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March 30, 2011

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

RE: Columbia Gas of Kentucky, Inc.  
Case No. 2011-00086

On March 8, 2011, Columbia Gas of Kentucky, Inc., ("Columbia") filed its 2011 Accelerated Main Replacement Program Filing and stated that it would provide a copy of page 234 of its 2010 FERC FORM 2 when it is filed on March 31, 2011. The page number on which Account 887 is shown is page 324, not 234. The referenced page is attached hereto.

Please feel free to contact me at [bleslie@nisource.com](mailto:bleslie@nisource.com) or 614-460-5558 if there are any questions.

Sincerely,



Brooke E. Leslie  
200 Civic Center Drive  
P. O. Box 117  
Columbus, Ohio 43216-0117

Richard S. Taylor  
225 Capital Avenue  
Frankfort, KY 40601

Attorneys for COLUMBIA GAS OF KENTUCKY, INC.

FERC FORM 2  
FOR YEAR ENDED 2010  
PAGE 324

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo.Da.Yr.) March 31, 2011	Year of Report Dec. 31, 2010
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	2,613,870	2,095,499
209	875 Measuring and Regulating Station Expenses-General	249,118	227,442
210	876 Measuring and Regulating Station Expenses-Industrial	47,893	36,950
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-
212	878 Meter and House Regulator Expenses	1,608,321	1,564,353
213	879 Customer Installations Expenses	1,488,170	1,314,966
214	880 Other Expenses	1,350,066	1,456,021
215	881 Rents	80,368	75,515
216	TOTAL Operation (Total of lines 204 thru 215)	8,410,513	7,444,911
217	Maintenance		
218	885 Maintenance Supervision and Engineering	16,026	64,541
219	886 Maintenance of Structures and Improvements	142,392	117,772
220	887 Maintenance of Mains	1,410,569	1,590,535
221	888 Maintenance of Compressor Station Equipment		-
222	889 Maintenance of Measuring and Regulating Station Equipment-General	155,155	125,937
223	890 Maintenance of Meas. And Reg. Station Equipment-Industrial	72,749	151,534
224	891 Maintenance of Meas. And Reg. Station Equip-City Gate Check Station		-
225	892 Maintenance of Services	453,344	490,940
226	893 Maintenance of Meters and House Regulators	234,180	176,789
227	894 Maintenance of Other Equipment	208,166	208,946
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,692,581	2,926,994
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	11,103,094	10,371,905
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	6,635	6,485
233	902 Meter Reading Expenses	1,476,636	1,284,809
234	903 Customer Records and Collection Expenses	2,940,776	2,609,679