

July 9, 2009

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

RECEIVED

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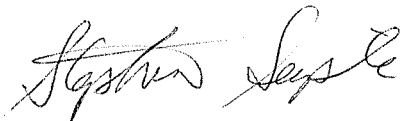
PUBLIC SERVICE
COMMISSION

RE: Case No. 2009-00141

Dear Mr. Derouen,

Enclosed for filing are the original and eleven (11) copies of Columbia Gas of Kentucky, Inc.'s response to continuing Staff data request No. 1-041, and data request No. 1-052 in the above case. Please docket the original and ten (10) copies and return the extra copy to me in the self addressed stamped envelope enclosed. Should you have any questions about this filing, please contact me at 614-460-4648. Thank you.

Sincerely,



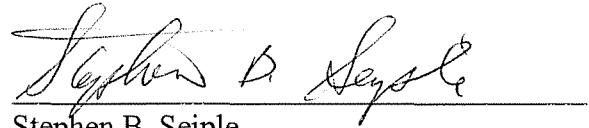
Stephen B. Seiple
Assistant General Counsel

Enclosures

cc: All Parties of Record
Hon. Richard S. Taylor

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Supplemental Responses of Columbia Gas of Kentucky, Inc., were served upon all parties of record by regular U. S. mail this 9th day of July, 2009.



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PSC Case No. 2009-00141
Staff Set 1 DR No. 041 Supplemental Response – July 9, 2009
Respondent(s): James F. Racher

**COLUMBIA GAS OF KENTUCKY, INC.
SUPPLEMENTAL RESPONSE TO FIRST DATA REQUEST OF COMMISSION
STAFF**

Data Request 041:

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

Response:

Attached is the monthly income statement for May 2009.

COLUMBIA GAS OF KENTUCKY, INC.
STATEMENT OF INCOME
AT MAY 31, 2009

ACCOUNT	CURRENT MONTH =====		12 MONTHS ENDED =====	
	ACTUAL =====	INCREASE PREV. YEAR =====	ACTUAL =====	INCREASE PREV. YEAR =====
1 UTILITY OPERATING INCOME				
2 OPERATING REVENUES (400)	6,768,103	(3,638,212)	199,997,880	14,021,402
3 OPERATING EXPENSES:				
4 OPERATING EXPENSES (401)	5,751,615	(3,568,784)	173,710,034	18,075,174
5 MAINTENANCE EXPENSES (402)	170,368	(20,609)	2,596,475	(70,809)
6 DEPRECIATION EXPENSE (403)	445,999	18,371	5,248,488	194,536
7 AMORT AND DEPL OF UTIL PLANT (404-405)	27,315	(8,300)	415,797	(2,505)
8 AMORT OF UTIL PLANT ACQ ADJ (406)	-	-	-	-
9 AMORT OF PROPERTY LOSSES, UNRECOVE RED PLANT AND REGULATORY STUDY COSTS (407)	-	-	-	-
10 AMORT OF CONVERSION EXPENSES (407)	-	-	-	-
11 REGULATORY DEBITS (407.3)	-	-	-	-
12 (LESS) REGULATORY CREDITS (407.4)	-	-	-	-
13 TAXES OTHER THAN INCOME TAXES (408.1)	236,946	30,552	2,650,908	280,822
14 INCOME TAXES - FEDERAL (409.1)	(114,140)	8,768	674,798	(16,059)
15 - OTHER (409.1)	(2,533)	474	445,517	436,699
16 PROV FOR DEFERRED INC TAXES (410.1)	279,268	82,830	7,034,766	(853,721)
17 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.1)	(248,109)	(153,000)	(3,734,591)	(1,337,976)
18 INVESTMENT TAX CREDIT ADJ - NET (411.4)	(7,224)	-	(86,687)	85
19 (LESS) GAINS FROM DISP. OF UTILITY PLANT (411.6)	-	-	-	-
20 LOSSES FROM DISPOS OF UTIL PLANT (411.7)	-	-	-	-
21 (LESS) GAINS FROM DISPOSITION OF ALLOWANCES (411.8)	-	-	-	-
22 LOSSES FROM DISPOSITION OF ALLOWANCES (411.9)	-	-	-	-
23 TOTAL UTILITY OPERATING EXPENSES	6,539,505	(3,609,698)	188,955,505	16,706,246
24 NET UTILITY OPERATING INCOME	228,598	(28,514)	11,042,375	(2,684,844)
26 OTHER INCOME AND DEDUCTIONS				
27 OTHER INCOME:				
28 NONUTILITY OPERATING INCOME				
29 REVENUES FROM MERCHANDISING, JOBBING AND CONTRACT WORK (415)	-	-	-	-
30 (LESS) COSTS AND EXP. OF MERCHANDISING, JOB & CONTRACT WORK (416)	-	-	-	-
31 REVENUES FROM NONUTILITY OPERATIONS (417)	(18,286)	(45,972)	800,179	147,383
32 (LESS) EXPENSES OF NONUTILITY OPERATIONS (417.1)	-	-	-	-
33 NONOPERATING RENTAL INCOME (418)	(3,943)	584	(45,849)	1,089
34 EQUITY IN EARNINGS OF SUBSID COS (418.1)	-	-	-	-
35 INTEREST AND DIVIDEND INCOME (419)	17,284	(174,744)	302,396	(937,950)
36 ALLOW FOR OTHER FUNDS USED DURING CONSTR (419.1)	-	-	-	-
37 MISCELLANEOUS NONOPERATING INCOME (421)	134,102	52,553	1,752,944	(223,227)
38 GAIN ON DISPOSITION OF PROPERTY (421.1)	-	-	-	(95,285)
39 TOTAL OTHER INCOME (ENTER TOTAL OF LINES 29 THRU 38)	137,043	(168,747)	2,901,368	(1,110,168)
40 OTHER INCOME DEDUCTIONS:				
41 LOSS ON DISPOSITION OF PROPERTY (421.2)	-	-	-	-
42 MISCELLANEOUS AMORTIZATION (425)	-	-	-	-
43 MISC INCOME DEDUCTIONS (426.1-426.5)	32,353	13,757	349,492	(6,454)
44 TOTAL OTHER INCOME DEDUCTIONS (TOTAL OF LINES 41 THRU 43)	32,353	13,757	349,492	(6,454)

COLUMBIA GAS OF KENTUCKY, INC.
STATEMENT OF INCOME
AT MAY 31, 2009

ACCOUNT	CURRENT MONTH =====		12 MONTHS ENDED =====	
	ACTUAL =====	INCREASE PREV. YEAR =====	ACTUAL =====	INCREASE PREV. YEAR =====
45 TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS:	-	-	-	-
46 TAXES OTHER THAN INCOME TAXES (408.2)	-	-	-	-
47 INCOME TAXES - FEDERAL (409.2)	39,736	(70,924)	962,879	(489,182)
48 - OTHER (409.2)	-	-	-	-
49 PROVISION FOR DEFERRED INC TAXES (410.2)	-	-	20,122	20,122
50 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.2)	-	-	(948)	(52,089)
51 INVESTMENT TAX CREDIT ADJ - NET (411.5)	-	-	-	-
52 INVESTMENT TAX CREDITS (420)	-	-	-	-
53 TOTAL TAXES ON OTHER INCOME AND DED. (TOTAL OF 46 THRU 52)	<u>39,736</u>	<u>(70,924)</u>	<u>983,949</u>	<u>(416,971)</u>
54 NET OTHER INCOME AND DEDUCTIONS (ENTER TOTAL OF LINES 39, 44, 53)	<u>64,954</u>	<u>(111,580)</u>	<u>1,567,927</u>	<u>(686,743)</u>
55 INTEREST CHARGES				
56 INTEREST ON LONG-TERM DEBT (427)	-	-	-	-
57 AMORT OF DEBT DISC AND EXP (428)	-	-	-	-
58 AMORT OF LOSS ON REACQUIRED DEBT (428.1)	-	-	-	-
59 (LESS) AMORT. OF PREMIUM ON DEBT-CREDIT (429)	-	-	-	-
60 (LESS) AMORT. OF GAIN ON REACQ. DEBT-CR. (429.1)	-	-	-	-
61 INTEREST ON DEBT TO ASSOC. CO. (430)	344,604	65,754	3,901,903	603,916
62 OTHER INTEREST EXPENSE (431)	12,528	(1,229)	182,156	(85,426)
63 (LESS) ALLOW. FOR BORROWED FUNDS USED DURING CONST.-CR (432)	<u>(5,249)</u>	<u>7,130</u>	<u>(19,119)</u>	<u>30,436</u>
64 NET INTEREST CHARGES (ENTER TOTAL OF LINES 25, 54, 64)	<u>351,883</u>	<u>71,655</u>	<u>4,064,940</u>	<u>548,926</u>
65 INCOME BEFORE EXTRAORDINARY ITEMS	<u>(58,331)</u>	<u>(211,749)</u>	<u>8,545,362</u>	<u>(3,920,513)</u>
66 EXTRAORDINARY ITEMS				
67 EXTRAORDINARY INCOME (434)	-	-	-	-
68 (LESS) EXTRAORDINARY DEDUCTIONS (435)	-	-	-	-
69 NET EXTRAORDINARY ITEMS (ENTER TOTAL OF LINE 67 LESS LINE 68)	-	-	-	-
70 INCOME TAXES - FEDERAL AND OTHER (409.3 & 410.3)	-	-	-	-
71 EXTRAORDINARY ITEMS AFTER TAXES	-	-	-	-
72 NET INCOME (ENTER TOTAL OF LINES 65 AND 71)	<u>(58,331)</u>	<u>(211,749)</u>	<u>8,545,362</u>	<u>(3,920,513)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)
 AT MAY 31, 2009

TITLE OF ACCOUNT	MAY CURRENT YEAR =====	MAY PRIOR YEAR =====	INCREASE OR DECREASE =====
1 UTILITY PLANT			
2 UTILITY PLANT (101-106,114)	275,232,760	262,943,937	12,288,823
3 CONSTRUCTION WORK IN PROGRESS (107)	<u>4,328,948</u>	<u>4,670,890</u>	<u>(341,942)</u>
4 TOTAL UTILITY PLANT (LINES 2 AND 3)	279,561,708	267,614,827	11,946,881
5 (LESS) ACCUM PROV FOR DEPR, AMORT, DEPL (108,111,115)	<u>(119,489,120)</u>	<u>(117,167,066)</u>	<u>(2,322,054)</u>
6 NET UTILITY PLANT, LESS NUCLEAR FUEL (LINE 4 LESS 5)	<u>160,072,588</u>	<u>150,447,761</u>	<u>9,624,827</u>
7 NUCLEAR FUEL (120.0-120.4,120.6)	-	-	-
8 (LESS) ACCUM PROV FOR AMORT OF NUC FUEL ASSEMB (120.5)	-	-	-
9 NET NUCLEAR FUEL (LINE 7 LESS 8)	-	-	-
10 NET UTILITY PLANT (LINES 6 AND 9)	<u>160,072,588</u>	<u>150,447,761</u>	<u>9,624,827</u>
11 UTILITY PLANT ADJUSTMENTS (116)	-	-	-
12 GAS STORED UNDERGROUND (117)	-	-	-
13 OTHER PROPERTY AND INVESTMENTS			
14 NONUTILITY PROPERTY (121)	-	-	-
15 (LESS) ACCUM PROV FOR DEPR AND AMORT (122)	-	-	-
16 INVESTMENTS IN ASSOCIATED COMPANIES (123)	-	-	-
17 INVESTMENTS IN SUBSIDIARY COMPANIES (123.1)	302,345	255,655	46,690
18 (FOR COST OF ACCT 123.1, SEE FOOTNOTE PAGE 224, LINE 42)	-	-	-
19 NONCURRENT PORTION OF ALLOWANCES	-	-	-
20 OTHER INVESTMENTS (124)	-	-	-
21 SPECIAL FUNDS (125-128)	-	-	-
22 TOTAL OTHER PROPERTY AND INVEST (LINES 14 -17, 19-21)	<u>302,345</u>	<u>255,655</u>	<u>46,690</u>
23 CURRENT AND ACCRUED ASSETS			
24 CASH (131)	363,338	360,972	2,366
25 SPECIAL DEPOSITS (132-134)	-	-	-
26 WORKING FUNDS (135)	8	8	-
27 TEMPORARY CASH INVESTMENTS (136)	15,292,737	91,730	15,201,007
28 NOTES RECEIVABLE (141)	22	22	-
29 CUSTOMER ACCOUNTS RECEIVABLE (142)	10,202,179	13,648,949	(3,446,770)
30 OTHER ACCOUNTS RECEIVABLE (143)	5,605,543	8,454,715	(2,849,172)
31 (LESS) ACCUM PROV FOR UNCOLLECT ACCT - CREDIT (144)	<u>(753,917)</u>	<u>(494,965)</u>	<u>(258,952)</u>
32 NOTES REC FROM ASSOCIATED COMPANIES (145)	-	-	-
33 ACCOUNTS REC FROM ASSOC COMPANIES (146)	37,715,971	48,232,784	(10,516,813)
34 FUEL STOCK (151)	22	22	-
35 FUEL STOCK EXPENSE UNDISTRIBUTED (152)	-	-	-
36 RESIDUALS (ELEC) AND EXTRACTED PROD (GAS) (153)	-	-	-
37 PLANT MATERIALS AND OPERATING SUPPLIES (154)	44,354	42,512	1,842
38 MERCHANDISE (155)	-	-	-
39 OTHER MATERIALS AND SUPPLIES (156)	-	-	-
40 NUCLEAR MATERIALS HELD FOR SALE (157)	-	-	-
41 ALLOWANCES (158.1 AND 158.2)	-	-	-
42 NONCURRENT PORTION OF ALLOWANCES	-	-	-
43 STORES EXPENSE UNDISTRIBUTED (163)	<u>(30)</u>	<u>(30)</u>	<u>-</u>
44 GAS STORED UNDERGROUND-CURRENT (164.1)	10,806,658	8,040,200	2,766,458
45 LIQUEFIED NATURAL GAS HELD FOR PROCESSING (164.2-164.3)	2	2	-

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)
 AT MAY 31, 2009

TITLE OF ACCOUNT	MAY CURRENT YEAR =====	MAY PRIOR YEAR =====	INCREASE OR DECREASE =====
46 PREPAYMENTS (165)	192,284	205,714	(13,430)
47 ADVANCES FOR GAS (166-167)	-	-	-
48 INTEREST AND DIVIDENDS RECEIVABLE (171)	5,470	16,428	(10,958)
49 RENTS RECEIVABLE (172)	-	-	-
50 ACCRUED UTILITY REVENUES (173)	3,681,604	4,247,907	(566,303)
51 MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)	<u>31,000,275</u>	<u>7,809,205</u>	<u>23,191,070</u>
52 TOTAL CURRENT AND ACCRUED ASSETS (LINES 24 THRU 51)	<u>114,156,520</u>	<u>20,656,175</u>	<u>23,500,345</u>
53 DEFERRED DEBITS			
54 UNAMORTIZED DEBT EXPENSE (181)	-	-	-
55 EXTRAORDINARY PROPERTY LOSSES (182.1)	-	-	-
56 UNRECOVERED PLANT AND REG STUDY COSTS (182.2)	-	-	-
57 OTHER REGULATORY ASSETS (182.3)	16,261,496	4,455,640	11,805,856
58 PRELIM SURVEY AND INVEST CHRGS - ELECTRIC (183)	-	-	-
59 PRELIM SURVEY AND INVEST CHRGS - GAS (183.1, 183.2)	343,629	290,829	52,800
60 CLEARING ACCOUNTS (184)	(48,586)	23,505	(72,091)
61 TEMPORARY FACILITIES (185)	-	-	-
62 MISCELLANEOUS DEFERRED DEBITS (186)	1,921,333	1,820,851	100,482
63 DEF LOSSES FROM DISPOS OF UTILITY PLANT (187)	-	-	-
64 RESEARCH, DEVEL AND DEMONSTR EXP (188)	20	20	-
65 UNAMORTIZED LOSS ON REACQUIRED DEBT (189)	-	-	-
66 ACCUMULATED DEFERRED INCOME TAXES (190)	6,695,440	6,682,196	13,244
67 UNRECOVERED PURCHASED GAS COSTS (191)	(39,869,574)	17,841,905	(57,711,479)
68 OTHER SPECIAL FUNDS	<u>290,522</u>	<u>2,973,787</u>	<u>(2,683,265)</u>
69 TOTAL DEFERRED DEBITS (LINES 54 THRU 68)	<u>(14,405,720)</u>	<u>34,088,733</u>	<u>(48,494,453)</u>
70 TOTAL ASSETS AND OTHER DEBITS (ENTER TOTAL OF LINES 10, 11, 12, 22, 52, AND 69)	<u>260,125,735</u> =====	<u>275,448,324</u> =====	<u>(15,322,591)</u> =====

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)
 AT MAY 31, 2009

	MAY CURRENT YEAR =====	MAY PRIOR YEAR =====	INCREASE OR DECREASE =====
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COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)
 AT MAY 31, 2009

	MAY CURRENT YEAR =====	MAY PRIOR YEAR =====	INCREASE OR DECREASE =====
TITLE OF ACCOUNT			
32 CURRENT AND ACCRUED LIABILITIES			
33 NOTES PAYABLE (231)	-	-	-
34 ACCOUNTS PAYABLE (232)	8,513,427	30,770,361	(22,256,934)
35 NOTES PAYABLE TO ASSOC COMPANIES (233)	4	4	-
36 ACCOUNTS PAYABLE TO ASSOC COMPANIES (234)	4,869,319	4,798,827	70,492
37 CUSTOMER DEPOSITS (235)	2,818,308	2,938,673	(120,365)
38 TAXES ACCRUED (236)	6,474,932	4,242,073	2,232,859
39 INTEREST ACCRUED (237)	69,364	88,817	(19,453)
40 DIVIDENDS DECLARED (238)	4	4	-
41 MATURED LONG-TERM DEBT (239)	-	-	-
42 MATURED INTEREST (240)	-	-	-
43 TAX COLLECTIONS PAYABLE (241)	808,401	817,363	(8,962)
44 MISC CURRENT AND ACCRUED LIAB (242)	6,312,114	25,353,684	(19,041,570)
45 OBLIG UNDER CAP LEASES - CURRENT (243)	(54)	(54)	-
46 DERIVATIVE INSTRU-LIAB- CURRENT (245)	3,132,840	109,311	3,023,529
47 TOTAL CURRENT AND ACCRUED LIAB (L32 THRU L44)	<u>32,998,659</u>	<u>69,119,063</u>	<u>(36,120,404)</u>
48 DEFERRED CREDITS			
49 CUSTOMER ADVANCES FOR CONSTRUCTION (252)	1,672,564	1,532,974	139,590
50 ACCUM DEFERRED INVEST TAX CREDITS (255)	731,395	818,079	(86,684)
51 DEF GAINS FROM DISPOS OF UTILITY PLANT (256)	-	-	-
52 OTHER DEFERRED CREDITS (253)	1,844,777	2,203,912	(359,135)
53 OTHER REGULATORY LIABILITIES (254)	2,680,973	6,273,781	(3,592,808)
54 UNAMORT GAIN ON REACQUIRED DEBT (257)	-	-	-
55 ACCUMULATED DEFERRED INCOME TAXES(281-283)	32,083,741	28,628,514	3,455,227
56 TOTAL DEFERRED CREDITS (LINES 47 THRU 52)	<u>39,013,450</u>	<u>39,457,260</u>	<u>(443,810)</u>
57 TOTAL LIAB AND OTHER CREDITS (L14,22,30,45,54)	<u>260,125,733</u> =====	<u>275,448,324</u> =====	<u>(15,322,591)</u> =====

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING MAY 31, 2009

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
GAS REVENUES - \$						
RESIDENTIAL	4,207,707	(789,153)	70,574,912	1,744,947	112,407,477	14,750,000
COMMERCIAL	2,299,238	(516,220)	37,595,806	2,082,501	63,127,952	10,224,036
INDUSTRIAL	94,195	(39,652)	1,086,589	(354,195)	2,196,573	(375,991)
PUBLIC UTILITIES	14,142	(855)	166,125	27,376	270,635	74,404
UNBILLED REVENUE - \$	(1,616,000)	(109,000)	(14,718,998)	(5,712,000)	(990,996)	(2,883,999)
OTHER						
TOTAL GAS REVENUES - \$	4,999,282	(1,454,880)	94,704,434	(2,211,371)	177,011,641	21,788,450
INTERCOMPANY						
TOTAL	4,999,282	(1,454,880)	94,704,434	(2,211,371)	177,011,641	21,788,450
OTHER GAS DEPARTMENT REVENUE	73,130	32,421	422,825	72,181	756,096	104,986
NON-TRADITIONAL SALES - \$	405,448	(2,445,572)	2,547,639	(7,001,953)	3,895,064	(9,684,645)
TRANSPORTATION OF GAS-REGULAR	1,367,242	228,818	10,030,765	772,141	18,328,069	1,921,612
TRANSPORTATION UNBILLED	(76,999)	1,001	(532,995)	(61,999)	7,010	(109,001)
TOTAL GROSS REVENUE	6,768,103	(3,638,212)	107,172,668	(8,431,001)	199,997,880	14,021,402
	=====	=====	=====	=====	=====	=====
GAS REQUIREMENTS - MCF'S						
RESIDENTIAL	277,931	(30,663)	4,665,894	(366,771)	6,883,771	(113,254)
COMMERCIAL	171,386	(22,723)	2,580,468	(118,855)	4,049,016	9,238
INDUSTRIAL	7,804	(2,111)	79,034	(36,385)	149,421	(60,546)
PUBLIC UTILITIES	1,271	61	12,284	319	19,136	934
UNBILLED REVENUE - MCF	(134,000)	(25,000)	(933,000)	(227,000)	(52,000)	(116,000)
OTHER						
TOTAL	324,392	(80,436)	6,404,680	(748,692)	11,049,344	(279,628)
INTERCOMPANY						
TOTAL	324,392	(80,436)	6,404,680	(748,692)	11,049,344	(279,628)
MISCELLANEOUS DELIVERIES						
OTHER COMPANY USE, ETC	1,058		8,757	(683)	15,600	1,072
FREE MUNICIPAL AND OTHER	(1,071)	(1,067)	(2,994)	(1,646)	(39,506)	(36,136)
GAS LOST FROM STORAGE - CURRENT						
NON-TRADITIONAL SALES - MCF	111,788	(120,040)	633,470	(381,543)	799,878	(782,393)
TOTAL MISCELLANEOUS DELIVERIES	111,775	(121,107)	639,235	(383,872)	775,972	(817,457)
UNACCOUNTED FOR - LOSSES IN BLACK	(545,450)	(206,839)	(236,408)	442,574	(438,562)	(321,246)
TOTAL GAS REQUIREMENT	(109,283)	(408,382)	6,807,505	(689,990)	11,386,754	(1,418,331)
TRANSPORTATION VOLUMES - MCF'S	1,260,010	(763,449)	10,444,568	(1,959,547)	22,100,369	(1,515,429)
UNBILLED TRANSPORTATION VOLUMES - MCF'S	(44,000)	(3,000)	(298,000)	(41,000)	(21,000)	(38,000)
CUSTOMERS						
RESIDENTIAL	91,896	(5,826)	94,323	(5,152)	95,122	(3,547)
COMMERCIAL	10,683	(458)	10,887	(390)	10,906	(218)
INDUSTRIAL	106	(3)	107	(4)	107	(3)
PUBLIC UTILITIES	2		2		2	
OTHER						
TOTAL CUSTOMERS	102,687	(6,287)	105,319	(5,546)	106,137	(3,768)
HEATING CUSTOMERS						
RESIDENTIAL	89,867	(5,786)	92,269	(5,125)	93,086	(3,514)
COMMERCIAL	10,283	(450)	10,488	(384)	10,502	(221)
TOTAL HEATING CUSTOMERS	100,150	(6,236)	102,757	(5,509)	103,588	(3,735)

DATE: 06/25/09 16:04:16

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING MAY 31, 2009

	<u>CR MTH ACTUAL</u>	<u>INC PREV YEAR</u>	<u>YTD ACTUAL</u>	<u>INC PREV YEAR</u>	<u>12 MTHS ACTUAL</u>	<u>INC PREV YEAR</u>
TRANSPORTATION CUSTOMERS						
RESIDENTIAL - CHOICE	29,611	4,094	28,843	3,528	27,229	2,109
COMMERCIAL - NON CHOICE	48	2	47		47	
COMMERCIAL - CHOICE	<u>3,456</u>	<u>290</u>	<u>3,423</u>	<u>234</u>	<u>3,309</u>	<u>71</u>
TOTAL TRANSPORTATION COMMERCIAL CUST	3,504	292	3,470	234	3,356	71
INDUSTRIAL - NON-CHOICE	64		64		64	(1)
INDUSTRIAL - CHOICE	<u>10</u>	<u>2</u>	<u>9</u>	<u>1</u>	<u>8</u>	
TOTAL TRANSPORTATION INDUSTRIAL CUST	74	2	73	1	72	(1)
TOTAL TRANSPORTATION CUSTOMERS	33,189	4,388	32,386	3,763	30,657	2,179

DATE: 06/25/09 16:04:16

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING MAY 31, 2009

	<u>CR MTH ACTUAL</u>	<u>INC PREV YEAR</u>	<u>YTD ACTUAL</u>	<u>INC PREV YEAR</u>	<u>12 MTHS ACTUAL</u>	<u>INC PREV YEAR</u>
AVERAGE RATES						
RESIDENTIAL	15.14	(1.05)	15.13	1.45	16.33	.26
COMMERCIAL	13.42	(1.08)	14.57	1.41	15.59	(.04)
INDUSTRIAL	12.07	(1.43)	13.75	1.27	14.70	4.24
PUBLIC UTILITIES	11.13	(1.26)	13.52	1.92	14.14	(.73)
OTHER						
TOTAL	14.43	(1.06)	14.91	1.43	16.03	.23
INTER COMPANY						
TOTAL	14.43	(1.06)	14.91	1.43	16.03	.23
=====						
** AVERAGE RATE EXCLUDE UNBILLED ADJUST.						
DEGREE DAYS						
BILLING PERIOD	178	(44)	3,276	(22)	4,731	271
CALENDAR PERIOD	88	(57)	2,803	(134)	4,693	193

**COLUMBIA GAS OF KENTUCKY, INC.
SUPPLEMENTAL RESPONSE TO FIRST DATA REQUEST OF COMMISSION
STAFF**

Data Request 052:

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

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

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other expenses (Identify separately).
- (6)

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

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

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

Response:

- a. Refer to PSC0052 Attachment A for a detailed schedule of expenses incurred to date for the following categories: Accounting, Engineering, Legal, Consultants and Other Expenses. Also provided are copies of invoices and other documentation to support charges referenced on PSC0052 Attachment A.
- b. Refer to PSC0052 Attachment B for an itemized estimate of the total costs to be incurred in this rate case. Expenses have been identified by the following categories: Accounting, Engineering, Legal, Consultant, or Other Expenses.

This estimate of costs to be incurred in this rate case was determined by the following factors:

- 1) an estimate of consultant fees,
 - 2) actual year-to-date dollars charged to the rate case account relating to labor and overhead for Corporate Services' legal and accounting staff support,
 - 3) an estimate of future labor and overhead expense from Corporate Service legal and accounting staff, with consideration of an anticipated procedural schedule in this case,
 - 4) an estimate of cost of publishing the newspaper notices, and
 - 5) an estimate of miscellaneous expense for supplies, duplicating and travel expense for witnesses.
- c. Monthly updates of actual costs incurred will be provided during the course of this proceeding.

PSC0052 ATTACHMENT a

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR ACCOUNT 182

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Rate Case Expenses

Line No.	Description	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Consultants	8,670.00	5,575.00	0.00	17,712.07	12,600.00	1,485.00	14,317.00	2,410.00	62,769.07
6	Other Expenses :									
7	Employee Travel	0.00	2,600.95	0.00	0.00	0.00	0.00	0.00	0.00	2,600.95
8	Meals and Lodging	0.00	465.51	0.00	0.00	0.00	0.00	0.00	0.00	465.51
9	Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	863.10	863.10
10	Postage Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Total	8,670.00	8,641.46	0.00	17,712.07	12,600.00	1,485.00	14,317.00	3,273.10	66,698.63

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Rate Case Expenses for
Labor/Benefits/Overhead
For the Period of November 2008 - June 2009

MONTH (MM/YY)	AMOUNT (\$)	TOTAL HOURS
November-08	8,670.00	81.00
December-08	5,575.00	41.00
January-09	0.00	0.00
February-09	15,690.00	75.50
March-09	7,620.00	38.25
April-09	1,485.00	8.50
May-09	14,317.00	70.00
June-09	2,410.00	8.50
Total	<u>55,767.00</u>	<u>322.75</u>

PSC0052 ATTACHMENT a

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR ACCOUNT 182



BLACK & VEATCH

~ INVOICE ~

461514
LOC # 2621
CKY - 32
bpath@nsource.com

BLACK & VEATCH CORPORATION

PAGE 1

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

ELECTRONIC FUNDS TRANSFER TO:
BLACK & VEATCH CORPORATION
ACCOUNT NUMBER: 5336422
COMMERCE BANK, KC, MO. USA
ABA NUMBER 101000019
S.W.I.F.T. NO. CBKUS44
PLEASE INCLUDE INVOICE NUMBER
ORG ID 1204

CLIENT REF : 162419.0100
INVOICE DATE: 05-JUN-2009
BILLED THRU : 29-MAY-2009
PAYMENT DUE : 05-JUL-2009
TERMS : 30 NET

DAVE MUELLER
COLUMBIA GAS OF KENTUCKY, INC
2001 MERCER ROAD
LEXINGTON KY 40511

INVOICE NO : 1070889
PROJECT NAME: COLUMBIA GAS OF KENTUCKY CO
PROJECT NO : 162419
B&V CONTACT : ANDERSON, EDWIN P
TELEPHONE : 6313484090 Ext. 223

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
ANDERSON, EDWIN P	3.50	260.0000	910.00		910.00
VITALE, STEVE	5.00	300.0000	1,500.00		1,500.00
	8.50		2,410.00		2,410.00
TOTAL DUE (USD)					2,410.00

INVOICE COMMENTS : PERFORM A COMPARATIVE ANALYSIS OF THE AGING PIPING INFRASTRUCTURE IN PREPARATION FOR FUTURE RATE CASE

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

U462977 Co34

GUSTOMER ACCOUNT NUMBER
442530

SERVICE INVOICE MODEL

INVOICE NUMBER 13721202A
INVOICE DATE 4/30/2009

Bill To:
C/O Susan Bishop
Columbia Gas of Ohio
200 Civic Center Drive
Columbus, OH, 43215

AMT ENCLOSED

PLEASE SEND PAYMENT TO:
Pitney Bowes Management Services
P.O. Box 845801
Dallas TX 75284-5801

Detach here and send the top portion with your payment

SCHEDULE	T/NT	DESCRIPTION	GL Code	TOTAL
SERVICE RENDERED FOR:				
MSW				
A2	NT	Mgmt. Fee-Repo/Print-tax	SBRP/4030	\$ 3,530.56
C	NT	Copy Volume AFI Series volume Pricing @ .3040 VOLUME# Pricing Rule	SBRP/4030	\$ 139.43
CC	NT	Copy Volume BK Series volume Pricing @ .3300 VOLUME# Pricing Rule	SBRP/4030	\$ 24.04
C1	NT	Copy Volume C&D Series volume Pricing @ .3900 VOLUME# Pricing Rule	SBRP/4030	\$ 1,267.46
E6	NT	Ctr. Dup. Svcs. Oversize volume	SBRP/4030	\$ 106.45
J	NT	Billable Overtime VOLUME#	SBOV/4062	\$
Q2	NT	Supplies - Noninv.	SBSU/453	\$
S	NT	Vended work	SEVD/4061	\$
B	NT	Vehicle/Transportation 1 vehicle (Maintenance, Fuel, Insurance, ect.) 2% of mgmt. fee	SBVE/4119	\$
Total Taxable				\$
Non Taxable				\$ 5,067.94
Tax				\$
Invoice Total				\$ 5,067.94

SNET
JUN 09 2009
REC'D

T- Taxable
NT- Non-Taxable

CO	GEN	AUX	GE	PROJ	ACTIVE	IFACIL	HCC	TCC	Grand Total Expense
34	107		3B09	RISRP	07737	WP0053		1441	\$ 41,65
32	182	3599	3008		12921	rck09			\$ 409,13
34	870		2031		06200			1815	\$ 10,05
35	870		2080		06000			2141	\$ 3,01
37	870		2080		06000			2421	\$ 3,01
34	870		2081		06000			0651	\$ 9,09
34	870		2081		06000			0731	\$ 35,83
34	870		2081		06000			0732	\$ 64,19
34	870		2081		06000			0733	\$ 46,71
34	870		2081		06000			0822	\$ 99,12
34	870		2081		06000			0823	\$ 50,98
34	870		2081		06000			0823	\$ 48,96
34	870		2081		06000			0971	\$ 44,76
34	870		2081		06000			1222	\$ 196,99
34	870		2081		06000			1324	\$ 240,20
34	870		2081		06000			1325	\$ 206,65
34	870		2081		06000			1424	\$ 29,13
34	870		2081		06000			1441	\$ 551,30
34	870		2081		06000			1442	\$ 451,46
34	870		2081		06000			1443	\$ 35,29
34	870		2081		06000			1451	\$ 24,21
34	870		2081		06000			1521	\$ 14,65
34	870		2081		06000			1531	\$ 38,69
34	870		2081		06000			1533	\$ 9,05
34	870		2081		06000			1541	\$ 28,78
34	870		2081		06000			1721	\$ 44,31
34	870		2081		06000			1732	\$ 12,58
34	870		2081		06000			1743	\$ 5,47
34	870		2081		06000			1816	\$ 77,07
34	870		2081		06000			1817	\$ 540,19
34	870		2081		06000			1827	\$ 426,98
34	870		2081		06000			1943	\$ 67,86
34	870		2081		06000			5310	\$ 155,91
34	880		2081		02791			1825	\$ 83,28
34	880		2081		03744			1825	\$ 486,41
34	921		2081		07220			1852	\$ 41,95
34	921		2081		07600			1852	\$ 4,30
34	921		2081		07600			1854	\$ 372,21
34	CP	1800	2081						\$ 66,52
Total									\$ 5,067,94

4462977
0034

SERVICE INVOICE MODEL

CUSTOMER ACCOUNT NUMBER
442530

INVOICE NUMBER	13523222A
INVOICE DATE	3/31/2009

AMT.:ENCLOSED	
---------------	--

Bill To:
C/O Susan Bishop Columbia Gas of Ohio 200 Civic Center Drive Columbus, OH, 43215

SNET
MAY 22 2009
REC'D

PLEASE SEND PAYMENT TO:
Pitney Bowes Management Services P.O. Box 845801 Dallas TX 75284-5801

Detach here and send the top portion with your payment

SCHEDULE/T/NT	DESCRIPTION	GLCode	TOTAL
SERVICE RENDERED FOR:			
MSW			
A2	NT Mgmt. Fee-Repo/Print-tax	SBRP/4030	\$ 3,334.30
C	NT Copy Volume AR Series volume Pricing @ .0045 VOLUME # Pricing Rule	SBRP/4030	\$ 425.43
CC	NT Copy Volume MX Series volume Pricing @ .0300 VOLUME # Pricing Rule	SBRP/4030	\$ 183.80
C1	NT Copy Volume Color volume Pricing @ .0900 VOLUME # Pricing Rule	SBRP/4030	\$ 460.14
E8	NT Ctr. Dup. Svcs. Oversize volume	SBRP/4030	\$ 119.53
J	NT Billable Overtime VOLUME #	SBOV/4062	\$
Q2	NT Supplies - Noninv.	SBSU/463	\$
S	NT Vended work	SBVD/4061	\$
9	NT Vehicle/Transportation 1 vehicle (Maintenance, Fuel, Insurance, ect.) 5% of mgmt. fee	SBVE/4119	\$
		Total Taxable	\$
		Non Taxable	\$ 4,423.20
		Tax	\$
		Invoice Total	\$ 4,423.20

T- Taxable
NT- Non-Taxable

CO	GEN	AUX	GE	PROJ	ACTIVE	FACIL	HCC	TCC	Grand Total Expense
34	107		3B09	RISRP	07737	WP0053		1441	\$ 36.44
32	182	3599	3599 3008	RISRP	12921	WP0053		1222	\$ 357.89
34	870		2081		06000	WP0053		1815	\$ 0.13
34	870		2081		06200			2141	\$ 0.04
35	870		2080		06000			2421	\$ 2.63
37	870		2080		06000			0651	\$ 7.95
34	870		2081		06000			0731	\$ 31.35
34	870		2081		06000			0732	\$ 56.15
34	870		2081		06000			0733	\$ 40.86
34	870		2081		06000			0822	\$ 186.70
34	870		2081		06000			0823	\$ 87.42
34	870		2081		06000			0971	\$ 39.15
34	870		2081		06000			1222	\$ 172.19
34	870		2081		06000			1324	\$ 210.12
34	870		2081		06000			1325	\$ 180.77
34	870		2081		06000			1424	\$ 225.48
34	870		2081		06000			1441	\$ 482.26
34	870		2081		06000			1442	\$ 394.92
34	870		2081		06000			1443	\$ 30.87
34	870		2081		06000			1451	\$ 21.18
34	870		2081		06000			1521	\$ 12.81
34	870		2081		06000			1531	\$ 33.85
34	870		2081		06000			1533	\$ 7.92
34	870		2081		06000			1541	\$ 25.18
34	870		2081		06000			1721	\$ 38.76
34	870		2081		06000			1732	\$ 11.01
34	870		2081		06000			1743	\$ 4.79
34	870		2081		06000			1816	\$ 67.42
34	870		2081		06000			1817	\$ 472.53
34	870		2081		06000			1827	\$ 363.46
34	870		2081		06000			1943	\$ 59.36
34	870		2081		06000			5310	\$ 136.39
34	880		2081		03744			1825	\$ 498.34
34	921		2081		07220			1852	\$ 36.70
34	921		2081		07600			1852	\$ 3.76
34	921		2081		07600			1854	\$ 325.59
34	GP	1800	2081		07737			1618	\$ 58.19
									\$ 44,425.20

OFFICE DEPOT CINCINNATI

REMIT Address: PO Box 633211 CINCINNATI, OH 45263-3211	Invoice Number: 474470916001 Invoice Date: 2009-05-13 Due Date: 2009-05-13
Bill To:	Ship To Address: Ship Date:
Invoice Total: 120.83 PO Number: 40000952 Company Code: 00012 Sales Order #:	Invoice Description: JLOGAN OFC DEP ORDER

Terms Code:**Service Date From:****Service Date To:****Previous Balance:**

NaN

Late Fee:

NaN

Line #	Quantity	Description	Part #	Unit Price	Line Current Amount	Currency
	100.0	ACCO(R) PRESSBOARD BINDER WITH FASTENER, 3 CAPACITY, 11 X 8 1/2, BLACK	934315	0.90	90.00	US
	1.0	OFFICE DEPOT(R) BRAND WHITE LASER LABELS, SHIPPING, 2 X 4, BOX OF 1,000	612051	5.96	5.96	US
	1.0	AVERY(R) CLEAR INKJET LABEL, RETURN ADDRESS, 1/2 X 1 3/4, BOX OF 2,000	326936	17.23	17.23	US
		Tax			7.64	US
		Freight			0.00	US
		Total		24.09	113.19	US

ps_department	0009100
ps_resource_type	2503

Sum of amount			
gl_journal_category	ps_charge_code	descr	Total
AP00024790	00090100AD	AVERY(R) CLEAR INKJET LABEL, RETURN ADDRESS, 1/2 X 1 3/4, BOX OF 2,000	18.39
		OFFICE DEPOT(R) BRAND WHITE LASER LABELS, SHIPPING, 2 X 4, BOX OF 1,000	6.36
	00090100AD Total		24.75
	0577021032	ACCO(R) PRESSBOARD BINDER WITH FASTENER, 3 CAPACITY, 11 X 8 1/2, BLACK	96.08
	0577021032 Total		96.08
AP00024790 Total			120.83
Grand Total			120.83

PSC0052 ATTACHMENT b

Estimated Rate Case Expenses
FOR ACCOUNT 182

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Estimated Rate Case Expenses

Line No.	Description	Estimated Amount	Total
1	Accounting	0.00	0.00
2	Engineering	0.00	0.00
3	Legal	20,000.00	20,000.00
4	Consultants	168,000.00	168,000.00
5	Other Expenses	42,000.00	42,000.00
6	Unamortized Balance from Case No. 2007-00008	50,904.00	50,904.00
7	Total	280,904.00	280,904.00