

October 28, 2009

RECEIVED

OCT 29 2009

PUBLIC SERVICE  
COMMISSION

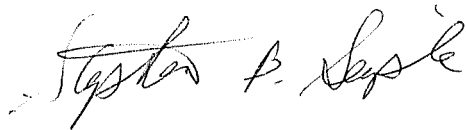
Mr. Jeff Derouen  
Executive Director  
Public Service Commission  
Commonwealth of Kentucky  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, KY 40602

**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, data request No. 1-052 and data request No. 3-018 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

**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).

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.

**Supplemental 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**

RATE CASE EXPENSES

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 |

| Line No. | Description       | Jul-09    | Aug-09    | Sep-09    | Total      |
|----------|-------------------|-----------|-----------|-----------|------------|
| 1        | Amortization      | 0.00      | 0.00      | 0.00      | 0.00       |
| 2        | Accounting        | 0.00      | 0.00      | 0.00      | 0.00       |
| 3        | Engineering       | 0.00      | 0.00      | 0.00      | 0.00       |
| 4        | Legal             | 0.00      | 0.00      | 0.00      | 0.00       |
| 5        | Consultants       | 20,936.00 | 19,790.00 | 85,380.00 | 188,875.07 |
| 6        | Other Expenses :  |           |           |           |            |
| 7        | Employee Travel   | 127.13    | 0.00      | 95.11     | 2,823.19   |
| 8        | Meals and Lodging | 197.61    | 48.64     | 184.86    | 896.62     |
| 9        | Duplicating       | 12,011.41 | 220.29    | 875.41    | 13,970.21  |
| 10       | Newspaper Notices | 20,455.94 | 0.00      | 0.00      | 20,455.94  |
| 11       | Postage Fees      | 154.74    | 266.30    | 94.62     | 515.66     |
| 12       | Total             | 53,882.83 | 20,325.23 | 86,630.00 | 227,536.69 |

Supplemental Response to PSC Set 1-052 ATTACHMENT A  
 Page 2 of 2

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Rate Case Expenses for  
 Labor/Benefits/Overhead

For the Period of November 2008 - September 2009

| MONTH<br>(MM/YY) | AMOUNT<br>(\$) | 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        |
| July-09          | 20,936.00      | 100.50      |
| August-09        | 19,790.00      | 85.25       |
| September-09     | 85,380.00      | 305.75      |
| Total            | 181,873.00     | 814.25      |

**PSC0052 ATTACHMENT a**

INVOICES AND OTHER SUPPORTING DOCUMENTATION  
FOR ACCOUNT 182

Richard S. Taylor  
Attorney-at-Law  
225 Capital Avenue  
Frankfort, KY 40601

Phone: 502/223-8967

Fax: 502/226-6383

September 17, 2009

TO: Columbia Gas Distribution Company  
PO Box 117  
Columbus, OH 43216-0117

Attr: Steve Sieple

FROM: Richard "Smitty" Taylor  
Capital Link Consultants  
225 Capital Avenue  
Frankfort, KY 40601

To services rendered October 2008 through September 16, 2009, in connection with the representation of Columbia Gas of Kentucky in rate case:

**2008 - 4.5 hours**

10/1/08 Telephone Conference, Preparation for Conference  
10/7/08 Review Documents for Wednesday Conference Call  
10/8/08 Conference Call Rate Case  
10/29/08 Conference Call and Reviewing outlines for Conference Call and Minutes of Last  
Conference Call  
12/3/08 Preparing for Conference Call

**2009 - 96.75 hrs.**

04/8/09 Conference Call  
04/15/09 Conference Call  
04/22/09 Conference Call  
04/28/09 Conference Call, Reviewing E-mail Documents, Newspaper Ads, Final Draft Application  
04/29/09 Telephone Conference Call, Finalizing Details of Filing Rate Case  
05/18/09 Reviewing Application and Direct Testimony  
05/19/09 Reviewing Direct Testimony  
05/20/09 Reviewing Direct Testimony  
05/28/09 Reviewing Direct Testimony and Exhibits  
06/03/09 Conference Call  
07/06/09 Review Testimony Exhibits  
07/08/09 Conference Call  
07/16/09 Reviewing Testimony and Answers  
07/21/09 Review Emails, Proposed Pre-Filed Testimony of CAC, CKY Testimony and Exhibits  
07/22/09 Conference Call, E-mails, Reviewing Testimony and Exhibits  
07/29/09 Conference Call  
08/03/09 Testimony Exhibits  
08/05/09 Intervenors Testimony  
08/10/09 Testimony Review  
08/12/09 Weekly Conference Call, Reviewing Answers to Data Request  
08/13/09 Review Answers to Data Request  
08/17/09 Review Answers to Data Request  
08/18/09 Review Answers to Data Request  
08/19/09 Conference Call



|          |                                                                                                                                              |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 08/24/09 | Reviewing Answers to Data Request                                                                                                            |
| 08/25/09 | Review Data Request                                                                                                                          |
| 08/26/09 | Call Judy Cooper & Dennis Howard, Conference Call                                                                                            |
| 08/31/09 | Review Intervenors Answers to Data Request                                                                                                   |
| 09/01/09 | Review Intervenors Answers to Data Request                                                                                                   |
| 09/02/09 | Meeting Judy Cooper and Meeting with Attorney General's Office, Telephone Conferences                                                        |
| 09/03/09 | Conference with Judy Cooper                                                                                                                  |
| 09/04/09 | Telephone Conference                                                                                                                         |
| 09/08/09 | Settlement Negotiations – Telephone Conferences, Emails, Reviewing Documents, Meetings with AG and Meeting at PSC with Parties and PSC Staff |
| 09/09/09 | Settlement Negotiations, Reviewing Documents Settlement List, Conference Calls, Emails                                                       |
| 09/10/09 | Settlement Negotiations, Conference Call, Emails                                                                                             |
| 09/11/09 | Settlement, Meeting with Herb Miller, Telephone Conferences                                                                                  |
| 09/14/09 | Reviewing Agreement Settlement and Informal Conference with PSC                                                                              |
| 09/15/09 | Preparation for Hearing, Informal Conference with PSC Staff                                                                                  |
| 09/16/09 | Preparation for Hearing, Attending Hearing and Conference Thereafter                                                                         |

101.25 Hours @ \$300.00/Hr.                      \$30,375.00

**TOTAL AMOUNT DUE:                                      \$30,375.00**

**PLEASE MAKE CHECK PAYABLE TO RICHARD S. TAYLOR.**

#461429 Cynthia Benham Columbia Gas of Ky

# ■ The Prime Group ■

## Invoice for Services Rendered

Invoice Date: September 4, 2009

Invoice Number 20099-1

To: Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40511

Attn: Judy Cooper  
Director, Regulatory Policy

45.0 hours of consulting work by Steve Seelye @ \$200.00/hr  
performed during August in preparing rebuttal testimony and supporting  
a DSM cost recovery proposal in a rate case. \$ 9,000.00

Total due for August

\$ 9,000.00

Please remit payment to: **The Prime Group, LLC**  
P.O. Box 837  
Crestwood, KY 40014-0837

#461429 Cynthia Benham Columbia Gas of Ky

**The Prime Group**

Invoice for Services Rendered

Invoice Date: August 4, 2009

Invoice Number 20098-1

To: Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40511

Attn: Judy Cooper  
Director, Regulatory Policy

17.0 hours of consulting work by Steve Seelye @ \$200.00/hr  
performed during July in supporting a DSM cost recovery proposal in a  
rate case.

\$ 3,400.00

Total due for July

\$ 3,400.00

Please remit payment to:

**The Prime Group, LLC**  
P.O. Box 837  
Crestwood, KY 40014-0837



**BLACK & VEATCH**

BLACK & VEATCH CORPORATION

~ INVOICE ~

PAGE 1

PLEASE REMIT TO:

BLACK & VEATCH CORPORATION  
P.O. BOX 803823  
KANSAS CITY MO 64180-3823  
FED ID: 431E33073

ELECTRONIC FUNDS TRANSFER TO:  
BLACK & VEATCH CORPORATION  
ACCOUNT NUMBER: 5336422  
COMMERCE BANK, KC, MO. USA  
ABA NUMBER 101000019  
S.W.I.F.T. NO. CHKOUS44  
\*\*\*PLEASE INCLUDE INVOICE NUMBER\*\*\*  
ORG ID 1204

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

CLIENT REF : PO #08-5330  
INVOICE DATE: 11-SEP-2009  
BILLED THRU : 28-AUG-2009  
PAYMENT DUE : 11-OCT-2009  
TERMS : 30 NET  
INVOICE NO : 1078068  
PROJECT NAME: COLUMBIA GAS OF KY RATE SU  
PROJECT NO : 165783  
BAY CONTACT : OVERCAST, HOWARD E  
TELEPHONE : 678/344-6701

| DESCRIPTION         | HOURS  | RATE     | LABOR     | EXPENSE | AMOUNT    |
|---------------------|--------|----------|-----------|---------|-----------|
| FEINGOLD, RUSSELL A | 34.00  | 400.0000 | 13,600.00 |         | 13,600.00 |
| OVERCAST, HOWARD E  | 74.00  | 300.0000 | 22,200.00 |         | 22,200.00 |
|                     | 108.00 |          | 35,800.00 |         | 35,800.00 |
| TOTAL DUE (USD)     |        |          |           |         | 35,800.00 |

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CO 32

INVOICE COMMENTS PURCHASE ORDER #08-5330 REVISION #1

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

**INVOICE**

Project: 050330

Date: September 11, 2009

NiSource - Columbia Gas of Kentucky  
 Attn: Mr. Kevin Sollie, Depreciation Manager  
 P.O. Box 117  
 Columbus, OH 43215-0117

reg. ID 462490  
 Vendor # 100003467  
 CO ID 32

**GANNETT FLEMING, INC.  
 VALUATION AND RATE DIVISION**

Send check payments to:  
 Gannett Fleming Companies  
 P.O. Box 829160  
 Philadelphia, PA 19182-9160

P.O. BOX 67100  
 HARRISBURG, PA 17106-7100  
 (717) 763-7211

Send ACH/EFT payments to:  
 ABA: 031312738  
 Acct. No: 5003165855  
 Acct. Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 050330\*90817

Invoice Period: August 1, 2009 through August 26, 2009

Depreciation Study - Columbia Gas of Kentucky

Summary of Current Charges

|                                               |                    |
|-----------------------------------------------|--------------------|
| Part A -- DEPR STUDY-COLUMBIA GAS OF KENTUCKY | \$ 2,190.00        |
| Total Charges                                 | <u>\$ 2,190.00</u> |
| <br>Total Due This Invoice .....              | <br>\$2,190.00     |

DATE 1 / 20 ACCOUNT CLASSIFICATION P.O. No. \_\_\_\_\_

USED FOR: \_\_\_\_\_ DEPT. \_\_\_\_\_

| CO | GEN | AUX  | CE   | PROJ  | ACTIV | FACIL | HGC | TCC | LOB | AMOUNT  |
|----|-----|------|------|-------|-------|-------|-----|-----|-----|---------|
| 32 | 132 | 3599 | 3D10 | RCK09 | 12921 |       |     |     |     | 2190.00 |
|    |     |      |      |       |       |       |     |     |     |         |
|    |     |      |      |       |       |       |     |     |     |         |
|    |     |      |      |       |       |       |     |     |     |         |
|    |     |      |      |       |       |       |     |     |     |         |

APPROVED BY: [Signature] DATE 9/12/2009

ASSET ACCOUNTING  
 MANAGER

Project Manager: John J. Spanos

**GANNETT FLEMING, INC.**  
**VALUATION AND RATE DIVISION**

Invoice Date: September 11, 2009

Invoice No: 050330\*90817

Project: 050330 NISource - Columbia Gas of Kentucky

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Part A -- DEPR STUDY-COLUMBIA GAS OF KENTUCKY

Labor Costs

Labor Classification

Hours

Rate

Amount

John J. Spanos

10.00

\$ 195.00

\$ 1,950.00

Support Staff

3.00

80.00

240.00

Total Labor Costs

\$ 2,190.00

Current Charges for Part A

\$ 2,190.00

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**BLACK & VEATCH**

**461514**  
LOC # 2621  
CKY - 32  
post@nlbource.com

**BLACK & VEATCH CORPORATION**

~ INVOICE ~

PAGE 1

PLEASE REMIT TO:

BLACK & VEATCH CORPORATION  
P.O. BOX 803823  
KANSAS CITY MO 64180-3823  
FED ID:451833073

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

DAVE MUELLER

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

INVOICE NO : 1075603  
PROJECT NAME: COLUMBIA GAS OF KENTUCKY CO  
PROJECT NO : 162419  
BAY CONTACT : ANDERSON, EDWIN P  
TELEPHONE : 6313484090 Ext. 223

CLIENT REF : 162419.0100

INVOICE DATE: 11-AUG-2009

BILLED THRU : 31-JUL-2009

PAYMENT DUE : 10-SRP-2009

TERMS : 30 NET

| DESCRIPTION            | HOURS | RATE     | LABOR    | EXPENSE | AMOUNT          |
|------------------------|-------|----------|----------|---------|-----------------|
| ANDERSON, EDWIN P      | 6.50  | 260.0000 | 1,690.00 |         | 1,690.00        |
| VITALE, STEVEN         | 3.00  | 300.0000 | 900.00   |         | 900.00          |
|                        | 9.50  |          | 2,590.00 |         | 2,590.00        |
| <b>TOTAL DUE (USD)</b> |       |          |          |         | <b>2,590.00</b> |

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.

32

462409

INVOICE

Project: 050330

Date: August 18, 2009

NISource - Columbia Gas of Kentucky  
Attn: Mr. Kevin Solle, Depreciation Manager  
P.O. Box 117  
Columbus, OH 43215-0117

VENDOR #  
100003467

GANNETT FLEMING, INC.  
VALUATION AND RATE DIVISION

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312738  
Acct. No: 5003185855  
Acct. Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 050330\*90737

Invoice Period: July 4, 2009 through July 31, 2009

Depreciation Study - Columbia Gas of Kentucky

Summary of Current Charges

|                                              |    |            |
|----------------------------------------------|----|------------|
| Part A - DEPR STUDY-COLUMBIA GAS OF KENTUCKY | \$ | 2,025.00   |
| Total Charges                                |    | \$2,025.00 |
| Total Due This Invoice .....                 |    | \$2,025.00 |

DATE 8/18/09 ACCOUNT CLASSIFICATION P.O. No. \_\_\_\_\_

USED FOR: \_\_\_\_\_ DEPT. \_\_\_\_\_

| CO | GEN | AUX  | CE   | PROJ  | ACTIV | FACIL | HCC | TGC | LOB | AMOUNT   |
|----|-----|------|------|-------|-------|-------|-----|-----|-----|----------|
| 32 | 182 | 3599 | 3D10 | RCK09 | 12921 |       |     |     |     | 2,025.00 |
|    |     |      |      |       |       |       |     |     |     | .        |
|    |     |      |      |       |       |       |     |     |     | .        |
|    |     |      |      |       |       |       |     |     |     | .        |
|    |     |      |      |       |       |       |     |     |     | .        |

APPROVED BY: Lon R. Pate DATE 08/24/2009  
ASSET ACCOUNTING MANAGER

*[Handwritten signature]*

Project Manager: John J. Spanos



**GANNETT FLEMING, INC.**  
**VALUATION AND RATE DIVISION**

Invoice Date: August 18, 2009  
Invoice No: 050330\*90737

Project: 050330 NISource - Columbia Gas of Kentucky

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Part A -- DEPR STUDY-COLUMBIA GAS OF KENTUCKY

| <u>Labor Costs</u><br><u>Labor Classification</u> | <u>Hours</u>                       | <u>Rate</u> | <u>Amount</u>      |
|---------------------------------------------------|------------------------------------|-------------|--------------------|
| Associate Analyst                                 | 1.00                               | \$ 110.00   | \$ 110.00          |
| John J. Spanos                                    | 9.00                               | 195.00      | 1,755.00           |
| Support Staff                                     | 2.00                               | 80.00       | 160.00             |
|                                                   |                                    |             | <hr/>              |
|                                                   | <b>Total Labor Costs</b>           |             | <b>\$ 2,025.00</b> |
|                                                   |                                    |             | <hr/>              |
|                                                   | <b>Current Charges for Part A.</b> |             | <b>\$ 2,025.00</b> |

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U462977  
0034

CUSTOMER ACCOUNT NUMBER  
442530

SERVICE INVOICE MODEL

INVOICE NUMBER 14196825A  
INVOICE DATE 7/31/2009

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

SWET

SEP 15 2009

\*\*\*Detach here and send the top portion with your payment\*\*\*

REC'D

| SCHEDULE              | TNT | DESCRIPTION                                                                                 | GE Code   | TOTAL       |
|-----------------------|-----|---------------------------------------------------------------------------------------------|-----------|-------------|
| SERVICE RENDERED FOR: |     |                                                                                             |           |             |
| MSW                   |     |                                                                                             |           |             |
| A2                    | NT  | Mgmt. Fee-Repol/Print-tax                                                                   | SBRP/4030 | \$ 3,189.89 |
| C                     | NT  | Copy Volume<br>A3 Series<br>Pricing @ .0948                                                 | SBRP/4030 | \$ 80.94    |
|                       |     | volume<br>VOLUME # Pricing Rule                                                             |           |             |
| CC                    | NT  | Copy Volume<br>MX Series<br>Pricing @ .3366                                                 | SBRP/4030 | \$ 4.70     |
|                       |     | volume<br>VOLUME # Pricing Rule                                                             |           |             |
| C1                    | NT  | Copy Volume<br>Color<br>Pricing @ .0966                                                     | SBRP/4030 | \$ 1,003.65 |
|                       |     | volume<br>VOLUME # Pricing Rule                                                             |           |             |
| E6                    | NT  | Ctr. Dup. Svcs. Oversize                                                                    | SBRP/4030 | \$ 0.41     |
|                       |     | volume<br>VOLUME #                                                                          |           |             |
| J                     | NT  | Billable Overtime                                                                           | SBOV/4062 | \$          |
| Q2                    | NT  | Supplies - Noninv.                                                                          | SBSU/463  | \$          |
| S                     | NT  | Vended work                                                                                 | SBVD/4061 | \$          |
| 9                     | NT  | Vehicle/Transportation<br>1 vehicle (Maintenance, Fuel, insurance, ect.)<br>5% of mgmt. fee | SBVE/4119 | \$          |
| Total Taxable         |     |                                                                                             |           | \$          |
| Non Taxable           |     |                                                                                             |           | \$ 4,278.29 |
| Tax                   |     |                                                                                             |           | \$          |
| Invoice Total         |     |                                                                                             |           | \$ 4,278.29 |

T- Taxable  
NT- Non-Taxable

| CO    | GEN | AUX  | CE   | PROJ  | ACTIVE | FACIL | HCC | TCC   | Grand Total Expense |
|-------|-----|------|------|-------|--------|-------|-----|-------|---------------------|
| 34    | 107 |      | 3860 |       | 0561   |       |     | 1222  | \$ 304.01           |
| 32    | 182 | 3599 | 2081 | rck09 |        |       |     | 12921 | \$ 825.16           |
| 34    | 821 |      | 2081 |       | 07190  |       |     | 1823  | \$ 23.73            |
| 34    | 870 |      | 2081 |       | 06000  |       |     | 1721  | \$ 7.96             |
| 34    | 870 |      | 2081 |       | 06000  |       |     | 5310  | \$ 6.37             |
| 34    | 870 |      | 2081 |       | 06200  |       |     | 1815  | \$ 61.92            |
| 34    | 880 |      | 2081 |       | 02791  |       |     | 1825  | \$ 267.34           |
| 34    | 921 |      | 2081 |       | 07190  |       |     | 1823  | \$ 220.73           |
| 34    | 921 |      | 2081 |       | 07220  |       |     | 1852  | \$ 840.49           |
| 34    | 921 |      | 2081 |       | 07400  |       |     | 1850  | \$ 13.35            |
| 34    | 921 |      | 2081 |       | 07600  |       |     | 1852  | \$ 16.64            |
| 34    | CP  | 1800 | 2081 |       |        |       |     | 1824  | \$ 289.33           |
| 34    | CP  | 4957 | 2081 |       |        |       |     | 1824  | \$ 1,402.28         |
| Total |     |      |      |       |        |       |     |       | \$4,279.29          |

1

| Request for Payment                     |                             |
|-----------------------------------------|-----------------------------|
| NISOURCE CORPORATE SERVICES - CO 12 NCS |                             |
| Request Date                            | Invoice Date: 7/11/09       |
| Invoice #                               | 476646289                   |
| Payee                                   | UNITED PARCEL SERVICES      |
| Vendor ID                               | CNV0005211                  |
| Remit to Address                        | LOCKBOX 577                 |
| Remit to City, State, Zip Code          | CAROL STREAM, IL 60132-0577 |
| Total Payment                           | \$1,454.53                  |

**SPECIAL HANDLING**

Rec'd 7/23 513

U462977  
Cola

|                                                                                                                            |            |
|----------------------------------------------------------------------------------------------------------------------------|------------|
| UNITED PARCEL SERVICES                                                                                                     | \$1,454.53 |
| The selection below pertains only to Vendors, not employees. A Wire/Ach Vendor MUST be set up prior to receipt of invoice. |            |
| If sending EFT you must circle one: WIRE / ACH                                                                             |            |
| IMPORTANT: Fill in below if banking info is new or has changed.                                                            |            |
| Bank Acct #                                                                                                                |            |
| ABM#                                                                                                                       |            |

| DESCRIPTION OF CHARGES |
|------------------------|
| UPS CHARGES            |

| ACCOUNTS PAYABLE USE ONLY    |
|------------------------------|
| SNET<br>JUL 27 2009<br>REGID |


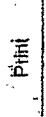
NOTE: TWO SIGNATURES ARE REQUIRED. PLEASE REFERENCE THE DISBURSEMENT APPROVAL LEVELS POLICY FOR A LIST OF PROPER APPROVAL LEVELS AND EXCEPTIONS

| REQUIRED:                                                                                    | Requestor's Phone             | Requestor's Signature (required) | Requestor's Printed Name (required) |
|----------------------------------------------------------------------------------------------|-------------------------------|----------------------------------|-------------------------------------|
| The approval levels referenced are general guidelines-see the approval policy for exceptions | 614-460-6034                  |                                  | JENNIFER LOGAN                      |
|                                                                                              | Approval Level                | Approver's Signature (required)  | Approver's Printed Name             |
| Supervisor / Team Lead                                                                       | General Approval <= \$2,500   |                                  |                                     |
| Manager / Lead Counsel / Attorney                                                            | General Approval <= \$50,000  |                                  | GEORGE USNER                        |
| Director / Segment Controller                                                                | General Approval <= \$100,000 |                                  |                                     |
| Vice President / President / General Manager                                                 | General Approval <= \$300,000 |                                  |                                     |
| NiSource Executive Vice President                                                            | General Approval > \$300,000  |                                  |                                     |
| CEO                                                                                          |                               |                                  |                                     |

TITLE "Other" must have authorized authority as per the Corporate Disbursement Approval Level Policy

|       |  |  |  |
|-------|--|--|--|
| OTHER |  |  |  |
|-------|--|--|--|

SEE NEXT PAGE FOR ACCOUNT CLASSIFICATIONS

|                                                                                                                                                                                                            | A | B | C | D | E | F | G | H | I | J | K | L | M |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9                                                                                                                                                                                                          |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 13                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 14                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 15                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 16                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 18                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 19                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 21                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 22                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 23                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 25                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 26                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 27                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 28                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 29                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 30                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40                                                                                                                                                                                                         |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <p style="text-align: center;"> <b>Total:</b><br/> <b>\$1,454.53</b> </p>                                                                                                                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <p style="text-align: center;">   </p> |   |   |   |   |   |   |   |   |   |   |   |   |   |

**DATA ENTRY FOR ACCOUNTS PAYABLE**

2

|                              |                                                                                                               |
|------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>REMIT Address:</b>        | <b>Invoice Number:</b> 486207761001                                                                           |
|                              | <b>Invoice Date:</b> 2009-08-27                                                                               |
|                              | <b>Due Date:</b>                                                                                              |
| <b>Bill To:</b>              | <b>Ship To Address:</b><br>200 CIVIC CENTER DR<br>200 CIVIC CENTER DR<br>COLUMBUS, OH 432154138<br>Ship Date: |
| <b>Invoice Total:</b> 105.95 | <b>Invoice Description:</b>                                                                                   |
| <b>PO Number:</b> 40005420   |                                                                                                               |
| <b>Company Code:</b>         |                                                                                                               |
| <b>Sales Order #:</b>        |                                                                                                               |

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

| Line #           | Quantity   | Description                 | Part #  | Unit Price   | Line Amount  | Currency |
|------------------|------------|-----------------------------|---------|--------------|--------------|----------|
|                  | 1.0        | CALCULATOR,DISPLAY,VX-2128V | 493270  | NaN          | 46.40        | US       |
|                  | 1.0        | PEN,EF,FELT TIP,8PK,ASTD    | 265-342 | NaN          | 5.78         | US       |
|                  | 1.0        | LABEL,LSR,CD/DVD,30/BX      | 165176  | NaN          | 10.93        | US       |
|                  | 1.0        | CD-R,SPINDLE,80 MIN,100/PK  | 620650  | NaN          | 17.52        | US       |
|                  | 1.0        | CASE,SLIM JEWEL,CLEAR,100   | 169424  | NaN          | 18.62        | US       |
| <b>Sub Total</b> | <b>5.0</b> |                             |         | <b>99.25</b> | <b>99.25</b> | US       |
| <b>Tax/GST</b>   |            |                             |         |              | 6.70         | US       |
| <b>Tax/PST</b>   |            |                             |         |              | 0.00         | US       |
| <b>Tax/QST</b>   |            |                             |         |              | 0.00         | US       |
| <b>Tax/HST</b>   |            |                             |         |              | 0.00         | US       |
| <b>Freight</b>   |            |                             |         |              | 0.00         | US       |

50.25 Allocated to CKY

3

| Request for Payment                     |                             |
|-----------------------------------------|-----------------------------|
| NISOURCE CORPORATE SERVICES - CO 12 NCS |                             |
| Request Date                            | Invoice Date 7/18/09        |
| Invoice #                               | 476646299                   |
| Payee                                   | UNITED PARCEL SERVICES      |
| Vendor ID                               | CNV0005211                  |
| Remit to Address                        | LOCKBOX 577                 |
| Remit to City, State, Zip Code          | CAROL STREAM, IL 60132-0577 |
| Total Payment                           | \$1,499.50                  |

SPECIAL HANDLING

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Colg

|                                                                                                                          |            |
|--------------------------------------------------------------------------------------------------------------------------|------------|
| UNITED PARCEL SERVICES                                                                                                   | \$1,499.50 |
| The section below pertains only to Vendors, not employees. A Wire/ACH Vendor MUST be set up prior to receipt of invoice. |            |
| When sending EFT, you must circle one: WIRE / ACH                                                                        |            |
| IMPORTANT: Fill in below if banking info is new or has changed.                                                          |            |
| Bank/Account #                                                                                                           |            |
| ABM#                                                                                                                     |            |

| DESCRIPTION OF CHARGES                |
|---------------------------------------|
| UPS CHARGES                           |
| <p><b>SNET</b></p> <p>AUG 05 2009</p> |

| ACCOUNTS PAYABLE USE ONLY |
|---------------------------|
|                           |

NOTE: TWO SIGNATURES ARE REQUIRED. PLEASE REFERENCE THE DISBURSEMENT APPROVAL LEVELS POLICY FOR A LIST OF PROPER APPROVAL LEVELS AND EXCEPTIONS

| REQUIRED:                                                                                    | Requestor's Phone             | Requestor's Signature (required)                                                               | Requestor's Printed Name (required) |
|----------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------|
| The approval levels referenced are general guidelines-see the approval policy for exceptions | 614-460-6034                  |                                                                                                | JENNIFER LOGAN                      |
|                                                                                              | Approval Level                | Approver's Signature (required)                                                                | Approver's Printed Name             |
| Supervisor / Team Lead                                                                       | General Approval <= \$2,500   |                                                                                                |                                     |
| Manager / Lead Counsel / Attorney                                                            | General Approval <= \$50,000  |                                                                                                | GEORGE USNER                        |
| Director / Segment Controller                                                                | General Approval <= \$100,000 |                                                                                                |                                     |
| Vice President / President / General Manager                                                 | General Approval <= \$300,000 |                                                                                                |                                     |
| NiSource Executive Vice President                                                            | General Approval > \$300,000  |                                                                                                |                                     |
| CEO                                                                                          |                               |                                                                                                |                                     |
|                                                                                              | TITLE                         | *Other* must have authorized authority as per the Corporate Disbursement Approval Level Policy |                                     |
| OTHER                                                                                        |                               |                                                                                                |                                     |

SEE NEXT PAGE FOR ACCOUNT CLASSIFICATIONS

|    | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9  |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 13 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 14 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 15 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 16 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 18 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 19 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 21 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 22 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 23 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 25 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 26 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 27 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 28 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 29 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |   |   |   |

Total:  
\$1,499.50

Copyfile

Print

DATA ENTRY FOR ACCOUNTS PAYABLE



> C UR, 257,VJ2

ON VX2DT  
LEVEL 05 LINK FROM VJ2VA

ACCOUNTS PAYABLE DRILL BACK SCREEN

EFFECTIVE DATE---> 09/29/09

| JOURNAL    | CORP | CO | GEN | AUX  | CE   | PROJ  | ACTIV | FACIL | HCC | TCC | LOB |
|------------|------|----|-----|------|------|-------|-------|-------|-----|-----|-----|
| A/P-01-001 | CKY  | 32 | 182 | 3599 | 5025 | RCK09 | 12921 |       |     |     |     |

VENDOR NAME-----> CITIBANK  
VENDOR NUMBER-----> 100006822

VOUCHER NUMBER-----> 890001  
INVOICE NUMBER-----> PURCHASING CARD

CHECK NUMBER-----> B0003553  
PAID DATE-----> 09/28/09

PSEUDO CODE-----> \_\_\_\_\_  
JOB ORDER-----> N/A

AMOUNT-----> 153.49 *Employee Expense*

A275F-SCREEN NOT SAVED IN THIS SESSION 10/26/09 10:13:50 \* M3CK SYSJ \_\_\_\_\_

## Expense Report Employee and Expense Summary

### REPORT INFORMATION

Name Chad Notestone  
 Employee ID 122934  
 Expense dates 14/07/09-14/07/09  
 Form ID TEA000045035  
 Approver  
 Total Expenses 49.30 USD

### REPORT TOTALS

Report Total 49.30 USD  
 Total adjustments 0.00 USD  
 Total reimbursable 49.30 USD  
 Credit card remittance 49.30 USD  
 Amount due Employee 0.00 USD

| Report Name |              | EXPENSE DATA SUMMARY |                |                    |          |           |       |  |
|-------------|--------------|----------------------|----------------|--------------------|----------|-----------|-------|--|
| Date        | Expense Item | Amount               | Payment Type   | Country            | Ex. Rate | Charge to | USD   |  |
| 14/07/09    | Lunch        | 10.50                | Corporate Card | United States (US) | 1.00     | Gen Exp   | 10.50 |  |
| 14/07/09    | Fuel         | 15.73                | Corporate Card | United States (US) | 1.00     | Gen Exp   | 15.73 |  |
| 14/07/09    | Fuel         | 23.07                | Corporate Card | United States (US) | 1.00     | Gen Exp   | 23.07 |  |

38.80

### Charge to

Charge to: Gen Exp  
 Business Unit: 00012  
 Department: 0080100  
 Account: 92102000  
 Work Order: 00012B  
 Charge Code: 00800100AD

## Expense Report Employee and Expense Summary

### REPORT INFORMATION

Name James Racher  
 Employee ID 462918  
 Expense dates 07/10/09-07/15/09  
 Form ID TEA000045047  
 Approver Suzanne Surface  
 Total Expenses 144.24 USD

### REPORT TOTALS

Report Total 144.24 USD  
 Total adjustments 0.00 USD  
 Total reimbursable 144.24 USD  
 Credit card remittance 129.36 USD  
 Amount due Employee 14.88 USD

Report Name JR - JULY 2009

### EXPENSE DATA SUMMARY

| Date     | Expense Item            | Amount | Payment Type   | Country            | Ex. Rate | Charge to        | USD   |
|----------|-------------------------|--------|----------------|--------------------|----------|------------------|-------|
| 07/10/09 | Entertaining [Employee] | 67.06  | Corporate Card | United States (US) | 1.00     | JFR              | 67.06 |
| 07/11/09 | Business Breakfast      | 5.99   | Corporate Card | United States (US) | 1.00     | CKY Rate Case 09 | 5.99  |
| 07/11/09 | Business Lunch          | 14.88  | Cash           | United States (US) | 1.00     | CKY Rate Case 09 | 14.88 |
| 07/15/09 | Car Rental              | 56.31  | Corporate Card | United States (US) | 1.00     | CKY Rate Case 09 | 56.31 |

20.87

### Expense Sub-Totals

Car Rental 56.31

### Charge to

Charge to: JFR  
 Business Unit: 00012  
 Department: 0009100  
 Account: 92102000  
 Work Order: 00012B  
 Charge Code: 00090100AD

Charge to: CKY Rate Case 09  
 Business Unit: 00012  
 Department: 0009100  
 Account: 92102000  
 Work Order: 00012B  
 Charge Code: 0577021032

**PSC0052 ATTACHMENT b**

ESTIMATED RATE CASE EXPENSE  
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 |

PSC Case No. 2009-00141  
Staff Set 1 DR No. 041 Supplemental Response – October 28, 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.

**Supplemental Response:**

Attached is the monthly income statement for September 2009.

COLUMBIA GAS OF KENTUCKY, INC.  
STATEMENT OF INCOME  
AT SEPTEMBER 30, 2009

| ACCOUNT                                                                           | CURRENT MONTH |                        | 12 MONTHS ENDED |                        |
|-----------------------------------------------------------------------------------|---------------|------------------------|-----------------|------------------------|
|                                                                                   | ACTUAL        | INCREASE<br>PREV. YEAR | ACTUAL          | INCREASE<br>PREV. YEAR |
| 1 UTILITY OPERATING INCOME                                                        | 2,604,591     | (5,220,661)            | 193,435,636     | 3,740,127              |
| 2 OPERATING REVENUES (400)                                                        |               |                        |                 |                        |
| 3 OPERATING EXPENSES:                                                             |               |                        |                 |                        |
| 4 OPERATING EXPENSES (401)                                                        | 2,812,295     | (1,877,315)            | 168,093,578     | 5,966,655              |
| 5 MAINTENANCE EXPENSES (402)                                                      | 216,326       | 65,894                 | 2,769,300       | 150,709                |
| 6 DEPRECIATION EXPENSE (403)                                                      | 452,985       | 21,253                 | 5,327,512       | 219,677                |
| 7 AMORT AND DEPL OF UTIL PLANT (404-405)                                          | 32,545        | (339)                  | 445,034         | 30,002                 |
| 8 AMORT OF PROPERTY LOSSES, UNRECOVERED PLANT AND<br>REGULATORY STUDY COSTS (407) | -             | -                      | -               | -                      |
| 9 REGULATORY DEBITS (407.3)                                                       | -             | -                      | -               | -                      |
| 10 REGULATORY CREDITS (407.4)                                                     | -             | -                      | -               | -                      |
| 11 TAXES OTHER THAN INCOME TAXES (408.1)                                          | -             | -                      | -               | -                      |
| 12 INCOME TAXES - FEDERAL (409.1)                                                 | 223,420       | 19,085                 | 2,708,475       | 199,157                |
| 13 - OTHER (409.1)                                                                | (517,343)     | (1,462,811)            | 2,256,866       | 4,367,856              |
| 14 PROV FOR DEFERRED INC TAXES (410.1)                                            | (82,037)      | (267,459)              | 730,580         | 1,398,578              |
| 15 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.1)                         | 188,875       | 1,320,736              | 5,212,040       | (4,897,588)            |
| 16 INVESTMENT TAX CREDIT ADJ - NET (411.4)                                        | (164,335)     | (147,736)              | (4,351,149)     | (1,908,129)            |
| 17 (LESS) GAINS FROM DISP. OF UTILITY PLANT (411.6)                               | (7,224)       | (1)                    | (86,688)        | (1)                    |
| 18 LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)                               | -             | -                      | -               | -                      |
| 19 (LESS) GAINS FROM DISPOSITION OF ALLOWANCES (411.8)                            | -             | -                      | -               | -                      |
| 20 LOSSES FROM DISPOSITION OF ALLOWANCES (411.9)                                  | -             | -                      | -               | -                      |
| 21 TOTAL UTILITY OPERATING EXPENSES                                               | 3,155,507     | (2,328,693)            | 183,105,548     | 5,526,876              |
| 22 NET UTILITY OPERATING INCOME                                                   | (550,916)     | (891,968)              | 10,330,088      | (1,786,749)            |
| 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)                                      | (13,485)      | (19,893)               | 676,252         | 10,825                 |
| 32 (LESS) EXPENSES OF NONUTILITY OPERATIONS (417.1)                               | -             | -                      | -               | -                      |
| 33 NONOPERATING RENTAL INCOME (418)                                               | (2,631)       | 1,241                  | (46,269)        | 879                    |
| 34 EQUITY IN EARNINGS OF SUBSID COS (418.1)                                       | -             | -                      | -               | -                      |
| 35 INTEREST AND DIVIDEND INCOME (419)                                             | 15,251        | 14,605                 | 147,271         | (763,062)              |
| 36 ALLOW FOR OTHER FUNDS USED DURING CONSTR (419.1)                               | -             | -                      | -               | -                      |
| 37 MISCELLANEOUS NONOPERATING INCOME (421)                                        | 359,459       | 208,845                | 1,948,566       | (164,812)              |
| 38 GAIN ON DISPOSITION OF PROPERTY (421.1)                                        | -             | -                      | -               | -                      |
| 39 TOTAL OTHER INCOME (CENTER TOTAL OF LINES 29 THRU 38)                          | 363,856       | 202,316                | 2,838,159       | (917,928)              |
| 40 OTHER INCOME DEDUCTIONS:                                                       |               |                        |                 |                        |
| 41 LOSS ON DISPOSITION OF PROPERTY (421.2)                                        | -             | -                      | -               | -                      |
| 42 MISCELLANEOUS AMORTIZATION (425)                                               | -             | -                      | -               | -                      |
| 43 MISC INCOME DEDUCTIONS (426.1-426.5)                                           | 19,399        | 13,385                 | 320,142         | (87,042)               |
| 44 TOTAL OTHER INCOME DEDUCTIONS (TOTAL OF LINES 41 THRU 43)                      | 19,399        | 13,385                 | 320,142         | (87,042)               |

COLUMBIA GAS OF KENTUCKY, INC.  
STATEMENT OF INCOME  
AT SEPTEMBER 30, 2009

| ACCOUNT                                                               | CURRENT MONTH |                        | 12 MONTHS ENDED |                        |
|-----------------------------------------------------------------------|---------------|------------------------|-----------------|------------------------|
|                                                                       | ACTUAL        | INCREASE<br>PREV. YEAR | ACTUAL          | INCREASE<br>PREV. YEAR |
| 45 TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS:                       | -             | -                      | -               | -                      |
| 46 TAXES OTHER THAN INCOME TAXES (408.2)                              | -             | -                      | -               | -                      |
| 47 INCOME TAXES - FEDERAL (409.2)                                     | 133,336       | 73,861                 | 949,093         | (383,733)              |
| 48 - OTHER (409.2)                                                    | -             | -                      | -               | -                      |
| 49 PROVISION FOR DEFERRED INC TAXES (410.2)                           | -             | -                      | -               | -                      |
| 50 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.2)             | 191           | (2,266)                | 17,856          | 15,590                 |
| 51 INVESTMENT TAX CREDIT ADJ - NET (411.5)                            | -             | 2,396                  | 610             | (47,407)               |
| 52 INVESTMENT TAX CREDITS (420)                                       | -             | -                      | -               | -                      |
| 53 TOTAL TAXES ON OTHER INCOME AND DED. (TOTAL OF 46 THRU 52)         | 133,145       | 69,199                 | 966,339         | (320,736)              |
| 54 NET OTHER INCOME AND DEDUCTIONS (CENTER TOTAL OF LINES 39, 44, 53) | 211,312       | 119,732                | 1,551,677       | (510,150)              |
| 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)                               | -             | -                      | -               | -                      |
| 62 OTHER INTEREST EXPENSE (431)                                       | 333,487       | 11,599                 | 4,096,813       | 734,962                |
| 63 (LESS) ALLOW. FOR BORROWED FUNDS USED DURING CONST.-CR (432)       | 11,602        | 11,997                 | 190,905         | 178                    |
| 64 NET INTEREST CHARGES (CENTER TOTAL OF LINES 25, 54, 64)            | (2,389)       | (22,405)               | (11,319)        | 45,939                 |
| 65 INCOME BEFORE EXTRAORDINARY ITEMS                                  | 342,700       | 1,191                  | 4,276,399       | 780,179                |
| 66 EXTRAORDINARY ITEMS                                                | (682,304)     | (773,427)              | 7,605,366       | (3,077,078)            |
| 67 EXTRAORDINARY INCOME (434)                                         | -             | -                      | -               | -                      |
| 68 (LESS) EXTRAORDINARY DEDUCTIONS (435)                              | -             | -                      | -               | -                      |
| 69 NET EXTRAORDINARY ITEMS (CENTER 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 (CENTER TOTAL OF LINES 65 AND 71)                       | (602,304)     | (773,427)              | 7,605,366       | (3,077,078)            |



COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET CASHES AND OTHER DEBITS)  
AT SEPTEMBER 30, 2009

| TITLE OF ACCOUNT                                            | SEPTEMBER<br>CURRENT YEAR<br>===== | SEPTEMBER<br>PRIOR YEAR<br>===== | INCREASE<br>OR<br>DECREASE<br>===== |
|-------------------------------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| 1 UTILITY PLANT (101-106,114)                               | 279,405,529                        | 265,759,058                      | 13,666,471                          |
| 2 UTILITY PLANT (101-106,114)                               | 3,561,260                          | 6,139,904                        | (2,578,644)                         |
| 3 CONSTRUCTION WORK IN PROGRESS (107)                       | 282,966,789                        | 271,878,962                      | 11,087,827                          |
| 4 TOTAL UTILITY PLANT (LINES 2 AND 3)                       | (119,852,695)                      | (117,821,598)                    | 2,031,097                           |
| 5 (LESS) ACCUM PROV FOR DEPR, AMORT, DEPL (108,111,115)     | 163,114,094                        | 153,987,364                      | 9,126,730                           |
| 6 NET UTILITY PLANT, LESS NUCLEAR FUEL (LINE 4 LESS 5)      | -                                  | -                                | -                                   |
| 7 NUCLEAR FUEL (120.0-120.4,120.6)                          | -                                  | -                                | -                                   |
| 8 (LESS) ACCUM PROV FOR AMORT OF NUC FUEL ASSEHB (120.5)    | -                                  | -                                | -                                   |
| 9 NET NUCLEAR FUEL (LINE 7 LESS 8)                          | 163,114,094                        | 153,987,364                      | 9,126,730                           |
| 10 NET UTILITY PLANT (LINES 6 AND 9)                        | -                                  | -                                | -                                   |
| 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)              | 517,802                            | 270,690                          | 247,112                             |
| 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)    | 317,802                            | 270,690                          | 47,112                              |
| 23 CURRENT AND ACCRUED ASSETS                               | -                                  | -                                | -                                   |
| 24 CASH (131)                                               | 212,418                            | 691,628                          | (479,210)                           |
| 25 SPECIAL DEPOSITS (132-134)                               | 8                                  | 8                                | -                                   |
| 26 WORKING FUNDS (135)                                      | 6,867,085                          | 1,775,703                        | 5,091,382                           |
| 27 TEMPORARY CASH INVESTMENTS (136)                         | 22                                 | 22                               | -                                   |
| 28 NOTES RECEIVABLE (141)                                   | 5,025,075                          | 6,089,021                        | (1,063,946)                         |
| 29 CUSTOMER ACCOUNTS RECEIVABLE (142)                       | (1,025,614)                        | (244,951)                        | (780,663)                           |
| 30 OTHER ACCOUNTS RECEIVABLE (143)                          | (177,707)                          | (145,269)                        | (32,438)                            |
| 31 (LESS) ACCUM PROV FOR UNCOLLECT ACCT - CREDIT (144)      | -                                  | -                                | -                                   |
| 32 NOTES REC FROM ASSOCIATED COMPANIES (145)                | 40,583,888                         | 214,312                          | 40,369,576                          |
| 33 ACCOUNTS REC FROM ASSOC COMPANIES (146)                  | 22                                 | 22                               | -                                   |
| 34 FUEL STOCK (151)                                         | -                                  | -                                | -                                   |
| 35 FUEL STOCK EXPENSE UNDISTRIBUTED (152)                   | -                                  | -                                | -                                   |
| 36 RESIDUALS (CELEC) AND EXTRACTED PROD (GAS) (153)         | -                                  | -                                | -                                   |
| 37 PLANT MATERIALS AND OPERATING SUPPLIES (154)             | 52,946                             | 57,186                           | (4,240)                             |
| 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)                       | -                                  | -                                | -                                   |
| 44 GAS STORED UNDERGROUND-CURRENT (164.1)                   | (30)                               | -                                | -                                   |
| 45 LIQUEFIED NATURAL GAS HELD FOR PROCESSING (164.2-164.3)  | 65,722,655                         | 71,353,475                       | (5,630,820)                         |
|                                                             | 2                                  | 2                                | -                                   |

COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)  
AT SEPTEMBER 30, 2009

|                                                                                       | SEPTEMBER<br>CURRENT YEAR<br>===== | SEPTEMBER<br>PRIOR YEAR<br>===== | INCREASE<br>OR<br>DECREASE<br>===== |
|---------------------------------------------------------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| TITLE OF ACCOUNT                                                                      |                                    |                                  |                                     |
| 46 PREPAYMENTS (165)                                                                  | 851,167                            | 658,948                          | 192,219                             |
| 47 ADVANCES FOR GAS (166-167)                                                         | -                                  | -                                | -                                   |
| 48 INTEREST AND DIVIDENDS RECEIVABLE (171)                                            | (26)                               | (80)                             | 54                                  |
| 49 RENTS RECEIVABLE (172)                                                             | -                                  | -                                | -                                   |
| 50 ACCRUED UTILITY REVENUES (173)                                                     | 4,272,295                          | 3,355,910                        | 916,385                             |
| 51 MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)                                     | 600,667                            | 762,060                          | (161,393)                           |
| 52 TOTAL CURRENT AND ACCRUED ASSETS (LINES 24 THRU 51)                                | <u>122,984,183</u>                 | <u>84,567,967</u>                | <u>38,416,216</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)                                                    | 17,098,576                         | 6,350,999                        | 10,747,577                          |
| 58 PRELIM SURVEY AND INVEST CHRGs - ELECTRIC (183)                                    | 419,836                            | 333,767                          | 86,069                              |
| 59 PRELIM SURVEY AND INVEST CHRGs - GAS (183.1, 183.2)                                | 25,137                             | (29,764)                         | 54,901                              |
| 60 CLEARING ACCOUNTS (184)                                                            | -                                  | -                                | -                                   |
| 61 TEMPORARY FACILITIES (185)                                                         | 1,881,056                          | 1,806,481                        | 74,575                              |
| 62 MISCELLANEOUS DEFERRED DEBITS (186)                                                | -                                  | -                                | -                                   |
| 63 DEF LOSSES FROM DISPOS OF UTILITY PLANT (187)                                      | 20                                 | 20                               | -                                   |
| 64 RESEARCH, DEVEL AND DEMONSTR EXP (188)                                             | -                                  | -                                | -                                   |
| 65 UNAMORTIZED LOSS ON REACQUIRED DEBT (189)                                          | 6,659,676                          | 6,479,887                        | 179,789                             |
| 66 ACCUMULATED DEFERRED INCOME TAXES (190)                                            | (43,959,878)                       | 27,243,810                       | (71,203,688)                        |
| 67 UNRECOVERED PURCHASED GAS COSTS (191)                                              | 290,522                            | 3,000,357                        | (2,709,835)                         |
| 68 OTHER SPECIAL FUNDS                                                                | (17,585,055)                       | 45,185,557                       | (62,770,612)                        |
| 69 TOTAL DEFERRED DEBITS (LINES 54 THRU 68)                                           | <u>268,851,714</u>                 | <u>284,011,578</u>               | <u>(15,179,864)</u>                 |
| 70 TOTAL ASSETS AND OTHER DEBITS CENTER TOTAL<br>OF LINES 10, 11, 12, 22, 52, AND 69) | <u>=====</u>                       | <u>=====</u>                     | <u>=====</u>                        |

COLUMBIA GAS OF KENTUCKY, INC.  
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)  
 AT SEPTEMBER 30, 2009

|                                                     | SEPTEMBER<br>CURRENT YEAR<br>===== | SEPTEMBER<br>PRIOR YEAR<br>===== | INCREASE<br>OR<br>DECREASE<br>===== |
|-----------------------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <b>TITLE OF ACCOUNT</b>                             |                                    |                                  |                                     |
| <b>PROPRIETARY CAPITAL</b>                          |                                    |                                  |                                     |
| 1 COMMON STOCK ISSUED (201)                         | 23,806,202                         | 23,806,202                       | -                                   |
| 2 PREFERRED STOCK ISSUED (204)                      | -                                  | -                                | -                                   |
| 4 CAPITAL STOCK SUBSCRIBED (202, 205)               | -                                  | -                                | -                                   |
| 5 STOCK LIABILITY FOR CONVERSION (203, 206)         | -                                  | -                                | -                                   |
| 6 PREMIUM ON CAPITAL STOCK (207)                    | -                                  | -                                | -                                   |
| 7 OTHER PAID-IN CAPITAL (208 - 211)                 | 5,267,488                          | 5,182,740                        | 84,748                              |
| 8 INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)      | -                                  | -                                | -                                   |
| 9 (LESS) DISCOUNT ON CAPITAL STOCK (213)            | -                                  | -                                | -                                   |
| 10 (LESS) CAPITAL STOCK EXPENSE (214)               | -                                  | -                                | -                                   |
| 11 OTHER COMPREHENSIVE INCOME (219)                 | 1                                  | 1                                | -                                   |
| 12 RETAINED EARNINGS (215, 215.1, 216)              | 70,480,649                         | 72,875,283                       | (2,394,634)                         |
| 13 UNAPPROP UNDIST SUBSIDIARY EARNINGS (216.1)      | -                                  | -                                | -                                   |
| 14 (LESS) REACQUIRED CAPITAL STOCK (217)            | -                                  | -                                | -                                   |
| 15 TOTAL PROPRIETARY CAPITAL (LINES 2 THRU 13)      | <u>99,554,340</u>                  | <u>101,864,226</u>               | <u>(2,309,886)</u>                  |
| <b>LONG-TERM DEBT</b>                               |                                    |                                  |                                     |
| 16 BONDS (221)                                      | -                                  | -                                | -                                   |
| 17 (LESS) REACQUIRED BONDS (222)                    | -                                  | -                                | -                                   |
| 18 ADVANCES FROM ASSOCIATED COMPANIES (223)         | 72,055,011                         | 58,055,011                       | 14,000,000                          |
| 20 OTHER LONG-TERM DEBT (224)                       | -                                  | -                                | -                                   |
| 21 UNAMORT PREMIUM ON LONG-TERM DEBT (225)          | -                                  | -                                | -                                   |
| 22 (LESS) UNAMORT DISCOUNT ON LONG-TERM DEBT (226)  | -                                  | -                                | -                                   |
| 23 TOTAL LONG-TERM DEBT (LINES 16 THRU 21)          | <u>72,055,011</u>                  | <u>58,055,011</u>                | <u>14,000,000</u>                   |
| <b>OTHER NONCURRENT LIABILITIES</b>                 |                                    |                                  |                                     |
| 24 OBLIG UNDER CAP LEASES-NONCURRENT (227)          | 85                                 | 85                               | -                                   |
| 26 ACCUM PROVISION FOR PROPERTY INSURANCE (228.1)   | -                                  | -                                | -                                   |
| 27 ACCUM PROV FOR INJURIES AND DAMAGES (228.2)      | 208,048                            | 41,769                           | 166,279                             |
| 28 ACCUM PROV FOR PENSIONS AND BENEFITS (228.3)     | 14,528,560                         | 5,827,600                        | 8,700,960                           |
| 29 ACCUM MISC OPERATING PROVISIONS (228.4)          | -                                  | -                                | -                                   |
| 30 ACCUM PROVISION FOR RATE REFUNDS (229)           | -                                  | -                                | -                                   |
| 31 TOTAL OTHER NONCURRENT LIAB (TOTAL L24 THRU L29) | <u>14,736,693</u>                  | <u>5,869,454</u>                 | <u>8,867,239</u>                    |

COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)  
AT SEPTEMBER 30, 2009

|                                                   | SEPTEMBER<br>CURRENT YEAR<br>===== | SEPTEMBER<br>PRIOR YEAR<br>===== | INCREASE<br>OR<br>DECREASE<br>===== |
|---------------------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <b>TITLE OF ACCOUNT</b>                           |                                    |                                  |                                     |
| <b>CURRENT AND ACCRUED LIABILITIES</b>            |                                    |                                  |                                     |
| 32 NOTES PAYABLE (231)                            | -                                  | -                                | -                                   |
| 34 ACCOUNTS PAYABLE (232)                         | 3,042,764                          | 12,943,010                       | (9,900,246)                         |
| 35 NOTES PAYABLE TO ASSOC COMPANIES (233)         | 4,498,986                          | 33,247,908                       | (28,748,922)                        |
| 36 ACCOUNTS PAYABLE TO ASSOC COMPANIES (234)      | 2,691,239                          | 2,612,759                        | 78,480                              |
| 37 CUSTOMER DEPOSITS (235)                        | 4,688,207                          | 3,819,150                        | 869,057                             |
| 38 TAXES ACCRUED (236)                            | 95,220                             | 90,384                           | 4,836                               |
| 39 INTEREST ACCRUED (237)                         | -                                  | -                                | -                                   |
| 40 DIVIDENDS DECLARED (238)                       | -                                  | -                                | -                                   |
| 41 MATURED LONG-TERM DEBT (239)                   | -                                  | -                                | -                                   |
| 42 MATURED INTEREST (240)                         | -                                  | -                                | -                                   |
| 43 TAX COLLECTIONS PAYABLE (241)                  | 420,616                            | 562,902                          | (142,286)                           |
| 44 MISC CURRENT AND ACCRUED LIAB (242)            | 23,759,503                         | 23,630,484                       | 129,019                             |
| 45 OBLIG UNDER CAP LEASES - CURRENT (243)         | -                                  | (54)                             | 54                                  |
| 46 DERIVATIVE INSTRU-LIAB- CURRENT (245)          | 3,037,399                          | 615,656                          | 2,421,743                           |
| 47 TOTAL CURRENT AND ACCRUED LIAB (L32 THRU L44)  | <u>42,233,888</u>                  | <u>77,522,207</u>                | <u>(35,288,319)</u>                 |
| <b>DEFERRED CREDITS</b>                           |                                    |                                  |                                     |
| 48 CUSTOMER ADVANCES FOR CONSTRUCTION (252)       | 1,662,866                          | 1,664,588                        | (1,722)                             |
| 50 ACCUM DEFERRED INVEST TAX CREDITS (255)        | 702,501                            | 789,185                          | (86,684)                            |
| 51 DEF GAINS FROM DISPOS OF UTILITY PLANT (256)   | -                                  | -                                | -                                   |
| 52 OTHER DEFERRED CREDITS (253)                   | 1,812,328                          | 2,184,925                        | (372,597)                           |
| 53 OTHER REGULATORY LIABILITIES (254)             | 3,898,978                          | 5,064,392                        | (1,165,414)                         |
| 54 UNAMORT GAIN ON REACQUIRED DEBT (257)          | -                                  | -                                | -                                   |
| 55 ACCUMULATED DEFERRED INCOME TAXES (281-283)    | 32,175,109                         | 30,997,490                       | 1,177,619                           |
| 56 TOTAL DEFERRED CREDITS (LINES 47 THRU 52)      | <u>40,251,782</u>                  | <u>40,700,680</u>                | <u>(448,898)</u>                    |
| 57 TOTAL LIAB AND OTHER CREDITS (L14,22,30,45,54) | <u>268,831,714</u>                 | <u>284,011,578</u>               | <u>(15,179,864)</u>                 |

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COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING SEPTEMBER 30, 2009

|                                         | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL   | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|-----------------------------------------|---------------|---------------|--------------|---------------|----------------|---------------|
| GAS REVENUES - \$                       |               |               |              |               |                |               |
| RESIDENTIAL                             | 1,314,838     | (1,245,803)   | 77,479,871   | (2,647,784)   | 108,014,746    | 6,379,020     |
| COMMERCIAL                              | 484,136       | (1,634,912)   | 42,330,441   | (1,539,834)   | 59,505,617     | 3,761,986     |
| INDUSTRIAL                              | 10,697        | (106,701)     | 1,349,781    | (538,125)     | 2,012,645      | (358,145)     |
| PUBLIC UTILITIES                        | 5,267         | (5,211)       | 189,891      | 7,575         | 250,834        | 35,121        |
| UNBILLED REVENUE - \$                   | (238,000)     | (285,000)     | (15,437,997) | (5,567,001)   | (845,997)      | (1,097,001)   |
| OTHER                                   |               |               |              |               |                |               |
| TOTAL GAS REVENUES - \$                 | 1,576,938     | (3,275,627)   | 105,911,987  | (10,285,167)  | 168,937,845    | 8,720,981     |
| INTERCOMPANY                            |               |               |              |               |                |               |
| TOTAL                                   | 1,576,938     | (3,275,627)   | 105,911,987  | (10,285,167)  | 168,937,845    | 8,720,981     |
| OTHER GAS DEPARTMENT REVENUE            | 21,369        | (7,117)       | 566,885      | 32,667        | 716,582        | 62,386        |
| NON-TRADITIONAL SALES - \$              | 87,130        | 87,130        | 4,237,287    | (6,015,051)   | 4,881,966      | (6,850,075)   |
| TRANSPORTATION OF GAS-REGULAR           | 883,153       | (71,047)      | 14,085,283   | 1,228,304     | 18,784,232     | 1,698,854     |
| TRANSPORTATION UNBILLED                 | 36,001        | 46,000        | (469,991)    | 46,002        | 115,011        | 108,001       |
| TOTAL GROSS REVENUE                     | 2,604,591     | (3,220,661)   | 124,311,451  | (14,993,245)  | 193,435,636    | 3,740,127     |
| =====                                   |               |               |              |               |                |               |
| GAS REQUIREMENTS - MCF'S                |               |               |              |               |                |               |
| RESIDENTIAL                             | 93,450        | (4,824)       | 5,076,241    | (422,327)     | 6,828,216      | (181,352)     |
| COMMERCIAL                              | 65,848        | (46,668)      | 3,003,245    | (145,286)     | 4,022,585      | (33,330)      |
| INDUSTRIAL                              | 5,012         | (3,394)       | 111,411      | (33,025)      | 152,781        | (33,000)      |
| PUBLIC UTILITIES                        | 559           | (105)         | 14,659       | (217)         | 18,600         | 820           |
| UNBILLED REVENUE - MCF                  | 56,000        | 49,000        | (890,000)    | (104,000)     | 71,000         | 85,000        |
| OTHER                                   |               |               |              |               |                |               |
| TOTAL                                   | 220,869       | (5,991)       | 7,315,556    | (704,855)     | 11,093,182     | (161,862)     |
| INTERCOMPANY                            |               |               |              |               |                |               |
| TOTAL                                   | 220,869       | (5,991)       | 7,315,556    | (704,855)     | 11,093,182     | (161,862)     |
| MISCELLANEOUS DELIVERIES                |               |               |              |               |                |               |
| OTHER COMPANY USE, ETC                  | 602           | 221           | 11,584       | (671)         | 15,612         | (19)          |
| FREE MUNICIPAL AND OTHER                | (105)         | 45            | (5,160)      | (2,883)       | (40,743)       | (37,052)      |
| GAS LOST FROM STORAGE - CURRENT         |               |               |              |               |                |               |
| NON-TRADITIONAL SALES - MCF             | 28,667        | 28,667        | 1,105,317    | 31,124        | 1,212,545      | (65,501)      |
| TOTAL MISCELLANEOUS DELIVERIES          | 29,164        | 28,933        | 1,111,741    | 27,570        | 1,187,414      | (102,572)     |
| UNACCOUNTED FOR - LOSSES IN BLACK       | 177,783       | (46,206)      | (258,243)    | 232,498       | (648,640)      | (238,765)     |
| TOTAL GAS REQUIREMENT                   | 427,816       | (23,264)      | 8,169,054    | (444,787)     | 11,631,956     | (503,199)     |
| TRANSPORTATION VOLUMES - MCF'S          | 1,265,001     | (466,494)     | 15,461,371   | (3,191,071)   | 20,869,845     | (3,972,641)   |
| UNBILLED TRANSPORTATION VOLUMES - MCF'S | 20,000        | 25,000        | (271,000)    | 11,000        | 31,000         | 30,000        |
| CUSTOMERS                               |               |               |              |               |                |               |
| RESIDENTIAL                             | 88,727        | (6,163)       | 91,871       | (5,869)       | 92,868         | (5,221)       |
| COMMERCIAL                              | 10,221        | (663)         | 10,627       | (503)         | 10,691         | (428)         |
| INDUSTRIAL                              | 105           | (3)           | 106          | (3)           | 106            | (3)           |
| PUBLIC UTILITIES                        | 2             |               | 2            |               | 2              |               |
| OTHER                                   |               |               |              |               |                |               |
| TOTAL CUSTOMERS                         | 99,055        | (6,829)       | 102,606      | (6,375)       | 103,667        | (5,652)       |
| HEATING CUSTOMERS                       |               |               |              |               |                |               |
| RESIDENTIAL                             |               |               |              |               |                |               |
| COMMERCIAL                              |               |               |              |               |                |               |
| TOTAL HEATING CUSTOMERS                 |               |               |              |               |                |               |

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COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING SEPTEMBER 30, 2009

|                                      | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|--------------------------------------|---------------|---------------|------------|---------------|----------------|---------------|
| TRANSPORTATION CUSTOMERS             |               |               |            |               |                |               |
| RESIDENTIAL - CHOICE                 | 30,328        | 4,572         | 29,514     | 4,007         | 28,764         | 3,473         |
| COMMERCIAL - NON CHOICE              | 48            | 2             | 48         | 1             | 47             | 1             |
| COMMERCIAL - CHOICE                  | 3,641         | 507           | 3,499      | 326           | 3,457          | 268           |
| TOTAL TRANSPORTATION COMMERCIAL CUST | 3,689         | 509           | 3,547      | 327           | 3,504          | 269           |
| INDUSTRIAL - NON-CHOICE              | 64            | (1)           | 64         | 1             | 64             | 1             |
| INDUSTRIAL - CHOICE                  | 10            | 2             | 9          | 1             | 9              | 1             |
| TOTAL TRANSPORTATION INDUSTRIAL CUST | 74            | 1             | 73         | 1             | 73             | 1             |
| TOTAL TRANSPORTATION CUSTOMERS       | 54,091        | 5,082         | 53,134     | 4,335         | 52,341         | 3,743         |

DATE: 10/16/09 08:47:56

COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING SEPTEMBER 30, 2009

| AVERAGE RATES    | CR MTH ACTUAL | INC PREV YEAR | YTD ACTUAL | INC PREV YEAR | 12 MTHS ACTUAL | INC PREV YEAR |
|------------------|---------------|---------------|------------|---------------|----------------|---------------|
| RESIDENTIAL      | 14.07         | (11.97)       | 15.26      | .69           | 15.82          | .41           |
| COMMERCIAL       | 7.35          | (11.48)       | 14.09      | .16           | 14.79          | .12           |
| INDUSTRIAL       | 2.13          | (11.84)       | 12.12      | (.95)         | 13.17          | 2.34          |
| PUBLIC UTILITIES | 9.42          | (6.56)        | 12.95      | .69           | 13.49          | (.62)         |
| OTHER            |               |               |            |               |                |               |
| TOTAL            | 11.01         | (10.85)       | 14.79      | .47           | 15.40          | .33           |
| INTER COMPANY    |               |               |            |               |                |               |
| TOTAL            | 11.01         | (10.85)       | 14.79      | .47           | 15.40          | .33           |

\*\* AVERAGE RATE EXCLUDE UNBILLED ADJUST.

DEGREE DAYS  
 BILLING PERIOD  
 CALENDAR PERIOD

|    |    |       |      |       |     |
|----|----|-------|------|-------|-----|
| 6  | 4  | 3,332 | (39) | 4,714 | 219 |
| 35 | 25 | 2,860 | (88) | 4,739 | 244 |

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

Data Request 018:

Refer to the response to Item 56 of Staff's Second Request and the responses to Items 1.a. and 7.a. of the Staff's first request to Columbia in Case No. 2009-00168.

a. Based on the estimates provided by its independent actuarial firm, Columbia has booked Pension Expense of \$345,915 and OPEB Expense of \$163,754 for the first four months of 2009. The proposed adjustment shown on Schedule 0-2.4 of Columbia's application is based on net pension costs. Explain whether the amounts that have been booked in 2009 are gross costs per books or net costs per books.

b. If the amounts referenced in part a. of this request are gross costs per books for 2009, provide the corresponding net costs per books through April 2009.

c. Provide an update of the amounts Columbia has booked in 2009 through the most recent date for which the information is available and update this response monthly until otherwise directed.

d. Provide the monthly gross costs and net costs per books for Pension Expense and OPEB Expense for the last six months of calendar year 2008.

**Supplemental Response:**

(c) Following are the actual net amounts that Columbia has booked through September 30, 2009.

|                                  | <u>Pension</u> | <u>OPEB</u> | <u>OPEB TO</u> |
|----------------------------------|----------------|-------------|----------------|
| 926 Employee Pensions & Benefits | \$721,958      | \$356,339   | \$ 211,284     |