KY PSC Case No. 2016-00162 Supplemental Response to Staff's Data Request Set One No. 055 – June 23, 2016 Respondent: Jana T. Croom

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 has been updated through May 2016.

Columbia Gas of Kentucky, Inc. Case No. 2016-00162 Rate Case Expenses Incurred to Date Through May 31, 2016

					incurred to Date Thic	Jugn May 31, 2016				
Line <u>No</u>	e <u>Category</u>	Transaction <u>Date</u>	FERC Account	Payment <u>Method</u>	Description	Vendor	<u>Consultant</u>	<u>Hours</u>	Rates <u>per Hour</u> \$	Amount \$
1	Accounting: [1]									
2	Engineering: [1]									-
2	Engineering. [1]									-
3 4	Legal: [1]	4/19/2015	182	Check #2012004296	Outside Counsel Fees - Witness Training	Mark D Caudill Attorney at Law				
4 5		4/19/2013	102	Check #2012004290	Outside Counsel Fees - Witness Training	Mark D Caudin Attorney at Law	Mark D. Caudill			5,000.00
6							Total			5,000.00
7 8		4/29/2015	182	Check #5012014057	Analysis/Strategy	Stoll Keenon Ogden PLLC	Lindsey Ingram	0.8	375.00	300.00
9							Total	0.0	0,0100	300.00
10		5/18/2016	182	Check #5012014057	Analysis/Strategy	Stoll Keenon Ogden PLLC			27E 00	525.00
11 12							Lindsey Ingram Total	1.4	375.00	<u>525.00</u> 525.00
13		5/24/2016	182	Check #5012014204	Outside Counsel Fees	Stoll Keenon Ogden PLLC				
14							Stoll, Keenon, Ogden, PLLC			20,670.00
15							Total			20,670.00
16	Consultants: [1]	44/40/0045	400	Oh 1- #5000040000	Denne de la Chada					
17 18		11/18/2015	182	Check #5032016299	Depreciation Study	Gannett Fleming, Inc.	John J. Spanos			3,545.00
19							Total			3,545.00
20 21		12/15/2015	182	Check #5032019232	Depreciation Study	Gannett Fleming, Inc.	John J. Spanos			1,610.00
21							Total			1,610.00
23		2/8/2016	182	Check #5032017803	Depreciation Study	Gannett Fleming, Inc.				,
24							John J. Spanos			2,317.50
25 26		3/24/2016	182	Check #5032018596	Depreciation Study	Gannett Fleming, Inc.	Total			2,317.50
27						3 , 1	John J. Spanos			4,822.50
28							Total			4,822.50
29 30		4/22/2016	182	Check #5032019550	Depreciation Study	Gannett Fleming, Inc.	John J. Spanos			4,080.00
31							Total			4,080.00
32		5/18/2016	182	Check #5032020184	Depreciation Study	Gannett Fleming, Inc.				
33							John J. Spanos			1,755.00
34							Total			1,755.00
35 36			100	NI/A	Hotel	Hilton Hotels				134.97
36 37		3/14/2016 3/21/2016	182 182	N/A N/A	Employee Travel Expense	Various				580.11
38		3/22/2016	182	N/A	Meals	Various				43.56
39		3/22/2016	182	N/A	Employee Travel Expense	Various				387.36
40 41		3/23/2016 3/24/2016	182 182	N/A N/A	Meals Employee Travel Expense	Various Various				99.03 222.57
41		4/5/2016	182	N/A N/A	Employee Travel Expense	Hyatt Regency - Columbus				168.18
43		4/6/2016	182	N/A	Employee Travel Expense	Various				177.18
44		4/7/2016	182	N/A	Car Rental	Enterprise RAC				79.34
45 46		4/12/2016 4/13/2016	182 182	N/A N/A	Employee Travel Expense Employee Travel Expense	Hyatt Regency - Columbus Various				168.18 376.30
40 47		4/13/2016 4/14/2016	182	N/A N/A	Employee Travel Expense	Various				553.34
48		4/14/2016	182	N/A	Meals	Various				277.71
49		4/15/2016	182	N/A	Employee Travel Expense	Various				31.92
50 51		4/15/2016	182	N/A	Meals	Various				345.36
51		4/16/2016 4/20/2016	182 182	N/A N/A	Employee Travel Expense Employee Travel Expense	Various Various				105.66 622.59
02		0, _0 10			, .,					522.00

KY PSC Case No. 2016-00162, Attachment A to Staff 01-055 Supplemental Page 2 of 2 Respondent: J. T. Croom

Columbia Gas of Kentucky, Inc. Case No. 2016-00162 Rate Case Expenses Incurred to Date Through May 31, 2016

Line <u>No.</u> <u>Category</u>	Transaction Date	FERC <u>Accoun</u>		Payment <u>Method</u>	Description	Vendor	Consultant	Hours	Rates <u>per Hour</u> \$	Amount \$
1	4/21/2016	182	N/A		Employee Travel Expense	Various			•	27.03
2	4/21/2016	182	N/A		Meals	Various				306.85
3	4/25/2016	182	N/A		Meals	NiSource				8.97
4	5/2/2016	182	N/A		Employee Travel Expense	Various				38.26
5	5/2/2016	182	N/A		Meals	Various				298.16
6	5/3/2016	182	N/A		Employee Travel Expense	Various				31.08
7	5/3/2016	182	N/A		Meals	Various				318.36
8	5/11/2016	182	N/A		Meals	Columbia Steak Express				58.66
9	5/17/2016	182	N/A		Meals	Boston's				109.46
10							Total			5,570.19
11 Total Rate Cas	e Expenses								_	50,195.19

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

INVOICES AND OTHER SUPPORTING DOCUMENTATION FOR RATE CASE EXPENSES

Tax-ID: 27-4680345

Vendor Details

Billing Address:	3290 Commons Gate Bend
	Berkeley Lake
	GA 30092

Header Information

Invoice Number:	NIS.Wit.1604-1	Billing Start Date:	2016-04-19
Vendor:	Mark D. Caudill, Attorney at	Billing End Date:	2016-04-26
	Law	Submitted Total:	\$5,000.00
Invoice Date:	2016-04-19	Submitted	Luca I
Received Date:	2016-05-12	Submitted Currency:	USD
Project:	2015-004944-CKY - 2016 Rate	Tax Rate:	0.00%
	Case	Line Item	None
Posting Status:	Posted	Line Item Warnings:	None
Warnings:	None		

Invoice Summary

Туре	Rate x Unit	Discount	Adjustment	Тах	Amount
Fees	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Invoice Total (USD)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00

Description

Witness Training

Line Items

View: All Line Items

Line Items 1 - 1 of 1

Item			Category	ТК	Rate	Units	Disc	Adj	Amt	
1	2016-04- 19	Fee	Outside Counsel Fees	Mark D. Caudill, Attorney at Law				1	\$5,000.00	
	Project: 2015-004944-CKY - 2016 Rate Case									

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				£		
Mark D. Caudil, Attorney at Law	5,000.00	1.00	0.00) 0.00	5,000.00	100.00%

Remittance Details

Ready to send to Yes AP: Acceptance Accepted Status: **Reason for** Rejection: Payment Method: Check Paid Date: 2016-05-17 Paid Amount: 5,000 Matter:

Invoice On Hold No For AP:

Date Received by 2016-05-16 AP:

Check # 2012004296

Total Amount on 7,500 Check:

Paid By Insurance No Group:

Invoice Details

Matter Type: Matter Transaction Paid Amount: 5,000.00 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: 7,500.00 Ready to send to Yes AP: Date Received by 2016-05-16 Check #: 2012004296 Insurance No Invoice?: Acceptance Status: Accepted Withholding Amount: **Check Date: Reason for Rejection:** Alternative Fee: No Paid Date: 2016-05-17

Tax-ID: 610421389

·** .

Vendor Details

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

Header Information

Invoice Number:	832880	Billing Start Date:	2016-03-17	
Vendor:	Stoll, Keenon, Ogden	Billing End Date:	2016-03-17	
Invoice Date:	2016-04-29	Submitted Total:	\$300.00	
Received Date:	2016-05-20	Submitted Currency:	usp	
Project:	2015-004944-CKY - 2016 Rate	Currency;	030	
	Case	Tax Rate:	0.00%	
Posting Status:	Posted	Line Item Warnings:	None	
Warnings:	Invoice Submitted After 21 Days	Warnings:	HUIG	

Invoice Summary

Туре	Rate x Unit	Discount	Adjustment	Тах	Amount
Fees	\$300.00		\$0.00	\$0.00	\$300.00
Expenses	\$0.00	\$0.00	\$0.00		; 40.00
Invoice Total (USD)	\$300.00	\$0.00	\$0.00	\$0.00	\$300,00

Description

2016 General Rate Case

Line Items

View: All Line Items

Line Items 1 - 1 of 1

Item	Date	Түре	Category	ТК	Rate	Units	Disc	Adj	Amt	
44131	2016-03-17	2016-03-17 Fee L120 Analysis/Strategy Ingram, Lindsey \$375.00 0.80 \$0.00 \$0.00 \$300.00								
	Activity: A1	Project: 2015-004944-CKY - 2016 Rate Case Activity: A108 Communicate (other external) Description: Confer with consultant Baryenbruch re: engagement; related correspondence								

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper		Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2015-004944-CKY - 2016 Rate Case	· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·	
Ingram, Lindsey	375.00	0.80	0.00	0.00	300.00) 100.00%

Remittance Details

For AP:

AP:

Check:

Group:

Check # 5012014057

Invoice On Hold No Ready to send to Yes AP: Acceptance Accepted Date Received by 2016-05-23 Status: **Reason for** Rejection: Payment Method: Check Total Amount on 825 Paid Date: 2016-05-24 Paid Amount: 300 Paid By Insurance No **Invoice Details** Matter Type: Matter Transaction Matter: Paid Amount: 300.00 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: 825.00 Ready to send to Yes AP: Date Received by AP: 2016-05-23 Check #: 5012014057 Insurance No Invoice?: Acceptance Status: Accepted Withholding Amount: **Check Date: Reason** for **Rejection:** Alternative Fee: No Paid Date: 2016-05-24

Vendor Details

Billing Address:	300 West Vine Street Suite 2100 Lexington Kentucky 40507-1621	Тах	-ID: 610421389
Header Information			
Invoice Number:	833854	Billing Start Date:	2016-04-04
Vendor:	Stoll, Keenon, Ogden	Billing End Date:	2016-04-25
Invoice Date:	2016-05-18	Submitted Total:	\$525.00
Received Date:	2016-05-20	Submitted	USD

Case
Posting Status: Posted
Warnings: None

Project: 2015-004944-CKY - 2016 Rate

Currency:	USD
Tax Rate:	0.00%
Line Item Warnings:	None

Invoice Summary

Туре	Rate x Unit	Discount	Adjustment	Тах	Amount	
Fees	\$525.00	\$0.00		1	\$525.00	
Expenses	\$0.00	\$0.00	:	\$0.00	\$0.00	
Invoice Total (USD)	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00	

Description

2016 General Rate Case

Line Items

View: All Line Items

Line Items 1 - 2 of 2

Item	Date	Туре	Category	тк	Rate	Units	Disc	Adj	Amt
	2016- 04-25	Fee	L120 Analysis/Strategy	Ingram, Lindsey	\$375.00	0.40	\$0.00	\$0.00	\$150.00
44389	Activity	: A104 F	004944-CKY - 2016 Rate Case Review/analyze eview and advise re: notice of inf	ent letter				A. A	é it tit nann⊅∰rintin
	2016- 04-04	Fee	L190 Other Case Assessment, Dev and Admin	Ingram, Lindsey	\$375.00	1.00	\$0.00	\$0.00	\$375.00
44391	Activity	: A106 (004944-CKY - 2016 Rate Case Communicate (with client) tend conference call with client r	e: case filing]				
umma	r y Br eakd								
By Tim	ekeeper	By Fe∉	e/Expense Category						

http://teamconnect.nisource.net/TeamConnect/invoiceView.htm?rn=21

	Rate	Units	Disc A		Fees
2015-004944-CKY - 2016 Rate Case				-	
Ingram, Lindsey	375.0	1.40	0.00	0.00 525.00	0 100.00%

Remittance Details

Ready to send to AP:	Yes	Invoice On Hold For AP:	No
Acceptance Status:	Accepted	Date Received by AP:	2016-05-23
Reason for Rejection:			
Payment Method:	Check	Check #	5012014057
Paid Date:	2016-05-24	Total Amount on Check:	825
Paid Amount:	525	Paid By Insurance	No

Group:

Invoice Details

Matter Type:	Matter
Transaction Matter:	
Paid Amount:	525.00
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:	825.00
Ready to send to AP:	les
Date Received by AP:	2016-05-23
Check #:	5012014057
Insurance Invoice?:	No
Acceptance Status:	Accepted
Withholding Amount:	
Check Date:	
Reason for Rejection:	
Alternative Fee:	No
Paid Date:	2016-05-24

Vendor Details

Billing Address: 300 West Vine Street Suite 2100 P.O. Box 11969 LEXINGTON Kentucky 40507

Header Information

Invoice Number:	834484	Billing Start Date: 2016-04-12	
Vendor:	STOLL, KEENON & OGDEN,	Billing End Date: 2016-04-28	
	PLLC	Submitted Total: \$20,670.00	
Invoice Date:	2016-05-24	Submitted []	
Received Date:	2016-05-24	Submitted Currency: USD	
Project:	2015-004944-CKY - 2016 Rate	Tax Rate: 0.00%	
	Case	Line Item	
Posting Status:	Posted	Line Item Warnings:	
Warnings:	None		

Invoice Summary

Туре	Rate x Unit	Discount	Adjustment	Тах	Amount		
Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00		
Expenses	\$20,670.00	\$0.00	\$0.00	\$0.00	\$20,670.00		
Invoice Total (USD)	\$20,670.00	\$0.00	\$0.00	\$0.00	\$20,670.00		

Description

Line Items

View: All Line Items

Line Items 1 - 1 of 1

Item	Date	Туре	Category	TK	Rate	Units	Disc	Adj	Amt
	2016- 05-24	Expense	Outside Counsel Expenses	STOLL, KEENON & OGDEN, PLLC	\$20,670.00	1.00	\$0.00	\$0.00	\$20,670.00
• 1	-		944-CKY - 2016 Ra de counsel expens	nte Case e Matter 2015-00494	14-CKY				

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper Avg Net Rate			
No items available.			

Remittance Details

Ready to send to Yes

Invoice On Hold No

Page 8 of 10

Tax-ID: 610421389

Page 9 of 10

AP:

Acceptance Accepted Status:

For AP:

Date Received by 2016-05-25 AP:

Reason for Rejection:

Payment Method: Check

Check # 5012014204

Total Amount on 20,670 Check:

Paid Amount: 20,670

Paid Date: 2016-05-26

Paid By Insurance No. Group:

Invoice Details

Matter Type: Matter

Transaction Matter:

Paid Amount: 20,670.00

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 20,670.00 Check:

Ready to send to Yes AP:

Date Received by AP: 2016-05-25

Check #: 5012014204

Insurance No Invoice?: No

Acceptance Status: Accepted

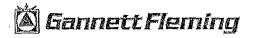
Withholding Amount:

Check Date:

Reason for

Rejection:

Alternative Fee: No Paid Date: 2016-05-26



Excellence Delivered As Promised

Gannett Fleming Valuation and

Gannett Fleming Valuation and	Rate Consultants, LLC	
		ACH/EFT Payment Information: ABA: 031312738 Account No.: 5003165655 Account Name: Gannett Fleming Companies
NiSource - Columbia Ga	is of Kentucky	
Attn: Matthew Ruth, Ass	et Accounting Manager	
P.O. Box 117 Columbus, OH 43215-		Check Payment Information: Gannett Fleming Companies PO Box 829160 Philadelphia, PA 19182-9160
Project: 060900		
Invoice No: 060900*1564		Federal EIN: 46-4413705
Invoice Date: May 18, 2016		Send Remit Info: AccountsReceivable@gfnet.com
	Involce Period: April 2, 2016 throu	ugh April 29, 2016
Project Manager : John J. Span	os jspanos@gfnet.com	717 763-7211
Depreciation Study - Columbia Gas of Kei	ntucky	
	Summary of Current Char	ges
Phase 000	DEPRECIATION STUDY	\$ 1,755.00

VerebrID #2000 083900

\$ 1,755.00

\$1,755.00

DATE 05/18/2016

0003Z ACCOUNT CLASSIFICATION P.O.No.

U128222

USED FOR: ____CKY Rate Case Prep______ DEPT. _____ DEPT. _____

Total Due This Invoice

Total Charges

Ledger	BUSINES 5 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	00999990	00032	Y2016	3003	18235440		CKY02016	G	R				\$1,755.00
														}	
MIL 7-1															
APPRC	APPROVED BY:														

INVOICE