

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 11, 2016**

55. 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 contracts or other documentation that support charges incurred in the

preparation of this case. Identify any costs incurred for this case that occurred during the base period.

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 work papers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Columbia files its monthly financial statements with the Commission, through the month of the public hearing.

Response:

Please refer to Attachments A and B for the response, which have been updated through June 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Rate Case Expenses
Incurred to Date Through June 30, 2016

Line No.	Category	Transaction Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour	Amount	
1	Other Expenses: [1]										
2		3/14/2016	182	N/A	Hotel	Hilton Hotels				134.97	
3		3/21/2016	182	N/A	Employee Travel Expense	Various				580.11	
4		3/22/2016	182	N/A	Meals	Various				43.56	
5		3/22/2016	182	N/A	Employee Travel Expense	Various				387.36	
6		3/23/2016	182	N/A	Meals	Various				99.03	
7		3/24/2016	182	N/A	Employee Travel Expense	Various				222.57	
8		4/5/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				168.18	
9		4/6/2016	182	N/A	Employee Travel Expense	Various				177.18	
10		4/7/2016	182	N/A	Car Rental	Enterprise RAC				79.34	
11		4/12/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				168.18	
12		4/13/2016	182	N/A	Employee Travel Expense	Various				376.30	
13		4/14/2016	182	N/A	Employee Travel Expense	Various				553.34	
14		4/14/2016	182	N/A	Meals	Various				277.71	
15		4/15/2016	182	N/A	Employee Travel Expense	Various				31.92	
16		4/15/2016	182	N/A	Meals	Various				345.36	
17		4/16/2016	182	N/A	Employee Travel Expense	Various				105.66	
18		4/20/2016	182	N/A	Employee Travel Expense	Various				622.59	
19		4/21/2016	182	N/A	Employee Travel Expense	Various				27.03	
20		4/21/2016	182	N/A	Meals	Various				306.85	
21		4/25/2016	182	N/A	Meals	NiSource				8.97	
22		5/2/2016	182	N/A	Employee Travel Expense	Various				38.26	
23		5/2/2016	182	N/A	Meals	Various				298.16	
24		5/3/2016	182	N/A	Employee Travel Expense	Various				31.08	
24		5/3/2016	182	N/A	Meals	Various				318.36	
25		5/11/2016	182	N/A	Meals	Columbia Steak Express				58.66	
25		5/17/2016	182	N/A	Meals	Boston's				109.46	
26		5/31/2016	182	Check #5032021076	Duplication	Chase Legal Imaging				9,479.24	
27		6/10/2016	182	Check #5032021317	Duplication	Chase Legal Imaging				2,997.85	
28		6/17/2016	182	Check	Newspaper Notice	AdOhio				78,311.45	
29		6/20/2016	182	Check	Newspaper Notice	AdOhio				152,816.10	
30							Total			249,174.83	
31	Total Rate Case Expenses									323,203.57	

[1] Please see Attachment B to PSC DR Set 1 No.055 for detail.

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR RATE CASE EXPENSES

461429

Cynthia Bentham

Columbia Gas of Ky

P. MOUL & ASSOCIATES

251 HOPKINS ROAD

HADDONFIELD, NJ 08033

TELEPHONE: 856.428.7515 • E-MAIL: primoul@verizon.net

EIN# 22-3282861

June 15, 2016

Case No. 1606

Invoice No. 001

COLUMBIA GAS OF KENTUCKY, INC.

For professional services rendered by Paul R. Moul, Managing Consultant, for the preparation of rate of return testimony including a first draft provided on April 21, 2016, a second draft provided on May 6, 2016 and for the testimony that was finalized on May 19, 2016 and for a conference call on May 17, 2016

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
P. Moul	91	\$ 290	\$ 26,390.00
Clerical	19.00	\$ 72	1,368.00
Reimbursement of out-of-pocket costs consisting of telephone charges			<u>101.00</u>
TOTAL			<u><u>\$ 27,859.00</u></u>



Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

NISource - Columbia Gas of Kentucky
Attn: Matthew Ruth, Asset Accounting Manager
P.O. Box 117
Columbus, OH 43215-0117

ACH/EFT Payment Information:
ABA: 031312738
Account No.: 5003165655
Account Name: Gannett Fleming Companies

Check Payment Information:
Gannett Fleming Companies
PO Box 829160
Philadelphia, PA 19182-9160

Project: 060900
Invoice No: 060900*1633
Invoice Date: June 28, 2016

Federal EIN: 46-4413705
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: April 30, 2016 through May 27, 2016

Project Manager : John J. Spanos jspanos@gfnet.com 717 763-7211
Depreciation Study - Columbia Gas of Kentucky

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$ 1,544.74
	Total Charges	\$ 1,544.74
	Total Due This Invoice	\$1,544.74

Vendor ID # 20000 83900
00032
U128322

DATE 06/28/2016

ACCOUNT CLASSIFICATION P.O.No. _____

USED FOR: CKY Depreciation Study DEPT. _____

Ledger	BUSINES S UNIT	CHARGED DEPT	HOME DEPT	AFF	ACTIV	CE	ACCOUNT	PROJ	WORK ORDER	SE G	BOOK CODE	BILLING POOL	LOCATIO N	COST OBJECT	AMOUNT
ACTUALS	00032	0099990	0099990	00032	Y2016	3009	18235440		CKY02016	G	R				\$1,544.74

APPROVED BY:

DATE 06/29/2016

U127140 E. Bertice

[Handwritten signatures and scribbles]

Invoice

Chase Legal Imaging

300 West Vine Street
Suite 800
Lexington, KY 40507

Phone # 859-225-3990 cphillips@chaselegal.com
Fax # 859-255-6510 www.chaselegal.com

Date	Invoice
5/31/2016	20411

Bill To
NiSource Corporate Services Company 290 W. Nationwide Blvd. Columbus, Ohio 43215

Ordered By:	Client/Matter	Terms	Due Date
Cheryl MacDonald	Columbia Gas of ...	Net 15	6/15/2016

Quantity	Description	Rate	Amount
14,604	Litigation copies - B&W - heavily tabbed - 3HP(hole punch) insert into blue acco-press folders (8 volumes) 6-sets	0.12	1,752.48T
10,902	Laser Color Copies - heavily tabbed - 3HP(hole punch) insert into blue acco-press folders (8 volumes) 6-sets	0.28	3,052.56T
29,757	Litigation copies - B&W - heavily tabbed - 3HP(hole punch) insert into blue acco-press folders (8 volumes) 7-sets	0.12	3,570.84T
364	Custom Index Tabs 3HP(hole punch) (total across all sets)	0.95	345.80T
884	Index Tabs - numeric (total across all sets)	0.25	221.00T
RE: Columbia Gas of Kentucky			

Please remit to the above address. Thank You for your business

Subtotal	\$8,942.68
Sales Tax (6.0%)	\$536.56
Total	\$9,479.24

Federal ID # 61-1287959

Please remember all past due invoices will be charged an interest of 1.5% monthly.

U127140 E. Bertke

Chase Legal Imaging

Invoice

300 West Vine Street
 Suite 800
 Lexington, KY 40507

Phone # 859-225-3990 cphillips@chaselegal.com
 Fax # 859-255-6510 www.chaselegal.com

Date	Invoice
6/10/2016	20432

Bill To
NISource Corporate Services Company 290 W. Nationwide Blvd. Columbus, Ohio 43215

Ordered By:	Client/Matter	Terms	Due Date
Cheryl MacDonald	Columbia Gas of ...	Net 15	6/25/2016

Quantity	Description	Rate	Amount
18,246	Litigation copies - B&W - heavily tabbed - 3HP(hole punch) insert into blue acco-press folders (3 volumes) 12-sets	0.12	2,189.52T
1,638	Laser Color Copies - heavily tabbed - 3HP(hole punch) insert into blue acco-press folders (3 volumes) 6-sets	0.28	458.64T
720	Index Tabs - numeric (total across all sets)	0.25	180.00T
	RE: Columbia Gas of Kentucky		

		Subtotal	\$2,828.16
Federal ID # 61-1287959		Sales Tax (6.0%)	\$169.69
Please remember all past due invoices will be charged an interest of 1.5% monthly.		Total	\$2,997.85



AdOhio
1335 Dublin Rd., Suite 216B
Columbus, Ohio 43215-1000

INVOICE
June 17, 2016

Order: 16054CC0 Invoice# 5766

Attn:	
Columbia Gas of Ohio	
NISource Corporate Services Company/Columbia Gas of Ohio	
290 W. Nationwide Blvd.	
Columbus, Ohio 43215	
Voice: 614-460-6231	Fax:

Advertiser: **Columbia Gas of Kentucky.**

Brand:

Campaign:

Amount Due: \$78,311.45

Please detach and return this portion with your payment

Columbia Gas of Kentucky. Invoice# 5766 P.O.#:

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
Appalachian News-Express (, Kentucky)									
05/27/2016	0.00	B&W ROP	\$1,852.80		\$1,852.80	\$0.00	(0.00%)	\$1,852.80	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,852.80	\$0.00	\$1,852.80	\$0.00		\$1,852.80	
Ashland Daily Independent (Ashland, Kentucky)									
05/27/2016	0.00	B&W ROP	\$7,486.92		\$7,486.92	\$0.00	(0.00%)	\$7,486.92	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$7,486.92	\$0.00	\$7,486.92	\$0.00		\$7,486.92	
Bath County News-Outlook (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,344.00		\$1,344.00	\$0.00	(0.00%)	\$1,344.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,344.00	\$0.00	\$1,344.00	\$0.00		\$1,344.00	
Booneville Sentinel (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,674.54		\$1,674.54	\$0.00	(0.00%)	\$1,674.54	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,674.54	\$0.00	\$1,674.54	\$0.00		\$1,674.54	
Bourbon County Citizen (Paris, Kentucky)									
05/25/2016	0.00	B&W ROP	\$2,064.00		\$2,064.00	\$0.00	(0.00%)	\$2,064.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,064.00	\$0.00	\$2,064.00	\$0.00		\$2,064.00	
Brooksville Bracken County News (, Kentucky)									
05/28/2016	0.00	B&W ROP	\$1,011.16		\$1,011.16	\$0.00	(0.00%)	\$1,011.16	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,011.16	\$0.00	\$1,011.16	\$0.00		\$1,011.16	
Citizen Voice & Times (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,522.56		\$1,522.56	\$0.00	(0.00%)	\$1,522.56	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,522.56	\$0.00	\$1,522.56	\$0.00		\$1,522.56	
Cynthiana Democrat (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,895.04		\$1,895.04	\$0.00	(0.00%)	\$1,895.04	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,895.04	\$0.00	\$1,895.04	\$0.00		\$1,895.04	
Frankfort State Journal (Frankfort, Kentucky)									
05/27/2016	0.00	B&W ROP	\$2,379.00		\$2,379.00	\$0.00	(0.00%)	\$2,379.00	

Columbia Gas of Kentucky. Invoice# 5768 P.O.#:

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,379.00	\$0.00	\$2,379.00	\$0.00		\$2,379.00	
Grayson Journal-Enquirer (, Kentucky)									
05/25/2016	0.00	B&W ROP	\$1,927.80		\$1,927.80	\$0.00	(0.00%)	\$1,927.80	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,927.80	\$0.00	\$1,927.80	\$0.00		\$1,927.80	
Greenup County News Times (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,975.05		\$1,975.05	\$0.00	(0.00%)	\$1,975.05	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,975.05	\$0.00	\$1,975.05	\$0.00		\$1,975.05	
Inez Mountain Citizen (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,578.24		\$1,578.24	\$0.00	(0.00%)	\$1,578.24	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,578.24	\$0.00	\$1,578.24	\$0.00		\$1,578.24	
Lexington Herald-Leader (Lexington, Kentucky)									
05/27/2016	0.00	B&W ROP	\$17,992.40		\$17,992.40	\$0.00	(0.00%)	\$17,992.40	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$17,992.40	\$0.00	\$17,992.40	\$0.00		\$17,992.40	
Maysville Ledger Independent (Maysville, Kentucky)									
05/27/2016	0.00	B&W ROP	\$3,744.00		\$3,744.00	\$0.00	(0.00%)	\$3,744.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$3,744.00	\$0.00	\$3,744.00	\$0.00		\$3,744.00	
Mount Sterling Advocate (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,914.24		\$1,914.24	\$0.00	(0.00%)	\$1,914.24	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,914.24	\$0.00	\$1,914.24	\$0.00		\$1,914.24	
News-Graphic (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$2,993.76		\$2,993.76	\$0.00	(0.00%)	\$2,993.76	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,993.76	\$0.00	\$2,993.76	\$0.00		\$2,993.76	
Paintsville Herald (, Kentucky)									
05/27/2016	0.00	B&W ROP	\$1,440.00		\$1,440.00	\$0.00	(0.00%)	\$1,440.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,440.00	\$0.00	\$1,440.00	\$0.00		\$1,440.00	
Prestonburg Floyd County Times (Prestonburg, Kentucky)									
05/27/2016	0.00	B&W ROP	\$2,063.67		\$2,063.67	\$0.00	(0.00%)	\$2,063.67	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,063.67	\$0.00	\$2,063.67	\$0.00		\$2,063.67	
Richmond Register (, Kentucky)									
05/27/2016	0.00	B&W ROP	\$3,160.32		\$3,160.32	\$0.00	(0.00%)	\$3,160.32	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$3,160.32	\$0.00	\$3,160.32	\$0.00		\$3,160.32	
Robertson County News (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,344.00		\$1,344.00	\$0.00	(0.00%)	\$1,344.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,344.00	\$0.00	\$1,344.00	\$0.00		\$1,344.00	
The Big Sandy News (Paintsville, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,905.00		\$1,905.00	\$0.00	(0.00%)	\$1,905.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,905.00	\$0.00	\$1,905.00	\$0.00		\$1,905.00	
The Carlisle Mercury (, Kentucky)									

Columbia Gas of Kentucky. Invoice# 5766 P.O.#:

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
05/26/2016	0.00	B&W ROP	\$1,344.00		\$1,344.00	\$0.00	(0.00%)	\$1,344.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,344.00	\$0.00	\$1,344.00	\$0.00		\$1,344.00	
The Jessamine Journal (Nicholasville, Kentucky)									
05/26/2016	0.00	B&W ROP	\$2,513.70		\$2,513.70	\$0.00	(0.00%)	\$2,513.70	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,513.70	\$0.00	\$2,513.70	\$0.00		\$2,513.70	
The Manchester Enterprise (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$2,392.74		\$2,392.74	\$0.00	(0.00%)	\$2,392.74	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,392.74	\$0.00	\$2,392.74	\$0.00		\$2,392.74	
The Mountain Eagle (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,606.50		\$1,606.50	\$0.00	(0.00%)	\$1,606.50	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,606.50	\$0.00	\$1,606.50	\$0.00		\$1,606.50	
The Winchester Sun (, Kentucky)									
05/27/2016	0.00	B&W ROP	\$2,275.56		\$2,275.56	\$0.00	(0.00%)	\$2,275.56	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$2,275.56	\$0.00	\$2,275.56	\$0.00		\$2,275.56	
The Woodford Sun (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,871.10		\$1,871.10	\$0.00	(0.00%)	\$1,871.10	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,871.10	\$0.00	\$1,871.10	\$0.00		\$1,871.10	
Three Forks Tradition (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,215.36		\$1,215.36	\$0.00	(0.00%)	\$1,215.36	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,215.36	\$0.00	\$1,215.36	\$0.00		\$1,215.36	
Troublesome Creek Times (, Kentucky)									
05/26/2016	0.00	B&W ROP	\$1,824.00		\$1,824.00	\$0.00	(0.00%)	\$1,824.00	
Caption: Columbia Gas of Kentucky									
Subtotal:	0.00		\$1,824.00	\$0.00	\$1,824.00	\$0.00		\$1,824.00	

Gross Advertising	\$78,311.45	Total Misc	\$0.00	Amount Paid	\$0.00
Agency Discount	\$0.00	Tax	\$0.00	Adjustments	\$0.00
Other Discount	\$0.00	Total Billed	\$78,311.45	Payment Date	
Service Charge	\$0.00	Unbilled	\$0.00	Balance Due	\$78,311.45

TERMS: DUE UPON RECEIPT

Please remit payment to:

AdOhio

1335 Dublin Rd., Suite 216 B

Columbus, OH 43215-1000

TSP = Tear Sheet Pending

