? If this is the case, explain in detail where in the filing schedules the Company has reduced the adjusted test year total uncollectible expenses of $2,419,089 by $1,063,315.
    c. In AG-1-37(b), the Company was asked what portion of the adjusted test year uncollectible expense amount of $2,419,089 represents uncollectible expenses associated with the commodity cost of gas. The response of the Company was that it does not know because it "does not currently differentiate the uncollectible commodity gas cost revenue from other revenues on its books." Yet, on MPB-5, sheet 4, Mr. Balmert quantified that during the 2008 test year, the uncollectible expenses associated with the commodity cost of gas amounted to $1,229,890. In this regard, provide the following:
        1) Explain these discrepant answers.

2) Explain whether this means that of the adjusted test year uncollectible expenses of $2,419,089, an amount of $1,229,890 represents uncollectible expenses associated with the commodity cost of gas. If not, explain the correct answer.

15. At the bottom of page 24 of his testimony, Mr. Balmert states that "Columbia will continue to be at risk that the fixed uncollectible percentage determined by Columbia witness Racher in Schedule D-2.1 Sheet 5 may under recover actual uncollectible expense." What are the pro forma adjusted fixed uncollectible expenses shown on Schedule D-2.1, Sheet 5 that remain at risk for under recovery? Please show the dollar amount and the supporting calculations for this fixed uncollectible expense amount.

16. In the same format and detail as per the response to AG-1-41, please provide the actual number of employees at the end of June 2009.

17. Are the number of exempt employees at 9/1/09 and the number of Union employees at 12/1/09 known and certain at this time?

18. With regard to the historic incentive compensation expenses shown in the response to AG-1-45(c), please provide the following information:

    a. Reconcile the expenses listed for 2004 through 2006 to the incentive compensation expenses for the corresponding years in the response to AG-1-39 in the prior rate case.
    b. Reconcile the test year CIP expense of $410,219 to the test year CIP expense of $424,603 on Schedule D-2.3.
    c. Explain the negative expense in the year 2005.

19. Re. response to AG-1-50(d): If the Company's proposed pension and OPEB (O&M expenses) of $1,743,113 were to be accepted by the PSC in this case, for purposes of the proposed Rider POM, would the Company - starting at the rate effective date of this case - be deferring the difference (on a monthly basis) between this allowed expense level of $1,743,113 and the actual expense level to be incurred starting with the rate effective date?

20. With regard to the response to AG-1-54, please provide the following information:

    a. Explain why the amortization of the one-time IBM costs is not included in the pro forma test year NCSC costs of $9,148,390.
    b. If this amortization cost is reflected as a test year expense elsewhere in the filing schedules, indicate the relevant filing schedule and the account number in which this expense is included. In addition, provide the annual expense amount included in the adjusted test year, the amortization starting date and the amortization ending date.

c. Explain why the amortization of the one-time severance costs is not included in the pro forma test year NCSC costs of $9,148,390.
d. If this amortization cost is reflected as a test year expense elsewhere in the filing schedules, indicate the relevant filing schedule and the account number in which this expense is included. In addition, provide the annual expense amount included in the adjusted test year, the amortization starting date and the amortization ending date.
e. If these two amortization expenses are not anywhere reflected as expenses in this case, please confirm this and explain why the Company is no longer booking these amortization expenses.

21. Re. response to AG-1-55: Are the expenses referenced in AG-1-55 reflected elsewhere in the adjusted test year expenses? If so, indicate on which filing schedules and in which account numbers they are included. In addition, provide the expense amounts included in the adjusted test year. If they are not anywhere reflected in the expenses in this case, please confirm this and explain why the Company is no longer booking these expenses.

22. In its response to AG-1-59(d), the Company states that 73%, or $182,604 of its total NCSC business promotion expenses charged to CGK "was directly billed to CGK." Please provide detailed documentation showing the business promotion activities performed by AGSC specifically for CGK for which CGK was charged $182,604. In addition, this documentation should show and explain why the business promotion activities were specifically charged to CGK, and why the ratepayers of CGK would derive specific benefits from these business promotion activities.

23. Schedule D-2.8, Sheet 2 of 6, line 3 shows that the Company has *added* $83,392 for the one-time WMS item whereas the response to AG-1-63(a) states that this WMS cost should be *excluded* from test year costs. Please explain this apparent discrepancy. In addition, please confirm that if the WMS should have been removed from rather than added to the test year costs, the total cost removal amount on Schedule D-2.8, Sheet 2 should be ($479,262) rather than ($312,478).

24. For each amortization expense associated with a deferred cost that is included in the adjusted test year, please provide: (1) description of the deferred cost; (2) unamortized deferred cost balance as of 12/31/08; (3) the amortization period used to amortize the cost; (4) starting date for amortization; (5) amortization expiration date; and (6) amortization expense included in the adjusted test year.

25. Please provide a detailed breakout and description of all items making up the test year amortization charges of $416,558 included in Account 923, as shown in the response to AG-1-257.

26. Please provide a description and dollar breakout of the 10 due items making up the total amount of $2,035 in the response to AG-1-75.

27. With regard to the response to AG-1-74, please provide the following information:

    a. Explain the nature and purpose of the "marketing" expenses totaling $15,362 in account 908.
    b. Explain the nature and purpose of the "marketing" expenses totaling $164,969 in account 910.
    c. Provide the reasons why the total test year account 910 expenses of $502,292 are so much higher than the account 910 expenses in 2007 ($24,199), 2006 ($46) and 2005 ($1,292). In addition, explain whether the test year expenses of $502,292 include non-recurring charges that cannot reasonably be expected to continue in the near term future.
    d. Nature and purpose of the advertising expenses of $3,938 in account 921 and explain why this advertising expense has not been removed for ratemaking purposes as the Company has done for other advertising expenses.

28. With regard to the response to AG-1-85, please provide the following information:

    a. Reconcile the test year AGA dues of $38,696 to the $9,674 of AGA dues the Company is claiming for the test year in the response to AG-1-83(a).
    b. Provide the nature and purpose of the NARUC Conference Sponsorship expenses of $833 and explain why these expenses should be recognized for ratemaking purposes.
    c. Provide the nature and purpose of the Advantica Membership Dues.
    d. Please confirm that the AGA 2007 Budget has the following functional breakout:

- Advertising	1.39%
- Public Affairs	23.29%
- Corporate Affairs	8.44%
- General & Administrative	18.77%
- General Counsel	4.09%
- Industry Finance & Administration Programs	5.16%
- Operations & Engineering Management	24.11%
- Policy, Planning & Regulatory Affairs	14.76%

II. DEPRECIATION

29. Please refer to the response to AG Data Request 91.

    a. The attached tour notes show several references to "staff." Please explain all references to "staff."
    b. The notes appear to have been taken by three different people. Please identify each person that took notes and their position.

30. Please refer to the response to AG Data Request 94. Page 2 of the August 12, 2005 Field Review Report states that "minor differences were noted between the depreciation rates in Power Plant and the depreciation study rates for CPA." Please explain this comment and demonstrate how it relates to Mr. Spanos' studies.

31. Please refer to the response to AG Data Request 96. Please limit the response to the Kentucky CFO's office.

32. Please refer to the response to AG Data Request 97. Please limit the question to include only Mr. Spanos and/or Gannett Fleming.

33. Please refer to the response to AG Data Request 121. Please explain how the AG can verify this response and provide the requisite evidence necessary to make such verification.

34. Refer to the responses to AG Data Request Nos. 91, 124, 127, 128 and 129. Please identify and explain all recommendations, both written and verbal, Mr. Spanos made to the Company regarding its recording of gross salvage, cost of removal and net salvage.

35. Please refer to the response to AG Data Request 109. For each of the Columbia Gas properties please provide the amortization periods in use by account, along with a description of when they were implemented, how any under/over recovered reserves were handled upon implementation and the orders approving implementation.

36. Please refer to the response to AG Data Request 119. Provide Attachment A AG-119-CGK 08elg-RateBrkDown in Excel format with all formulae intact.

37. Please refer to the response to AG Data Request 134. Please withdraw this question.

38. Please refer to the response to AG Data Request 135. Do Mr. Spanos' net salvage estimates reflect the present value of the future net salvage he proposes? If not, what do his net salvage estimates represent?

39. Please refer to the response to AG Data Request 138. Please explain the negative cost of removal amounts in 2004.

40. Please refer to the response to AG Data Request 142. Is it the Company's contention that the AMRP is the only program it has in place that might affect plant lives? If yes, provide the requested information for the AMRP. If not, identify the other programs and provide the requested information.

41. Refer to response to AG Data Request 141. Is it the company's practice to maintain its plant to the minimum required levels?

42. Please provide the attachment referred to in the response to AG Data Request 150.

43. Please refer to the response to AG Data Request 158. Provide the attachment in Excel format with all formulae intact.

44. Please refer to the response to Staff Data Request 2-008. Please provide the same information for actual main and service replacements for 2005, 2006, 2007, 2008 and 2009 to date.

III. RATE DESIGN

45. RE: Follow-Up Data Request to Company's Response to AG DR 1-257. Please explain and provide further details as applicable for Cost Element 8011 (Accrued Service Corporation Charges) and Cost Element 8911 (Amortization Charges).

46. RE: Follow-Up Data Request to Company's Response to AG DR 1-258. Please provide the following: (a) the specifics (as originally requested) of the types of charges to Columbia Gas of Kentucky in greater detail than what is provided under the column heading "Service Category;" and, (b) the definitions and explanations of the various "Allocation Code" and "Basis" itemizations provided in the response; e.g., 12/NCS Overheads; AG/Basis 1; 32/Direct Billed; etc.

47. RE: Follow-Up Data Request to Company's Response to AG DR 1-265. The reference to Company's witness Mueller's testimony is incorrect, the reference should be to Company witness Vitale. Please provide the information requested in AG DR 1-265 as referenced in Dr. Vitale's Direct Testimony.

48. RE: Follow-Up Data Request to Company's Response to AG DR 1-262. The Company's indicates that much of the documentation requested does not exist. Therefore, the following is a replacement request to the Company. Please provide the following for each year since 1969 or as long as data is available:

    (a) The dollar amount and footage of Mains replacements separated by size and type of pipe;
    (b) The dollar amount and number of service line replacements separated by size and type of pipe; and,
    (c) The dollar amount and number of riser replacements separated by size and type of pipe.

    Note: If all data is not available in the exact level of detail requested, provide in the greatest level of detail available.

49. With regard to the proposed rate NSS, please explain and provide a hypothetical example showing how firm sales customers' (other than NSS and PPS) ultimate cost of gas will be impacted by a customer that negotiates a gas cost of $10.00/MCF when the WACOG (before NSS and PPS) is $12.00/MCF. Assume a NSS average volume of 10 MCF per day.

50. With regard to the proposed rate PPS, please explain and provide a hypothetical example showing how firm sales customers' (other than NSS and PPS) ultimate cost of gas will be impacted by a customer that negotiates a gas cost of $10.00/MCF when the WACOG (before NSS and PPS) is $12.00/MCF. Assume a PPS average volume of 10 MCF per day.

51. RE: Attachment Seelye-3. Please provide and explain all calculations used to determine the estimated annual MCF savings per participant for each DSM program.

52. RE: Attachment Seelye-3. Please provide all formulas and calculations used to determine the 0.15 used in the calculation of the column labeled "incentive amount."

53. RE: Attachment Seelye-3. Please explain if the analysis for the "High Efficiency Furnace Rebate Program" includes the cost analyses for the Dual Fuel, Space Heater, Gas Logs, and Gas Fireplace rebates as well.

54. RE: Attachment Seelye-3. Please provide a cost/benefit analysis for each of the following rebate programs addressed in Mr. Seelye's testimony:
    (a) Forced Air Furnace Rebate;
    (b) Dual Fuel Rebate;
    (c) Space Heater Rebate;
    (d) Gas Logs Rebate; and,
    (e) Gas Fireplace Rebate.

55. Please provide the basis for each of the rebate amounts listed in Mr. Seelye's testimony for each of the following appliances:
    (a) Forced Air Furnace Rebate;
    (b) Dual Fuel Rebate;
    (c) Space Heater Rebate;
    (d) Gas Logs Rebate; and,
    (e) Gas Fireplace Rebate.