

COLUMBIA GAS OF KENTUCKY, INC.
UPDATED 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 September 2016.

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

Line No.	Category	Transaction Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour	Amount	
1		4/22/2016	182	Check #5032019550	Depreciation Study	Gannett Fleming, Inc.					
2							<u>John J. Spanos</u>			4,080.00	
3							Total			4,080.00	
4		5/18/2016	182	Check #5032020184	Depreciation Study	Gannett Fleming, Inc.					
5							<u>John J. Spanos</u>			1,755.00	
6							Total			1,755.00	
7		6/15/2016	182	Check #5032021141	Professional Services	P. Moul & Associates					
8							Paul Moul	91.0	290.00	26,390.00	
8							Clerical	19.0	72.00	1,368.00	
9							<u>Reimbursement for Out of Pocket Expenses</u>			101.00	
10							Total			27,859.00	
11		6/28/2016	182	Check #5032021316	Depreciation Study	Gannett Fleming, Inc.					
12							<u>John J. Spanos</u>			1,544.74	
13							Total			1,544.74	
14		8/19/2016	182	Check #5032023072	Depreciation Study	Gannett Fleming, Inc.					
15							<u>John J. Spanos</u>			3,357.66	
16							Total			3,357.66	
17		9/16/2016	182	Check #5032023907	Depreciation Study	Gannett Fleming, Inc.					
18							<u>John J. Spanos</u>			1,182.50	
19							Total			1,182.50	
20	Other Expenses: [1]										
21		3/14/2016	182	N/A	Hotel	Hilton Hotels				134.97	
22		3/21/2016	182	N/A	Employee Travel Expense	Various				580.11	
23		3/22/2016	182	N/A	Meals	Various				43.56	
24		3/22/2016	182	N/A	Employee Travel Expense	Various				387.36	
25		3/23/2016	182	N/A	Meals	Various				99.03	
26		3/24/2016	182	N/A	Employee Travel Expense	Various				222.57	
27		4/5/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				168.18	
28		4/6/2016	182	N/A	Employee Travel Expense	Various				177.18	
29		4/7/2016	182	N/A	Car Rental	Enterprise RAC				79.34	
30		4/12/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				168.18	
31		4/13/2016	182	N/A	Employee Travel Expense	Various				376.30	
32		4/14/2016	182	N/A	Employee Travel Expense	Various				553.34	
33		4/14/2016	182	N/A	Meals	Various				277.71	
34		4/15/2016	182	N/A	Employee Travel Expense	Various				31.92	
35		4/15/2016	182	N/A	Meals	Various				345.36	
36		4/16/2016	182	N/A	Employee Travel Expense	Various				105.66	
37		4/20/2016	182	N/A	Employee Travel Expense	Various				622.59	
38		4/21/2016	182	N/A	Employee Travel Expense	Various				27.03	
39		4/21/2016	182	N/A	Meals	Various				306.85	
40		4/24/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				186.19	
41		4/25/2016	182	N/A	Employee Travel Expense	Various				151.15	
42		4/26/2016	182	N/A	Employee Travel Expense	Various				42.44	
43		4/30/2016	182	N/A	Car Rental	Enterprise RAC				288.45	
44		5/2/2016	182	N/A	Employee Travel Expense	Various				790.40	
45		5/2/2016	182	N/A	Meals	Various				298.16	
46		5/3/2016	182	N/A	Employee Travel Expense	Various				330.28	
47		5/3/2016	182	N/A	Meals	Various				318.36	
48		5/4/2016	182	N/A	Employee Travel Expense	Various				72.91	
49		5/7/2016	182	N/A	Car Rental	Enterprise RAC				289.35	
50		5/9/2016	182	N/A	Employee Travel Expense	Hyatt Regency - Columbus				284.36	
51		5/9/2016	182	N/A	Meals	Martini Downtown				141.79	
52		5/10/2016	182	N/A	Meals	Nada Restaurant				41.40	
53		5/10/2016	182	N/A	Parking	Greater				16.00	
54		5/11/2016	182	N/A	Meals	Columbia Steak Express				58.66	
55		5/13/2016	182	N/A	Meals	Applebee's				56.59	
56		5/14/2016	182	N/A	Fuel	Speedway				43.43	
57		5/15/2016	182	N/A	Employee Travel Expense	Various				271.32	
58		5/16/2016	182	N/A	Employee Travel Expense	Various				522.76	
59		5/16/2016	182	N/A	Meals	Guckenheimer				267.95	
60		5/17/2016	182	N/A	Meals	Various				136.34	
61		5/17/2016	182	N/A	Employee Travel Expense	Various				512.11	
62		5/18/2016	182	N/A	Employee Travel Expense	Various				204.04	
63		5/20/2016	182	N/A	Car Rental	Enterprise RAC				549.66	
64		5/31/2016	182	Check #5032021076	Duplication	Chase Legal Imaging				9,479.24	
65		6/10/2016	182	Check #5032021317	Duplication	Chase Legal Imaging				2,997.85	

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

<u>Line No.</u>	<u>Category</u>	<u>Transaction Date</u>	<u>FERC Account</u>	<u>Payment Method</u>	<u>Description</u>	<u>Vendor</u>	<u>Consultant</u>	<u>Hours</u>	<u>Rates per Hour</u>	<u>Amount</u>
1		6/17/2016	182	Check #5032021545	Newspaper Notice	AdOhio				78,311.45
2		6/20/2016	182	Check #5032021723	Newspaper Notice	AdOhio				152,816.10
3		7/25/2016	182	Check	Duplication	Chase Legal Imaging				7,133.12
4		8/22/2016	182	Check	Duplication	Chase Legal Imaging				3,404.37
5		8/29/2016	182	N/A	Meals	Columbia Steak Express				65.94
6		8/31/2016	182	N/A	Employee Travel Expense	Hilton Hotels				191.53
7		9/6/2016	182	N/A	Meals	Guckenheimer				631.42
8		9/6/2016	182	N/A	Employee Travel Expense	Various				328.83
9		9/7/2016	182	N/A	Meals	Guckenheimer				707.33
10		9/7/2016	182	N/A	Employee Travel Expense	Various				220.83
11		9/8/2016	182	N/A	Employee Travel Expense	Personal Car Mileage				108.00
12		9/12/2016	182	N/A	Meals	Columbia Steak Express				42.42
13		9/30/2016	182	N/A	Cost of Service	Columbia Gas of Ohio				14,617.46
14							Total			281,637.23
15	Total Rate Case Expenses									443,798.88

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

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR RATE CASE EXPENSES

Vendor Details

Billing Address: 300 West Vine Street Suite 2100
Lexington
Kentucky 40507-1621

Tax-ID: 610421389

Header Information

Invoice Number: 840817
Vendor: Stoll, Keenon, Ogden
Invoice Date: 9/12/16
Received Date: 9/12/16
Project: 2015-004944-CKY - 2016 Rate Case
Posting Status: Posted
Warnings: None

Billing Start Date: 7/27/16
Billing End Date: 8/30/16
Submitted Total: \$13,773.55
Submitted Currency: USD
Tax Rate: 0.00%
Line Item Warnings: None

Invoice Summary

Type	Rate x Unit	Discount	Adjustment	Tax	Amount
Fees	\$13,673.50	\$0.00	\$0.00	\$0.00	\$13,673.50
Expenses	\$100.05	\$0.00	\$0.00	\$0.00	\$100.05
Invoice Total (USD)	\$13,773.55	\$0.00	\$0.00	\$0.00	\$13,773.55

Description

2016 General Rate Case

Line Items

View: All Line Items

Line Items 1 - 40 of 40

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
921	8/1/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	1.50	\$0.00	\$0.00	\$690.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review orders and draft response to IGS motion to reconsider								
3013	8/2/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	0.30	\$0.00	\$0.00	\$138.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Revise response to IGS motion to reconsider								
3180	8/2/16	Fee	L390 Other Discovery	Braun, Monica	\$275.00	0.20	\$0.00	\$0.00	\$55.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A105 Communicate (in firm) Description: Send and receive emails with S. Seiple regarding supplemental response to PSC 1-37 and								

	AG 1-39								
3504	8/3/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	0.40	\$0.00	\$0.00	\$184.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Revise response to IGS motion to reconsider and send to client								
3540	8/1/16	Fee	L110 Fact Investigation/Development	Ingram, Lindsey	\$375.00	0.50	\$0.00	\$0.00	\$187.50
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review gas marketer filings and draft of response								
4058	8/4/16	Fee	L210 Pleadings	Loy, Molly	\$205.00	0.50	\$0.00	\$0.00	\$102.50
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Telephone conference with C. McDonald; finalize objection and response to IGS motion to intervene; paper file same with PSC								
6090	8/8/16	Fee	L310 Written Discovery	Ingram, Lindsey	\$375.00	0.20	\$0.00	\$0.00	\$75.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A107 Communicate (other outside counsel) Description: Confer with AG re: confidentiality issues								
6703	8/9/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	2.40	\$0.00	\$0.00	\$660.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Emails with K. Cuccia regarding confidential response to AG 2-30; draft petition for confidential protection								
8191	8/10/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	0.20	\$0.00	\$0.00	\$55.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A105 Communicate (in firm) Description: Phone call from B. Wancheck regarding confidential responses								
8198	8/11/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	0.70	\$0.00	\$0.00	\$192.50
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review responses and attachments for confidentiality								
8672	8/9/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	2.00	\$0.00	\$0.00	\$750.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Work on public notice document and correspond with client re: same; review AG expert identities								
8728	8/11/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	2.50	\$0.00	\$0.00	\$937.50

	Project: 2015-004944-CKY - 2016 Rate Case Activity: A106 Communicate (with client) Description: Confer with client re: status/strategy; review confidentiality issues; review Direct Energy filing								
8731	8/12/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	1.20	\$0.00	\$0.00	\$450.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Continue review of Direct Energy materials and related correspondence; consider response to motion to reconsider								
9140	8/12/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	3.30	\$0.00	\$0.00	\$907.50
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Work on confidentiality issues; work on petition for confidential protection								
9515	8/15/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	3.00	\$0.00	\$0.00	\$1,380.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A102 Research Description: Research and draft response to Direct Energy motion to reconsider								
9862	8/15/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	2.80	\$0.00	\$0.00	\$770.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Work on confidentiality issues; draft petition; review documents; phone call with B. Wancheck; discuss redactions with M. Loy								
10355	8/16/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	0.80	\$0.00	\$0.00	\$368.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review and revise response to Direct Energy motion for reconsideration								
10695	8/16/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	0.80	\$0.00	\$0.00	\$220.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Revise petition; work on confidential responses with M. Loy; emails with K. Cuccia and B. Wancheck								
10833	8/16/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	1.60	\$0.00	\$0.00	\$328.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Communications with Braun and begin to work on confidential and public versions of AG 2 responses								
11169	8/17/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	0.50	\$0.00	\$0.00	\$230.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Examine IGS order and revise response to Direct Energy motion for reconsideration								

11590	8/17/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	1.60	\$0.00	\$0.00	\$440.00
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Work on petition; review confidential documents; phone calls and emails with client									
12514	8/18/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	0.70	\$0.00	\$0.00	\$143.50
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Draft read first letter to PSC; revise, finalize and e-file objection and response to motion of Direct Energy to reconsider; prepare paper filing for PSC									
12524	8/18/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	1.20	\$0.00	\$0.00	\$330.00
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Work on confidentiality issues; phone calls and emails with client									
12526	8/18/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	3.00	\$0.00	\$0.00	\$615.00
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Continue preparation of confidential under seal attachments to AG and Staff data requests									
12529	8/17/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	3.40	\$0.00	\$0.00	\$697.00
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Prepare confidential and public versions of attachments to AG requests									
12612	8/15/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	1.50	\$0.00	\$0.00	\$562.50
Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Continue review of marketer intervention issues; correspondence regarding same									
12660	8/16/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	0.70	\$0.00	\$0.00	\$262.50
Project: 2015-004944-CKY - 2016 Rate Case Activity: A106 Communicate (with client) Description: Call with client re: revenue requirement; correspondence re: notice issues and review case law re: same									
13528	8/19/16	Fee	L250 Other Written Motions/Submissions	Braun, Monica	\$275.00	1.60	\$0.00	\$0.00	\$440.00
Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Multiple revisions to petition for confidential protection based on phone calls with client; finalize and file petition for confidential protection									
14421	8/19/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	1.80	\$0.00	\$0.00	\$369.00
Project: 2015-004944-CKY - 2016 Rate Case									

	Activity: A103 Draft/revise Description: Final preparations of confidential under seal responses for filing; paper file and serve same on AG and KIUC								
16046	8/24/16	Fee	L250 Other Written Motions/Submissions	Watt, Robert M	\$460.00	0.60	\$0.00	\$0.00	\$276.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Examine Direct Energy reply; email re: same								
16551	8/17/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	1.00	\$0.00	\$0.00	\$375.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review and compile previous revenue requirement information and send to client								
18007	8/25/16	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	0.90	\$0.00	\$0.00	\$337.50
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A106 Communicate (with client) Description: Confer with client and opposing counsel re: various issues								
18475	8/1/16	Fee	L130 Experts/Consultants	Wuetcher, Gerald E	\$315.00	0.20	\$0.00	\$0.00	\$63.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A104 Review/analyze Description: Review proposed response to ICS Motion to Reconsider								
19838	8/30/16	Fee	L250 Other Written Motions/Submissions	Loy, Molly	\$205.00	0.40	\$0.00	\$0.00	\$82.00
	Project: 2015-004944-CKY - 2016 Rate Case Activity: A103 Draft/revise Description: Communication with C. MacDonald; prepare under seal Vertex agreement for hand-delivery to K. Chandler								
73268	7/27/16	Expense	E107 Delivery services/messengers	Ingram, Lindsey	\$11.51	1.00	\$0.00	\$0.00	\$11.51
	Project: 2015-004944-CKY - 2016 Rate Case Description: Federal Express Charges								
73274	7/28/16	Expense	E107 Delivery services/messengers	Loy, Molly	\$13.15	1.00	\$0.00	\$0.00	\$13.15
	Project: 2015-004944-CKY - 2016 Rate Case Description: Federal Express Charges								
73275	7/28/16	Expense	E107 Delivery services/messengers	Loy, Molly	\$15.23	1.00	\$0.00	\$0.00	\$15.23
	Project: 2015-004944-CKY - 2016 Rate Case Description: Federal Express Charges								
74755	8/19/16	Expense	E110 Out-of-town travel	Ingram, Lindsey	\$32.40	1.00	\$0.00	\$0.00	\$32.40
	Project: 2015-004944-CKY - 2016 Rate Case Description: Long distance transportation, mileage frankfort 8/18 VENDOR: Fisher, Belinda; INVOICE#:								

	81916; DATE: 8/19/2016								
77135	8/26/16	Expense	E110 Out-of-town travel	Ingram, Lindsey	\$16.20	1.00	\$0.00	\$0.00	\$16.20
	Project: 2015-004944-CKY - 2016 Rate Case Description: Long distance transportation, mileage frankfort 8/19 VENDOR: Fisher, Belinda; INVOICE#: 82616; DATE: 8/26/2016								
77914	8/19/16	Expense	E107 Delivery services/messengers	Loy, Molly	\$11.56	1.00	\$0.00	\$0.00	\$11.56
	Project: 2015-004944-CKY - 2016 Rate Case Description: Federal Express Charges								

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2015-004944-CKY - 2016 Rate Case						
Braun, Monica	275.00	14.80	0.00	0.00	4,070.00	29.77%
Ingram, Lindsey	375.00	10.50	0.00	0.00	3,937.50	28.80%
Loy, Molly	205.00	11.40	0.00	0.00	2,337.00	17.09%
Watt, Robert M	460.00	7.10	0.00	0.00	3,266.00	23.89%
Wuetcher, Gerald E	315.00	0.20	0.00	0.00	63.00	0.46%

Remittance Details

Ready to send to AP: Yes	Invoice On Hold For AP: No
Acceptance Status: Accepted	Date Received by AP: 9/13/16
Reason for Rejection:	
Payment Method: Check	Check #: 5012017710
Paid Date: 9/14/16	Total Amount on Check: 13,774
Paid Amount: 13,774	Paid By Insurance Group: No

Invoice Details

Matter Type: Matter
Transaction Matter:
Paid Amount: 13,773.55
Dispute Matter: 2015-004944-CKY - 2016 Rate Case
Payment Method: Check
Paid By Insurance Group: No

PO Number:
Matter Category: 308 - State Regulatory
Invoice On Hold For AP: No
Total Amount on Check: 13,773.55
Ready to send to AP: Yes
Date Received by AP: 9/13/16
Check #: 5012017710
Insurance Invoice?: No
Acceptance Status: Accepted
Withholding Amount:
Check Date:
Reason for Rejection:
Alternative Fee: No
Paid Date: 9/14/16

