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July 27, 2016

HAND DELIVERED ELECTRONICALLY FILED

Ms. Talina R. Mathews Executive Director Kentucky Public Service Commission 211 Sower Boulevard P.O. Box 615 Frankfort, KY 40602

RE: Case No. 2016-00162, Adjustment of Rates of Columbia Gas of Kentucky, Inc.

Dear Ms. Mathews,

Enclosed please find Columbia Gas of Kentucky Inc.'s Response to the Commission's Second Set of Data Requests No. 40 in the above referenced matter. Columbia is refiling its response to include the attachment which was inadvertently omitted from the initial filing. I certify that: (1) there are no materials to be filed in paper medium that are not included in the electronic submission with the exception of the materials for which confidential treatment is sought; and (2) the electronically filed documents are a true representation of the documents that will be submitted in paper medium.

Sincerely,

Stephen B. Seiple

Assistant General Counsel

Enclosure(s)