

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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MAY 01 2009

**PUBLIC SERVICE
COMMISSION**

IN THE MATTER OF AN ADJUSTMENT)
OF GAS RATES OF COLUMBIA GAS)
OF KENTUCKY, INC.)

CASE NO. 2009-00141

VOLUME 6

SCHEDULES A THROUGH N

Columbia Gas of Kentucky
Case No. 2009-00141
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SCHEDULE A

REVENUE REQUIREMENTS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2009-00141

HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

A

OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE A
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	HISTORIC JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	181,677,386
2	OPERATING INCOME	C-1	9,395,310
3	EARNED RATE OF RETURN (2 / 1)		5.17%
4	RATE OF RETURN	J	9.00%
5	REQUIRED OPERATING INCOME (1 x 4)		16,350,965
6	OPERATING INCOME DEFICIENCY (5 - 2)		6,955,655
7	GROSS REVENUE CONVERSION FACTOR	H	1.662781
8	REVENUE DEFICIENCY (6 x 7)		11,565,731
9	REVENUE INCREASE REQUESTED	C-1	11,565,731
10	ADJUSTED OPERATING REVENUES	C-1	164,560,706
11	REVENUE REQUIREMENTS (9 + 10)		176,126,437

SCHEDULE B

RATE BASE

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.
CASE NO : CASE NO. 2009-00141
HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008
BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD
			\$
1	PLANT IN SERVICE		
		B-2	271,692,716
2	PROPERTY HELD FOR FUTURE USE		
		B-2.6	0
3	PLANT ACQUISITION ADJUSTMENTS		
		B-2.4	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION		
		B-3	(118,596,483)
5	NET PLANT IN SERVICE (1 THRU 4)		153,096,233
6	CONSTRUCTION WORK IN PROGRESS (IN SERVICE)		
		B-4	1,215,549
7	CASH WORKING CAPITAL ALLOWANCE		
		B-5.2	3,800,230
8	OTHER WORKING CAPITAL ALLOWANCES		
		B-5.1	48,665,023
9	CUSTOMER ADVANCES FOR CONSTRUCTION		
		B-6	(130,111)
10	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		
		B-6	(24,969,538)
11	OTHER ITEMS		
			0
12	RATE BASE (5 THRU 11)		181,677,386

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PLANT IN SERVICE BY MAJOR PROPERTY GROUPINGS
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	MAJOR PROPERTY GROUPINGS	BASE PERIOD TOTAL COMPANY \$	JURISDICTIONAL PERCENT	BASE PERIOD JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	BASE PERIOD ADJUSTED JURISDICTIONAL \$
1	INTANGIBLES	1,311,007	100.00%	1,311,007	0	1,311,007
2	PRODUCTION	7,678	100.00%	7,678	0	7,678
3	STORAGE AND PROCESSING	0	100.00%	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0
5	DISTRIBUTION	260,311,525	100.00%	260,311,525	0	260,311,525
6	GENERAL	4,613,030	100.00%	4,613,030	0	4,613,030
7	COMMON	0	100.00%	0	0	0
8	COMPLETED CONSTRUCTION NOT CLASSIFIED	5,449,475	100.00%	5,449,475	0	5,449,475
9	OTHER	<u>0</u>	100.00%	<u>0</u>	<u>0</u>	<u>0</u>
10	TOTAL	<u><u>271,692,716</u></u>		<u><u>271,692,716</u></u>	<u><u>0</u></u>	<u><u>271,692,716</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
INCLUDES ACCOUNTS 101 & 106
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.1

SHEET 1 OF 2

WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	<u>100.00%</u>	521		521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	164,631		164,631		164,631
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0		0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0		0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	1,285,368		1,285,368		1,285,368
7		TOTAL INTANGIBLE PLANT	<u>1,450,520</u>		<u>1,450,520</u>	0	<u>1,450,520</u>
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	7,678		7,678		7,678
10		TOTAL PRODUCTION PLANT - LPG	<u>7,678</u>		<u>7,678</u>	0	<u>7,678</u>
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206		206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	873,471		873,471		873,471
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	555,085		555,085		555,085
15	374.50	RIGHTS OF WAY	2,668,349		2,668,349		2,668,349
16	375.20	STRUC & IMPROV-CITY GATE M & R	5,249		5,249		5,249
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848		10,848		10,848
18	375.40	STRUC & IMPROV-REGULATING	628,347		628,347		628,347
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210		88,210		88,210
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,179,384		7,179,384		7,179,384
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	0		0		0
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261		33,261		33,261
23	376.00	MAINS	136,589,627		136,589,627		136,589,627
24	378.10	M & R STATION EQUIP-GENERAL	250,523		250,523		250,523
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	4,542,334		4,542,334		4,542,334
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443		45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909		257,909		257,909
28	380.00	SERVICES	80,363,820		80,363,820		80,363,820

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
INCLUDES ACCOUNTS 101 & 106
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.1
SHEET 2 OF 2

WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1	381.00	METERS	11,782,894	<u>100.00%</u>	11,782,894		11,782,894
2	382.00	METER INSTALLATIONS	7,818,665		7,818,665		7,818,665
3	383.00	HOUSE REGULATORS	3,575,312		3,575,312		3,575,312
4	384.00	HOUSE REGULATOR INSTALLATIONS	2,327,988		2,327,988		2,327,988
5	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,717,197		2,717,197		2,717,197
6	387.20	OTHER EQUIP-ODORIZATION	28,895		28,895		28,895
7	387.41	OTHER EQUIP-TELEPHONE	711,152		711,152		711,152
8	387.42	OTHER EQUIPMENT-RADIO	872,759		872,759		872,759
9	387.44	OTHER EQUIP-OTHER COMMUNICATION	169,913		169,913		169,913
10	387.45	OTHER EQUIP-TELEMETERING	1,343,594		1,343,594		1,343,594
11	387.46	OTHER EQUIP-CUST INFO SERVICE	127,355		127,355		127,355
12		TOTAL DISTRIBUTION PLANT	<u>265,567,790</u>		<u>265,567,790</u>	<u>0</u>	<u>265,567,790</u>
13		<u>GENERAL PLANT</u>					
14	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,213,530		1,213,530		1,213,530
15	391.11	OFFICE FURN & EQUIP-DATA HANDLING	13,816		13,816		13,816
16	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	269,714		269,714		269,714
17	392.20	TRANS EQUIP-TRAILERS > \$1,000	113,220		113,220		113,220
18	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	3,399		3,399		3,399
19	393.00	STORES EQUIPMENT	0		0		0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	26,580		26,580		26,580
21	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308		335,308		335,308
22	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0		0		0
23	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,948,106		1,948,106		1,948,106
24	395.00	LABORATORY	10,308		10,308		10,308
25	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	653,814		653,814		653,814
26	398.00	MISCELLANEOUS EQUIPMENT	78,932		78,932		78,932
27		TOTAL GENERAL PLANT	<u>4,666,727</u>		<u>4,666,727</u>	<u>0</u>	<u>4,666,727</u>
28		TOTAL PLANT IN SERVICE *	<u>271,692,716</u>		<u>271,692,716</u>	<u>0</u>	<u>271,692,716</u>
29		* TOTAL AMOUNT OF ACCOUNT 106 DOLLARS INCLUDED	<u>5,449,475</u>		<u>5,449,475</u>		<u>5,449,475</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
INCLUDES ACCOUNTS 101 & 106
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.1a
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	JURISDICTIONAL				TOTAL
			101-1000	101-2000	101-4000	106	
			\$	\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	0	0	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	164,631	0	0	0	164,631
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0	0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0	0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	1,145,855	0	0	139,513	1,285,368
7		TOTAL INTANGIBLE PLANT	<u>1,311,007</u>	<u>0</u>	<u>0</u>	<u>139,513</u>	<u>1,450,520</u>
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	7,678	0	0	0	7,678
10		TOTAL PRODUCTION PLANT - LPG	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,678</u>
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0	0	0	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	873,471	0	0	0	873,471
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	481,555	0	0	73,530	555,085
15	374.50	RIGHTS OF WAY	2,673,210	(6,250)	0	1,389	2,668,349
16	375.20	STRUC & IMPROV-CITY GATE M & R	5,249	0	0	0	5,249
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848	0	0	0	10,848
18	375.40	STRUC & IMPROV-REGULATING	598,826	(1,900)	0	31,421	628,347
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210	0	0	0	88,210
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,201,707	(20,000)	0	(2,323)	7,179,384
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	0	0	0	0	0
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	0	0	0	33,261
23	376.00	MAINS	142,687,662	(9,554,158)	(1,449,153)	4,905,276	136,589,627
24	378.10	M & R STATION EQUIP-GENERAL	250,593	(70)	0	0	250,523
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	4,410,490	0	0	131,844	4,542,334
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	54,747	(9,304)	0	0	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	0	0	0	257,909
28	380.00	SERVICES	80,512,053	(144,040)	0	(4,193)	80,363,820

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
INCLUDES ACCOUNTS 101 & 106
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.1a
SHEET 2 OF 2
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	JURISDICTIONAL				TOTAL
			101-1000	101-2000	101-4000	106	
			\$	\$	\$	\$	\$
1	381.00	METERS	11,708,035	0	0	74,859	11,782,894
2	382.00	METER INSTALLATIONS	7,819,258	(593)	0	0	7,818,665
3	383.00	HOUSE REGULATORS	3,658,256	(82,944)	0	0	3,575,312
4	384.00	HOUSE REGULATOR INSTALLATIONS	2,327,988	0	0	0	2,327,988
5	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,745,561	(70,300)	0	41,935	2,717,197
6	387.20	OTHER EQUIP-ODORIZATION	28,895	0	0	0	28,895
7	387.41	OTHER EQUIP-TELEPHONE	711,152	0	0	0	711,152
8	387.42	OTHER EQUIPMENT-RADIO	872,759	0	0	0	872,759
9	387.44	OTHER EQUIP-OTHER COMMUNICATION	169,817	0	0	95	169,913
10	387.45	OTHER EQUIP-TELEMETERING	1,341,162	0	0	2,432	1,343,594
11	387.46	OTHER EQUIP-CUST INFO SERVICE	127,355	0	0	0	127,355
12		TOTAL DISTRIBUTION PLANT	<u>271,650,235</u>	<u>(9,889,557)</u>	<u>(1,449,153)</u>	<u>5,256,265</u>	<u>265,567,790</u>
13		<u>GENERAL PLANT</u>					
14	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,207,003	0	0	6,527	1,213,530
15	391.11	OFFICE FURN & EQUIP-DATA HANDLING	13,816	0	0	0	13,816
16	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	250,635	0	0	19,079	269,714
17	392.20	TRANS EQUIP-TRAILERS > \$1,000	113,220	0	0	0	113,220
18	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	3,399	0	0	0	3,399
19	393.00	STORES EQUIPMENT	0	0	0	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	26,580	0	0	0	26,580
21	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	0	0	0	335,308
22	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	0	0	0	0
23	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,920,015	0	0	28,092	1,948,106
24	395.00	LABORATORY	10,308	0	0	0	10,308
25	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	653,814	0	0	0	653,814
26	398.00	MISCELLANEOUS EQUIPMENT	78,932	0	0	0	78,932
27		TOTAL GENERAL PLANT	<u>4,613,030</u>	<u>0</u>	<u>0</u>	<u>53,697</u>	<u>4,666,727</u>
28		TOTAL PLANT IN SERVICE *	<u><u>277,581,951</u></u>	<u><u>(9,889,557)</u></u>	<u><u>(1,449,153)</u></u>	<u><u>5,449,475</u></u>	<u><u>271,692,716</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT \$	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS \$	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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THERE ARE NO PROPOSED ADJUSTMENTS TO PLANT IN SERVICE IN THIS FILING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM DECEMBER 31, 2007 TO DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.3
SHEET 1 OF 3
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS *	
			\$	\$	\$	\$		\$
1		<u>ACCOUNT 101-1000 GAS PLANT IN SERVICE - GENERAL</u>						
2		<u>INTANGIBLE PLANT</u>						
3	301.00	Organization	521	0	0	0		521
4	303.00	Misc. Intangible Plant	164,631	0	0	0		164,631
5	303.10	Misc. Intangible Plant-DIS Software	0	0	0	0		0
6	303.20	Misc. Intangible Plant-FARA Software	0	0	0	0		0
7	303.30	Misc. Intangible Plant-Other Software	1,204,056	215,608	273,810	0		1,145,855
8		TOTAL INTANGIBLE PLANT	<u>1,369,208</u>	<u>215,608</u>	<u>273,810</u>	<u>0</u>		<u>1,311,007</u>
9		<u>PRODUCTION PLANT - LPG</u>						
10	304.10	Land	7,678	0	0	0		7,678
11		TOTAL PRODUCTION PLANT - LPG	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>7,678</u>
12		<u>DISTRIBUTION PLANT</u>						
13	374.10	Land-City Gate & Main Line Ind.	206	0	0	0		206
14	374.20	Land-Other Distribution System	873,471	0	0	0		873,471
15	374.40	Land Rights-Other Distr. System	474,716	6,839	0	0		481,555
16	374.50	Rights-of-Way	2,673,210	0	0	0		2,673,210
17	375.20	Struc.&Improv.-City Gate & Ind.	5,249	0	0	0		5,249
18	375.30	Struc.&Improv.-General M&R	10,848	0	0	0		10,848
19	375.40	Struc.&Improv.-Regulating	583,097	17,164	1,434	0		598,826
20	375.60	Struc.&Improv.-Distr. Ind. M&R	88,210	0	0	0		88,210
21	375.70	Struc.&Improv.-Other Dist. System	7,139,096	62,611	0	0		7,201,707
22	375.71	Struc.&Improv. Other Dist. System Impr.	74,308	0	74,308	0		0
23	375.80	Struc.&Improv.-Communications	33,261	0	0	0		33,261
24	376.00	Mains	136,359,780	7,224,597	896,714	0		142,687,662
25	378.10	M&R Station Equip. - General	251,815	0	1,222	0		250,593
26	378.20	M&R. Station Equip.-General-Regulating	4,362,038	86,593	35,952	(2,189)		4,410,490
27	378.30	M&R. Station Equip.-General-Local Gas Purch	54,310	0	(437)	0		54,747
28	379.10	M&R Equip.-City Gate Check Station	257,909	0	0	0		257,909
29	380.00	Services	77,295,711	3,731,541	515,199	0		80,512,053
30	381.00	Meters	9,636,087	2,228,418	156,470	0		11,708,035
31	382.00	Meter Installations	7,745,718	148,595	75,055	0		7,819,258
32	383.00	House Regulators	3,303,721	362,516	7,981	0		3,658,256
33	384.00	House Regulator Installations	2,204,788	0	(123,201)	0		2,327,988

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM DECEMBER 31, 2007 TO DECEMBER 31, 2008

SCHEDULE B-2.3
SHEET 2 OF 3
WITNESS: J. F. RACHER

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS *	
			\$	\$	\$	\$		\$
1	385.00	Industrial M & R Station Equip.	2,634,294	182,629	73,551	2,189		2,745,561
2	387.20	Other Equipment-Odorization	183,023	0	154,128	0		28,895
3	387.41	Other Equipment-Telephone	711,146	6	0	0		711,152
4	387.42	Other Equipment-Radio	871,781	0	(978)	0		872,759
5	387.44	Other Equipment-Other Communication	140,195	29,622	0	0		169,817
6	387.45	Other Equipment-Telemetering	1,294,809	46,317	(37)	0		1,341,162
7	387.46	Other Equipment-Customer Information Service	127,355	0	0	0		127,355
8		TOTAL DISTRIBUTION PLANT	<u>259,390,150</u>	<u>14,127,447</u>	<u>1,867,362</u>	<u>0</u>		<u>271,650,235</u>
9		<u>GENERAL PLANT</u>						
10	391.10	Office Furniture and Equipment-Unspecified	1,219,312	0	12,308	0		1,207,003
11	391.11	Office Furniture and Equipment-Data Handling	27,554	0	13,738	0		13,816
12	391.12	Office Furniture and Equipment-Information	219,895	40,272	9,532	0		250,635
13	392.20	Transportation Equipment-Trailers Over \$1,000	129,060	0	15,840	0		113,220
14	392.21	Transportation Equipment-Trailers \$1,000 / Less	3,399	0	0	0		3,399
15	393.00	Stores Equipment	0	0	0	0		0
16	394.10	Tools, Shop, and Garage Equipment-Garage	26,580	0	0	0		26,580
17	394.11	Garage Equipment-CNG-Stationary	136,516	0	(198,792)	0		335,308
18	394.20	Tools, Shop and Garage Equipment-Shop Equip.	0	0	0	0		0
19	394.30	Tools, Shop and Garage Equipment-Tools	1,677,796	274,561	32,343	0		1,920,015
20	395.00	Laboratory Equipment	10,308	0	0	0		10,308
21	396.00	Power Operated Equipment-General Tools	653,814	0	0	0		653,814
22	398.00	Miscellaneous Equipment	91,475	1,508	14,051	0		78,932
23		TOTAL GENERAL PLANT	<u>4,195,709</u>	<u>316,341</u>	<u>(100,980)</u>	<u>0</u>		<u>4,613,030</u>
24		TOTAL GAS PLANT IN SERVICE 101-1000	<u>264,962,746</u>	<u>14,659,397</u>	<u>2,040,192</u>	<u>0</u>		<u>277,581,951</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM DECEMBER 31, 2007 TO DECEMBER 31, 2008

SCHEDULE B-2.3
SHEET 3 OF 3
WITNESS: J. F. RACHER

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS *	
			\$	\$	\$	\$		\$
1		<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>						
2		<u>ACCOUNT 101-2000</u>						
3		<u>DISTRIBUTION PLANT</u>						
4	374.50	Rights of Way	(6,250)	0	0	0		(6,250)
5	375.40	Struc.&Improv.-Regulating	(1,900)	0	0	0		(1,900)
6	375.70	Struc.&Improv.-Other Structures	(20,000)	0	0	0		(20,000)
7	376.00	Mains	(9,554,158)	0	0	0		(9,554,158)
8	378.10	M&R. Station Equip.-General	(70)	0	0	0		(70)
9	378.30	M&R. Station Equip.-General-Local Gas Purch	(9,304)	0	0	0		(9,304)
10	380.00	Services	(144,040)	0	0	0		(144,040)
11	382.00	Meter Installations	(593)	0	0	0		(593)
12	383.00	House Regulators	(82,944)	0	0	0		(82,944)
13	385.00	Industrial M&R Station Equip.	(70,300)	0	0	0		(70,300)
14		TOTAL DISTRIBUTION PLANT	<u>(9,889,557)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(9,889,557)</u>
15		TOTAL CONTRIBUTIONS 101-2000	<u>(9,889,557)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(9,889,557)</u>
16		<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>						
17		<u>ACCOUNT 101-4000 NON-TAXABLE RELOCATION</u>						
18		<u>REIMBURSEMENTS</u>						
19		<u>DISTRIBUTION PLANT</u>						
20	376.00	Mains	(1,449,153)	0	0	0		(1,449,153)
21		TOTAL DISTRIBUTION PLANT	<u>(1,449,153)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(1,449,153)</u>
22		TOTAL CONTRIBUTIONS 101-4000	<u>(1,449,153)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(1,449,153)</u>
23		TOTAL GENERAL LEDGER 101	<u>253,624,035</u>	<u>14,659,397</u>	<u>2,040,192</u>	<u>0</u>		<u>266,243,241</u>

24 * TRANSFERS ARE A NORMAL COURSE OF EVENTS IN ALL ACCOUNTS AND
25 REPRESENT CHANGES IN FUNCTION OF EQUIPMENT OR A CHOICE IN
26 PREVIOUS YEAR CLOSINGS.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PROPERTY MERGED OR ACQUIRED
FROM JANUARY 1, 2008 TO DECEMBER 31, 2008

Data: Historic Period Forecasted Period

Type of Filing: Original Updated

Workpaper Reference No(s). _____

SCHEDULE B-2.4

SHEET 1 OF 1

WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
LEASED PROPERTY
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.5
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
					\$	\$	

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period

Type of Filing: Original Updated

Workpaper Reference No(s). _____

SCHEDULE B-2.6

SHEET 1 OF 1

WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			REVENUE REALIZED		
						AMOUNT	NO.	DESCRIPTION	AMOUNT	NO.	DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-2.7
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT. NO. DESCRIPTION	

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE B-3
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	
1		<u>INTANGIBLE PLANT</u>						
2	301.00	ORGANIZATION	521	0	<u>100</u>			
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	164,631	118,321		0		0
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		118,321		118,321
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0		0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	0	0		0		0
7		TOTAL INTANGIBLE PLANT	<u>1,285,368</u>	<u>748,163</u>		<u>748,163</u>		<u>748,163</u>
			1,450,520	866,484		866,484		866,484
8		<u>PRODUCTION PLANT - LPG</u>						
9	304.10	LAND	7,678	0		0		0
10	305.00	STRUCTURES & IMPROVEMENTS	0	0		0		0
11	311.00	LIQUIFIED PETROLEUM GAS EQUIPMENT	0	0		0		0
12		TOTAL PRODUCTION PLANT - LPG	<u>7,678</u>	<u>0</u>		<u>0</u>		<u>0</u>
13		<u>DISTRIBUTION PLANT</u>						
14	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0		0
15	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	873,471	0		0		0
16	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	555,085	124,496		124,496		124,496
17	374.50	RIGHTS OF WAY	2,668,349	673,713		673,713		673,713
18	375.20	STRUC & IMPROV-CITY GATE M & R	5,249	5,523		5,523		5,523
19	375.30	STRUC & IMPROV-GENERAL M & R	10,848	10,948		10,948		10,948
20	375.40	STRUC & IMPROV-REGULATING	628,347	314,927		314,927		314,927
21	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210	40,358		40,358		40,358
22	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,179,384	2,121,307		2,121,307		2,121,307
23	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	0	0		0		0
24	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	25,786		25,786		25,786
25	376.00	MAINS	136,589,627	45,843,547		45,843,547		45,843,547
26	378.10	M & R STATION EQUIP-GENERAL	250,523	263,026		263,026		263,026
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	4,542,334	2,223,224		2,223,224		2,223,224
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	27,335		27,335		27,335
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	261,813		261,813		261,813
30	380.00	SERVICES	<u>80,363,820</u>	<u>51,026,459</u>		<u>51,026,459</u>		<u>51,026,459</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-3
SHEET 2 OF 2
WITNESS: J. F. RACHER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD	RESERVE BALANCES			ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	
1	381.00	METERS	11,782,894	4,064,067			4,064,067
2	382.00	METER INSTALLATIONS	7,818,665	3,356,529			3,356,529
3	383.00	HOUSE REGULATORS	3,575,312	1,027,633			1,027,633
4	384.00	HOUSE REGULATOR INSTALLATIONS	2,327,988	1,640,703			1,640,703
5	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,717,197	933,051			933,051
6	387.20	OTHER EQUIP-ODORIZATION	28,895	(33,290)			(33,290)
7	387.41	OTHER EQUIP-TELEPHONE	711,152	243,858			243,858
8	387.42	OTHER EQUIPMENT-RADIO	872,759	498,444			498,444
9	387.44	OTHER EQUIP-OTHER COMMUNICATION	169,913	57,471			57,471
10	387.45	OTHER EQUIP-TELEMETERING	1,343,594	427,837			427,837
11	387.46	OTHER EQUIP-CUST INFO SERVICE	127,355	103,342			103,342
12		TOTAL DISTRIBUTION PLANT	<u>265,567,790</u>	<u>115,282,107</u>			<u>115,282,107</u>
13		<u>GENERAL PLANT</u>					
14	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,213,530	587,724			587,724
15	391.11	OFFICE FURN & EQUIP-DATA HANDLING	13,816	(24,393)			(24,393)
16	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	269,714	260,990			260,990
17	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	113,220	40,213			40,213
18	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	3,399	3,399			3,399
19	393.00	STORES EQUIPMENT	0	833			833
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	26,580	4,816			4,816
21	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	208,194			208,194
22	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	0			0
23	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,948,106	982,150			982,150
24	395.00	LABORATORY	10,308	4,695			4,695
25	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	653,814	552,542			552,542
26	398.00	MISCELLANEOUS EQUIPMENT	78,932	39,135			39,135
27		TOTAL GENERAL PLANT	<u>4,666,727</u>	<u>2,660,298</u>			<u>2,660,298</u>
28		RETIREMENT WORK IN PROGRESS - GAS		(212,406)			(212,406)
29		TOTAL PLANT IN SERVICE	<u><u>271,692,716</u></u>	<u><u>118,596,483</u></u>			<u><u>118,596,483</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-3.1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD TOTAL COMPANY ADJUSTMENT (D)	JURISDICTIONAL PERCENT (E)	JURISDICTIONAL ADJUSTMENT (F)	WORKPAPER REFERENCE (G)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (H)
(A)	(B)	(C)					

---- NONE ----

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEPRECIATION ACCRUAL RATES & ACCUMULATED BALANCES BY ACCOUNT
HISTORIC PERIOD ENDING DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-3.2
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLES	TOTAL COMPANY ADJUSTED JURISDICTION		PROPOSED ANN. ACC. RATES	AS OF DECEMBER 31, 2008			
			AS OF DECEMBER 31, 2008 INVESTMENT	RESERVE		CALC DEP/AMORT EXPENSE	% NET SALVAGE	AVG. REMAINING SERV. LIFE	CURVE FORM
(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	
1	303.00	MISCELLANEOUS INTANGIBLE PLANT	164,631	118,321	0	AMORT.			
2	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0	0	AMORT.			
3	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0	0	AMORT.			
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	1,285,368	748,163	0	AMORT.			
5	305.00	STRUCTURES & IMPROVEMENTS	0	0	0	0.00			
6	311.00	LIQUIFIED PETROLEUM GAS EQUIPMENT	0	0	0	0.00			
7	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	555,085	124,496	9,457	1.70	0	45.5	70-R2.5
8	374.50	RIGHTS OF WAY	2,668,349	673,713	34,116	1.28	0	58.5	75-S4
9	375.20	STRUC & IMPROV-CITY GATE M & R	5,249	5,523	128	2.43	(10)	24.4	47-S0.5
10	375.30	STRUC & IMPROV-GENERAL M & R	10,848	10,948	264	2.43	(10)	24.4	47-S0.5
11	375.40	STRUC & IMPROV-REGULATING	628,347	314,927	15,247	2.43	(10)	24.4	47-S0.5
12	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210	40,358	2,144	2.43	(10)	24.4	47-S0.5
13	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,179,384	2,121,307	145,921	2.03	0	19.8	34-S1.5
14	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	0	0	0	AMORT.	0	35.2	Square *
15	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	25,786	800	2.41	0	9.3	30-R3
16	376.10	MAINS - CAST IRON	287,300	227,689	4,940	1.72	(15)	15.6	68-R1.5
17	376.20	MAINS - BARE STEEL	18,226,236	13,889,593	327,623	1.80	(15)	16.0	68-R1.5
18	376.30	MAINS - COATED STEEL	38,761,932	11,540,092	792,889	2.05	(15)	41.6	68-R1.5
19	376.40	MAINS - PLASTIC	79,314,159	20,186,173	1,709,265	2.16	(15)	41.5	68-R1.6
20	378.10	M & R STATION EQUIP-GENERAL	250,523	263,026	7,156	2.86	(10)	20.3	38-S0
21	378.20	M & R STA EQUIP-GENERAL-REGULATING	4,542,334	2,223,224	129,725	2.86	(10)	20.3	38-S0
22	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	27,335	1,300	2.86	(10)	20.3	38-S0
23	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	261,813	2,258	0.88	(10)	9.7	27-S1
24	380.00	SERVICES	80,363,820	51,026,459	3,361,836	4.18	(60)	23.1	39-R1.5
25	381.00	METERS	11,782,894	4,064,067	407,451	3.46	0	18.9	37-R1.5
26	382.00	METER INSTALLATIONS	7,818,665	3,356,529	260,523	3.33	(10)	20.1	37-S2
27	383.00	HOUSE REGULATORS	3,575,312	1,027,633	109,967	3.08	(5)	24.8	35-S2
28	384.00	HOUSE REGULATOR INSTALLATIONS	2,327,988	1,640,703	38,499	1.65	0	17.9	32-R4
29	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,717,197	933,051	112,933	4.16	(5)	17.0	32-O1
30	387.20	OTHER EQUIP-ODORIZATION	28,895	(33,290)	25,369	87.80	(5)	2.5	25-R2.5
31	387.41	OTHER EQUIP-TELEPHONE	711,152	243,858	26,197	3.68	(5)	17.3	30-R2
32	387.42	OTHER EQUIPMENT-RADIO	872,759	498,444	32,151	3.68	(5)	17.3	30-R2
33	387.44	OTHER EQUIP-OTHER COMMUNICATION	169,913	57,471	6,259	3.68	(5)	17.3	30-R2

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEPRECIATION ACCRUAL RATES & ACCUMULATED BALANCES BY ACCOUNT
HISTORIC PERIOD ENDING DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE B-3.2
SHEET 2 OF 2
WITNESS: J. F. RACHER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	TOTAL COMPANY ADJUSTED JURISDICTION			PROPOSED ANN. ACC. RATES (G)	AS OF DECEMBER 31, 2008		
			AS OF DECEMBER 31, 2008 INVESTMENT (D)	RESERVE (E)	CALC DEP/AMORT EXPENSE (F)		% NET SALVAGE (H)	AVG. REMAINING SERV. LIFE (I)	CURVE FORM (J)
1	387.45	OTHER EQUIP-TELEMETERING	1,343,594	427,837	49,495	3.68	(5)	17.3	30-R2
2	387.46	OTHER EQUIP-CUST INFO SERVICE	127,355	103,342	4,692	3.68	(5)	17.3	30-R2
3	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,213,530	587,724	115,258	AMORT.	0	5.8	20-SQ
4	391.11	OFFICE FURN & EQUIP-DATA HANDLING	13,816	(24,393)	6,469	AMORT.	0	11.4	15-SQ
5	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	269,714	260,990	33,983	AMORT.	0	1.8	5-SQ
6	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	113,220	40,213	4,858	4.29	0	14.6	25-S3
7	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	3,399	3,399	146	4.29	0	14.6	25-S3
8	393.00	STORES EQUIPMENT	0	833	0	AMORT.			
9	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	26,580	4,816	0	AMORT.	0	13.1	25-SQ
10	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	208,194	67,017	19.99	0	1.9	12-S3
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	0	0	AMORT.	0	13.1	25-SQ
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,948,106	982,150	69,560	AMORT.	0	13.1	25-SQ
13	395.00	LABORATORY	10,308	4,695	528	AMORT.	0	10.8	20-SQ
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	653,814	552,542	0	0.00	25	0.0	15-S1.5
15	398.00	MISCELLANEOUS EQUIPMENT	78,932	39,135	8,238	AMORT.	0	4.6	15-SQ
16		TOTAL PLANT IN SERVICE	<u>270,810,839</u>	<u>118,808,889</u>	<u>7,924,661</u>				

17 NOTE: COLUMN (D) - INCLUDES ACCOUNTS 101 & 106 (IN SERVICE).
18 COLUMNS (H,I,&J) - DATA FROM LATEST DEPRECIATION STUDY.
19 ACCOUNT NUMBERS 303.00-303.30 - OUTSIDE SCOPE OF DEPRECIATION STUDY.
20 * INDICATES THE USE OF AN INTERIM SURVIVOR CURVE AND RETIREMENT DATE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2008

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: J. F. RACHER

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

<u>ACCUMULATED COSTS</u>								
LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	TOTAL CWIP AMOUNT	CONSTRUCTION AMOUNT	INDIRECT COSTS OTHER	CWIP AMOUNT IN SERVICE	JURISDICTIONAL	TOTAL JURISDICTIONAL COST
(A)	(B)	(C)	(D)	(E)	(F)	(G=D-E+F)	(H)	(I)
			\$	\$	\$	\$	%	\$
1	303.00	MISC INTANGIBLE PLANT	15,397	15,397	0	0	100.00	0
2	303.30	MISC INTANGIBLE PLANT	730,264	730,264	0	0		0
3		SUBTOTAL	<u>745,661</u>	<u>745,661</u>	<u>0</u>	<u>0</u>		<u>0</u>
4	374.40	LAND RIGHTS - OTHER DIST	6,273	6,273	0	0		0
5	374.50	RIGHTS-OF-WAY	0	0	0	0		0
6	375.40	REGULATING STRUCTURES	0	0	0	0		0
7	375.70	OTHER STRUCTURES	14,782	14,782	0	0		0
8	376.00	MAINS	1,652,285	829,565	0	822,720		822,720
9	378.20	M&R EQUIP-GENERAL-REG	155,277	60,888	0	94,389		94,389
10	380.00	SERVICES	51,343	0	0	51,343		51,343
11	381.00	METERS	501	0	0	501		501
12	382.00	METER INSTALLATIONS	24,136	0	0	24,136		24,136
13	383.00	HOUSE REGULATORS	217,281	0	0	217,281		217,281
14	385.00	IND M&R EQUIPMENT	24,644	24,539	0	105		105
15	387.42	OTHER EQ-RADIO	0	0	0	0		0
16	388.42	OTHER EQ-COMMUNICATION	15,549	15,549	0	0		0
17	387.45	OTHER EQ-TELEMETERING	24	0	0	24		24
18		SUBTOTAL	<u>2,162,095</u>	<u>951,596</u>	<u>0</u>	<u>1,210,499</u>		<u>1,210,499</u>
19	391.10	OFF FUR & EQ UNSPECIF	0	0	0	0		0
20	391.12	OFFICE EQUIP INFO SYST	300	0	0	300		300
21	394.30	TOOLS & OTHER EQUIPMENT	0	0	0	0		0
22	398.00	MISC EQUIPMENT	4,750	0	0	4,750		4,750
23		SUBTOTAL	<u>5,050</u>	<u>0</u>	<u>0</u>	<u>5,050</u>		<u>5,050</u>
24	TOTAL		<u><u>2,912,806</u></u>	<u><u>1,697,257</u></u>	<u><u>0</u></u>	<u><u>1,215,549</u></u>		<u><u>1,215,549</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
ALLOWANCE FOR WORKING CAPITAL
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-5
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
1	CASH WORKING CAPITAL	1 / 8 O & M METHOD	B-5.2	3,781,941	100.00%	3,781,941
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	54,354		54,354
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	48,234,292		48,234,292
5	PREPAYMENTS	13 MONTH AVERAGE BALANCE	B-5.1	376,377		376,377
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>52,446,964</u>		<u>52,446,964</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
WORKING CAPITAL COMPONENTS - 13 MONTH AVERAGE BALANCES
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPB-5.1

SCHEDULE B-5.1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD			PERIOD BALANCE		
		TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	FUEL STOCK	0	100.00%	0	0	100.00%	0
2	MATERIAL & SUPPLIES	54,354	100.00%	54,354	49,765	100.00%	49,765
3	GAS STORED UNDERGROUND	48,234,292	100.00%	48,234,292	68,403,287	100.00%	68,403,287
4	PREPAYMENTS	<u>376,377</u>	100.00%	<u>376,377</u>	<u>389,064</u>	100.00%	<u>389,064</u>
5	TOTAL OTHER WORKING CAPITAL ALLOWANCES	<u><u>48,665,023</u></u>		<u><u>48,665,023</u></u>	<u><u>68,842,116</u></u>		<u><u>68,842,116</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
WORKING CAPITAL COMPONENTS - 1 / 8 O&M EXPENSES
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). SCH.C-2.1

SCHEDULE B-5.2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	1 / 8 METHOD PERCENT (2)	JURISDICTIONAL AMOUNT (3)
1	CASH WORKING CAPITAL			
2	PURCHASED GAS EXPENSE	395,846	12.50%	49,481
3	LIQUEFIED PETROLEUM GAS EXPENSE	706	12.50%	88
4	DISTRIBUTION EXPENSE	10,498,782	12.50%	1,312,348
5	CUSTOMER ACCOUNTING & COLLECTING	6,389,589	12.50%	798,699
6	CUSTOMER SERVICE & INFORMATION	761,038	12.50%	95,130
7	SALES EXPENSE	46,969	12.50%	5,871
8	A & G EXPENSE	<u>12,308,911</u>	12.50%	<u>1,538,614</u>
9	TOTAL O & M EXPENSES	<u><u>30,401,841</u></u>		<u><u>3,800,230</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPB-6

SCHEDULE B-6
SHEET 1 OF 1
WITNESS: P. FISCHER

Line No.	Sub Acct	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1	15560	Account 252 - Customer Advances for Construction	<u>(130,111)</u>	100.00%	<u>(130,111)</u>
2		<u>Account 190 - Deferred Income Taxes</u>			
3	2851	Contributions in Aid & Cust. Advances - Fed	538,571		538,571
4	4851	Contributions in Aid & Cust. Advances - St	100,517		100,517
5	1947	Capitalized Inventory - Federal	a/ 136,525		136,525
6	3947	Capitalized Inventory - State	a/ 24,898		24,898
7	1938	LIFO Inventory - Federal	a/ 2,787,339		2,787,339
8	3938	LIFO Inventory - State	a/ 508,329		508,329
9		Total Account 190	<u>4,096,178</u>		<u>4,096,178</u>
10		<u>Account 282 - Deferred Income Taxes-Depreciation</u>			
11	2205	Excess Accelerated Depreciation - Fed	(20,475,177)		(20,475,177)
12	4205	Excess Accelerated Depreciation - St	(4,800,810)		(4,800,810)
13	2211	Loss on Retirement of ACRS Property - Fed	(3,997,686)		(3,997,686)
14	4211	Loss on Retirement of ACRS Property - St	(966,488)		(966,488)
15	2231	Property Removal Costs - Fed	(348,516)		(348,516)
16	4231	Property Removal Costs - St	(85,319)		(85,319)
17	2232	Contributions in Aid of Construction - Federal	1,106,960		1,106,960
18	4232	Contributions in Aid of Construction - State	269,845		269,845
19	2234	Builder Incentives - Federal	38,603		38,603
20	4234	Builder Incentives - State	11,985		11,985
21	4227	Non-Conforming State Depreciation	865,346		865,346
22	2951	RRA '93 1% Offset	(115,928)		(115,928)
23	2953	RRA '93 Rate Base Increment	(476,747)		(476,747)
24		Total Account 282	<u>(28,973,932)</u>		<u>(28,973,932)</u>
25		<u>Account 283 - Deferred Income Taxes - Other</u>			
26	2951	Legal Liability-Lease on G.O. Bldg. - Fed	(77,627)		(77,627)
27	4951	Legal Liability-Lease on G.O. Bldg. - St	(14,157)		(14,157)
28		Total Account 283	<u>(91,784)</u>		<u>(91,784)</u>
29		Total Accumulated Deferred Taxes	<u>(24,969,538)</u>		<u>(24,969,538)</u>

a/ 13 month Average Balance at December 31, 2008

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
JURISDICTIONAL PERCENTAGE
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100.00% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
JURISDICTIONAL STATISTICS - RATE BASE
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Base Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s). _____

SCHEDULE B-7.1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO. (A)	DESCRIPTION BY MAJOR GROUPINGS OR ACCOUNT (B)	STATISTIC TOTAL COMPANY (C)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (D)	ADJUSTED STATISTIC FOR TOTAL COMPANY (E=C+D)	STATISTIC FOR RATE AREA (F)	ALLOCATION FACTOR (G=F+E)
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ALL DATA 100.00% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-7.2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCOUNT NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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NO CHANGE SINCE THE LAST CASE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2008 - DECEMBER 31, 2003 - 2007

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE B-8
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	BASE PERIOD		MOST RECENT FIVE CALENDAR YEARS								
		DEC. 31, 2008	% CHANGE	2007	% CHANGE	2006	% CHANGE	2005	% CHANGE	2004	% CHANGE	2003
		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
1	<u>ASSETS</u>											
2	<u>FIXED ASSETS</u>											
3	PROPERTY PLANT & EQUIPMENT	274,605,441	4.47%	262,851,315	2.80%	255,689,724	2.48%	249,499,534	3.62%	240,774,198	0.92%	238,571,701
4	LESS ACCUM. PROVISION DEPR. & DEP.	118,596,483	2.71%	115,467,900	2.32%	112,845,708	2.52%	110,075,610	2.81%	107,069,147	-0.63%	107,742,675
5	NET FIXED ASSETS	<u>156,008,958</u>	5.85%	<u>147,383,415</u>	3.18%	<u>142,844,016</u>	2.45%	<u>139,423,924</u>	4.28%	<u>133,705,051</u>	2.20%	<u>130,829,026</u>
6	<u>INVESTMENTS</u>											
7	<u>CURRENT ASSETS</u>											
8	CASH AND TEMP. CASH INVESTMENTS	4,335,531	88.09%	2,304,997	-7.37%	2,488,473	25.53%	1,982,328	374.25%	417,992	-47.02%	788,920
9	RECEIVABLES FROM CUSTOMERS	35,444,572	29.65%	27,339,487	19.58%	22,862,212	-38.85%	37,385,761	40.23%	26,661,012	5.95%	25,164,442
10	RECEIVABLES FROM ASSOC. COMPANIES	637,098	-82.32%	3,604,211	-81.82%	19,829,783	365.76%	4,257,481	-52.14%	8,895,651	1692.77%	496,197
11	OTHER RECEIVABLES	2,802,716	-9.87%	3,109,504	8.69%	2,860,851	-46.83%	5,380,676	242.32%	1,571,834	-48.03%	3,024,773
12	GAS INVENTORY	61,163,287	23.22%	49,637,977	1.89%	48,716,415	-6.96%	52,359,573	436.37%	9,761,857	10.30%	8,849,946
13	OTHER INVENTORIES	49,757	-21.95%	63,750	57.36%	40,511	-4.50%	42,420	0.00%	32,148	2.00%	173,414
14	PREPAYMENTS	506,500	-7.76%	549,134	-1.97%	560,172	10.25%	508,098	-0.49%	510,603	9.36%	466,888
15	REGULATORY ASSETS CURRENT	3,434,276	92.53%	1,783,795	-20.06%	2,231,495	88.21%	1,185,647	36.52%	868,505	-4.33%	907,851
16	OTHER CURRENT ASSETS	2,402,433	14.24%	2,102,994	598.50%	301,071	-77.37%	1,330,343	251.40%	378,584	92.60%	196,562
17	TOTAL CURRENT ASSETS	<u>110,776,170</u>	22.41%	<u>90,495,849</u>	-9.41%	<u>99,890,983</u>	-4.35%	<u>104,432,327</u>	112.70%	<u>49,098,186</u>	22.53%	<u>40,068,993</u>
18	INVESTMENT IN SUBSIDIARY	283,280	0.00%	236,128	0.00%	189,482	0.00%	0	0.00%	0	0.00%	0
19	REGULATORY ASSETS LONG TERM	<u>14,172,117</u>	224.47%	<u>4,367,829</u>	158.73%	<u>1,688,150</u>	-16.07%	<u>2,011,361</u>	-19.34%	<u>2,493,526</u>	-15.60%	<u>2,954,465</u>
20	DEFERRED CHARGES AND											
21	SPECIAL DEPOSITS AND FUNDS	16,007,770		13,137,607		(44,690)		25,558,765	47.03%	17,383,513	-36.51%	27,379,538
22	<u>TOTAL ASSETS</u>	<u>297,248,295</u>	16.28%	<u>255,620,828</u>	4.52%	<u>244,567,941</u>	-9.90%	<u>271,426,377</u>	33.92%	<u>202,680,276</u>	0.72%	<u>201,232,022</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2008 - DECEMBER 31, 2003 - 2007

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE B-8
SHEET 2 OF 2
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	BASE PERIOD		MOST RECENT FIVE CALENDAR YEARS								
		DEC. 31, 2008	% CHANGE	2007	% CHANGE	2006	% CHANGE	2005	% CHANGE	2004	% CHANGE	2003
		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
1	<u>CAPITALIZATION</u>											
2	<u>COMMON STOCK EQUITY</u>											
3	COMMON STOCK, AT PAR VALUE	23,806,202	0.00%	23,806,202	0.00%	23,806,202	0.00%	23,806,202	0.00%	23,806,202	0.00%	23,806,202
4	ADDITIONAL PAID IN CAPITAL	5,267,487	0.00%	5,182,740	7.22%	4,833,886	1.77%	4,749,592	1.39%	4,684,374	12.84%	4,151,241
5	RETAINED EARNINGS	66,345,623	-8.97%	72,881,772	23.21%	59,152,189	11.66%	52,977,028	7.99%	49,057,808	-1.49%	49,797,928
6	TOTAL COMMON STOCK EQUITY	<u>95,419,312</u>	-6.33%	<u>101,870,714</u>	16.04%	<u>87,792,277</u>	7.68%	<u>81,532,822</u>	5.14%	<u>77,548,384</u>	-0.27%	<u>77,755,371</u>
7	<u>LONG-TERM DEBT</u>											
8	INSTALL. PROMISSORY NOTES & LOANS	<u>72,055,011</u>	0.00%	<u>58,055,011</u>	0.00%	<u>58,055,011</u>	105.50%	<u>28,250,012</u>	-22.07%	<u>36,250,012</u>	-13.80%	<u>42,055,011</u>
9	TOTAL CAPITALIZATION	167,474,323	4.72%	159,925,725	9.65%	145,847,288	32.85%	109,782,834	-3.53%	113,798,396	-5.02%	119,810,382
10	<u>CURRENT LIABILITIES</u>											
11	CURRENT MATURITIES OF L-T DEBT											
12	ACCOUNTS PAYABLE	14,374,511	24.92%	11,507,077	-8.39%	12,560,856	-40.89%	21,250,724	9.52%	19,403,168	44.23%	13,453,362
13	ACCOUNTS PAYABLE TO ASSOC. CO.'S	19,456,688	522.18%	3,127,168	-17.28%	3,780,573	-91.58%	44,881,742	332.91%	10,367,379	12.32%	9,230,588
14	ACCRUED TAXES	7,108,554	254.28%	2,006,457	-63.16%	5,445,739	36.07%	4,002,213	-435.48%	(1,192,970)	-129.58%	4,033,298
15	ACCRUED INTEREST	31,778	-18.87%	39,171	51.27%	25,894	45.19%	17,834	-21.38%	22,684	49.88%	15,135
16	ESTIMATED RATE REFUNDS	2,160,176	1110.63%	178,434	-31849.82%	(562)	-100.29%	190,793	558.79%	28,961	-155.79%	(51,907)
17	DEFERRED INCOME TAXES	3,763,829	403.93%	746,891	-316.20%	(345,459)	-105.58%	6,191,935	22.72%	5,045,485	-52.85%	10,699,827
18	OTHER CURRENT LIABILITIES	31,061,581	-16.58%	37,234,134	-6.84%	39,968,628	-25.75%	53,832,936	106.28%	26,097,577	28.43%	20,319,834
19	TOTAL CURRENT LIABILITIES	<u>77,957,117</u>	42.16%	<u>54,839,332</u>	-10.74%	<u>61,435,669</u>	-52.88%	<u>130,368,177</u>	118.11%	<u>59,772,284</u>	3.59%	<u>57,700,137</u>
20	OTHER LIABILITIES AND DEF. CREDITS											
21	INCOME TAXES AND NONCURRENT	28,065,388	12.85%	24,869,738	20.07%	20,712,225	11.64%	18,553,139	3.79%	17,874,845	6.42%	16,797,048
22	INVESTMENT TAX CREDITS	767,514	-10.15%	854,196	-9.26%	941,376	-8.52%	1,029,081	-7.92%	1,117,579	-7.40%	1,206,900
23	OTHER REGULATORY LIAB.'S LONG TERM	3,839,921	-23.60%	5,025,976	45.73%	3,448,928	-1.80%	3,512,085	27.20%	2,761,038	27.94%	2,158,127
24	OTHER LIABILITIES & DEF. CREDITS	19,144,032	89.43%	10,105,861	-17.05%	12,182,455	48.91%	8,181,061	11.21%	7,356,134	106.67%	3,559,428
25	TOTAL OTHER LIABILITIES AND											
26	DEFERRED CREDITS	51,816,855	26.83%	40,855,771	9.58%	37,284,984	19.22%	31,275,366	7.44%	29,109,596	22.71%	23,721,503
27	<u>TOTAL CAPITALIZATION</u>											
28	<u>AND LIABILITIES</u>	<u>297,248,295</u>	16.28%	<u>255,620,828</u>	4.52%	<u>244,567,941</u>	-9.90%	<u>271,426,377</u>	33.92%	<u>202,680,276</u>	0.72%	<u>201,232,022</u>

SCHEDULE C

OPERATING INCOME SUMMARY

COMPANY :

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2009-00141

HISTORIC TEST PERIOD:

TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD :

TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

C-1	OPERATING INCOME SUMMARY
C-2	ADJUSTED OPERATING INCOME STATEMENT
C-2.1	OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
C-2.2	COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

COLUMBIA GAS OF KENTUCKY
CASE NO. 2009-00141
OPERATING INCOME SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE C-1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	RETURN AT CURRENT RATES \$	PROPOSED INCREASE \$	FORECASTED RETURN AT PROPOSED RATES \$
1	OPERATING REVENUES	164,560,706	11,565,731	176,126,437
2	OPERATING EXPENSES			
3	GAS SUPPLY EXPENSES	111,957,901		111,957,901
4	OTHER OPERATING EXPENSES	30,005,995	181,681	30,187,676
5	DEPRECIATION EXPENSE	7,954,138		7,954,138
6	TAXES OTHER THAN INCOME	2,616,594		2,616,594
7	OPERATING INCOME BEFORE INCOME TAXES	12,026,078	11,384,050	23,410,128
8	FEDERAL INCOME TAXES	2,195,630	3,745,353	5,940,983
9	STATE INCOME TAXES	435,138	683,043	1,118,181
10	TOTAL INCOME TAXES	2,630,768	4,428,396	7,059,164
11	OPERATING INCOME	9,395,310	6,955,655	16,350,965
12	RATE BASE	181,677,386		181,677,386
13	RATE OF RETURN	5.17%		9.00%

COLUMBIA GAS OF KENTUCKY
CASE NO. 2009-00141
ADJUSTED OPERATING INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE C-2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	MAJOR GROUP CLASSIFICATION	UNADJUSTED REVENUE & EXPENSES	SCHEDULE D ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
		\$	\$	\$
1	OPERATING REVENUE	208,428,881	(43,868,175)	164,560,706
2	OPERATING EXPENSES			
3	GAS SUPPLY EXPENSES	155,094,658	(43,136,757)	111,957,901
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	706	0	706
5	DISTR. O&M EXPENSE	10,104,232	394,550	10,498,782
6	CUSTOMER ACCOUNTING & COLL. EXP.	6,327,265	62,324	6,389,589
7	CUSTOMER SERV. & INFORM. EXP.	743,947	17,091	761,038
8	SALES EXPENSE	51,575	(4,606)	46,969
9	ADMIN. & GENERAL EXPENSE	10,655,982	1,652,929	12,308,911
10	DEPRECIATION EXPENSE	5,600,958	2,353,180	7,954,138
11	TAXES			
	PROPERTY	2,044,943	6,113	2,051,056
	PAYROLL	503,112	41,016	544,128
14	OTHER	21,410	0	21,410
15	FEDERAL INCOME	5,534,504	(3,338,874)	2,195,630
16	STATE INCOME	1,007,560	(572,422)	435,138
17	TOTAL OPERATING EXPENSES	197,690,852	(42,525,456)	155,165,396
18	NET OPERATING INCOME	<u>10,738,029</u>	<u>(1,342,719)</u>	<u>9,395,310</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.1
SHEET 1 of 2
WITNESS: J. F. RACHER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED	ALLOCATION PERCENTAGE	UNADJUSTED	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY		JURISDICTION	
			(1)	(2)	(3)	(4)
			\$	%	\$	
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	110,662,530	100.00	110,662,530	100%
4	481.1	COMMERCIAL	61,045,451	100.00	61,045,451	
5	481.2	INDUSTRIAL	2,550,768	100.00	2,550,768	
6	481.9	OTHER	0	100.00	0	
7		TOTAL SALES OF GAS	<u>174,258,749</u>		<u>174,258,749</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	243,259	100.00	243,259	
10	487	FORFEITED DISCOUNTS	192,713	100.00	192,713	
11	488	MISC. SERVICE REVENUES	147,314	100.00	147,314	
12	489	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS	17,624,937	100.00	17,624,937	
13	495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	15,961,909	100.00	15,961,909	
		TOTAL OTHER OPERATING INCOME	<u>34,170,132</u>		<u>34,170,132</u>	
14		TOTAL OPERATING REVENUE	<u>208,428,881</u>		<u>208,428,881</u>	
15		<u>OPERATING EXPENSES</u>				
16		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
17	717	LIQUEFIED PETROLEUM GAS EXPENSE	706	100.00	706	
18	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100.00	0	
19	728	LIQUEFIED PETROLEUM GAS	0	100.00	0	
20	741	STRUCTURES & IMPROVEMENTS	0	100.00	0	
21	742	PRODUCTION EQUIPMENT	0	100.00	0	
22		TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	<u>706</u>		<u>706</u>	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	172,231,551	100.00	172,231,551	100%
26	804	NATURAL GAS CITY GATE PURCHASES	2,784,691	100.00	2,784,691	
27	805	OTHER GAS PURCHASES	882,776	100.00	882,776	
28	806	EXCHANGE GAS	(9,492,973)	100.00	(9,492,973)	
29	807	PURCHASED GAS EXPENSE	390,527	100.00	390,527	
30	808	GAS WITHDRAWN FROM STORAGE	(11,525,301)	100.00	(11,525,301)	
31	812	GAS USED FOR OTHER UTILITY OPERATIONS	(182,156)	100.00	(182,156)	
32	813	EXCHANGE FEES	5,543	100.00	5,543	
33		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>155,094,658</u>		<u>155,094,658</u>	
34		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
35	870	SUPERVISION AND ENGINEERING	744,256	100.00	744,256	
36	871	DISTRIBUTION LOAD DISPATCHING	29,360	100.00	29,360	
37	874	MAINS AND SERVICES EXPENSES	2,029,869	100.00	2,029,869	
38	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	194,388	100.00	194,388	
39	876	MEASURING AND REGULATION STA. EXPENSE - IND.	35,557	100.00	35,557	
40	877	MEASURING AND REGULATION STA. EXP. - CITY GATE	0	100.00	0	
41	878	METERS AND HOUSE REGULATOR EXPENSE	1,658,102	100.00	1,658,102	
42	879	CUSTOMER INSTALLATIONS EXPENSE	1,147,102	100.00	1,147,102	
43	880	OTHER EXPENSE	1,590,193	100.00	1,590,193	
44	881	TELECOMMUNICATION EXPENSE - ENGINEERING	71,889	100.00	71,889	
45		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>7,500,716</u>		<u>7,500,716</u>	
46		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
47	885	SUPERVISION AND ENGINEERING	97,266	100.00	97,266	
48	886	STRUCTURES AND IMPROVEMENTS	87,172	100.00	87,172	
49	887	MAINS	1,458,640	100.00	1,458,640	
50	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	113,855	100.00	113,855	
51	890	MEASURING AND REGULATION STA. EXPENSE - IND.	104,514	100.00	104,514	
52	891	MEASURING AND REGULATION STA. EXP. - CITY GATE	0	100.00	0	
53	892	SERVICES	471,009	100.00	471,009	
54	893	METERS AND HOUSE REGULATORS	97,411	100.00	97,411	
55	894	OTHER EQUIPMENT	173,649	100.00	173,649	
56		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>2,603,516</u>		<u>2,603,516</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.1
SHEET 2 of 2
WITNESS: J. F. RACHER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED	ALLOCATION PERCENTAGE	UNADJUSTED	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY		JURISDICTION	
			(1)	(2)	(3)	(4)
<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>						
57	901	SUPERVISION	6,434	100.00	6,434	100%
58	902	METER READING EXPENSES	1,219,043	100.00	1,219,043	
59	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,648,121	100.00	2,648,121	
60	904	UNCOLLECTIBLE ACCOUNTS	2,451,089	100.00	2,451,089	
61	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,908	100.00	1,908	
62	921	OFFICE SUPPLIES AND EXPENSES	515	100.00	515	
63	931	RENTS	0	100.00	0	
64	935	MAINTENANCE OF GENERAL PLANT	155	100.00	155	
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>6,327,265</u>		<u>6,327,265</u>	
<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>						
66		SUPERVISION	30,327	100.00	30,327	
67	907	CUSTOMER ASSISTANCE EXPENSES	148,563	100.00	148,563	
68	908	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	55,709	100.00	55,709	
69	909	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	502,292	100.00	502,292	
70	910	OFFICE SUPPLIES AND EXPENSES	7,042	100.00	7,042	
71	921	RENTS	0	100.00	0	
72	931	MAINTENANCE OF GENERAL PLANT	14	100.00	14	
73	935	TOTAL CUSTOMER SERVICE & INFORMATION - OPERATION	<u>743,947</u>		<u>743,947</u>	
<u>SALES EXPENSES</u>						
74		SUPERVISION	2,634	100.00	2,634	
75	911	DEMONSTRATING AND SELLING EXPENSES	43,417	100.00	43,417	
76	912	ADVERTISING EXPENSE	5,525	100.00	5,525	
77	913	MISCELLANEOUS SALES EXPENSE	(1)	100.00	(1)	
78	916	TOTAL SALES EXPENSES	<u>51,575</u>		<u>51,575</u>	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>						
79		ADMINISTRATIVE AND GENERAL SALARIES	999,080	100.00	999,080	
80	920	OFFICE SUPPLIES AND EXPENSES	311,019	100.00	311,019	
81	921	ADMINISTRATIVE EXPENSE TRANSFERRED	0	100.00	0	
82	922	OUTSIDE SERVICES EMPLOYED	7,111,835	100.00	7,111,835	
83	923	PROPERTY INSURANCE PREMIUMS	116,906	100.00	116,906	
84	924	INJURIES AND DAMAGES	688,690	100.00	688,690	
85	925	EMPLOYEE PENSIONS AND BENEFITS	1,065,360	100.00	1,065,360	
86	926	UTILITY AND FUEL	0	100.00	0	
87	927	REGULATORY COMMISSION EXPENSE	302,664	100.00	302,664	
88	928	DUPLICATE CHARGES	0	100.00	0	
89	929	GENERAL MISCELLANEOUS GENERAL	53,245	100.00	53,245	
90	930	RENTS	6,958	100.00	6,958	
91	931	TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	<u>10,655,757</u>		<u>10,655,757</u>	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>						
92		MAINTENANCE OF GENERAL PLANT	225	100.00	225	100%
93	935	TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	<u>225</u>	100.00	<u>225</u>	
94		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	<u>182,978,365</u>	100.00	<u>182,978,365</u>	
95		DEPRECIATION AND AMORTIZATION	5,600,958	100.00	5,600,958	
96	403-404	TAXES OTHER THAN INCOME TAXES	2,569,465	100.00	2,569,465	
97	408	FEDERAL INCOME TAXES	5,534,504	100.00	5,534,504	
98	409, 410, 411	STATE INCOME TAXES	1,007,560	100.00	1,007,560	
99		TOTAL OPERATING EXPENSES	<u>197,690,852</u>	100.00	<u>197,690,852</u>	
100		NET OPERATING INCOME	<u>10,738,029</u>	100.00	<u>10,738,029</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE HISTORIC PERIOD 12 MONTHS ENDED DECEMBER 31, 2008 AND PRIOR PERIOD DECEMBER 31, 2007

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.2
SHEET 1 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
403 DEPRECIATION EXPENSE													
BASE PERIOD	422,842	424,965	425,869	426,703	427,628	428,215	429,630	431,017	431,732	432,591	435,946	439,764	5,156,902
PRIOR PERIOD	412,043	412,711	413,177	413,690	414,347	415,534	416,467	416,938	417,772	418,911	419,650	420,673	4,991,913
DIFFERENCE	10,799	12,254	12,692	13,013	13,281	12,681	13,163	14,079	13,960	13,680	16,296	19,091	164,989
													PERCENT CHANGE: 3.3
404 AMORTIZATION EXPENSE													
BASE PERIOD	28,422	37,636	35,622	35,614	35,615	35,615	37,622	32,214	32,884	37,428	63,344	32,040	444,056
PRIOR PERIOD	34,532	34,532	34,533	34,792	40,801	34,748	32,825	36,321	37,711	36,323	35,408	32,057	424,583
DIFFERENCE	(6,110)	3,104	1,089	822	(5,186)	867	4,797	(4,107)	(4,827)	1,105	27,936	(17)	19,473
													PERCENT CHANGE: 4.6
406 AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.0
408 TAXES OTHER THAN INCOME TAXES													
BASE PERIOD	213,370	257,930	195,994	209,320	206,394	203,139	205,818	220,828	204,335	210,344	211,819	230,174	2,569,465
PRIOR PERIOD	232,023	199,689	235,097	202,860	206,707	206,025	215,797	223,184	49,882	199,198	195,496	197,496	2,363,454
DIFFERENCE	(18,653)	58,241	(39,103)	6,460	(313)	(2,886)	(9,979)	(2,356)	154,453	11,146	16,323	32,678	206,011
													PERCENT CHANGE: 8.7
409,410, 411 FEDERAL INCOME TAXES													
BASE PERIOD	1,673,009	1,369,868	860,511	292,347	72,061	(264,713)	(187,480)	(190,411)	40,190	(5,456)	648,188	1,226,390	5,534,504
PRIOR PERIOD	1,424,795	1,376,753	929,347	114,367	(56,353)	(274,112)	(138,596)	748,318	84,988	94,558	626,363	1,230,227	6,160,655
DIFFERENCE	248,214	(6,885)	(68,836)	177,980	128,414	9,399	(48,884)	(938,729)	(44,798)	(100,014)	21,825	(3,837)	(626,151)
													PERCENT CHANGE: (10.2)
409,410,411 STATE INCOME TAXES													
BASE PERIOD	299,718	244,557	175,975	47,264	6,789	(54,883)	(40,829)	(41,376)	(1,037)	37,995	111,916	221,471	1,007,560
PRIOR PERIOD	212,704	204,445	122,110	(28,511)	(60,906)	177,014	(30,591)	131,153	(21,046)	(292,811)	109,757	18,374	541,692
DIFFERENCE	87,014	40,112	53,865	75,775	67,695	(231,897)	(10,238)	(172,529)	20,009	330,806	2,159	203,097	465,868
													PERCENT CHANGE: 86.0
419 INTEREST AND DIVIDEND INCOME													
BASE PERIOD	(55,795)	(106,255)	(150,462)	(152,089)	(192,028)	(125,449)	(68,078)	(19,529)	(646)	(354)	(79)	(1,137)	(871,901)
PRIOR PERIOD	(126,596)	(168,753)	(237,340)	(253,569)	(270,215)	(249,924)	(177,917)	(86,787)	(29,087)	(24,151)	(10,424)	(5,427)	(1,640,190)
DIFFERENCE	70,801	62,498	86,878	101,480	78,187	124,475	109,839	67,258	28,441	23,797	10,345	4,290	768,289
													PERCENT CHANGE: (46.8)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE HISTORIC PERIOD 12 MONTHS ENDED DECEMBER 31, 2008 AND PRIOR PERIOD DECEMBER 31, 2007

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.2
SHEET 2 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
421 MISCELLANEOUS NONOPERATING INCOME-GAIN ON THE DISPOSAL OF PROPERTY													
BASE PERIOD	(335,970)	(224,369)	(114,947)	(93,132)	(81,549)	(86,989)	(88,012)	(602,005)	(150,614)	(161,088)	(33,960)	(87,310)	(2,059,945)
PRIOR PERIOD	(365,895)	(133,434)	(118,896)	(149,461)	(283,842)	(361,626)	(223,412)	(178,351)	(102,509)	(120,395)	(113,895)	(121,301)	(2,273,017)
DIFFERENCE	29,925	(90,935)	3,949	56,329	202,293	274,637	135,400	(423,654)	(48,105)	(40,693)	79,935	33,991	213,072
													PERCENT CHANGE: (9.4)
426 OTHER MISCELLANEOUS DEDUCTIONS													
BASE PERIOD	11,185	(17,852)	44,539	17,026	18,596	35,763	17,276	55,436	6,014	22,398	19,477	56,164	286,022
PRIOR PERIOD	16,867	29,235	25,532	21,697	5,408	17,315	12,508	16,312	17,116	19,423	46,649	153,129	381,191
DIFFERENCE	(5,682)	(47,087)	19,007	(4,671)	13,188	18,448	4,768	39,124	(11,102)	2,975	(27,172)	(96,965)	(95,169)
													PERCENT CHANGE: (25.0)
430 INTEREST EXPENSE-PARENT COMPANY DEBT													
BASE PERIOD	278,850	260,859	278,849	269,854	278,850	269,855	278,851	290,680	321,888	370,875	356,498	330,268	3,586,177
PRIOR PERIOD	278,851	251,863	278,850	269,855	278,850	269,855	278,850	278,850	269,855	279,183	271,747	282,385	3,288,994
DIFFERENCE	(1)	8,996	(1)	(1)	0	0	1	11,830	52,033	91,692	84,751	47,883	297,183
													PERCENT CHANGE: 9.0
431 INTEREST EXPENSE OTHER-CONTINGENT TAXES, RATE REFUNDS, CUSTOMER DEPOSITS													
BASE PERIOD	14,051	13,219	17,473	13,767	13,757	15,023	11,984	11,652	(395)	11,447	42,039	12,659	176,676
PRIOR PERIOD	16,267	14,404	12,889	(13,577)	(13,921)	13,408	13,310	68,097	20,304	12,846	53,548	13,802	211,377
DIFFERENCE	(2,216)	(1,185)	4,584	27,344	27,678	1,615	(1,326)	(56,445)	(20,699)	(1,399)	(11,509)	(1,143)	(34,701)
													PERCENT CHANGE: (16.4)
432 AFUDC													
BASE PERIOD	(4,814)	(4,620)	(5,106)	(7,561)	(12,379)	(8,060)	(14,181)	(11,912)	20,016	(7,083)	(7,657)	32,839	(30,518)
PRIOR PERIOD	(8,300)	(7,998)	(7,158)	(9,490)	(14,879)	(9,938)	21,450	(10,682)	(8,164)	1,343	(8,447)	(637)	(62,900)
DIFFERENCE	3,486	3,378	2,052	1,929	2,500	1,878	(35,631)	(1,230)	28,180	(8,426)	790	33,476	32,382
													PERCENT CHANGE: (51.5)
480 RESIDENTIAL REVENUE													
BASE PERIOD	(18,154,795)	(18,566,873)	(16,953,188)	(10,158,249)	(4,996,860)	(3,565,862)	(2,638,351)	(2,534,836)	(2,558,641)	(3,059,442)	(8,554,360)	(18,921,073)	(110,662,530)
PRIOR PERIOD	(12,201,300)	(17,049,970)	(12,122,311)	(6,387,006)	(3,685,326)	(1,979,727)	(1,689,275)	(1,635,231)	(2,015,208)	(2,341,957)	(6,179,793)	(12,986,321)	(80,273,425)
DIFFERENCE	(5,953,495)	(1,516,903)	(4,830,877)	(3,771,243)	(1,311,534)	(1,586,135)	(949,076)	(899,605)	(543,433)	(717,485)	(2,374,567)	(5,934,752)	(30,389,105)
													PERCENT CHANGE: 37.9
481.1 COMMERCIAL REVENUE													
BASE PERIOD	(9,202,304)	(9,584,429)	(8,453,771)	(5,457,343)	(2,815,458)	(2,346,208)	(2,019,747)	(1,871,967)	(2,119,048)	(2,455,956)	(4,693,333)	(10,025,887)	(61,045,451)
PRIOR PERIOD	(6,085,375)	(8,852,199)	(6,497,630)	(3,411,711)	(2,256,499)	(1,472,417)	(1,193,581)	(1,430,540)	(1,420,717)	(1,769,172)	(3,711,674)	(6,392,510)	(44,494,025)
DIFFERENCE	(3,116,929)	(732,230)	(1,956,141)	(2,045,632)	(558,959)	(873,791)	(826,166)	(441,427)	(698,331)	(686,784)	(981,659)	(3,633,377)	(16,551,426)
													PERCENT CHANGE: 37.2

COLUMBIA GAS OF KENTUCKY, INC.
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Data: Historic Period Forecasted Period
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Workpaper Reference No(s). _____

SCHEDULE C-2.2
SHEET 3 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
481.2 INDUSTRIAL REVENUE													
BASE PERIOD	(341,908)	(459,384)	(255,736)	(249,909)	(133,847)	(131,445)	(94,024)	(104,253)	(117,398)	(240,643)	(184,543)	(237,678)	(2,550,768)
PRIOR PERIOD	(138,725)	(253,645)	(271,367)	(121,798)	(135,775)	(97,289)	(235,323)	(126,237)	(190,045)	(102,494)	(128,287)	(252,105)	(2,053,090)
DIFFERENCE	(203,183)	(205,739)	15,631	(128,111)	1,928	(34,156)	141,299	21,984	72,647	(138,149)	(56,256)	14,427	(497,678)
													PERCENT CHANGE: 24.2
483 PUBLIC UTILITIES													
BASE PERIOD	(27,532)	(38,382)	(31,619)	(26,219)	(14,997)	(11,132)	(10,974)	(10,983)	(10,478)	(9,522)	(15,718)	(35,703)	(243,259)
PRIOR PERIOD	(37,287)	(26,660)	(17,665)	(11,633)	(11,198)	(6,649)	(3,798)	(3,335)	(10,303)	(1,637)	(10,433)	(21,327)	(161,925)
DIFFERENCE	9,755	(11,722)	(13,954)	(14,586)	(3,799)	(4,483)	(7,176)	(7,648)	(175)	(7,885)	(5,285)	(14,376)	(81,334)
													PERCENT CHANGE: 50.2
487 FORFEITED DISCOUNTS													
BASE PERIOD	(16,444)	(25,779)	(38,057)	(25,589)	(16,309)	(8,493)	(7,942)	(16,996)	(6,625)	(942)	(10,576)	(18,961)	(192,713)
PRIOR PERIOD	(33,999)	(45,519)	(42,338)	(39,779)	(24,652)	(18,093)	(13,808)	(13,453)	(11,459)	(9,455)	(4,171)	(13,505)	(270,231)
DIFFERENCE	17,555	19,740	4,281	14,190	8,343	9,600	5,866	(3,543)	4,834	8,513	(6,405)	(5,456)	77,518
													PERCENT CHANGE: (28.7)
488 MISCELLANEOUS SERVICE REVENUE													
BASE PERIOD	(10,766)	(12,133)	(15,593)	(23,447)	(989)	(12,871)	(16,319)	1,247	(8,972)	(32,400)	(16,209)	1,138	(147,314)
PRIOR PERIOD	(8,245)	(18,202)	5,072	(12,847)	(11,209)	(9,163)	(10,109)	(8,053)	(9,046)	(7,992)	(18,425)	(17,263)	(125,482)
DIFFERENCE	(2,521)	6,069	(20,665)	(10,600)	10,220	(3,708)	(6,210)	9,300	74	(24,408)	2,216	18,401	(21,832)
													PERCENT CHANGE: 17.4
489 TRANSPORTATION REVENUE - COMMERCIAL													
BASE PERIOD	(871,577)	(680,408)	(534,565)	(347,476)	(276,023)	(205,073)	(204,395)	(254,049)	(192,690)	(368,294)	(662,463)	(695,122)	(5,292,135)
PRIOR PERIOD	(755,550)	(726,109)	(436,174)	(373,700)	(195,914)	(193,014)	(195,686)	(209,585)	(233,362)	(317,488)	(535,308)	(662,834)	(4,834,724)
DIFFERENCE	(116,027)	45,701	(98,391)	26,224	(80,109)	(12,059)	(8,709)	(44,464)	40,672	(50,806)	(127,155)	(32,288)	(457,411)
													PERCENT CHANGE: 9.5
489 TRANSPORTATION REVENUE - INDUSTRIAL													
BASE PERIOD	(576,421)	(531,279)	(478,244)	(420,938)	(416,929)	(315,321)	(350,666)	(380,809)	(451,806)	(432,747)	(596,907)	(357,197)	(5,309,264)
PRIOR PERIOD	(498,407)	(519,377)	(401,229)	(349,290)	(307,391)	(274,595)	(290,068)	(333,216)	(370,304)	(408,066)	(459,748)	(493,898)	(4,705,589)
DIFFERENCE	(78,014)	(11,902)	(77,015)	(71,648)	(109,538)	(40,726)	(60,598)	(47,593)	(81,502)	(24,681)	(137,159)	136,701	(603,675)
													PERCENT CHANGE: 12.8
489 TRANSPORTATION REVENUE - RESIDENTIAL													
BASE PERIOD	(1,098,498)	(983,878)	(710,758)	(493,162)	(367,472)	(302,726)	(296,575)	(299,543)	(299,705)	(448,163)	(755,222)	(967,836)	(7,023,538)
PRIOR PERIOD	(1,003,081)	(844,629)	(480,854)	(470,530)	(220,102)	(189,101)	(192,059)	(186,059)	(316,369)	(372,127)	(645,404)	(856,549)	(5,776,864)
DIFFERENCE	(95,417)	(139,249)	(229,904)	(22,632)	(147,370)	(113,625)	(104,516)	(113,484)	16,664	(76,036)	(109,818)	(111,287)	(1,246,674)
													PERCENT CHANGE: 21.6

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Workpaper Reference No(s): _____

SCHEDULE C-2.2
SHEET 4 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
495 OTHER GAS REVENUE													
BASE PERIOD	(5,726,007)	1,052,152	2,048,502	3,284,652	(1,367,431)	883,604	(481,632)	(267,434)	(59,889)	(5,036,440)	(8,267,601)	(2,024,385)	(15,961,909)
PRIOR PERIOD	(7,261,870)	522,332	5,203,952	537,772	(1,991,022)	(1,188,378)	(1,370,865)	(65,082)	(771,394)	(2,207,445)	(4,731,441)	(4,731,984)	(18,055,425)
DIFFERENCE	1,535,863	529,820	(3,155,450)	2,746,880	623,591	2,071,982	889,233	(202,352)	711,505	(2,828,995)	(3,536,160)	2,707,599	2,093,516
													PERCENT CHANGE: (11.6)
717 LIQUEFIED PETROLEUM GAS EXPENSES													
BASE PERIOD	162	85	39	76	0	97	0	93	44	0	66	44	706
PRIOR PERIOD	0	84	218	93	0	49	56	37	46	47	68	21	719
DIFFERENCE	162	1	(179)	(17)	0	48	(56)	56	(2)	(47)	(2)	23	(13)
													PERCENT CHANGE: (1.8)
723 FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.0
728 LIQUEFIED PETROLEUM GAS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.0
741 STRUCTURES & IMPROVEMENTS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.0
742 PRODUCTION EQUIPMENT													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.0
801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES													
BASE PERIOD	6,519,765	6,504,062	4,129,712	17,337,751	28,881,378	25,240,955	33,072,322	19,147,414	11,661,770	7,144,090	6,357,335	6,234,997	172,231,551
PRIOR PERIOD	6,048,879	9,633,711	2,770,934	20,119,018	9,618,427	23,276,141	17,614,698	4,986,789	9,139,027	7,813,611	2,433,082	6,991,640	120,445,957
DIFFERENCE	470,886	(3,129,649)	1,358,778	(2,781,267)	19,262,951	1,964,814	15,457,624	14,160,625	2,522,743	(669,521)	3,924,253	(756,643)	51,785,594
													PERCENT CHANGE: 43.0

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SCHEDULE C-2.2
SHEET 5 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
804 NATURAL GAS CITY GATE PURCHASES													
BASE PERIOD	366,533	932,971	474,490	177,424	(10,006)	80,059	254,067	81,770	64,011	59,661	82,392	221,319	2,784,691
PRIOR PERIOD	416,176	302,260	321,403	312,564	87,585	58,390	119,903	58,088	44,429	130,609	274,942	(56,139)	2,070,210
DIFFERENCE	(49,643)	630,711	153,087	(135,140)	(97,591)	21,669	134,164	23,682	19,582	(70,948)	(192,550)	277,458	714,481
													PERCENT CHANGE: 34.5
805 OTHER GAS PURCHASES													
BASE PERIOD	(5,823,004)	(1,921,602)	(47,929)	4,022,920	(6,490,160)	(5,242,758)	(4,737,013)	1,326,125	(748,256)	10,798,518	825,687	8,920,248	882,776
PRIOR PERIOD	(615,187)	(11,951,306)	4,036,393	(3,259,625)	3,822,752	95,166	509,794	1,557,705	2,733,094	(1,472,108)	(3,759,868)	717,859	(7,585,331)
DIFFERENCE	(5,207,817)	10,029,704	(4,084,322)	7,282,545	(10,312,912)	(5,337,924)	(5,246,807)	(231,580)	(3,481,350)	12,270,626	4,585,555	8,202,389	8,468,107
													PERCENT CHANGE: (111.6)
806 EXCHANGE GAS													
BASE PERIOD	(3,526,959)	(6,247,261)	(4,498,124)	(3,831,310)	448,349	812,391	102,077	605,196	4,098,059	654,248	1,003,151	887,210	(9,492,973)
PRIOR PERIOD	(7,334,611)	(4,266,594)	5,263,138	(3,978,447)	7,943,146	(5,777,809)	(824,104)	1,490,360	1,031,598	(1,144,120)	5,413,793	(131,297)	(2,314,947)
DIFFERENCE	3,807,652	(1,980,667)	(9,761,262)	147,137	(7,494,797)	6,590,200	926,181	(885,164)	3,066,461	1,798,368	(4,410,642)	1,018,507	(7,178,026)
													PERCENT CHANGE: 310.1
807 PURCHASED GAS EXPENSE													
BASE PERIOD	28,790	25,544	27,566	25,954	25,287	29,578	25,730	66,319	33,477	38,219	31,381	32,682	390,527
PRIOR PERIOD	2,403	2,124	2,463	2,263	2,363	2,348	2,011	2,589	1,834	1,975	2,096	2,088	26,557
DIFFERENCE	26,387	23,420	25,103	23,691	22,924	27,230	23,719	63,730	31,643	36,244	29,285	30,594	363,970
													PERCENT CHANGE: 1,370.5
808 GAS WITHDRAWN FROM STORAGE													
BASE PERIOD	30,564,944	23,633,617	19,486,244	(7,801,570)	(15,487,338)	(17,307,312)	(25,068,444)	(17,960,380)	(11,775,252)	(10,119,489)	10,358,022	9,951,657	(11,525,301)
PRIOR PERIOD	22,206,888	27,419,233	(3,061,019)	(5,940,120)	(14,986,769)	(14,093,043)	(14,126,520)	(6,074,790)	(10,311,798)	(989,156)	7,173,361	11,862,178	(921,555)
DIFFERENCE	8,358,056	(3,785,616)	22,547,263	(1,861,450)	(500,569)	(3,214,269)	(10,941,924)	(11,885,590)	(1,463,454)	(9,130,333)	3,184,661	(1,910,521)	(10,603,746)
													PERCENT CHANGE: 1,150.6
812 TOTAL GAS USED IN OPERATIONS													
BASE PERIOD	(23,658)	(24,682)	(23,800)	(17,305)	(11,764)	(11,091)	(8,358)	(9,551)	(4,308)	(8,447)	(13,946)	(25,246)	(182,156)
PRIOR PERIOD	(16,702)	(23,680)	(17,512)	(11,588)	(8,452)	(7,267)	(6,196)	(3,977)	(3,891)	(3,253)	(8,408)	(15,160)	(126,086)
DIFFERENCE	(6,956)	(1,002)	(6,288)	(5,717)	(3,312)	(3,824)	(2,162)	(5,574)	(417)	(5,194)	(5,538)	(10,086)	(56,070)
													PERCENT CHANGE: 44.5
813 EXCHANGE FEES													
BASE PERIOD	0	0	0	0	0	0	2,572	2,572	0	399	0	0	5,543
PRIOR PERIOD	0	0	1,558	8,604	8,564	(15,903)	0	0	0	0	0	62,305	65,128
DIFFERENCE	0	0	(1,558)	(8,604)	(8,564)	15,903	2,572	2,572	0	399	0	(62,305)	(59,585)
													PERCENT CHANGE: (91.5)

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SCHEDULE C-2.2
SHEET 6 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
870 SUPERVISION AND ENGINEERING													
BASE PERIOD	109,096	51,433	73,238	85,274	63,406	15,230	108,109	41,277	58,617	(38,152)	58,366	118,362	744,256
PRIOR PERIOD	107,126	46,153	17,836	56,851	71,104	(26,069)	85,881	11,614	28,174	62,809	41,994	(9,577)	493,896
DIFFERENCE	1,970	5,280	55,402	28,423	(7,698)	41,299	22,228	29,663	30,443	(100,961)	16,372	127,939	250,360
													PERCENT CHANGE: 50.7
871 DISTRIBUTION LOAD DISPATCHING													
BASE PERIOD	7,709	5,457	1,684	955	935	627	2,544	848	302	1,511	3,652	3,136	29,360
PRIOR PERIOD	1,058	12,105	1,871	717	58	607	1,004	605	1,211	447	2,836	2,873	25,392
DIFFERENCE	6,651	(6,648)	(187)	238	877	20	1,540	243	(909)	1,064	816	263	3,968
													PERCENT CHANGE: 15.6
874 MAINS AND SERVICES EXPENSES													
BASE PERIOD	156,943	163,868	151,288	227,648	136,243	172,179	143,102	177,654	143,387	169,464	166,012	222,081	2,029,869
PRIOR PERIOD	230,413	139,877	125,665	134,465	164,851	163,071	99,217	138,521	130,390	109,205	122,814	226,374	1,784,863
DIFFERENCE	(73,470)	23,991	25,623	93,183	(28,608)	9,108	43,885	39,133	12,997	60,259	43,198	(4,293)	245,006
													PERCENT CHANGE: 13.7
875 MEASURING AND REGULATION STA. EXPENSE - GEN.													
BASE PERIOD	15,581	17,874	22,952	16,435	14,294	15,223	13,853	14,693	9,585	15,062	18,207	20,629	194,388
PRIOR PERIOD	13,764	13,530	18,606	10,997	10,811	12,094	8,640	15,679	7,365	8,619	14,668	17,696	152,469
DIFFERENCE	1,817	4,344	4,346	5,438	3,483	3,129	5,213	(986)	2,220	6,443	3,539	2,933	41,919
													PERCENT CHANGE: 27.5
876 MEASURING AND REGULATION STA. EXPENSE - IND.													
BASE PERIOD	2,057	1,482	4,042	4,400	2,667	1,511	2,814	4,301	3,182	4,523	2,640	1,938	35,557
PRIOR PERIOD	1,562	3,624	4,136	4,699	1,919	3,557	3,166	2,220	3,690	3,019	2,795	1,568	35,955
DIFFERENCE	495	(2,142)	(94)	(299)	748	(2,046)	(352)	2,081	(508)	1,504	(155)	370	(398)
													PERCENT CHANGE: (1.1)
878 METERS AND HOUSE REGULATOR EXPENSE													
BASE PERIOD	116,893	109,438	127,747	125,132	128,952	171,510	131,671	175,251	135,838	197,736	145,080	92,854	1,658,102
PRIOR PERIOD	96,102	93,524	123,017	129,971	118,810	119,321	94,318	152,953	102,603	99,531	144,373	112,841	1,387,364
DIFFERENCE	20,791	15,914	4,730	(4,839)	10,142	52,189	37,353	22,298	33,235	98,205	707	(19,987)	270,738
													PERCENT CHANGE: 19.5
879 CUSTOMER INSTALLATIONS EXPENSE													
BASE PERIOD	87,081	97,167	97,587	85,048	100,736	99,119	76,015	139,789	107,764	133,823	94,223	28,750	1,147,102
PRIOR PERIOD	61,730	77,125	78,581	83,799	82,453	115,378	73,145	147,271	100,716	107,340	106,094	120,847	1,154,479
DIFFERENCE	25,351	20,042	19,006	1,249	18,283	(16,259)	2,870	(7,482)	7,048	26,483	(11,871)	(92,097)	(7,377)
													PERCENT CHANGE: (0.6)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE HISTORIC PERIOD 12 MONTHS ENDED DECEMBER 31, 2008 AND PRIOR PERIOD DECEMBER 31, 2007

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE C-2.2
SHEET 8 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
892 SERVICES													
BASE PERIOD	72,015	57,924	42,504	36,310	19,775	43,237	19,645	46,752	16,010	52,152	30,367	34,318	471,009
PRIOR PERIOD	29,987	43,983	32,111	35,784	24,859	37,054	18,096	57,278	7,699	38,687	63,082	65,179	453,799
DIFFERENCE	42,028	13,941	10,393	526	(5,084)	6,183	1,549	(10,526)	8,311	13,465	(32,715)	(30,861)	17,210
											PERCENT CHANGE:		3.8
893 METERS AND HOUSE REGULATORS													
BASE PERIOD	5,402	8,637	6,453	(6,020)	8,270	12,434	8,162	13,941	6,676	10,472	12,786	10,198	97,411
PRIOR PERIOD	8,581	7,590	7,594	11,870	16,201	14,557	7,504	17,363	11,512	13,703	2,803	(2,291)	116,987
DIFFERENCE	(3,179)	1,047	(1,141)	(17,890)	(7,931)	(2,123)	658	(3,422)	(4,836)	(3,231)	9,983	12,489	(19,576)
											PERCENT CHANGE:		(16.7)
894 OTHER EQUIPMENT													
BASE PERIOD	11,908	12,603	16,523	25,908	6,296	15,823	(2,844)	17,880	14,345	18,734	14,621	21,852	173,649
PRIOR PERIOD	10,090	10,795	9,206	4,659	6,101	51,577	15,344	13,644	11,083	14,917	6,560	12,416	166,392
DIFFERENCE	1,818	1,808	7,317	21,249	195	(35,754)	(18,188)	4,236	3,262	3,817	8,061	9,436	7,257
											PERCENT CHANGE:		4.4
901 SUPERVISION													
BASE PERIOD	461	510	527	762	546	565	520	682	435	674	357	395	6,434
PRIOR PERIOD	443	646	677	442	552	557	515	570	328	547	522	1,181	6,980
DIFFERENCE	18	(136)	(150)	320	(6)	8	5	112	107	127	(165)	(786)	(546)
											PERCENT CHANGE:		(7.8)
902 METER READING EXPENSES													
BASE PERIOD	83,325	19,329	174,738	119,174	106,710	103,197	99,323	91,155	99,184	34,030	81,807	207,071	1,219,043
PRIOR PERIOD	140,962	10,996	113,865	158,167	93,932	98,898	96,578	104,740	98,035	106,664	101,322	121,126	1,245,285
DIFFERENCE	(57,637)	8,333	60,873	(38,993)	12,778	4,299	2,745	(13,585)	1,149	(72,634)	(19,515)	85,945	(26,242)
											PERCENT CHANGE:		(2.1)
903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES													
BASE PERIOD	246,792	264,207	253,868	261,377	267,786	238,302	192,257	229,491	62,939	247,874	208,248	174,980	2,648,121
PRIOR PERIOD	70,650	67,775	109,836	108,351	96,857	81,493	67,153	81,324	66,792	69,818	61,639	60,673	942,361
DIFFERENCE	176,142	196,432	144,032	153,026	170,929	156,809	125,104	148,167	(3,853)	178,056	146,609	114,307	1,705,760
											PERCENT CHANGE:		181.0
904 UNCOLLECTIBLE ACCOUNTS													
BASE PERIOD	257,639	185,087	224,621	216,996	91,246	235,339	307,632	380,976	(20,070)	421,115	(20,931)	171,439	2,451,089
PRIOR PERIOD	279,181	335,772	272,241	396,496	(17,037)	41,253	(246,542)	36,626	(206,146)	179,475	20,556	89,171	1,181,046
DIFFERENCE	(21,542)	(150,685)	(47,620)	(179,500)	108,283	194,086	554,174	344,350	186,076	241,640	(41,487)	82,268	1,270,043
											PERCENT CHANGE:		107.5

COLUMBIA GAS OF KENTUCKY, INC.
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Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.2
SHEET 9 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES														
BASE PERIOD	142	327	152	241	126	126	127	228	205	96	85	53	1,908	
PRIOR PERIOD	67	30	45	13	39	64	45	70	69	272	63	49	826	
DIFFERENCE	75	297	107	228	87	62	82	158	136	(176)	22	4	1,082	
													PERCENT CHANGE:	131.0
907 SUPERVISION														
BASE PERIOD	15,933	983	951	1,281	953	1,023	907	2,781	1,704	1,153	1,012	1,646	30,327	
PRIOR PERIOD	15,724	962	1,276	1,190	877	5,897	1,234	878	606	1,278	795	8,361	39,078	
DIFFERENCE	209	21	(325)	91	76	(4,874)	(327)	1,903	1,098	(125)	217	(6,715)	(8,751)	
													PERCENT CHANGE:	(22.4)
908 CUSTOMER ASSISTANCE EXPENSES														
BASE PERIOD	15,003	2,513	20,004	2,719	6,296	19,104	1,852	25,448	1,452	5,087	20,675	28,410	148,563	
PRIOR PERIOD	2,478	29,270	8,736	10,288	12,614	8,172	13,401	7,483	11,448	6,604	21,698	26,173	158,365	
DIFFERENCE	12,525	(26,757)	11,268	(7,569)	(6,318)	10,932	(11,549)	17,965	(9,996)	(1,517)	(1,023)	2,237	(9,802)	
													PERCENT CHANGE:	(6.2)
909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES														
BASE PERIOD	0	0	0	0	0	6,973	19,886	9,074	0	0	4,552	15,224	55,709	
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIFFERENCE	0	0	0	0	0	6,973	19,886	9,074	0	0	4,552	15,224	55,709	
													PERCENT CHANGE:	0.0
910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE														
BASE PERIOD	50,969	39,549	34,692	38,045	33,451	33,022	35,759	65,244	30,895	53,049	38,136	49,481	502,292	
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	457	16,252	7,490	24,199	
DIFFERENCE	50,969	39,549	34,692	38,045	33,451	33,022	35,759	65,244	30,895	52,592	21,884	41,991	478,093	
													PERCENT CHANGE:	#DIV/0!
911 SUPERVISION SALES EXPENSE														
BASE PERIOD	0	0	0	0	0	0	0	2,634	0	0	0	0	2,634	
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIFFERENCE	0	0	0	0	0	0	0	2,634	0	0	0	0	2,634	
													PERCENT CHANGE:	#DIV/0!
912 DEMONSTRATING AND SELLING EXPENSES														
BASE PERIOD	2,819	2,058	4,235	5,286	2,346	1,172	5,959	2,373	3,837	63	7,013	6,256	43,417	
PRIOR PERIOD	0	0	0	0	0	2,352	0	250	5,000	3,600	1,470	1,190	13,862	
DIFFERENCE	2,819	2,058	4,235	5,286	2,346	(1,180)	5,959	2,123	(1,163)	(3,537)	5,543	5,066	29,555	
													PERCENT CHANGE:	213.2
913 ADVERTISING EXPENSE														
BASE PERIOD	882	(1)	55	540	(165)	148	114	1,292	1,405	232	62	961	5,525	
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIFFERENCE	882	(1)	55	540	(165)	148	114	1,292	1,405	232	62	961	5,525	
													PERCENT CHANGE:	0.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
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Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE C-2.2
SHEET 10 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
916 MISCELLANEOUS SALES EXPENSE													
BASE PERIOD	0	0	0	0	(1)	0	0	0	0	0	0	0	(1)
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	(1)	0	0	0	0	0	0	0	(1)
PERCENT CHANGE:													0.0
920 ADMINISTRATIVE AND GENERAL SALARIES													
BASE PERIOD	76,187	51,289	42,806	84,007	61,784	65,213	43,222	59,195	80,446	47,766	63,199	323,966	999,080
PRIOR PERIOD	33,230	40,705	74,066	31,961	70,323	50,515	44,092	(418,880)	44,801	79,434	48,087	164,225	262,559
DIFFERENCE	42,957	10,584	(31,260)	52,046	(8,539)	14,698	(870)	478,075	35,645	(31,668)	15,112	159,741	736,521
PERCENT CHANGE:													280.5
921 OFFICE SUPPLIES AND EXPENSES													
BASE PERIOD	39,469	28,933	26,589	25,822	25,336	13,390	28,065	23,896	19,757	20,555	39,782	26,982	318,576
PRIOR PERIOD	18,961	17,779	53,281	45,610	22,311	20,287	23,953	24,340	32,553	75,979	22,537	42,829	400,420
DIFFERENCE	20,508	11,154	(26,692)	(19,788)	3,025	(6,897)	4,112	(444)	(12,796)	(55,424)	17,245	(15,847)	(81,844)
PERCENT CHANGE:													(20.4)
922 ADMINISTRATIVE EXPENSE TRANSFERRED													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENT CHANGE:													0.0
923 OUTSIDE SERVICES EMPLOYED													
BASE PERIOD	516,367	577,723	633,752	564,857	585,407	582,418	571,908	548,847	598,946	592,165	573,781	765,664	7,111,835
PRIOR PERIOD	981,635	832,704	864,230	871,865	946,547	793,176	817,600	(1,719,012)	924,925	895,290	779,374	957,835	7,946,169
DIFFERENCE	(465,268)	(254,981)	(230,478)	(307,008)	(361,140)	(210,758)	(245,692)	2,267,859	(325,979)	(303,125)	(205,593)	(192,171)	(834,334)
PERCENT CHANGE:													(10.5)
924 PROPERTY INSURANCE PREMIUMS													
BASE PERIOD	11,383	11,384	11,384	11,384	11,384	11,384	8,254	7,445	8,091	8,046	8,676	8,091	116,906
PRIOR PERIOD	13,462	10,670	7,681	11,218	11,218	11,219	10,011	12,751	12,202	11,383	11,356	11,384	134,555
DIFFERENCE	(2,079)	714	3,703	166	166	165	(1,757)	(5,306)	(4,111)	(3,337)	(2,680)	(3,293)	(17,649)
PERCENT CHANGE:													(13.1)
925 INJURIES AND DAMAGES													
BASE PERIOD	46,744	47,580	89,507	46,026	44,612	81,247	45,614	50,879	66,924	48,259	49,790	71,508	688,690
PRIOR PERIOD	46,022	46,426	121,270	47,731	52,732	64,471	45,143	48,979	71,864	49,310	45,814	92,187	731,949
DIFFERENCE	722	1,154	(31,763)	(1,705)	(8,120)	16,776	471	1,900	(4,940)	(1,051)	3,976	(20,679)	(43,259)
PERCENT CHANGE:													(5.9)

COLUMBIA GAS OF KENTUCKY, INC.
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SCHEDULE C-2.2
SHEET 11 of 11
WITNESS: J. F. RACHER

ACCOUNT NO. & TITLE	JAN 08	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC 08	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
926 EMPLOYEE PENSIONS AND BENEFITS													
BASE PERIOD	113,792	124,579	198,274	147,373	136,386	159,051	142,327	130,604	(188,823)	134,055	177,438	(209,696)	1,065,360
PRIOR PERIOD	214,788	36,173	194,273	175,880	164,878	164,539	187,284	(97,309)	155,827	165,617	166,466	55,538	1,583,954
DIFFERENCE	(100,996)	88,406	4,001	(28,507)	(28,492)	(5,488)	(44,957)	227,913	(344,650)	(31,562)	10,972	(265,234)	(518,594)
													PERCENT CHANGE:
													(32.7)
927 FRANCHISE REQUIREMENTS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE:
													0.0
928 REGULATORY COMMISSION EXPENSE													
BASE PERIOD	26,490	26,490	26,491	26,490	26,491	26,491	23,953	23,953	23,954	23,954	23,954	23,953	302,664
PRIOR PERIOD	23,022	23,022	23,023	23,022	23,023	23,022	22,109	22,109	26,848	26,491	26,490	26,489	288,670
DIFFERENCE	3,468	3,468	3,468	3,468	3,468	3,469	1,844	1,844	(2,894)	(2,537)	(2,536)	(2,536)	13,994
													PERCENT CHANGE:
													4.8
929 DUPLICATE CHARGES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE:
													0.0
930 MISCELLANEOUS GENERAL													
BASE PERIOD	13,507	0	6,062	10,038	1,940	0	9,674	2,350	0	9,674	0	0	53,245
PRIOR PERIOD	7,379	4,218	0	7,672	431	4,689	7,378	0	1,817	0	1,314	7,379	42,277
DIFFERENCE	6,128	(4,218)	6,062	2,366	1,509	(4,689)	2,296	2,350	(1,817)	9,674	(1,314)	(7,379)	10,968
													PERCENT CHANGE:
													25.9
931 RENTS													
BASE PERIOD	407	594	578	593	667	679	542	551	569	663	580	535	6,958
PRIOR PERIOD	884	967	965	900	842	817	765	739	674	792	743	697	9,785
DIFFERENCE	(477)	(373)	(387)	(307)	(175)	(138)	(223)	(188)	(105)	(129)	(163)	(162)	(2,827)
													PERCENT CHANGE:
													0.0
935 MAINTENANCE OF GENERAL PLANT													
BASE PERIOD	1	5	5	5	3	1	3	146	225	0	0	0	394
PRIOR PERIOD	1	13	11	1	3	1	1	146	225	3	1	0	406
DIFFERENCE	0	(8)	(6)	4	0	0	2	0	0	(3)	(1)	0	(12)
													PERCENT CHANGE:
													(3.0)

SCHEDULE D

SUMMARY OF ADJUSTMENTS TO OPERATING INCOME

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
D-2.1 - D-2.11	DETAILED ADJUSTMENT
D-3	SUMMARY OF JURISDICTIONAL FACTORS - OPERATING INCOME
D-4	JURISDICTIONAL STATISTICS - OPERATING INCOME
D-5	EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-1
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO.	ACCOUNT NO. & TITLE	TITLE OF ADJUSTMENT						
		ANNUALIZE REVENUE & GAS COST D-2.1 (\$)	ANNUALIZE TEST YEAR LABOR D-2.2 (\$)	BONUS ACCRUAL INCENTIVE COMPENSATION D-2.3 (\$)	ANNUALIZE BENEFITS EXPENSE D-2.4 (\$)	POSTAGE INCREASE D-2.5 (\$)	ANNUALIZE DEPRECIATION EXPENSE D-2.6 (\$)	RATE CASE EXPENSE D-2.7 (\$)
1	SALE OF GAS							
2	480 RESIDENTIAL							
3	481.1 COMMERCIAL	(17,381,365)	0	0	0	0	0	0
4	481.2 INDUSTRIAL	(9,723,893)	0	0	0	0	0	0
5	481.9 OTHER	(694,120)	0	0	0	0	0	0
6	TOTAL SALE OF GAS	211,101	0	0	0	0	0	0
		(27,588,277)	0	0	0	0	0	0
7	OTHER OPERATING INCOME							
8	487 FORFEITED DISCOUNTS							
9	488 MISC. SERVICE REVENUES	0	0	0	0	0	0	0
10	489 REVENUE FROM TRANSPORTING GAS TO OTHERS	0	0	0	0	0	0	0
11	495 OTHER GAS DEPARTMENT REVENUE	(418,618)	0	0	0	0	0	0
12	TOTAL OTHER OPERATING INCOME	(15,861,280)	0	0	0	0	0	0
		(16,279,898)	0	0	0	0	0	0
13	TOTAL OPERATING REVENUE	(43,868,175)	0	0	0	0	0	0
14	OPERATING EXPENSES							
15	GAS SUPPLY EXPENSE							
16	LIQUEFIED PETROLEUM GAS PRODUCTION EXP.	(43,142,076)	998	0	0	0	0	0
17	DISTRIBUTION O&M EXPENSE	0	0	0	0	0	0	0
18	CUSTOMER ACCOUNTING & COLLECTION EXP.	0	387,849	0	0	0	0	0
19	CUSTOMER SERVICE & INFORMATION EXP.	(31,301)	61,817	0	0	0	0	0
20	SALES EXPENSE	0	13,767	0	0	19,342	0	0
21	ADMINISTRATIVE & GENERAL EXPENSE	0	733	0	0	0	0	0
22	DEPRECIATION EXPENSE	13,709	79,022	0	0	0	0	0
23	TAXES OTHER THAN INCOME	0	0	(213,126)	1,646,119	0	0	0
24	PROPERTY	0	0	0	0	0	0	87,871
25	PAYROLL	0	0	0	0	0	2,353,180	0
26	OTHER	0	0	0	0	0	0	0
27	OPERATING EXPENSES BEFORE INCOME TAXES	0	0	0	0	0	0	0
		(43,159,668)	544,186	(213,126)	1,646,119	19,342	2,353,180	87,871
28	OPERATING INCOME BEFORE INCOME TAXES	(708,507)	(544,186)	213,126	(1,646,119)	(19,342)	(2,353,180)	(87,871)
29	INCOME TAXES							
30	FEDERAL INCOME	(233,099)	(179,037)	70,118	(541,573)	(6,364)	(774,196)	(28,910)
31	STATE INCOME	(42,510)	(32,651)	12,788	(98,767)	(1,161)	(141,191)	(5,272)
32	NET OPERATING INCOME	(432,898)	(332,498)	130,220	(1,005,779)	(11,818)	(1,437,793)	(53,689)
33	FEDERAL INCOME TAX IMPACT		35.00%					
34	STATE INCOME TAX IMPACT		6.00%					

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS
TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE D-1
SHEET 2 OF 2
WITNESS: J. F. RACHER

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

LINE NO.	ACCOUNT NO. & TITLE	TITLE OF ADJUSTMENT						TOTAL ADJUST.
		NISOURCE CORPORATE SERVICE COSTS	CORPORATE INSURANCE	PAYROLL TAX ADJ.	PROPERTY TAXES	ELIMINATE NON-RECURRING EXPENSE	ELIMINATE NON-RECOVERABLE EXPENSE	
		D-2.8	D-2.9	D-2.10	D-2.11	D-2.12	D-2.13	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	SALE OF GAS							
2	480 RESIDENTIAL	0	0	0	0	0	0	(17,381,365)
3	481.1 COMMERCIAL	0	0	0	0	0	0	(9,723,893)
4	481.2 INDUSTRIAL	0	0	0	0	0	0	(694,120)
5	481.9 OTHER	0	0	0	0	0	0	211,101
6	TOTAL SALE OF GAS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(27,588,277)</u>
7	OTHER OPERATING INCOME							
8	487 FORFEITED DISCOUNTS	0	0	0	0	0	0	0
9	488 MISC. SERVICE REVENUES	0	0	0	0	0	0	0
10	489 REVENUE FROM TRANSPORTING GAS TO OTHERS	0	0	0	0	0	0	(418,618)
11	495 OTHER GAS DEPARTMENT REVENUE	0	0	0	0	0	0	(15,861,280)
12	TOTAL OTHER OPERATING INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,279,898)</u>
13	TOTAL OPERATING REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(43,868,175)</u>
14	OPERATING EXPENSES							
15	GAS SUPPLY EXPENSE	4,321	0	0	0	0	0	(43,136,757)
16	LIQUEFIED PETROLEUM GAS PRODUCTION EXP.	0	0	0	0	0	0	0
17	DISTRIBUTION O&M EXPENSE	6,701	0	0	0	0	0	394,550
18	CUSTOMER ACCOUNTING & COLLECTION EXP.	12,466	0	0	0	0	0	62,324
19	CUSTOMER SERVICE & INFORMATION EXP.	5,324	0	0	0	0	(2,000)	17,091
20	SALES EXPENSE	411	0	0	0	0	(5,750)	(4,606)
21	ADMINISTRATIVE & GENERAL EXPENSE	74,846	(27,029)	0	0	39,392	(47,875)	1,652,929
22	DEPRECIATION EXPENSE	0	0	0	0	0	0	2,353,180
23	TAXES OTHER THAN INCOME	0	0	0	0	0	0	0
24	PROPERTY	0	0	0	6,113	0	0	6,113
25	PAYROLL	0	0	41,016	0	0	0	41,016
26	OTHER	0	0	0	0	0	0	0
27	OPERATING EXPENSES BEFORE INCOME TAXES	<u>104,069</u>	<u>(27,029)</u>	<u>41,016</u>	<u>6,113</u>	<u>39,392</u>	<u>(55,625)</u>	<u>(38,614,159)</u>
28	OPERATING INCOME BEFORE INCOME TAXES	<u>(104,069)</u>	<u>27,029</u>	<u>(41,016)</u>	<u>(6,113)</u>	<u>(39,392)</u>	<u>55,625</u>	<u>(5,254,015)</u>
29	INCOME TAXES							
30	FEDERAL INCOME	(34,239)	8,893	(13,494)	(2,011)	(12,960)	18,301	(1,728,571)
31	STATE INCOME	(6,244)	1,622	(2,461)	(367)	(2,364)	3,337	(315,241)
32	NET OPERATING INCOME	<u>(63,586)</u>	<u>16,515</u>	<u>(25,061)</u>	<u>(3,735)</u>	<u>(24,069)</u>	<u>33,987</u>	<u>(3,210,203)</u>
33	FEDERAL INCOME TAX IMPACT			35.00%				
34	STATE INCOME TAX IMPACT			6.00%				

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF SALES SERVICE REVENUE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.1
SHEET 1 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION		AMOUNT \$
	PURPOSE AND DESCRIPTION: To reflect the annualization of sales service revenue based on normalized sales volumes and test year-end customers. In addition, unbilled revenues are eliminated.		
		Schedules	
1	Annualized Residential Revenue	M-2.2	93,281,165
2	Per Books Residential Revenue	C-2.1	<u>110,662,530</u>
3	Adjustment - Residential Revenue		(17,381,365)
4	Annualized Commercial Revenue	M-2.2	51,321,558
5	Per Books Commercial Revenue	C-2.1	<u>61,045,451</u>
6	Adjustment - Commercial Revenue		(9,723,893)
7	Annualized Industrial Revenue	M-2.2	1,856,648
8	Per Books Industrial Revenue	C-2.1	<u>2,550,768</u>
9	Adjustment - Industrial Revenue		(694,120)
10	Annualized Public Utility Revenue	M-2.2	211,101
11	Per Books Public Utility Revenue	C-2.1	<u>0</u>
12	Adjustment - Public Utility Revenue		211,101
13	Jurisdictional allocation percentage		100.000%
14	Jurisdictional amount		(27,588,277)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF TRANSPORTATION SERVICE REVENUE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.1
SHEET 2 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION		AMOUNT
			\$
	PURPOSE AND DESCRIPTION: To reflect the annualization of transportation revenue based on normalized sales volumes and test year-end customers. In addition, unbilled revenues are eliminated.		
		Schedules	
1	Annualized Transportation Revenue	M-2.2	17,206,319
2	Per Books Transportation Revenue	C-2.1	<u>17,624,937</u>
3	Adjustment - Transportation Revenue		(418,618)
4	Jurisdictional allocation percentage		100.000%
5	Jurisdictional amount		(418,618)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF TRANSPORTATION SERVICE REVENUE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.1
SHEET 3 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect the elimination of non-traditional sales from Other Gas Department Revenue.	
		Schedules
1	Adjusted Other Gas Department	M-2.2 683,915
2	Per Books Other Gas Department Revenue	C-2.1 <u>16,545,195</u>
3	Adjustment - Other Gas Department Revenue	(15,861,280)
4	Jurisdictional allocation percentage	100.000%
5	Jurisdictional amount	(15,861,280)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF GAS COST RECOVERY REVENUE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.1
SHEET 4 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect the annualization of gas cost recovery revenue based on the most current supplier rates in effect. Also reflects the elimination of gas costs related to unbilled and non-traditional sales.	
		Schedules
1	Annualized Gas Cost Revenue	M-2.2 111,744,211
2	Purchased Gas Expense	C-2.1 390,527
3	Gas Used for Other Utility Operations	C-2.1 (182,156)
4	Total Annualized Gas Cost Revenue	<u>111,952,582</u>
5	Gas Cost Expense per books	C-2.1 <u>155,094,658</u>
6	Adjustment - Gas Cost Expense	(43,142,076)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF UNCOLLECTIBLE ACCOUNTS EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.1

SCHEDULE D-2.1
SHEET 5 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: Uncollectible Accounts expense has been adjusted to reflect the current level as shown on Schedule H and to annualize the EAP surcharge.	
	Schedules	
1	Annualized Residential Revenue - Sales	M-2.2 93,281,165
2	Annualized Residential GTS - Choice	M-2.2 6,736,145
3	Total Annualized Residential Revenue	<u>100,017,310</u>
4	Accrual Rate	H-1 <u>1.410552%</u>
5	Adjustment to O&M for Uncollectible Accounts Expense	1,410,796
6	Less: General Service Uncollectible Accounts Expense per Books	C-2.1 <u>1,371,336</u>
7	Adjustment Uncollectible Accounts	39,460
8	Annualized EAP recovery included in Account 904	M-2.2, 467,903 pages 3 & 21
9	Per Books EAP included in Account 904	<u>538,664</u>
10	Adjustment EAP Account 904	(70,761)
11	Jurisdictional Allocation Percentage	100.000%
12	Jurisdictional Amount	(31,301)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF KPSC MAINTENANCE EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.1
SHEET 6 OF 6
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect the KPSC maintenance expense at the annualized level of gas service revenue at current rates.	
		Schedules
1	Annualized Revenue	C-2 164,560,706
2	Accrual Rate	H-1 <u>0.1603%</u>
3	Adjustment to O&M for KPSC Maintenance Expense	263,791
4	Less: Expense per Books	250,082
5	Adjustment	13,709
6	Jurisdictional Allocation Percentage	100.000%
7	Jurisdictional Amount	13,709

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF INCREASE IN WAGES
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.2

SCHEDULE D-2.2
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION		AMOUNT
	PURPOSE AND DESCRIPTION: To reflect the annualization of wage increases granted during the test year and known and measurable increases subsequent to the test year.		
1	Labor Adjustment - Other Gas Supply Expenses	WPD-2.2, Sheet 1, Line 26	\$998
2	Labor Adjustment - Distribution Expenses	WPD-2.2, Sheet 2, Line 26	\$387,849
3	Labor Adjustment - Customer Accounts Expenses	WPD-2.2, Sheet 3, Line 16	\$61,817
4	Labor Adjustment - Customer Service & Information Expenses	WPD-2.2, Sheet 3, Line 30	\$13,767
5	Labor Adjustment - Sales Expenses	WPD-2.2, Sheet 4, Line 9	\$733
6	Labor Adjustment - Administrative & General Expenses	WPD-2.2, Sheet 4, Line 34	<u>\$79,022</u>
7	Labor Adjustment Total		\$544,186
8	Jurisdictional Allocation Percentage		100.000%
9	Jurisdictional Amount	To Schedule D Summary	\$544,186

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
BONUS ACCRUAL - INCENTIVE COMPENSATION
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.3

SCHEDULE D-2.3
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect an ongoing level of incentive compensation.	
1	Ongoing Level	
2	Incentive Compensation included in O&M	203,280
3	Profit Sharing included in O&M	<u>29,892</u>
4	Total On-going	233,172
3	Per Books:	
4	Incentive Compensation included in O&M	424,603
5	Profit Sharing included in O&M	<u>21,695</u>
6	Total Per Books	446,298
7	Total Adjustment (Ln. 4 less Ln. 6)	(213,126)
8	Jurisdictional Allocation Percentage	100.000%
9	Jurisdictional Amount	(213,126)
	To Schedule D Summary	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF INCREASE IN BENEFITS EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.4

SCHEDULE D-2.4
SHEET 1 OF 1

WITNESS: J. F. RACHER

LINE NO.	COST ELEMENT NO.	DESCRIPTION	GROSS PER BOOKS 1 / (1) \$	PER BOOKS TOTAL TRANSFERS (2 = 1 x7) \$	TEST YEAR NET COSTS (3 = 1 - 2) \$	2009 GROSS COSTS 2 / (4) \$	2009 TOTAL TRANSFERS (5 = 4 x 7) \$	2009 NET COSTS (6 = 4 - 5) \$	PERCENT OF PER BOOKS TOTAL TRANSFERS (7) %	NET ADJUSTMENT (8 = 6 - 3) \$
PURPOSE AND DESCRIPTION: To reflect the annualization of benefits expense for the test year December 31, 2008 and known and measurable increases for 2009.										
EMPLOYEES' INSURANCE PLANS										
1	9041&9045	COMP MEDICAL INSURANCE AND EAP	793,631	(224,401)	569,230	1,191,000	(336,757)	854,243	-28.27517%	285,013
2	9042	DENTAL ASSISTANCE	66,637	(18,842)	47,795	84,000	(23,751)	60,249	-28.27517%	12,454
3	9043	GROUP LIFE INSURANCE	(34,032)	9,623	(24,409)	27,000	(7,634)	19,366	-28.27517%	43,775
4	9044	LONG TERM DISABILITY	112,297	(31,752)	80,545	40,000	(11,310)	28,690	-28.27517%	(51,855)
5		TOTAL EMPLOYEES' INSURANCE PLANS	938,533	(265,372)	673,161	1,342,000	(379,452)	962,548		289,387
OPEB COST										
6	9046	ONGOING OPEB - MEDICAL	429,281	(121,380)	307,901	705,000	(199,340)	505,660	-28.27517%	197,759
7	9047	ONGOING OPEB - GROUP LIFE	(84,108)	23,782	(60,326)	6,000	(1,697)	4,303	-28.27517%	64,629
8	9048	SFAS 106 Amortization	281,698	0	281,698	281,698	0	281,698		0
9	9049	SFAS 112 Amortization	(306,686)	0	(306,686)	(306,686)	0	(306,686)		0
10		TOTAL OPEB	320,185	(97,598)	222,587	686,012	(201,037)	484,975		262,388
PENSIONS AND RETIREMENT INCOME										
11		RETIREMENT INCOME PLAN	(152,148)	2	(152,146)	1,313,000	(361,548)	951,452	-27.53600%	1,103,598
12	9061	THRIFT PLAN	287,440	(73,612)	213,828	275,000	(70,426)	204,574	-25.60952%	(9,254)
13		THRIFT PLAN								
14	9081									
15		TOTAL (LINES 5, 10, 12, 14)	1,394,010	(436,580)	957,430	3,616,012	(1,012,463)	2,603,549		1,646,119

1_/ See Workpaper WPD-2.4 Sheet 1 of 2.

2_/ See Workpaper WPD-2.4 Sheet 2 of 2.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
POSTAGE INCREASE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.5

SCHEDULE D-2.5
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
1	PURPOSE AND DESCRIPTION: To reflect current postage rates	
2	January 2009 Direct Billed at existing rates	43,391
3	January 2009 Direct Billed at May 11, 2009 rates	44,843
4	Amount Increase	1,452
5	Percent Increase	3.346%
3	Per Books Postage Expense (CE 2060)	578,067
7	Annual Increase	19,342
8	Jurisdictional Allocation Percentage	100.000%
9	Jurisdictional Amount	19,342
	To Schedule D Summary	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZE DEPRECIATION EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.6
SHEET 1 OF 2
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect the annualization of depreciation expense on plant in service balances at December 31, 2008 at proposed depreciation rates.	
1	Depreciation/Amortization Expense - Annualized Schedule B-3.2	7,924,661
2	CWIP Depreciation Expense - Annualized Schedule D-2.6, Sheet 2	29,477
3	Depreciation/Amortization Expense - Per Books Schedule C-2	<u>5,600,958</u>
4	Depreciation Adjustment	2,353,180
5	Jurisdictional Allocation Percentage	100.000%
6	Jurisdictional Amount To Schedule D Summary	2,353,180

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZE DEPRECIATION EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s). _____

SCHEDULE D-2.6
SHEET 2 OF 2
WITNESS: J. F. RACHER

LINE PURPOSE AND DESCRIPTION
NO.

PURPOSE AND DESCRIPTION: To reflect the annualization of depreciation expense on CWIP balances at proposed depreciation rates.

	Gas Plant <u>Account</u> (1)	Schedule B-4 CWIP <u>In Service</u> (2)	Proposed Accrual <u>Rate 1 /</u> (3) %	Annualized Depreciation <u>Expense</u> (2 x 3 = 4) \$
1	INTANGIBLE PLANT			
2	303.30	0	AMORT.	0
3	<u>DISTRIBUTION PLANT</u>			
4	374.40	0	1.70	0
5	374.50	0	1.28	0
6	375.20	0	2.43	0
7	375.30	0	2.43	0
8	375.40	0	2.43	0
9	375.60	0	2.43	0
10	375.70	0	2.03	0
11	375.80	0	2.41	0
12	376.00	822,720	2.08	17,113
13	378.10	0	2.86	0
14	378.20	94,389	2.86	2,700
15	378.30	0	2.86	0
16	379.10	0	0.88	0
17	380.00	51,343	4.18	2,146
18	381.00	501	3.46	17
19	382.00	24,136	3.33	804
20	383.00	217,281	3.08	6,692
21	384.00	0	1.65	0
22	385.00	105	4.16	4
23	387.20	0	87.80	0
24	387.41	0	3.68	0
25	387.42	0	3.68	0
26	387.44	0	3.68	0
27	387.45	24	3.68	1
28	387.46	0	3.68	0
29	<u>GENERAL PLANT</u>			
30	391.12	300	AMORT.	0
31	392.20	0	4.29	0
32	392.21	0	4.29	0
33	394.11	0	19.99	0
34	394.30	0	AMORT.	0
35	396.00	0	0.00	0
36	398.00	4,750	0.00	0
37	Total	1,215,549		29,477

1_/ See Filing Requirement #6-n, Latest Depreciation Study

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
AMORTIZATION OF RATE CASE EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

SCHEDULE D-2.7
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To reflect the estimated cost of presenting this case amortized over a two year period.	
1	Legal	20,000
2	Consultants	168,000
3	Travel Expense	5,000
4	Miscellaneous: Supplies, Courier, etc.	36,000
5	Postage	1,000
6	Unamortized Balance from Case No. 2007-00008	50,904
7	Total Rate Case Expense	280,904
8	Two Year Amortization	140,452
9	Less Per Book Amortization Expense	52,581
10	Adjustment	87,871
11	Jurisdictional Allocation Percentage	100.000%
12	Jurisdictional Amount	87,871
	To Schedule D Summary	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
NISOURCE CORPORATE SERVICE COSTS
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 1 OF 6
WITNESS: J. F. RACHER

LINE NO. (1)	ACCT. NO. (2)	TOTAL PER BOOKS (3)	% OF TOTAL PER BOOKS (4)	NON-RECURRING AND NON-RECOVERABLE D-2.8 SHT. 2 (5)	LABOR & BENEFITS ANNUALIZED @ 3% (6)	PENSION ANNUALIZED (7)	CONTRACTUAL IBM INCREASE TO 2009 LEVELS (8)	INCENTIVE COMPENSATION ANNUALIZED (9)	TOTAL AMOUNT (10=3+5 THRU 9)	JURISDICTIONAL @ 100% ADJUSTMENT (11=10-3)
PURPOSE AND DESCRIPTION: To adjust NiSource Corporate Service Costs with known and measurable adjustments while excluding non-recurring and out-of-period charges.										
1	107	574,398	5.97089%	(18,658)	5,557	21,286	6,161	(7,736)	581,008	
2	182	<u>1,260</u>	<u>0.01310%</u>	<u>(41)</u>	<u>12</u>	<u>47</u>	<u>14</u>	<u>(17)</u>	<u>1,275</u>	
3	TOTAL CAPITALIZED	575,658	5.98399%	(18,699)	5,569	21,333	6,175	(7,753)	582,283	
4	807 - OTH GAS SUP	375,578	3.90415%	(12,200)	3,634	13,918	4,028	(5,059)	379,899	4,321
5	870 - DIST. O&M	576,304	5.99070%	(18,720)	5,576	21,356	6,181	(7,762)	582,935	6,631
6	874 - DIST. O&M	2,058	0.02139%	(67)	20	76	22	(28)	2,081	23
7	880 - DIST. O&M	157	0.00163%	(5)	2	6	2	(2)	160	3
8	885 - DIST. O&M	2,439	0.02535%	(79)	24	90	26	(33)	2,467	28
9	887 - DIST. O&M	1,495	0.01554%	(49)	14	55	16	(20)	1,511	16
10	903 - CUST. ACCT.	1,083,377	11.26174%	(35,190)	10,481	40,147	11,620	(14,592)	1,095,843	12,466
11	908 - CUST. SERV.	69,557	0.72305%	(2,259)	673	2,578	746	(937)	70,358	801
12	909 - CUST. SERV.	55,710	0.57911%	(1,810)	539	2,064	598	(750)	56,351	641
13	910 - CUST. SERV.	337,304	3.50629%	(10,956)	3,263	12,500	3,618	(4,543)	341,186	3,882
14	911 - SALES EXP.	2,634	0.02738%	(86)	25	98	28	(35)	2,664	30
15	912 - SALES EXP.	27,787	0.28885%	(903)	269	1,030	298	(374)	28,107	320
16	913 - SALES EXP.	<u>5,274</u>	<u>0.05482%</u>	<u>(171)</u>	<u>51</u>	<u>195</u>	<u>57</u>	<u>(71)</u>	<u>5,335</u>	<u>61</u>
17	TOTAL DIST. O&M EXI	2,539,674	26.40000%	(82,495)	24,571	94,113	27,240	(34,206)	2,568,897	29,223
18	923 - A&G EXP	<u>6,504,647</u>	<u>67.61601%</u>	<u>(211,284)</u>	<u>62,931</u>	<u>241,044</u>	<u>69,764</u>	<u>(87,609)</u>	<u>6,579,493</u>	<u>74,846</u>
19	TOTAL A&G O&M EXP	6,504,647	67.61601%	(211,284)	62,931	241,044	69,764	(87,609)	6,579,493	74,846
20	TOTAL SERV CORP	9,619,979	100.00000%	(312,478)	93,071	356,490	103,179	(129,568)	9,730,673	104,069

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 2 OF 6
WITNESS: J. F. RACHER

LINE NO. PURPOSE AND DESCRIPTION	AMOUNT
	\$
PURPOSE AND DESCRIPTION: To adjust NiSource Corporate Service Costs with known and measurable adjustments while excluding non-recurring and out-of-period charges.	
1 Misc. Non-Recurring Vendors/Job Orders	(15,466)
2 IBM Transition to NiSource	(217,445)
3 WMS	83,392
4 Building - Marble Cliff	(126,880)
5 Misc. Severance Costs	(19,159)
6 Non-recoverable items (ie. Advertising, Charitable Contributions, etc.)	<u>(16,920)</u>
7 Total Other	(312,478)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 3 OF 6
WITNESS: J. F. RACHER

<u>Line No.</u>	<u>Description</u>	<u>Total NCSC Labor/Benefits</u>	<u>CKY Portion Labor/Benefits **</u>
Labor			
1	Actual February 2009 Labor Expense*	6,677,055	185,622
2	Approved 2009 Merit Increase	3.00%	3.00%
3	Merit (Line 1 x Line 2)	<u>200,312</u>	<u>5,569</u>
4	Annualized (12 months)	12	12
5	Net Labor Increase (Line 3 x Line 4)	<u>2,403,744</u>	<u>66,828</u>
Benefits			
6			
7	Actual February 2009 Benefits Expense*	2,621,834	72,887
8	Actual February 2009 Labor Expense*	6,677,055	185,622
9	Percentage (Line 7 / Line 8)	39.27%	39.27%
10	Net Labor Increase	2,403,744	66,828
11	Benefit percentage	39.27%	39.27%
12	Net Benefits Increase (Line 10 x Line 11)	<u>943,950</u>	<u>26,243</u>
13	Total NCSC labor and benefits increase (Line 5 + Line 12)	<u>3,347,694</u>	<u>93,071</u>
14	Net Test Year Adjustment		<u>93,071</u>

* February 2009 is used as the basis for the calculation as it is representative of labor and benefits expense in future periods.

** CKY Labor & Benefits Allocation is 2.78% which is determined by taking the CKY portion of the total NCSC labor during the test year.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 4 OF 6
WITNESS: J. F. RACHER

<u>Line No.</u>	<u>Description</u>	<u>NCSC Total Pension Expense</u> \$	<u>CKY % of NCSC Total*</u>	<u>CKY Portion of Pension Adj</u> \$
Test Year Adjustment				
1	Test Year Pension Expense	4,340,304	2.78%	120,660
Pro-forma Adjustment				
2	2009 Pension Estimate **	17,163,669	2.78%	<u>477,150</u>
3	Pro-forma Adjustment			Line 2 - Line 1 356,490

* CKY Portion of Pension Expense of 2.78% represents CKY's portion of the total NCSC Labor during the Test Year.

** Amount obtained from Controllers Letters issued by Consolidation Accounting Department.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 5 OF 6
WITNESS: J. F. RACHER

Detailed Annual Service Fees by Tower	CKY	Total NiSource	CKY	Total NiSource	CKY Portion of 2009	Pro-Forma Adj
	Test Year	Adjusted Test Year	Allocation	Calendar Yr		
	Ended 12/31/08	Ended 12/31/08	Ended 12/31/08	2009 *		
	A	D	E=A/D	F	G=FxE	H=G-A
IT	2,684,610	101,520,937	2.64%	105,422,738	2,787,789	103,179

* Amounts obtained from IBM Settlement Agreement, Amendment 9. In addition, an escalation factor of 2.5% was applied which is representative of the Escalation Clause Adjustment budgeted in 2009. The 2008 ECA was 4.06%.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.8
SHEET 6 OF 6
WITNESS: J. F. RACHER

<u>Line No.</u>	<u>Description</u>	<u>NCSC Total Incentive Compensation Accrued</u> \$	<u>CKY % of NCSC Total*</u>	<u>CKY Portion of Accrued Bonus</u> \$
Test Year Adjustment				
1	Test Year Incentive Compensation Expense	11,566,436	2.78%	321,547
2	Test Year Profit Sharing Plan Expense	356,688	2.78%	9,916
3	Total Test Year Incentive Compensation Expense			<u>331,463</u>
Pro-forma Adjustment				
4	2009 Incentive Compensation Estimate **	6,863,927	2.78%	190,817
5	2009 Profit Sharing Plan Estimate ***	398,479	2.78%	11,078
6	Total 2009 Incentive Compensation Estimate			<u>201,895</u>
7	Net Test Year Adjustment	Line 6 - Line 3		<u><u>(129,568)</u></u>

* CKY Portion of Incentive Compensation of 2.78% represents CKY's portion of total NCSC labor during the test year. These percentages were applied to the estimated 2009 amounts from HR.

** Amount obtained from Human Resources department based on Trigger Level Payout.

*** Amount obtained from Controllers Letters issued by Consolidation Accounting Department.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF PROPERTY & LIABILITY INSURANCE EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.9

SCHEDULE D-2.9
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION				AMOUNT
	PURPOSE AND DESCRIPTION: To reflect the annualization of property & liability insurance expense at levels in effect at the end of the test year.				
		Annualized <u>Expense</u> (1) \$	Test Year <u>Expense</u> (2) \$	<u>Adjustment</u> (3 = 1 - 2) \$	
1	Property Insurance Account 924:				
2	Non-Affiliate	68,640	75,397	(6,757)	
3	Affiliate	28,452	41,448	(12,996)	
4	Workers Compensation Account 925:				
5	Non-Affiliate	30,792	31,802	(1,010)	
6	Affiliate	104,100	102,076	2,024	
7	Capitalization Adjustment	(49,991)	(49,640)	(351)	
8	Other Premiums	477,562	485,501	(7,939)	
9	Total Premiums	659,555	686,584	(27,029)	
10	Jurisdictional Allocation Percentage				100.00%
11	Jurisdictional Amount		To Schedule D Summary		(27,029)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZATION OF PAYROLL TAX
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPD-2.10

SCHEDULE D-2.10
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
	PURPOSE AND DESCRIPTION: To reflect the annualization of payroll taxes related to the annualization of labor expense.	\$
1	Payroll Tax Adjustment WPD-2.10, Sheet 1, Line 11	\$41,016
2	Jurisdictional Allocation Percentage	100.000%
3	Jurisdictional Amount To Schedule D Summary	\$41,016

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
ANNUALIZED PROPERTY TAX EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPB-5.1

SCHEDULE D-2.11
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	PURPOSE AND DESCRIPTION	AMOUNT \$	EFFECTIVE TAX RATE	AMOUNT \$
PURPOSE AND DESCRIPTION: To reflect the annualization of property tax at December 31, 2008					
1	101-106	Gross Plant in Service (Schedule B-1)	271,692,716		
2	107	CWIP in Service (Schedule B-1)	1,215,549		
3	108	Accumulated Provision for Depreciation of Gas Plan in Service (Schedule B-3.2 excl. Amort.)	(116,086,455)		
4	154	Materials & Supplies	<u>54,354</u>		
5		Net Gas Plant in Service	156,876,164		
6		Effective Property Tax Rate		1.1683%	
7		Annualized Property Tax Expense on Plant			1,832,784
8	164	Firm Storage Service	48,234,292		
9		Percent in WV on which tax is paid (Line 28)	<u>37.9284%</u>		
10		Taxable Amount	18,294,495		
11		Effective Property Tax Rate		1.1931%	
12		Annualized Property Tax Expense on Storage			<u>218,272</u>
13		Property Tax Expense - Annualized			2,051,056
14	Less:	Property Tax Expense - Per Books			<u>2,044,943</u>
15		Property Tax Adjustment			6,113
16		Net Adjustment			6,113
17		Jurisdictional Allocation Percentage			100.000%
18		Jurisdictional Amount		To Schedule D Summary	6,113

19 Calculation of Effective Property Tax Rate based on most recent amended certified assessment issued 9/12/07

		Actual		
		12/31/2005	Propert Tax	Effective
		Balance	Paid	Tax Rate
		(\$)	(\$)	
23	101	Gross Plant in Service	240,931,496	
24	106	Completed Construction Not Classified	3,835,972	
25	108	Accumulated Provision for Depreciation of Gas Plan in Service	(107,362,142)	
26	154	Materials and Supplies	<u>42,428</u>	
27		Net Gas Plant in Service	137,447,754	1,605,770 1.1683%
28	164	Gas Stored Underground - Current	52,359,573	
29		Percent in WV at 12/31/2005 on which tax is paid	<u>37.9284%</u>	
30		Taxable stored gas	19,859,148	236,943 1.1931%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
NON-RECURRING EXPENSE ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.12
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PURPOSE AND DESCRIPTION	AMOUNT
		\$
	PURPOSE AND DESCRIPTION: To eliminate one-time non-recurring expenses recorded in the test year	
1	Natural Gas Choice Marketer Settlement - Legal Expenses Booked in March 2008	(39,392)
2	Normal expense	<u>0</u>
3	Adjustment to eliminate non-recurring expense	39,392
4	Jurisdictional Allocation Percentage	100.000%
5	Jurisdictional Amount	39,392
	To Schedule D Summary	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
UTILITY JURISDICTIONAL ADJUSTMENT
NON-RECOVERABLE EXPENSES
TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE D-2.13
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	PER BOOKS \$	ADJUSTED PER BOOKS \$	TOTAL CO ADJUSTMENT \$	JURISDICTIONAL ADJUSTMENT \$
PURPOSE AND DESCRIPTION: To eliminate promotional advertising and other non-recoverable expenses from the test year. 100%				
1	907			
2	912	30,327	28,327	(2,000)
3	913	43,417	37,917	(5,500)
4	920	5,525	5,275	(250)
5	921	999,080	997,649	(1,431)
6	923	318,576	280,883	(37,694)
7	Total Adjustment	7,111,835	7,103,085	(8,750)
			<u>(8,750)</u>	<u>(8,750)</u>
			(55,625)	(55,625)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
SUMMARY OF JURISDICTIONAL FACTORS - OPERATING INCOME
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE D-3
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL FACTOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
-------------	--------------	---------------	--------------------------	---

ALL DATA 100.00% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
JURISDICTIONAL STATISTICS - OPERATING INCOME
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE D-4
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO. (A)	DESCRIPTION OF JURISDICTIONAL FACTORS (B)	STATISTIC TOTAL COMPANY (C)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (D)	ADJUSTED STATISTIC FOR TOTAL COMPANY (E=C+D)	STATISTIC FOR JURISDICTION (F)	JURISDICTIONAL RATIO (G=F+E)
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ALL DATA 100.00% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - OPERATING INCOME
FOR THE HISTORIC PERIOD DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE D-5
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	ACCOUNT NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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NO CHANGE SINCE THE LAST CASE.

SCHEDULE E

INCOME TAXES

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

E-1	COMPUTATION OF JURISDICTIONAL FEDERAL AND STATE INCOME TAX
E-2	DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE E-1
SHEET 1 OF 2
WITNESS: P. FISCHER

Line No.	Description	At Current Rates		
		Per Books at 12/31/08 (1) \$	Proforma Adjustments (2) \$	Adjusted (3) \$
1	Operating Income Before Income Taxes	20,738,243	(8,712,165)	12,026,078
2	Interest Charges	3,732,335	1,045,780	4,778,115
3	Book Net Income before Income Tax & Credits LN 1 - 2	17,005,908	(9,757,946)	7,247,962
4	Statutory Adjustments to Taxable Income PG 2	(15,105,710)	15,152,030	46,320
5	State Taxable Income LN 3+4	1,900,198	5,394,084	7,294,282
6	State Income Tax LN 5 X Rate	112,512	323,645	436,157
7	Other Adjustments	322,977	(322,977)	0
8	Total State Income Tax LN 6+7	435,489	668	436,157
9	Federal Taxable Income LN 5 - 8	1,464,709	5,393,416	6,858,125
10	Federal Income Tax LN 9 x Rate	498,001	1,833,762	2,331,763
11	Prior Adjustment to Federal Income Tax	47,333	(47,333)	0
12	Other Adjustments to Federal Income Tax	(135,909)	135,909	0
13	Current Federal Income Tax LN 10+11+12	409,425	1,922,338	2,331,763
14	Current State Income Tax	435,489	668	436,157
15	Total Current Income Tax LN 13+14	844,914	1,923,006	2,767,920
16	Amortization of Excess ADIT-Federal	(49,445)	0	(49,445)
17	Provision for Deferred Federal Income Tax	5,174,515	(5,174,515)	0
18	Deferred Federal Income Tax LN 16+17	5,125,070	(5,174,515)	(49,445)
19	Amortization of Excess ADIT-State	7,375	(8,394)	(1,019)
20	Provision for Deferred State Income Tax	651,382	(651,382)	0
21	Deferred State Income Tax LN 19+20	658,757	(659,776)	(1,019)
22	Total Provision for Deferred Income Taxes LN 18+21	5,783,827	(5,834,291)	(50,464)
23	Total Federal Income Taxes LN 13+18	5,534,495	(3,252,177)	2,282,318
24	Amortization of Investment Tax Credit	(86,688)	0	(86,688)
25	Net Federal Income Taxes LN 23+24	5,447,807	(3,252,177)	2,195,630
26	Net State Income Taxes LN 14+21	1,094,246	(659,108)	435,138
27	Total Income Tax Expense LN 25+26	6,542,053	(3,911,285)	2,630,768

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE E-1
SHEET 2 OF 2
WITNESS: P. FISCHER

Line No.	Description	At Current Rates		
		Unadjusted	Proforma Adjustments	Adjusted
		(1)	(2)	(3)
		\$	\$	\$
1	Other Reconciling Items-Flow Through			
2	Political Action Expense/Penalties	19,311	(19,311)	0
3	Non-Taxable Income/Non-Deductible Expenses	4,960	0	4,960
4	AFUDC Equity	(1,121)	0	(1,121)
5	Excess of Book Over Tax Depreciation	42,481	0	42,481
6	Total Other Recon. Items-Flow Thru	65,631	(19,311)	46,320
7	Other Reconciling Items-Deferred			
8	Excess of Tax Accelerated of Tax S/L	(9,119,656)	9,119,656	0
9	Loss on Retirement - ACRS property	(586,528)	586,528	0
10	Property Removal Costs	(20,150)	20,150	0
11	Legal Liability-Leased Hdqtrs. Bldg.	56,966	(56,966)	0
12	Contributions in Aid of Construction	101,721	(101,721)	0
13	Off System Sales	(403,153)	403,153	0
14	Capitalized Interest - Avoided Cost	(6,142)	6,142	0
15	Deferred Gas Purchases	(5,181,698)	5,181,698	0
16	Deferred Gas Purchases - Unbilled	145,034	(145,034)	0
17	Section 461(h) - Supplier Refunds	(7,475)	7,475	0
18	LIFO Tax Adjustment	(13,099)	13,099	0
19	OPEB	100,230	(100,230)	0
20	Special Employee Plans	(289,046)	289,046	0
21	Customer Assistance Plan	194,143	(194,143)	0
22	Retirement Income Plan	(152,522)	152,522	0
23	Other	10,034	(10,034)	0
24	Total Other Recon. Items-Deferred	(15,171,341)	15,171,341	0
25	Total Other Reconciling Items	(15,105,710)	15,152,030	46,320

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
DEVELOPMENT OF FEDERAL AND STATE INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE E-2
SHEET 1 OF 1
WITNESS: P. FISCHER

Line No.	Account Title	Total Utility	Jurisdictional Percent	Jurisdiction	Jurisdictional Code/ Explanation
		(1)	(2)	(3)	(4)
		\$		\$	

NOT APPLICABLE TO COLUMBIA GAS OF KENTUCKY, INC.

100% JURISDICTIONAL FOR COLUMBIA GAS OF KENTUCKY, INC.

SCHEDULE F

OTHER EXPENSES

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC TEST PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

SCHEDULE F IS NOT A REQUIREMENT OF AN HISTORIC TEST PERIOD FILING.

SCHEDULE G

PAYROLL COST ANALYSIS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC TEST PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

SCHEDULE G IS NOT A REQUIREMENT OF AN HISTORIC TEST PERIOD FILING.

SCHEDULE H

REVENUE REQUIREMENTS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. : CASE NO. 2009-00141

HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

H-1

GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE H-1
SHEET 1 OF 1
WITNESS: J. F. RACHER

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE
1	OPERATING REVENUE	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	1.410552%
3	LESS: PSC FEES	<u>0.160300%</u>
4	NET REVENUES	98.429148%
5	STATE INCOME TAX 6.00%	<u>5.905749%</u>
6	INCOME BEFORE FEDERAL INCOME TAX	92.523399%
7	FEDERAL INCOME TAX 35%	<u>32.383190%</u>
8	OPERATING INCOME PERCENTAGE	60.140209%
9	GROSS REVENUE CONVERSION FACTOR	
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)	<u>1.662781</u>

SCHEDULE I

STATISTICAL DATA

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. : CASE NO. 2009-00141

HISTORIC TEST PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

SCHEDULE I IS NOT A REQUIREMENT OF AN HISTORIC TEST PERIOD FILING.

SCHEDULE J

REVENUE REQUIREMENTS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. : CASE NO. 2009-00141
HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008
BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1	BASE-PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
J-4	EMBEDDED COST OF PREFERRED STOCK

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
COST OF CAPITAL SUMMARY
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE J-1
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D) (%)	COST RATE (E) (%)	WEIGHTED COST (F=D*E) (%)
1	SHORT-TERM DEBT	J-2	9,861,432	5.425%	0.03%	0.18%
2	LONG-TERM DEBT	J-3	77,368,041	42.559%	5.76%	2.45%
3	PREFERRED STOCK	J-4	0	0.000%	0.00%	0.00%
4	COMMON EQUITY		<u>94,560,940</u>	<u>52.016%</u>	12.25%	<u>6.37%</u>
5	TOTAL CAPITAL		181,790,413	100.000%		9.00%

NOTE (1) SEE ATTACHMENT PRM-5 PAGE 1 OF 1 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
BASE PERIOD CAPITAL STRUCTURE
HISTORIC PERIOD ENDING DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE J-1.1
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D) (%)	COST RATE (E) (%)	WEIGHTED COST (F=D*E) (%)
1	SHORT-TERM DEBT		9,861,432	5.425%	3.24%	0.18%
2	LONG-TERM DEBT		<u>77,368,041</u>	<u>42.559%</u>	5.76%	<u>2.45%</u>
3	TOTAL DEBT		87,229,473	47.984%		2.63%
4	PREFERRED STOCK		0	0.000%	0.00%	0.00%
5	COMMON EQUITY		94,560,940	52.016%	12.25%	6.37%
6	OTHER CAPITAL		<u>0</u>	<u>0.000%</u>	0.00%	<u>0.00%</u>
7	TOTAL CAPITAL		181,790,413	100.000%		9.00%

NOTE (1) SEE ATTACHMENT PRM-1 PAGE 1 OF 1 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EMBEDDED COST OF SHORT-TERM DEBT
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE J-2
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D)	COMPOSITE INTEREST RATE (E)
-------------	--------------	------------------------------	-------------------------	------------------------------------	--------------------------------------

Columbia Gas of Kentucky participates in the NiSource Money Pool. The cost of short-term debt used was the average of the last 3 months Money Pool rate. (See calculation below)

Oct-08	4.08%
Nov-08	3.70%
Dec-08	<u>1.93%</u>
	0.0971 /3 3.24%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EMBEDDED COST OF LONG-TERM DEBT
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE J-3
SHEET 1 OF 1

WITNESS: P. R. MOUL

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING 1 (B) \$	INTEREST RATE (C) (%)	EFFECTIVE ANNUAL COST (D) \$	COMPOSITE INTEREST RATE (E=D/B) (%)
1	INSTALLMENT PROMISSORY NOTES	14,720,000	5.28%	777,216	
2	INSTALLMENT PROMISSORY NOTES	10,750,000	5.41%	581,575	
3	INSTALLMENT PROMISSORY NOTES	4,210,000	5.45%	229,445	
4	INSTALLMENT PROMISSORY NOTES	12,375,000	5.92%	732,600	
5	INSTALLMENT PROMISSORY NOTES	16,000,000	6.02%	962,400	
6	INSTALLMENT PROMISSORY NOTES	<u>14,000,000</u>	5.53%	<u>774,200</u>	
5	ACTUAL LONG-TERM DEBT	72,055,000		4,057,436	5.63%
6	ADDITIONAL DEBT	Hypothetical Debt <u>5,313,041</u>	7.44%	<u>395,290</u>	
7	TOTAL LONG-TERM DEBT	<u><u>77,368,041</u></u>		<u><u>4,452,726</u></u>	<u><u>5.76%</u></u>

NOTES: (1) INCLUDES CURRENT PORTION OF LONG-TERM DEBT.

NOTES: (2) SEE ATTACHMENT PRM-6 PAGE 1 OF 1 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EMBEDDED COST OF PREFERRED STOCK
AS OF DECEMBER 31, 2008

Data: Historic Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). _____

SCHEDULE J-4
SHEET 1 OF 1

WITNESS: P. R. MOUL

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED	AMOUNT OUTSTANDING	PREMIUM OR DISCOUNT	ISSUE EXPENSE	GAIN OR LOSS ON REACQUIRED STOCK	NET PROCEEDS	COST RATE AT ISSUE	ANNUALIZED DIVIDENDS
		(A)	(B)	(C)	(D)	(E)	(F=B+C-D+E)	(G)	(H=GXB)

COLUMBIA HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

SCHEDULE K

FINANCIAL DATA

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC TEST PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULES

DESCRIPTION

SCHEDULE K IS NOT A REQUIREMENT OF AN HISTORIC TEST PERIOD FILING.

SCHEDULE L

RATES AND TARIFFS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2009-00141

HISTORIC TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2008

BASE PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2008

SCHEDULE

DESCRIPTION

L	NARRATIVE RATIONALE FOR TARIFF CHANGES
L.1	PROPOSED TARIFFS
L.2	CURRENT TARIFFS - REDLINED

COLUMBIA GAS OF KENTUCKY
CASE NO. 2009-00141
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

Data: Historic Period _____ Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s). _____

SCHEDULE L
SHEET 1 OF 1
WITNESS: J. M. COOPER

SEE TESTIMONY OF J. M. COOPER

P.S.C. Ky. No. 5
Cancels P.S.C. Ky. No. 4

COLUMBIA GAS OF KENTUCKY, INC.

OF

LEXINGTON, KENTUCKY

**RATES, RULES AND REGULATIONS FOR FURNISHING
NATURAL GAS**

for the

Entire Service Area of the Company

**Filed with PUBLIC SERVICE COMMISSION OF
KENTUCKY**

ISSUED June 1, 1993

EFFECTIVE September 1, 1993

ISSUED BY Columbia Gas of Kentucky, Inc.

BY A. P. BOWMAN

Vice President

COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

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(Continued)

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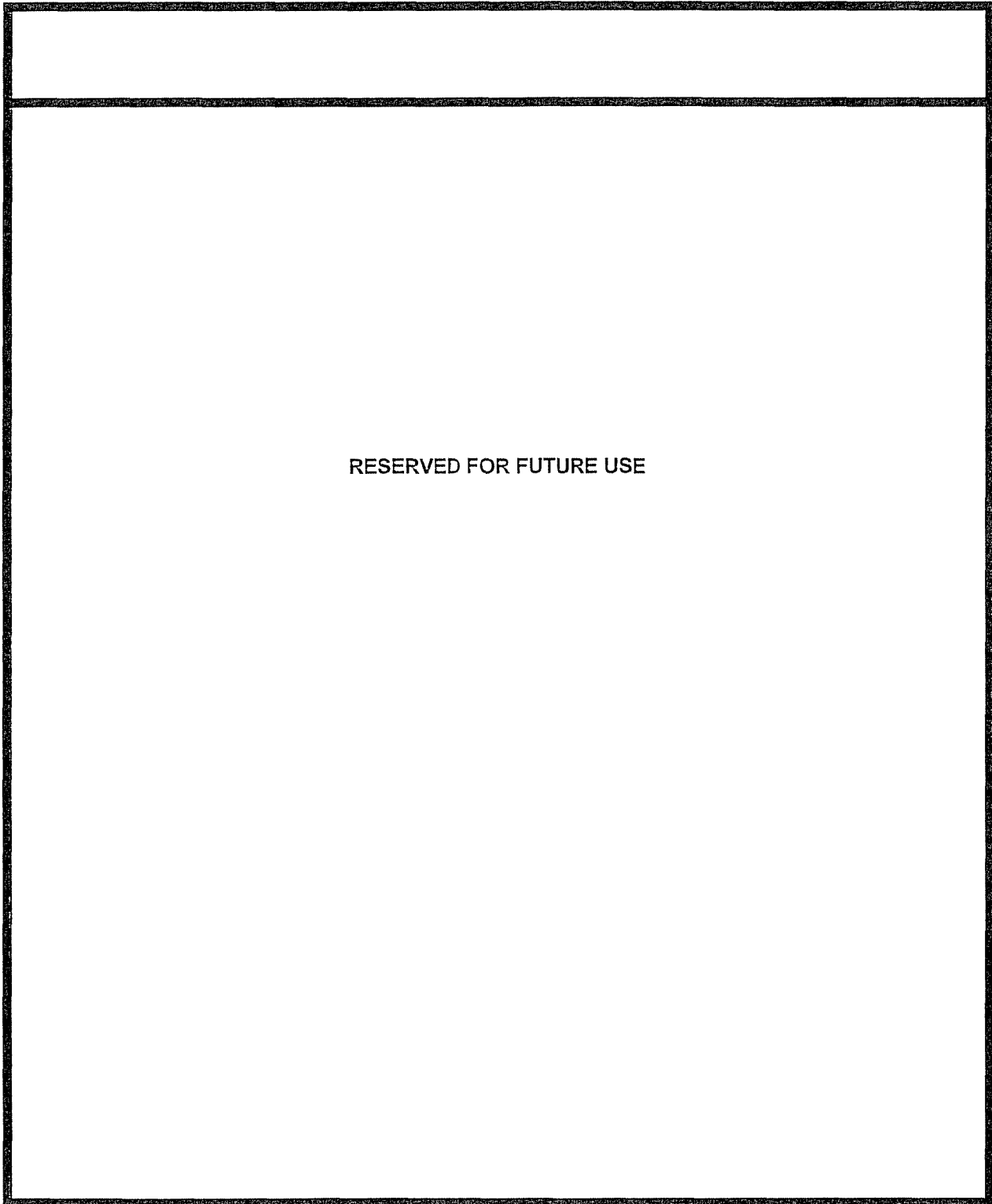
DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007



DATE OF ISSUE: September 12, 1995

DATE OF EFFECTIVE: November 1, 1995

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission dated October 25, 1995.

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES				
<u>SALES SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/} Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$
<u>RATE SCHEDULE GSR (Effective First Year Only)</u>				
Customer Delivery Charge per billing period	17.92			17.92
Delivery Charge per Mcf	1.4604	1.2343	8.8881	11.5828
<u>RATE SCHEDULE GSR (Effective After First Year)</u>				
Customer Delivery Charge per billing period	26.53			26.53
Delivery Charge per Mcf	0.0000	1.2343	8.8881	10.1224
<u>RATE SCHEDULE GSO</u>				
<u>Commercial or Industrial</u>				
Customer Charge per billing period	28.28			28.28
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	1.8715	1.2343	8.8881	11.9939
Next 350 Mcf per billing period	1.8153	1.2343	8.8881	11.9377
Next 600 Mcf per billing period	1.7296	1.2343	8.8881	11.8520
Over 1,000 Mcf per billing period	1.5802	1.2343	8.8881	11.7026
<u>RATE SCHEDULE IS</u>				
Customer Charge per billing period	620.18			620.18
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.5467		8.8881 ^{2/}	9.4348
Over 30,000 Mcf per billing period	0.2905		8.8881 ^{2/}	9.1786
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		6.5672		6.5672
<u>RATE SCHEDULE IUS</u>				
Customer Charge per billing period	331.50			331.50
Delivery Charge per Mcf				
For All Volumes Delivered	0.8729	1.2343	8.8881	10.9953
<p>^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$8.1854 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS</p> <p>^{2/} IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.</p>				

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

CURRENTLY EFFECTIVE BILLING RATES

(Continued)

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u>		<u>Total Billing Rate</u> \$
		<u>Demand</u> \$	<u>Commodity</u> \$	
<u>RATE SCHEDULE SS</u>				
Standby Service Demand Charge per Mcf				
Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		6.5672		6.5672
Standby Service Commodity Charge per Mcf			8.8881	8.8881
<u>RATE SCHEDULE DS</u>				
Administrative Charge per account per billing period				55.90
Customer Charge per billing period ^{2/}				620.18
Customer Charge per billing period (GDS only)				28.28
Customer Charge per billing period (IUDS only)				331.50
<u>Delivery Charge per Mcf^{2/}</u>				
First 30,000 Mcf	0.5467			0.5467
Over 30,000 Mcf	0.2905			0.2905
– Grandfathered Delivery Service				
First 50 Mcf or less per billing period				1.8715
Next 350 Mcf per billing period				1.8153
Next 600 Mcf per billing period				1.7296
All Over 1,000 Mcf per billing period				1.5802
– Intrastate Utility Delivery Service				
All Volumes per billing period				0.8729
Banking and Balancing Service				
Rate per Mcf		0.0208		0.0208
<u>RATE SCHEDULE MLDS</u>				
Administrative Charge per account each billing period				55.90
Customer Charge per billing period				200.00
Delivery Charge per Mcf				0.0858
Banking and Balancing Service				
Rate per Mcf		0.0208		0.0208
^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. ^{2/} Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.				

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

CURRENTLY EFFECTIVE BILLING RATES	
<u>RATE SCHEDULE SVGTS</u>	<u>Billing Rate</u> \$
<u>General Service Residential (Effective First Year Only)</u>	
Customer Delivery Charge per billing period	17.92
Delivery Charge per Mcf	1.4604
<u>General Service Residential (Effective After First Year)</u>	
Customer Delivery Charge per billing period	26.53
Delivery Charge per Mcf	0.0000
<u>General Service Other - Commercial or Industrial</u>	
Customer Charge per billing period	28.28
Delivery Charge per Mcf -	
First 50 Mcf or less per billing period	1.8715
Next 350 Mcf per billing period	1.8153
Next 600 Mcf per billing period	1.7296
Over 1,000 Mcf per billing period	1.5802
<u>Intrastate Utility Service</u>	
Customer Charge per billing period	331.50
Delivery Charge per Mcf	\$ 0.8729
<u>RATE SCHEDULE SVGTS/RATE SCHEDULE PPS/RATE SCHEDULE NSS</u>	
<u>Actual Gas Cost Adjustment ^{1/}</u>	
For all volumes per billing period per Mcf	\$ 2.0508
<u>RATE SCHEDULE SVAS</u>	
Balancing Charge – per Mcf	\$ 1.1357
<p>1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS, Rate Schedule PPS or Rate Schedule NSS and received service under Rate Schedule GS , IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.</p>	

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

**GENERAL STATEMENT OF TERRITORY SERVED
BY COLUMBIA GAS OF KENTUCKY, INC.**

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

Ashland	Greenup	Raceland
Bellefonte	Hindman	Ravenna
Catlettsburg	Inez	Russell
Cynthiana	Irvine	South Williamson
Flatwoods	Lexington	Versailles
Foster	Louisa	Warfield
Frankfort	Maysville	Washington
Fullerton	Midway	Winchester
Georgetown	Mt. Sterling	Worthington
Germantown	Paris	

and rural communities and areas served by Company in the Kentucky counties of:

Bath	Harrison	Menifee
Bourbon	Jessamine	Montgomery
Boyd	Johnson	Morgan
Bracken	Knott	Nicholas
Carter	Lawrence	Owsley
Clark	Lee	Pendleton
Clay	Letcher	Perry
Estill	Lewis	Pike
Fayette	Madison	Robertson
Floyd	Magoffin	Scott
Franklin	Martin	Woodford
Greenup	Mason	

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

ORIGINAL SHEET NOS. 9 and 10
RESERVED FOR FUTURE USE

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
SALES SERVICE RATE SCHEDULES**

APPLICABILITY

Entire service territory of Company. See Sheet 8 for a list of communities.

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

BASE RATES

Residential

Effective First Year Only

Customer Delivery Charge per billing period	@ \$17.92
Delivery Charge per Mcf	@ \$1.4604 per Mcf

Effective After First Year

Customer Delivery Charge per billing period	@ \$26.53
Delivery Charge per Mcf	@ \$0.0000 per Mcf

Commercial or Industrial

Customer Charge per billing period	@ \$28.28
Delivery Charge per Mcf -	
First 50 or less Mcf per billing period	@ \$ 1.8715 per Mcf
Next 350 Mcf per billing period	@ \$ 1.8153 per Mcf
Next 600 Mcf per billing period	@ \$ 1.7296 per Mcf
Over 1,000 Mcf per billing period	@ \$ 1.5802 per Mcf

MINIMUM CHARGE

The minimum charge per billing period shall be the applicable Customer Delivery Charge for the Residential class and applicable Customer Charge for all other classes..

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULES
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Gas Cost Uncollectible Rider – Sheet 50b
Weather Normalization Adjustment – Sheet 51a
Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
Rider for Natural Gas Research & Development – Sheet No. 51c
Energy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential Customers only)
Rider AMRP – Sheet No. 58
Rider POM – Sheet No. 59

LOCAL FRANCHISE FEE OR TAX

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
SALES SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

This interruptible sales service rate schedule is available in the territory served by Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (b) a specified Daily Interruptible Volume, and
 - (c) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, Company reserves the right to curtail the Daily Firm Volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that Company's primary obligation is to its domestic markets.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

BASE RATES

Customer Charge

\$620.18 per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period

@ \$ 0.5467 per Mcf

Over 30,000 Mcf over billing period

@ \$ 0.2905 per Mcf

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$620.18, **plus** the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

GAS COST ADJUSTMENT

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)**

GAS COST ADJUSTMENT (Continued)

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.

The charges set forth herein, exclusive of those pertaining to Customer charges, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Gas Cost Uncollectible Charge – Sheet 50b
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President



COLUMBIA GAS OF KENTUCKY, INC.**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)****PAYMENT FOR UNAUTHORIZED TAKES** (Continued)

shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

RE-ENTRY FEE

Company will impose a Re-entry Fee, subject to Commission approval, for any IS Customer who has terminated tariff service and wishes to reestablish service within twelve months of termination. The Re-entry Fee will be equivalent to the charges Company incurred to make firm service available to Customer. Upon showing of good cause, Company may waive this fee.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the Base Rate Commodity Charge plus applicable gas cost.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the Company's supplier's appropriate excess rate plus Company's base rate commodity charge for all such volumes taken which would otherwise not be available.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer is taking service under Rate Schedule DS (including GDS and IUDS) or MLDS,
- (2) Customer has executed a Delivery Service Agreement or an Addendum to its Delivery Service Agreement providing for the purchase of a specified level of Standby Service volumes,
- (3) The Company's distribution facilities have sufficient capacity and the Company has adequate gas supply to provide the quantities of gas requested by the Customer, and
- (4) Gas sold under this Rate Schedule shall not be resold or used off the Customer's premises.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

CHARACTER OF SERVICE

The Standby Service volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, company reserves the right to curtail the Standby Service volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that the Company's primary obligation is to its domestic markets.

The Company retains the right to refuse the requested Standby Service volume if the Company determines, in its sole discretion, that it does not have adequate gas supplies or transportation capacity to provide the service over the life of the contract.

STANDBY SERVICE RATES

Demand Charge - The Standby Service volume is subject to the Standby Service Demand Charge as shown on Sheet No. 6.

Commodity Charge - All Standby Service volumes delivered to Customer under this rate schedule that are within the Customer's specified Standby Service volume under this rate schedule will be billed at the Commodity Cost of Gas, including all appropriate adjustments, as stated on Sheet No. 6 of this tariff.

Customer shall also pay the applicable delivery charge on all Standby Service volumes delivered as shown on Sheet No. 6.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, conditions, Rules and Regulations, Section 25.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**PRICE PROTECTION SERVICE (PPS)
SALES SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to any customer that meets the following requirements:

- (1) Customer executes a contract with the Company for a minimum term of 1 year. The contract will include the price the customer will be charged for gas commodity.
- (2) Customer has normal annual usage requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6, or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

CHARACTER OF SERVICE

Service provided under this tariff shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the currently effective Base Rate Charges for the applicable Rate Schedule GSR, Rate Schedule GSO or Rate Schedule IUS as set forth below:

General Service Residential – Tariff Sheet No. 11

General Service Other – Commercial or Industrial – Tariff Sheet No. 11

Intrastate Utility Service -- Tariff Sheet No. 22

DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**PRICE PROTECTION SERVICE (PPS)
SALES SERVICE RATE SCHEDULE
(Continued)**

GAS COST

For Customers electing the Fixed Price option:

The applicable fixed price for the initial election shall be that price posted by the Company as its "Fixed Price" for the month in which the Customer makes its service election. In the event the service is automatically extended as provided in this Rate, the applicable Fixed Price for each annual extension shall be the price posted by the Company as its Fixed Price in the month prior to the first month of the new service term.

To the extent the Company offers a series of fixed prices which vary based on customer consumption patterns, the electing Customer shall receive the Fixed Price based upon the consumption pattern that best approximates its consumption pattern in the prior twelve months. The "Fixed Price" shall apply throughout the service term.

For Customer electing the Index Price option:

The applicable index price for the initial election shall be that price posted by the Company as its "Index Price", such price shall include the variable index to be used and the amount that will be added to that index to determine the monthly price.

MINIMUM CHARGE

The minimum charge per billing period shall be as stated on the applicable Rate Schedule GSR, GSO, or IUS.

GAS COST ADJUSTMENT

The customers served under PPS shall be excluded from the GCA. Each month the GCA will be credited for the projected requirements for PPS (defined as the annual estimated demand of the PPS customers divided by 365, multiplied by the number of days in the month) multiplied by the Company's monthly weighted average cost of gas (WACOG). The WACOG shall be calculated as all flowing supplied purchased for the month excluding storage.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**PRICE PROTECTION SERVICE (PPS)
SALES SERVICE RATE SCHEDULE**

(Continued)

ADJUSTMENTS AND RIDERS (continued)

Weather Normalization Adjustment – Sheet No. 51a
Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
Rider for Natural Gas Research & Development – Sheet No. 51c
Energy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential and Commercial Customers only)
Rider AMRP – Sheet No. 58
Rider POM – Sheet No. 59

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the agreement Customer has with the Company for metered consumption and shall be added to the Customer's metered usage and the total billed according to the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SALES SERVICE (IUS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

CHARACTER OF SERVICE

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

BASE RATE

Customer Charge per billing period	\$331.50
Delivery Charge per Mcf –	
For all gas delivered each billing period	\$0.8729 per Mcf.

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Gas Cost Uncollectible Charge – Sheet 50b
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SERVICE (IUS)
RATE SCHEDULE
(Continued)**

LATE PAYMENT PENALTY AND TERMINATION OF SERVICE

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if a Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If such failure to pay on the part of Customer continues for thirty (30) days after payment is due, Company may, after application to and authorization by the Commission, suspend further delivery of gas. This Late Payment Penalty may continue until authorization is received from the Commission to suspend deliveries. Company shall not be required to resume deliveries of gas until Customer has paid all amounts owed Company and has provided a cash deposit to secure payments of bills in an amount not to exceed two-twelfths (2/12) of Customer's estimated annual bill.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

TERM

The period of time to be covered by the Sales Agreement shall be determined by agreement between Customer and Company, but shall not exceed twenty (20) years; provided, however, that where the Sales Agreement supersedes or cancels an existing contract, Company may require that the term of the Sales Agreement shall not be less than the unexpired portion of the term contained in the superseded or canceled contract. The initial term of the Sales Agreement executed by Customer under this rate schedule shall be for the period specified in the Sales Agreement, which shall continue in effect from year to year thereafter until canceled by either Customer or Company by giving written notice to the other no later than March 1 of any year that the agreement is to be terminated, effective November 1, of such year.

In the event any portion of Customer's gas requirements is provided by Company from local sources, the depletion of such local sources of supply shall relieve Company from the obligation to deliver hereunder such portion of Customer's gas requirements; provided, however, that Customer shall have the right to extend its facilities to Company's nearest available source of adequate gas supply, in which event Company shall be obligated to continue service to Customer under this rate schedule.
(C) Change

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DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

INTRASTATE UTILITY SERVICE (IUS)
RATE SCHEDULE
(Continued)

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

FIRST REVISED SHEET NO. 25
RESERVED FOR FUTURE USE

C

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**ORIGINAL SHEET NOS. 26 THROUGH 29 HAVE BEEN CANCELLED
AND RESERVED FOR FUTURE USE.**

DATE OF ISSUE: January 30, 2003

DATE EFFECTIVE: March 1, 2003

Issued by: J. W. Kelly

Vice President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2011. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to any customer that meets the following requirements:

- (1) Customer must be part of a Marketer's Aggregation Pool as the term is defined herein, and
 - (a) The Aggregation Pool consists of either: (1) a minimum of 100 customers; or (2) a customer or group of customers with a minimum annual throughput of 10,000 Mcf. The Aggregation Pool must be served by a single Marketer approved by Columbia; and the Marketer must have executed a Small Volume Aggregation Service agreement with Columbia; and,
 - (b) The Marketer must have acquired, or agreed to acquire, an adequate supply of natural gas of quality acceptable to Columbia, including allowances for (1) retention required by applicable upstream transporters; and (2) lost and unaccounted-for gas to be retained by Columbia. The Marketer must also have made, or have caused to be made, arrangements by which gas supply can be transported directly to specified receipt points on Columbia's distribution system; and,
- (2) Customer has normal annual requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6 or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

DATE OF ISSUE: November 21, 2008

DATE EFFECTIVE: November 7, 2008

ISSUED BY: Herbert A Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2008-00195 dated November 7, 2008

COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME GAS TRANSPORTATION SERVICE
 (SVGTS)
 RATE SCHEDULE (Continued)**

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the Base Rate Charges for the applicable Rate Schedule as set forth below:

General Service Residential

Effective First Year Only

Customer Delivery Charge per billing period	\$ 17.92
Delivery Charge	\$1.4604 per Mcf

Effective After First Year

Customer Delivery Charge per billing period	\$26.53
Delivery Charge per Mcf	\$0.0000 per Mcf

General Service Other – Commercial or Industrial

Customer Charge per billing period	\$28.28
First 50 Mcf or less per billing period	\$1.8715 per Mcf
Next 350 Mcf per billing period	\$1.8153 per Mcf
Next 600 Mcf per billing period	\$1.7296 per Mcf
Over 1,000 Mcf per billing period	\$1.5802 per Mcf

Intrastate Utility Service

Customer Charge per billing period	\$331.50
Delivery Charge per Mcf	\$0.8729

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential and Commercial Customers only)
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE (Continued)**

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the agreement Customer has with Marketer for metered consumption and shall be added to the Customer's metered usage and the total billed according to the rates contained herein.

RIGHT OF REFUSAL

Should Columbia be prohibited from assigning capacity, as specified in its Small Volume Aggregation Service Rate Schedule, for any reason whatsoever, including but not limited to directives from the Commission or any court having jurisdiction over said matters, Columbia shall have the right to refuse to accept new small volume transportation customers under this rate schedule.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2011. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to Marketers certified to deliver natural gas, on a firm basis, to the Company's city gates on behalf of customers receiving transportation service under Columbia's Small Volume Transportation Service Rate Schedule provided Marketer has an Aggregation Pool consisting of either: (a) a minimum of 100 customers; or (b) a customer or a group of customers with a minimum annual throughput of 10,000 Mcf. Service hereunder allows Marketers to deliver to Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of customers participating in Columbia's small volume transportation service program.

MARKETER CERTIFICATION

Marketers will be certified by Columbia to offer supply of natural gas to customers choosing service under Rate Schedule SVGTS provided they meet the following requirements:

1. Satisfactory determination of adequate managerial, financial and technical abilities to provide the service Marketer intends to offer;
2. Satisfactory completion of a determination of credit worthiness by Columbia;
3. Execution of a contract with Columbia for Small Volume Aggregation Service;
4. Marketer agrees to accept assignment of upstream pipeline firm transportation services capacity (FTS) in an amount equal to the Marketer's Daily Delivery Requirement as defined herein;
5. Marketer agrees to abide by the Code of Conduct as set forth herein; Columbia agrees to abide by the Standards of Conduct as set forth herein;
6. Marketer agrees to flow gas in accordance with the Marketer's Daily Delivery Requirement provided by Columbia.

AGGREGATION POOL

Marketers will be required to establish at least one Aggregation Pool for aggregation purposes.

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ISSUED BY: Herbert A Miller, Jr. President

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COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

MARKETER CHARGE

Each Marketer shall pay Columbia \$0.05 per Mcf for all volumes delivered to the Marketer's Aggregation Pool during each billing month.

BALANCING CHARGE

Columbia will provide the Marketer with a Balancing Service on a daily and seasonal basis that balances the Marketer's Daily Demand Requirements and the consumption of the Marketer's Aggregation Pool. The Marketer shall pay Columbia a throughput-based Balancing Charge equal to the Purchased Gas Demand Cost less a credit for assigned capacity as set forth below.

The Purchased Gas Demand Cost is the Demand Rate Component of Columbia's most recent Gas Cost Adjustment Clause report. The credit is the projected annual cost of assigned FTS capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage, and commodity transportation cost) divided by the estimated, annualized usage of customers served under Rate Schedule SVGTS.

The charge set forth on Sheet No. 7a shall be calculated quarterly in accordance with Columbia's Gas Cost Adjustment Clause report.

DAILY DELIVERY REQUIREMENT

Columbia shall calculate the Daily Delivery Requirement for each Marketer's Aggregation Pool on or about the 20th of each month. The Daily Delivery Requirement shall be calculated by Columbia by determining the estimate of the normalized annual consumption of all Customers that will be in the Marketer's Aggregation Pool during the following month, and dividing that aggregate sum by 365. Columbia shall convert the quotient to a Dth basis using Columbia's annual average Btu Content, and shall adjust for Company Use and Unaccounted For. The resultant quantity shall be the Daily Delivery Requirement for each Marketer's Aggregation Pool.

Columbia may reduce the Daily Delivery Requirement in the months of October, November and April to meet operation needs. Marketers are required to deliver gas supplies to Columbia at the Primary Firm City Gate Delivery Points designated in the Marketer's assigned firm transportation capacity on a daily basis, in an amount equal to the Daily Delivery Requirement of the Marketer's Aggregation Pool, unless directed otherwise by Columbia. In order to support reliable service on Columbia's system, Columbia may require the marketer to deliver gas to a secondary delivery point.

If, on any day, a Marketer delivers gas supply that is either greater or less than its Daily Delivery Requirement the Marketer will be charged a fee equal to 30% of the price reported in Platts Gas Daily in the Daily Price Survey titled "Prices of Spot Gas Delivered to Pipelines", under the column heading "Midpoint" for "Columbia Gas, Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges for the day in question, multiplied by the difference in Dth, plus a charge for all other costs incurred by Columbia that result from the Marketer's failure to deliver gas as required, including a proportionate share of any pipeline penalties and/or costs

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COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

DAILY DELIVERY REQUIREMENT (con't)

resulting from efforts to increase or decrease gas supply on the system incurred by Columbia. These fees and charges do not reflect the purchase or sale of gas and will not impact the volumes considered in the annual reconciliation.

In addition to the fees and charges set forth in this rate schedule, on any day during which Columbia has a limitation or interruption in effect for transportation or interruptible customers, failure by Marketer to deliver according to the Daily Delivery Requirement will result in an additional penalty charge to the Marketer equal to twenty-five dollars (\$25) multiplied by the difference in Dth between the Marketer's Daily Delivery Requirement and the Marketer's actual deliveries on that day.

ASSIGNMENT OF FIRM CAPACITY

Columbia will assign a pro-rate share of its firm contracted capacity under Columbia Gas Transmission Corporation's Rate Schedule FTS, Columbia Gulf Transmission Corporation's Rate Schedule FTS-1, Tennessee Gas Pipeline Rate Schedule FT-A, and Central Kentucky Transmission Rate Schedule FTS (collectively "FTS"). The Marketer agrees to accept assignment of said FTS in an amount equal to the Marketer's Daily Delivery Requirement at Columbia's city gate.

Each month, when the Daily Delivery Requirement is determined for the following month, Columbia will assign to the Marketers its prorata share of Columbia's upstream FTS capacity for the marketer to use in the following month. Marketers that receive assigned FTS capacity by Columbia are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities capacity is assigned.

Columbia may recall any FTS capacity assigned to Marketer pursuant to this rate schedule in order to assure reliable service to customers in any instance where a Marketer fails to deliver the Daily Delivery Requirement of its Aggregation Pool.

Marketer shall provide the necessary assistance required to complete the mandatory firm capacity assignment transactions.

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President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

SCHEDULING DELIVERIES

Marketers must schedule all daily deliveries using the Company's nomination web site.

ANNUAL IMBALANCE RECONCILIATION

Once each year Columbia will reconcile each Marketer's imbalance that has accumulated since the prior reconciliation by determining the difference between: (1) the Marketer's deliveries to Columbia during the reconciliation period, adjusted for Btu value and Company Use and Unaccounted For gas; and, (2) the actual consumption of the Marketer's Aggregation Pool, inclusive of all adjustments applicable to the reconciliation period.

If the reconciliation shows that the Marketer delivered more than what was consumed during the period, then Columbia will pay the Marketer for the excess deliveries. If the reconciliation shows that the Marketer delivered less than what was consumed during the period, then the Marketer will pay Columbia for the under deliveries. Columbia will perform the reconciliation, including associated payment or billing, in the month following the end of the reconciliation period.

The price to be paid for gas to resolve any such imbalance will be the average price during the reconciliation period reported in PLATTS *Inside FERC's Gas Market Report* in the monthly report titled "Prices of Spot Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges.

The first reconciliation period shall be the eight-month period ending March 31, 2005. The second reconciliation period shall be the sixteen-month period ending July 31, 2006. Thereafter, the reconciliation period shall end on July 31 of each year, except that, should the effective date of this tariff not continue past March 31, 2011, the final reconciliation period will be an eight-month period ending on March 31, 2011.

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COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

SHEETS 36a THROUGH 36f ARE CANCELLED AND WITHDRAWN

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT

Each Marketer participating in Columbia's Small Volume Gas Transportation Service program shall:

1. Communicate to customers, in clear understandable terms, the customers' rights and responsibilities. This communication shall include: (a) the Marketer's customer service address and telephone number; (b) a statement describing the Marketer's dispute resolution procedures; (c) a statement that the Marketer must provide the customer with thirty (30) days written notice prior to discontinuing service; and (d) notice that the program is subject to ongoing Commission jurisdiction.
2. Provide in writing to customers pricing and payment terms that are clear and understandable. This should include an explanation for the customer to allow them to compare the offer to Columbia's Gas Cost Adjustment rate exclusive of taxes and delivery charges.
3. Accept any Columbia customer eligible for Rate Schedule Small Volume Aggregation Service that seeks to enroll, and offer—at least one billing rate available to all eligible customers if Marketer is accepting new/renewed customers.
4. Refrain from engaging in communications or practices with customers which are fraudulent, deceptive, or misleading;
5. Deliver gas to Columbia on a firm basis on behalf of the Marketer's participating customers.
6. Undergo a credit evaluation, at the Marketer's expense, to assure that the Marketer is sufficiently credit-worthy to protect against damages resulting from any failure to deliver gas.
7. Provide customers a "regulatory out" provision in all contracts which allows contracts to be terminated without penalty should the small volume gas transportation program be terminated prior to the end of the contract.
8. Provide Columbia and customers at least thirty (30) days notice prior to the end of the customer contract term of the Marketer's intent to discontinue service to the customer.
9. To the maximum extent possible attempt to resolve disputes between the Marketer and its customers.

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT - Continued

10. No less than sixty (60) days and no more than ninety (90) days prior to the expiration of a contract that automatically renews for period of six (6) months or longer, the Marketer shall notify the customer of their right to renew, terminate or renegotiate the contract. Such notice shall include any proposed changes in the terms and conditions of the contract.

If a Marketer fails to deliver gas in accordance with the requirements of the program, Columbia shall have the power, in its sole discretion, to suspend temporarily or terminate such Marketer's participation in the program. If the Marketer is expelled from the program, customers in the Marketer's Aggregation Pool shall revert to Columbia sales service, unless and until said customers join another Marketer Aggregation Pool. Upon termination of a Marketer, Columbia shall notify Marketer's customers of the action and advise said customers that they have been returned to traditional sales service as of a date certain. The customers shall be informed of their opportunity to choose another Marketer and the options for enrollment.

In the event Columbia seeks to suspend or terminate a Marketer from the program, Columbia shall first notify the Marketer of the alleged violations which merit suspension or termination. Such notice shall be in writing and sent ten business days prior to the suspension or termination. Copies of the notice will also be provided to the Commission.

CREDIT WORTHINESS

Marketers will be evaluated to establish credit levels acceptable to Columbia. Marketers not meeting the necessary credit level will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty to be certified.

Marketers are required to provide the following information for evaluation:

1. Most recent audited financial statements;
2. Most recent annual report to shareholders, 10K or 10Q, if applicable;
3. IRS Form 990 (for Non-Profit Corporations), if applicable;
4. List of parent company and affiliates;
5. Names, addresses, and telephone numbers of three (3) trade references; and
6. Names, addresses, and telephone numbers of banking institution contacts.

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President

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)****CREDIT WORTHINESS -Continued**

The evaluation will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and financial information. Based on the number of standard credit factors met by the Marketer, Columbia will assign a dollar credit level range for each Marketer. Columbia shall have sole discretion to determine credit worthiness but will not deny credit worthiness without reasonable cause.

A fee of \$50 will be assessed for each evaluation. Columbia reserves the right to conduct further evaluations during the course of the program when information has been received by Columbia that indicates the credit worthiness of a Marketer may have deteriorated or that the Marketer's program is exceeding the credit level range previously approved by Columbia. Columbia will review each Marketer's program no less often than monthly, and will compare each Marketer's program against its previously assigned credit level range. Columbia will reevaluate each Marketer's overall credit worthiness on an annual basis. Marketers whose programs exceed the assigned credit level range will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty in order to continue to participate in the program beyond the last established credit level or to enroll additional customers. If additional security is provided by a Marketer, Columbia will assign a new credit level range for the Marketer.

CUSTOMER ENROLLMENT PROCEDURES

A customer may enroll by any one of the following means: written, telephone or internet.

Written Enrollment

Customers may enroll in the program by having the customer of record whose name is on the gas account execute a written consent form on a document supplied by the Marketer. A sample consent form is at the end of this section. At a minimum, the consent form is to indicate that the customer has a written agreement with the Marketer, desires to participate in this program, and authorizes the Marketer to obtain from Columbia Gas of Kentucky gas usage data on the customer's account. The format of the consent form may be designed by the Marketer, but must include the information shown on the sample.

The written agreement with the Marketer must state the terms and conditions covering the customer's gas supply purchase in legible print and must include the following information:

1. In clear understandable terms, the customer's rights and responsibilities. The Marketer's customer service address and telephone number; a statement describing the Marketer's dispute resolution procedures; a statement that the Marketer must provide the customer with 30 days written notice prior to discontinuing service.

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President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Written Enrollment -Continued

2. Written pricing and payment terms that are clear and understandable.
3. Notification of the customer's right to terminate or renegotiate their gas supply contract.
4. Notice that the Marketer will provide Columbia Gas of Kentucky and the customer at least 30 days notice prior to the end of the customer contract term, if one exists, of the Marketer's intent to discontinue service to the customer.
5. A local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia Gas of Kentucky and the Kentucky Public Service Commission and the name and phone number of a contact person from the Marketer whom Columbia or the Commission may contact concerning customer complaints.

Telephone Enrollment

In the alternative, Marketers may telephonically enroll customers under the following conditions:

1. While engaged in a telephone conversation with a potential customer, the Marketer must audio-tape in a date-stamped recording the complete conversation, including the following information;
 - (a) the telephone conversation between the customer and Marketer is being recorded;
 - (b) the customer either:
 - (1) has reviewed the terms and conditions of the Marketer's offer and that the written terms and conditions constitute the entire agreement between the Marketer and the customer; or,
 - (2) has reviewed orally with the Marketer the terms and conditions of the Marketer's offer, and agrees to enroll in the program subject to the Marketer mailing the customer an enrollment confirmation letter containing the terms and conditions of the offer within three business days, and that the written terms and conditions constitute the entire agreement between the Marketer and the customer;
 - (c) the customer wants to enroll with the Marketer;
 - (d) the customer's name;
 - (e) the customer's telephone number;

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President

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Telephone Enrollment - Continued

- (f) the customer's mailing address;
 - (g) the customer's Columbia Gas of Kentucky account number; and,
 - (h) the appropriate enrollment cancellation period and a toll-free telephone number the customer may call to cancel enrollment:
 - (1) For customers enrolled pursuant to 1.(b) (1) the cancellation period is seven days from the date on which the customer in enrolled telephonically; or,
 - (2) For customers enrolled pursuant to 1.(b) (2) the Marketer must state that the Marketer will mail an enrollment confirmation letter containing the written terms and conditions to the customer and that the customer has seven days from receipt of the Marketer's confirmation letter to cancel enrollment.
 - (3) The customer must be advised that if the contract is cancelled by the customer, the Marketer will provide the customer with a cancellation number.
2. Following enrollment by telephone, the Marketer must mail to the customer at the address verified by the inquiry, a letter confirming the customer's enrollment. This letter must contain a copy of the identical terms and conditions of the Marketer's offer. The letter must also conspicuously inform the customer of the right to cancel enrollment by calling a prescribed toll-free number within seven business days of receiving said letter of confirmation, and must inform the customer that if the contract is canceled the Marketer will provide the customer with a cancellation number.

Internet Enrollment

As another alternative, Marketers may enroll customers via the Internet provided that the terms and conditions of agreement are publicly posted and accessible and include the information as set forth in Written Enrollment above. The terms of the electronic publicly posted Internet agreement also shall state conspicuously that the customer has seven business days from the date on which the customer is enrolled via the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or e-mail means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Marketer will provide the customer a cancellation number. Internet enrollment will be permitted under the following conditions:

- 1. All Internet enrollment procedures shall be customer-initiated;

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President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)

Internet Enrollment - Continued

2. The means of enrollment, renewal, renegotiation and cancellation information transfer between the customer and Marketer is an encrypted transaction using Secure Socket Layer or a similar encryption standard to ensure privacy of customer information;
3. Any electronic agreement containing a Marketer's terms and conditions shall be identified by a version number in order to ensure the ability to verify the particular agreement to which the customer assents;
4. The Marketer shall retain and make available to the customer throughout the duration of the agreement Internet access to terms and conditions of the agreement version number to which the customer assents;
5. Before a Marketer may enroll a customer, the Marketer's Internet enrollment process must:
 - (a) prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - (b) require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Marketer, containing a statement that comports with the Customer Consent Form as set forth herein. The Marketer must provide a mechanism by which both the submission and receipt of the electronic customer consent form are recorded by time and date;
 - (c) after the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall disclose conspicuously that the customer has been enrolled;
6. The Marketer shall send an enrollment confirmation to the customer by e-mail at the specified e-mail address or by regular U. S. mail at the post office address specified by the customer. If the Marketer's e-mail attempt fails, the Marketer shall send an enrollment confirmation with the same information to the customer via regular U. S. mail at an address specified by the customer;
7. The Marketer shall provide customer a toll-free telephone number and/or Internet or e-mail means for the customer to cancel the agreement within seven business days from the date on which the customer is enrolled by the Internet. If the customer cancels the agreement, the Marketer shall provide customer with a cancellation number via the same medium through which the cancellation was made.

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Internet Enrollment - continued

Marketers must provide a copy of each Customer Consent Form or audio tape of telephone enrollment recording to Columbia or the Kentucky Public Service Commission within seven business days of any such request. With Internet enrollments Marketers must provide either a copy of the Electronic Customer Consent form or on-line access to verify customer enrollment to Columbia or the Kentucky Public Service Commission within seven business days of any such request. Failure by a Marketer to provide timely such records shall be deemed to be a violation of the Code of Conduct and shall cause the customer to be returned to Columbia's sales service tariff and a \$50.00 fee shall be paid by the Marketer to the Company and a \$50.00 fee shall be paid by the Marketer to the customer.

Marketers shall retain Customer Consent Forms, telephone enrollment recordings, electronic consent forms and on-line access to verification of enrollment for twelve months following termination of the Marketer's service to the customer.

Marketers may add customers to their Aggregation Pool on a monthly basis. Marketers shall notify Columbia by the 15th day of the prior month the accounts for which they will be supplying the commodity in the next month. (i.e. by November 15 for deliveries beginning December 1). Marketers will provide a computer spreadsheet listing all of their accounts via electronic means suitable to Columbia Gas of Kentucky. The listing shall include customer account numbers. The Marketer will be responsible for verifying the eligibility of each customer. Any incomplete submittal will be returned to the Marketer for completion. Columbia will verify the listing with its database and then provide the Marketer a Daily Delivery Requirement for the customers in the aggregate as well as an exceptions report. In the event that a customer attempts to join more than one Aggregation Pool, with more than one Marketer, Columbia Gas of Kentucky will assign the customer to the Marketer whose computer listing which includes the customer has been date-stamped first. Once enrolled with a Marketer and verified by Columbia, the Marketer shall send the customer a letter confirming the customer's choice of Marketer and stating the effective date. Whenever customers switch Marketers, the newly chosen Marketer shall send a letter confirming the customer's choice of a new Marketer.

BILLING

Columbia will bill according to the Marketer billing option by Aggregation Pool. Columbia will include a statement on the customer's bill indicating the customer's participation in the program and stating the Marketer with whom the customer is enrolled. The rate for billing shall be \$0.20 per account, per month. Such fee shall be deducted from the amount remitted each month to the Marketer for its revenues.

PAYMENT TO MARKETER

Columbia will issue a check to the Marketer by the last business day of the following calendar month for 98% of the Marketer's revenues from the previous billing month less the cost for billing and any other outstanding balances Marketer owes Columbia. The revenues will be based on actual deliveries to customers served under Rate Schedule SVGTS and the Marketer's current month billing rate. Customers' volumes will be considered actual volumes whether the meter reading is actual or calculated. Columbia will thereafter assume the risk of collecting payment for the gas commodity from small volume transportation customers.

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ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

HEAT CONTENT ADJUSTMENT

(E) When Company receives Marketer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment based on the Company's average Btu value in order to deliver to customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the customer.

MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Marketer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Marketer to Company shall conform to interstate pipeline gas quality standards.

WARRANTY OF TITLE

Marketer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to customer(s), that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

CHARGES FOR THIRD PARTY SERVICE

If furnishing service to customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be charged to Marketer by Company and paid by Marketer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity

FORCE MAJEURE

Neither Company nor Marketer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Marketer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and will all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

DISPUTE RESOLUTION

Each Marketer shall cooperate with Columbia and the Kentucky Public Service Commission to answer inquiries and resolve disputes for customers served under Columbia's Small Volume Gas Transportation Service Rate Schedule. As part of this ongoing cooperation the following is required:

1. Marketer must provide a local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia and the Commission along with the name and phone number of a contact person from the Marketer whom the Commission and Columbia may contact concerning customer complaints and who has the authority to resolve complaints.
2. Marketer will, upon request by Columbia or the Commission, provide copies of all informational materials and standard contracts, including updates to these materials if substantially changed. Marketer will also provide copies of individual contracts as needed in order to resolve customer complaints.
3. Each Marketer shall cooperate with Columbia and the Commission to answer inquiries and resolve disputes. If a Marketer fails to negotiate or resolve customer disputes that arise from the customer's contract, complaints may be brought to the Commission through its normal complaint handling procedures.

STANDARDS OF CONDUCT

Columbia will adhere to the following Standards of Conduct for Marketing Affiliates and Internal Merchant Operations:

1. Columbia must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
2. Columbia must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
3. Columbia may not, through a tariff provision or otherwise, give any Marketer or any Marketer's customers preference in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service or curtailment policy. For purposes of Columbia's program, any ancillary service provided by Columbia that is not tariffed will be priced uniformly for all Marketers and available to all equally.
4. Columbia must process all similar requests for transportation in the same manner and within the same approximate period of time.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT – Continued

5. Columbia shall not disclose to anyone other than a Columbia Gas of Kentucky employee any information regarding an existing or proposed gas transportation arrangement, which Columbia receives from: (i) a customer or Marketer, (ii) a potential customer or Marketer, (iii) any agent of such customer or potential customer, or (iv) a Marketer or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Marketer authorizes disclosure of such information in writing.
6. If a customer requests information about Marketers, Columbia should provide a list of all Marketers operating on its system, but shall not endorse any Marketer nor indicate a preference for any Marketer.
7. Before making customer lists available to any Marketer, Columbia will use electronic mail to provide notice to all Marketers of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, which shall in no case be less than three working days after the date of the notice, and the method and terms under which the customer list will be made available to all Marketers.
8. To the maximum extent practicable, Columbia's operating employees and the operating employees of its marketing affiliate must function independently of each other. This includes complete separation of the regulated utility Company's procurement activities from the affiliated marketing company's procurement activities.
9. Columbia shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
10. Columbia and its marketing affiliate shall keep separate books of accounts and records.
11. Neither Columbia nor its marketing affiliate personnel shall communicate to any customer, marketer or third party the idea that any advantage might accrue for such customer, marketer or third party in the use of Columbia's service as a result of that customer's marketer's or other third party's dealing with its marketing affiliate.

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DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT - Continued

12. Columbia shall establish a complaint procedure for issues concerning compliance with these Standards of Conduct. All complaints, whether written or verbal, shall be referred to the General Counsel of Columbia. The General Counsel, or his/her designee, shall orally acknowledge the complaint within five (5) working days of receipt. The General Counsel, or his/her designee, shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The General Counsel, or his/her designee, shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. The General Counsel, or his/her designee, shall keep a file with all such complaint statements for a period of not less than three years.

13. Columbia Gas of Kentucky's name or logo will not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where Columbia Gas of Kentucky's name or logo appears, that its marketing affiliate is not the same company as Columbia Gas of Kentucky.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CUSTOMER CONSENT FORM

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Marketer, _____. I understand and agree to those terms, and agree to participate in the program as a Small Volume Gas Transportation Service customer. My Marketer is entitled to obtain my historic and current gas usage data from Columbia Gas of Kentucky. I understand that Columbia Gas of Kentucky will deliver to me the gas I purchase from my Marketer. I will receive one bill from Columbia Gas of Kentucky that identifies my Marketer and includes both the delivery charge from Columbia and the gas purchase charge from my Marketer.

Signature of Customer _____
Date

Print or Type Name

Columbia Gas of Kentucky Account Number

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
 TRANSPORTATION SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

BASE RATE

Administrative Charge per account per billing period	\$55.90
Customer Charge per billing period	\$620.18
Customer Charge per billing period (GDS only)	\$28.28
Customer Charge per billing period (IUDS only)	\$331.50
Delivery Charge per Mcf -	
First 30,000 Mcf	\$0.5467 per Mcf for all gas delivered each billing month.
Over 30,000 Mcf	\$0.2905 per Mcf for all gas delivered each billing month.
Grandfathered Delivery Service	
First 50 Mcf per billing period	\$1.8715
Next 350 Mcf per billing period	\$1.8153
Next 600 Mcf per billing period	\$1.7296
All Over 1,000 Mcf per billing period	\$1.5802
Intrastate Utility Delivery Service	
All volumes per billing period	\$0.8729
Banking and Balancing Service	
Rate per Mcf	\$0.0208

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
RATE SCHEDULE
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only
Rider for Natural Gas Research & Development – Sheet No. 51c
Rider AMRP – Sheet No. 58
Rider POM – Sheet No. 59

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

FLEX PROVISION

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
RATE SCHEDULE
(Continued)**

FLEX PROVISION - (Continued)

Company may also transport gas under this provision to a Customer at a rate greater than the Base Rate if such rate remains competitive with the price of energy from that Customer's alternate energy suppliers. In no event shall the flex rate exceed 150% of the Base Rate.

STANDBY SERVICE

Rate Schedule GDS

Any Grandfathered Delivery Service Customer who elects to transport gas under this rate schedule must establish, subject to the approval of Company, a Daily Standby Service Volume contracted for under the Standby Service Rate Schedule for that portion of load that is not protected by an alternate energy source. This Daily Standby Service Volume is subject to a Demand Charge and Commodity Charge as shown on Sheet No. 6.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**MAIN LINE DELIVERY SERVICE (MLDS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Customer is connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of Company, and
- (4) Company will not be required to deliver on any day more than the lesser of: (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (5) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

RATE

The transportation rate shall be \$0.0858 per Mcf for all gas delivered each month.

ADMINISTRATIVE CHARGE

The monthly administrative charge shall be \$55.90 per account each billing period.

CUSTOMER CHARGE

The customer charge shall be \$200 per account each billing period.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c
Rider POM – Sheet No. 59

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to connect to make daily nominations of Delivery Service gas.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President



COLUMBIA GAS OF KENTUCKY, INC.

**NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE**

N

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky. See Sheet No. 8 for a list of communities.

AVAILABILITY

This negotiated sales service rate schedule is available in the territory served by the Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) natural gas commodity
 - (b) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (c) a specified Daily Interruptible Volume, and
 - (d) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be specified in the contract. The customer's gas rate will include the cost of providing these firm volumes.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller

President

COLUMBIA GAS OF KENTUCKY, INC.

**NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE**

DELIVERY CHARGE

The Delivery Charge shall be that set forth as the Base Rate on Sheet No 38 Rate Schedule (DS).

GAS COST

The gas cost will be individually negotiated between the Customer and Company.

MINIMUM CHARGE

The contract between the Customer and the Company shall state the minimum charge billing period.

GAS COST ADJUSTMENT CLAUSE

The customers served under NSS shall be excluded from the GCA. Each month the GCA will be credited for all volumes used on NSS multiplied by the Company's monthly weighted average cost of gas (WACOG). The WACOG shall be calculated as all flowing supplied purchased for the month excluded storage.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development --Sheet No. 51c
Rider AMRP -- Sheet No. 58
Rider POM -- Sheet No. 59

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

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Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE
(Continued)**

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the rate negotiated between the Company and Customer.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE
(Continued)**

AVAILABILITY OF EXCESS GAS (continued)

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the rate negotiated between the Company and the Customer.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.



DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This service is available to any commercial or industrial Customer taking service under Rate Schedules GS, IS, or IUS, provided:

- (1) Customer has executed a contract with Company for Delivery Service, and
- (2) Customer has submitted an affidavit that demonstrates to Company's satisfaction that gas obtained hereunder will be used as a replacement for an installed operable energy system -- either an alternate fuel or an alternate source of supply.

VOLUMES AND PRICE

Each month this program is in effect, Company shall notify each participating Customer of the price, which may vary depending on Customer's cost of alternate energy, to be charged for volumes to be purchased by Company as agent for Customer during the following month, exclusive of transportation charges. On or before the twenty-fifth (25th) day of each month, Customer shall nominate the quantity of gas it will require during the following month at the price indicated by Company. Such nominations must be in writing and are not effective until received by Company. Company will then use its best efforts to purchase such quantities of gas as agent for Customer, and Customer must take and pay for all volumes so delivered. In addition to the price charged for such volumes, an Agency Fee will be charged on all such delivered volumes. Company will attempt to maximize the contributions of the Agency Fee to other Customers. When necessary, Company may vary this fee to effectively compete with any alternate energy source, provided that, on an annual basis:

- (1) the revenues collected from the Special Agency Service will cover the cost of the program and make a contribution to Company's fixed costs; and
- (2) revenues received from each agency Customer, including transportation charges, will be sufficient to recover Company's marginal cost, i.e., the cost of the most expensive agency gas.

The minimum Agency Fee will be five cents (05¢) per Mcf. The Agency Fee will be credited to Customers through Company's Gas Cost Adjustment. Customer shall also be liable for all state and local taxes levied as a result of transactions hereunder.

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE
(Continued)**

VOLUMES AND PRICE (Continued)

Company shall not be liable for losses or damages resulting from any failure by Company to purchase volumes nominated by Customer under this program.

TERM

Customers may participate in this program on a month-to-month basis.

TRANSPORTATION TERMS AND CONDITIONS

Transportation of all volumes purchased under this program is subject to the charges, terms and conditions set forth or incorporated in Rate Schedule DS - Delivery Service.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES EXCEPT PPS AND NSS**

GAS COST ADJUSTMENT CLAUSE

Determination of GCA

Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Adjustment (GCA) Rate and shall be filed at least thirty (30) days prior to the beginning of each quarterly calendar period. The GCA shall become effective for billing with the final meter readings of the first billing cycle of each quarterly calendar period.

The gas cost adjustment is comprised of:

- (1) The Expected Gas Cost Component (EGC), on a dollar-per-Mcf basis, is made up of two components: (a) Expected Commodity Gas Cost which applies to Rate Schedules GS, IS, and IUS, and represents the average expected commodity cost of gas supplied, and (b) Expected Demand Gas Cost which applies to Rate Schedules GS, IUS and SVAS, and represents the average expected demand cost of gas supplied, excluding the Standby Service demand costs to be recovered from IS Customers and General Service Delivery Service Customers. The Commodity Gas Cost component of the EGC includes the gains and losses resulting from the settlement of gas futures contracts entered into pursuant to the Company's Commission approved hedging plan and all transaction fees and other brokerage fees or costs associated with the use of those gas futures contracts.
- (2) The supplier Refund Adjustment (RA), on a dollar-per-Mcf basis, which reflects refunds received during the reporting period plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, which compensates for any previous over or undercollections of gas costs experienced by the company through the operation of this gas cost recovery procedure and credits from Rate Schedules PPS and NSS. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.
- (4) The Balancing Adjustment (BA), on a dollar-per-Mcf basis, which compensates for any under or overcollections which have occurred as a result of prior adjustments.
- (5) The Gas Cost Incentive Adjustment (GCIA), on a dollar-per -Mcf basis, which is calculated annually based on the prior April through October period, with the GCIA factor to be in effect for twelve months beginning March 1st each year.
- (6) The Off-System Sales and Capacity Release Adjustment (OSCRA), on a dollar-per-Mcf basis, which is calculated annually based on the twelve months ended September 30th of each year, with the OSCRA factor to be in effect for twelve months beginning December 1st of each year.

NOTE: All adjustments will be assigned to the Expected Demand Gas Cost or Expected Commodity Gas Cost components.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Billing

The Gas Cost Adjustment (GCA) shall be the sum of the following components:

$$\text{GCA} = \text{EGC} + \text{RA} + \text{ACA} + \text{BA} + \text{GCIA} + \text{OSGRA}$$

The GCA will be added to (or subtracted from) the tariff rates prescribed by the Commission Order on Company's latest rate case and will be included in the tariff rates stated on each applicable rate sheet in this tariff.

Definitions

For the purpose of this tariff:

- (a) "Average expected cost" is the cost of gas supplies purchased during the latest available twelve month period, including associated transportation charges, storage charges and Take-or-Pay charges, which is determined by the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the quarterly calendar period, less banking and balancing charges, and less the demand costs to be recovered from IS and General Service Delivery Service Customers, divided by the sales volumes for the latest available twelve month period. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or Company expects the volumes to change substantially, Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the Quarterly Gas Cost Adjustment report.
- (b) "quarterly calendar period" means each of the four three month periods of (1) September through November, (2) December through February, (3) March through May, and (4) June through August.
- (c) "Reporting period" means the three month accounting period that ended approximately thirty (30) days prior to the filing date of the updated gas recovery rates, i.e. the three months ended June 30th, September 30th, December 31st, and March 31st each year.

Hedging Plan

In accordance with the Company's hedging plan approved by the Commission, the Company will utilize gas futures and/or fixed price gas contracts for the purpose of hedging the price of its gas purchases within the parameters established in the hedging plan. By June 1 of each year, the Company shall file a report with the Commission that details said hedging activity during the twelve month period ended March 31. The report will include details of hedge positions taken for future months.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Gas Cost Incentive Adjustment

The Gas Cost Incentive Adjustment ("GCIA") shall be calculated as follows:

$$\text{GCIA} = \text{PV} \times 50\% / \text{PSV}$$

PV = Performance Value = BC - AC

BC = Benchmark Cost

AC = Actual Cost

PSV = Projected Sales Volume

The GCIA will measure the Company's gas purchase performance in the months of April through October each year against a Market Standard.

For each gas purchase made during the months of April through October, the Company will calculate a Market Standard price by taking the NYMEX natural gas futures contract settlement price for the month and adjusting for basis. Basis is calculated as the difference between the prices published in the first publication of the month of *Inside FERC's Gas Market Report*, under the column labeled "Index" for the Henry Hub and for the pipeline location at which Columbia made the gas purchase.

A monthly Benchmark Cost will be calculated by multiplying the applicable Market Standard for each purchase by the gas volume of each applicable purchase, and summing the results for all applicable purchases that month.

When the Company's Actual Cost for gas purchased in the month is less than the Benchmark Cost, the result for the month is a positive performance. When the Company's gas purchase costs are greater than the Benchmark Cost, the result for the month is a negative performance. The resulting negative or positive Performance Amount will be shared equally between the Company and its sales customers.

If the Company purchases gas at a point not reported in the applicable index publication. The Company will use the next closest index on the applicable pipeline upstream of the purchase point, and add to that index the 100% load factor cost of firm transportation on that pipeline between the index location and the purchase point.

Purchases made at Columbia's own city gate are excluded from the GCIA process and calculation.

If the index used to develop the Market Standard price ceases to exist or ceases to adequately report those prices required in the normal implementation of this GCIA, the Company shall choose a suitable replacement index, assuming an acceptable index is available, and immediately report that change in writing to the Commission.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Off-System Sales and Capacity Release Adjustment:

Fifty percent (50%) of all revenues generated from off-system sales and capacity release (other than those revenues generated by operational sales, administrative capacity release, or Rate Schedule SVAS capacity assignments), net of costs, will be credited to the calculation of the Off-System Sales and Capacity Release Adjustment factor.

Results of operational sales, administrative capacity releases, and Rate Schedule SVAS capacity assignments will be credited 100% to gas cost.

Delivery Service

FERC approved direct billed pipeline supplier charges relating to the buyout of Take-or-Pay liabilities will be billed to Delivery Service Fixed Rate Volumes.

Banking and Balancing Service

This rate is based on the percentage of the portion of storage capacity allocated to Delivery Service Customers to Company's total annual storage capacity, applied to:

- (1) Columbia Transmission's FSS seasonal capacity charge, annualized,
- (2) Columbia Transmission's SST commodity charge, and
- (3) Columbia Transmission's FSS injection and withdrawal charges

as calculated in the Gas Cost Adjustment.

Interim Gas Cost Adjustments

Should any significant change in supplier rates occur, Company may apply to the Commission for an Interim Gas Cost Adjustment Clause in addition to the regular quarterly Gas Cost Adjustment Clause filings.

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ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GAS COST UNCOLLECTIBLE CHARGE

N

Applicable

Applicable to all Rate Schedules GS, IS, SS, and IUS

Purpose

The Purpose of this Rider is to adjust the amount of uncollectible expense for commodity cost of gas so that it tracks Columbia's Expected Gas Cost ("EGC") as set forth on Sheet No. 48.

Determination of Charge

The Gas Cost Uncollectible Charge shall be calculated to coincide with filings of Columbia's Gas Cost Adjustment set forth on Sheets 48 – 50a. The effective date of the charge shall be simultaneous with that of the applicable Gas Cost Adjustment filing and reflected on customer bills in the Gas Supply Cost.

The charge is calculated by multiplying the Expected Commodity Gas Cost which applies to Rate Schedules GS, IS, and IUS, and represents the average expected commodity cost of gas supplied times the uncollectible accrual rate established in Columbia's last approved rate case.

Unit Charge

\$0.0964 per Mcf

N



DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULE**

PROPANE SERVICE - PROPANE COST ADJUSTMENT CLAUSE

Company shall file with the Commission a report containing an updated Propane Cost Adjustment (PCA) Rate each time the propane supply is replenished. This report will be filed within 45 days of the propane delivery. Additionally, Company shall file an Actual Cost Adjustment (ACA) to be effective September 1st of each year.

The propane cost adjustment is comprised of:

- (1) The Expected Propane Cost (EPC) component, on a dollar-per-Mcf basis, which represents the average expected cost of propane supplied.

The Expected Propane Cost is calculated by dividing the value of propane by the volume (gallons) of propane on hand. This price per gallon is multiplied by a conversion factor of 28.19 to arrive at a price per Mcf (propane). This amount is then divided by 2.48, the Btu conversion, propane to natural gas, which yields the price per Mcf (natural gas) which is the Expected Propane Cost.

- (2) The Propane Refund Adjustment (PRA), on a dollar-per-Mcf basis, which reflects supplier refunds received during the reporting period, plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for any previous over or undercollections of propane costs experienced by Company through the operation of this cost recovery procedure and any balancing adjustments for any under or over collections which have occurred as a result of prior adjustments. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.

Billing

The Propane Cost Adjustment (PCA) shall be the sum of the following components:

$$PCA = EPC + PRA + ACA$$

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DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**WEATHER NORMALIZATION ADJUSTMENT CLAUSE
APPLICABLE TO GS, SVGTS, GDS AND GPS RATE SCHEDULES**

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to Residential and Commercial Customers under Rate Schedules GS, SVGTS, GDS and GPS shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

Determination of WNA

Weather normalized volumes shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all heating Customers served under Rate Schedules GS, SVGTS, GDS and GPS. During the remainder of the year May through November, the monthly bills shall be computed based on actual consumption.

Weather Normalization Adjustment will be calculated using the following formula:

$$WNA = [(Actual\ Mcf - Base\ Load\ Mcf) * (Normal\ Degree\ Days / Actual\ Degree\ Days)]$$

Each customer's base load will be determined individually, and will be recomputed annually. Rates used in the computation of the WNA shall be determined based on the applicable base rate charge as set forth on Sheet No. 5 of this tariff.

COLUMBIA GAS OF KENTUCKY, INC.

**ENERGY ASSISTANCE PROGRAM RIDER
APPLICABLE TO GSR RATE SCHEDULE**

ENERGY ASSISTANCE PROGRAM

The Energy Assistance Program ("EAP") provides a bill credit to enrolled customers during the five heating season months of November through March. It is available to eligible residential customers in Company's service territory subject to enrollment by the Program Administrator. The surcharge is applicable to all residential customers under the General Service, Small Volume Gas Transportation Service, and Price Protection Service Rate Schedules. The EAP surcharge will be a separate line item on customers' bills.

Rate:

The surcharge shall be \$0.0525 per Mcf.

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

APPLICABLE

Applicable to Rate Schedules GS, IS, SS, IUS, SVGTS, PPS, NSS, MLDS, and DS except customers served under the Flex Provision.

PURPOSE

The purpose of this rider is to replace funding of natural gas research and development that previously was included in purchased gas cost pursuant to the authority of the Federal Energy Regulatory Commission. The rider will be calculated annually to produce \$300,000 annually to fund natural gas research and development.

UNIT CHARGE

The Unit Charge shall be \$0.0124 per Mcf. This amount will be recalculated annually and will include a true-up for the prior year .

REMITTANCE OF FUNDS

Funds collected up to the amount of \$300,000 per annum under this rider will be remitted to the Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission along with a statement setting forth the manner in which the remitted funds have been invested in research and development.

TERMINATION OF RIDER

Participation in the Natural Gas Research and Development funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company on filing a notice of rescission with the Commission.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY**

N

APPLICABILITY

Applicable to residential and commercial customers under the GS, SVGTS and PPS rate schedules.

PURPOSE

The Energy Efficiency/Conservation Program is a demand-side management (DSM) program established to promote conservation and the efficient use of natural gas by Company's residential and commercial customers.

The Energy Efficiency/Conservation Program Recovery Component (EECPRC) shall be updated annually and applied to applicable customer's bills becoming effective with meter readings beginning with Company's February Unit 1 bills.

DETERMINATION OF EECPRC

The Company shall file an annual report with the Commission which shall contain updated EECPRC rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Energy Efficiency/Conservation Program Cost Recovery Component shall be collected based on the EECPRC amount divided by the expected number of customers for the upcoming program year. The EECPRC is calculated using the following formula:

$$EECPRC = EECPCR + EECPLS + EECPI + EECBPA$$

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

The EECPCR shall include all expected costs of DSM measures which have been approved by the Commission for each twelve month period for Energy Efficiency/Conservation programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating EECR programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the EECPCR.

EECPLS = EECR REVENUE FROM LOST SALES

Revenues from lost sales due to EECR programs implemented on and after the effective date of this tariff will be recovered as follows:

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DATE EFFECTIVE: May 31, 2009

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President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

EECPLS = EECR REVENUE FROM LOST SALES (continued)

The estimated reduction in customer usage (in Mcf) as a result of the approved programs shall be multiplied by the delivery charge per Mcf for purposes of determining the lost revenue to be recovered hereunder.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated number of customers for the upcoming twelve-month period to determine the applicable EECPLS surcharge.

Recovery of revenues from lost sales calculated for a twelve-month period shall be included in the EECPLS as long as a volumetric delivery charges until the next general rate case of the company.

Revenues collected hereunder are based on engineering estimates of energy savings, actual program participation and estimated number of customers for the upcoming twelve-month period. At the end of each such period, any difference between the lost revenues actually collected hereunder and the lost revenues determined after any revisions of the engineering estimates, actual program participation and numbers of customers are accounted for shall be reconciled in future billings under the EECR Balance Adjustment (EECPBA) component.

EECPI = EECR INCENTIVE

For all Energy Efficiency/Conservation Programs, the EECR incentive amount shall be computed by multiplying the net resource savings estimated from the approved programs times fifteen (15) percent. Net resource savings are defined as program benefits less utility program costs and participant costs where program benefits will be calculated on the basis of the present value of Company's avoided commodity costs over the expected life of the program. The EECR incentive amount shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPI. EECR incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

EECPBA = EECR BALANCE ADJUSTMENT

The EECPBA shall be calculated on a twelve-month basis and is used to reconcile the difference between the amount or revenues actually billed through the EECPCR, EECPLS, EECPI and previous application of the EECPBA and the revenues which should have been billed.

The program has an October year-end with rates to be effective with meter readings beginning on and after Company's February Unit 1 billing cycle.

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President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

EECPBA = EEC BALANCE ADJUSTMENT (continued)

The EECPBA is the sum of the following components:

- The difference between the amount billed in a twelve-month period from the application of the EECPCR component and the actual cost of the approved programs during the same twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPLS component and the amount of lost revenue determined for the actual DSM measures implemented during the twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPI component and the incentive amount determined for the actual DSM measures implemented during the twelve-month period.
- Interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPBA for each rate class.

MODIFICATIONS TO EECPCR

The filing of modifications to the EECPCR which require changes in the EECPCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the EECPCR shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

- (1) A detailed description of each EECP program, the total cost of each program over the previous twelve-month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific EECP measures to be installed, and any applicable studies which have been performed, as available.
- (2) A statement setting forth the detailed calculation of the EECPCR, EECPLS, EECPI, EECPBA and EECPCR.

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Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

MODIFICATIONS TO EECPRC (continued)

Each change in the EECPRC shall be placed into effect with meter readings on and after the effective date of such change.

Adjustment Factors: Per Meter per Billing Period**Residential:**

EECPCR	\$0.61
EECPLS	\$0.03
EECPI	\$0.12
EECPBA	<u>\$0.00</u>
Total EECPRC for Residential Customers	\$0.76

Commercial:

EECPCR	\$0.00
EECPLS	\$0.00
EECPI	\$0.00
EECPBA	<u>\$0.00</u>
Total EECPRC for Commercial Customers	\$0.00

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DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**LOCAL FRANCHISE FEE OR TAX
APPLICABLE TO ALL RATE SCHEDULES**

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or their similar fee and Sales tax now or hereafter imposed upon Company by state and local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of Company. Such amount shall be added exclusively to bills of Customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the fees or taxes applicable to each Customer shall be added to the Customer's bill as a separately identified item.

In the event all or any part of such tax liability is not finally determined, or if reimbursement from Customers has been deficient, then the amount of such reimbursement required in respect of such tax liability not finally determined or deficient shall, when possible, be set forth for all months in any calendar year(s) in a statement to be rendered by Company to Customer by April 1, of the year following the year of final determination and Customer shall pay the amount due pursuant to such statement on or before May 1, of such following year.

Customers receiving service in the following municipalities or political subdivisions shall pay a local franchise fee or tax based on the following effective rates:

<u>Municipality or Political Subdivision</u>	<u>Local Franchise Fee or Tax Percent</u>
Lexington-Fayette Urban County Government	3.16%
City of Irvine - Kentucky	2%
City of Ravenna - Kentucky	2%
City of Winchester - Kentucky	3%
City of Greenup – Kentucky	2%
City of Ashland, Kentucky	3%

Exemption:

Those volumes delivered under the Delivery Service (DS) Rate Schedule, Main Line Delivery Service (MLDS) and Special Agency Service (SAS) are exempt from the above-mentioned taxes in the Cities of Irvine, Ravenna, Winchester, and Greenup.

DATE OF ISSUE: March 6, 2007

DATE OF EFFECTIVE: March 30, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS

1. **Definitions**

A. **Maximum Monthly Volume**

A statement showing Maximum Monthly Volume applicable to commercial and industrial Customers will be furnished each Customer. Commercial and industrial Customers hereunder are those having a monthly consumption of 1,000 Mcf or more in any one month, excluding commercial service for buildings where people reside on either a permanent or temporary basis. The Maximum Monthly Volume represents the maximum volume of gas that Company is obligated to deliver to Customer in any one month.

B. **Authorized Monthly Volume**

When Customer's Maximum Monthly Volume is reduced as a result of the provisions of Section 2 herein, the reduced volume shall thereafter constitute Customer's Authorized Monthly Volume and shall continue as Customer's Authorized Monthly Volume until changed by notice from Company.

C. **Maximum Seasonal Volume**

Shall mean: (i) for the winter season, the total Authorized Monthly Volume for the billing months of November through March, and (ii) for the summer season, the total Authorized Monthly Volume for the billing months of April through October. Customer shall be billed and shall pay for all volumes taken hereunder in excess of Customer's Authorized Monthly Volume at the applicable rate therefore, together with any applicable charges, pursuant to Section 3 herein.

D. **Human Needs**

Shall mean Residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels). Those whose requirements can be met by installed alternate fuel facilities will be required to utilize such facilities prior to curtailing other loads in Priority 1, as that term is defined in Section 2, herein.

E. **Alternate Fuel Capability**

Shall mean a situation in which an alternate fuel could have been utilized, whether or not the facilities for such use have actually been installed.

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions

A. Gas Supply Deficiency Curtailment

If, from time to time and in Company's sole judgment, Company's gas supply is not adequate to deliver its market requirements, including the Maximum Monthly Volumes of each Customer, Company shall order curtailment of deliveries to Customers by giving notice to each Customer of the percentage curtailment ordered for each priority applicable to Customer as described herein. Such notice will be given as much in advance as possible.

Provided, however, the provisions herein for curtailment shall in no way limit or restrict Company from curtailing and interrupting daily deliveries as provided for in other provisions of this tariff.

Priorities of Curtailment

Company may curtail or discontinue service, in whole or in part, monthly or seasonal volumes in accordance with the following priorities commencing with the highest numbered Priority and proceeding in ascending order, without incurring thereby any liability for any subsequent loss or damage which the Customer may sustain by reason of such curtailment or discontinuance, in order to conserve the supply of gas for existing domestic uses and uses deemed to be necessary to the protection of public health and safety and to avoid undue hardship:

PRIORITIES OF SERVICE

Priority 1: Residential loads and "Human Needs" as herein defined.

Priority 2: Remaining commercial loads not previously curtailed in Priority 4.

Priority 3: Remaining industrial loads not curtailed in Priorities 4, 5 and 6.

Priority 4: After 100% curtailment of all loads in Priorities 5 and 6, all commercial and industrial loads of 1,000 Mcf and larger in any month will be curtailed on a pro rata basis, except that curtailment of commercial loads will not exceed 40% during the winter period November through March and 15% during the remaining months.

Priority 5: After 100% curtailment of all loads in Priority 6 and prior to curtailment of loads in Priority 4, all industrial loads of 1,000 Mcf and larger in any month having alternate fuel capability will be curtailed on a pro rata basis except where the Commission has granted an extension of time.

Priority 6: All industrial boiler fuel loads of 1,000 or more in any month shall be curtailed up to 100% prior to curtailment of loads in Priority 5.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions (Continued)

B. Curtailment Resulting from Operating Conditions

If, due to necessity to make modifications, tests, replacements, or repairs (excluding repairs arising from the occurrence of a force majeure) to Company's facilities, as determined in Company's sole judgment or to the facilities of Company's supplier of gas, the gas available for delivery by Company is insufficient to meet all of Company's authorized sales on any day, then Company, upon providing as much notice as possible under all of the circumstances, shall order curtailment by Customers to the extent required.

3. Penalty Provision for Takes in Excess of Authorized Monthly Volumes

A. Penalty for Excess Takes at the End of the Five-Month Period Ending with the March Billing Month

If, at the end of the five-month period ending with the March billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of ten dollars (\$10.00) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

B. Penalty for Excess Takes at the End of the Seven-Month Period Ending with the October Billing Month

If, at the end of the seven-month period ending with each October billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of \$10.00 per Mcf for all volumes taken in excess of one hundred and two percent (102%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

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Vice President - Regulatory Services

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)****VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)****4. Disposition of Penalties**

As of December 31 of each year, Company shall total all penalties then collected from all Customers resulting from the provisions of Section 3 hereof applicable to the contract period of the same year. As of December 31 of each year, Company shall also total the penalties paid to its supplier(s) for volumes taken in excess of the volumes authorized by supplier(s) for the contract period of the same year. Company shall return to all Customers penalties collected in excess of those penalties paid to Company's supplier(s). The total amount of such penalties to be returned shall be divided by the total volume of sales to all Customers during the contract period. The result of such computation shall represent the factor to be multiplied by each Customer's total purchase volumes during such contract period to determine the amount to be returned to each Customer as a credit on the invoice to Customer for the January billing month. All references to "contract period" in this Section shall mean a twelve-month period ended October 31.

5. Availability of Excess Gas

If, in Company's sole judgment, sufficient gas supply is available to permit deliveries in addition to the *Maximum Monthly Volumes in any month*, Company will provide all Customers with as much advance notice as possible of the amount of such additional gas anticipated to be available. Such gas shall be apportioned and offered by Company to all Customers on the basis of the total of *Maximum Monthly Volumes* for all Customers for that month. Notwithstanding the provision of this Section 5, Company shall not be obligated to deliver to Customer in any month a quantity of gas in excess of the *Maximum Monthly Volumes*.

6. Minimum Monthly Bill and Other Charges, Assessments and Penalties

The provisions of Sections 1 through 5 above shall not serve to reduce any charges, assessments or penalties otherwise payable or applicable under provisions of any rate schedule. Provided, however, that if Customer is assessed penalties as the result of takes in excess of Customer's reduced *Maximum Monthly Volumes* as provided for in Section 3 herein, to the extent such reduced *Maximum Monthly Volumes* result in the imposition of a minimum bill, such minimum bill shall be decreased by that portion of the volume of curtailment under Section 2 herein for which Customer was penalized, which is below the level of volumes necessary to meet minimum bill requirements times the applicable rate of such rate schedule.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

7. Suspension of Deliveries During Gas Supply Emergencies

Company may request that transportation Customers allow the use of their Customer-owned gas to supply higher priority end-usages. Should transportation Customers refuse to allow the use of their gas during emergencies and the ability of Company to serve essential human needs is threatened, Company may delay delivery of Customer-owned gas and utilize the gas to serve essential human needs when significant relief would be provided by the use of such gas, until such time as the supply threat to essential human needs has been resolved. Company shall notify the Commission that it has delayed transportation gas deliveries under this provision without Customer's agreement.

Transportation Customers shall be compensated for the use of transportation gas voluntarily supplied or otherwise used in an emergency to assist Company. The level of compensation shall be determined through negotiation with the transportation Customer. Such compensation shall be limited to (i) the reasonable costs associated with alternate fuels, or (ii) the price difference associated with resupplying gas to Customer. Compensation is not intended to reflect damages, whether consequential or otherwise, that may result from the use of Customer-owned gas. Transportation Customers or Company may request that the Commission waive the foregoing compensation limit for the purpose of negotiating contingency emergency supply agreements. Any such agreement must be approved by the Commission unless otherwise specified in this tariff.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**RIDER AMRP
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS and SAS.

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

- a. AMRP-related Plant In-Service not included in base gas rates minus the associated AMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to AMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the AMRP = related Plant In-Service less retirement and removals; and;
- e. Reduction for savings in Account No. 887 – Maintenance of Mains.

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS and SAS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the accelerated main replacement program. Customers receiving service under Rate Schedules DS and SAS will be assessed a throughput charge in addition to their commodity delivery charge for the purpose of the accelerated main replacement program.

Rider AMRP will be updated annually, in order to reflect the impact on the Company's revenue requirements of net plant additions as offset by operations and maintenance expense reductions during the most recent twelve months ended December. Such adjustment to the Rider will become effective with meter readings on and after the first billing cycle of June, and will reflect the allocation of the required revenue increase based on the revenue distribution approved by the Commission.

The charges for the respective gas service schedules for the revenue month beginning June 2010 per billing period are:

Rate GSR, Rate SVGTS - Residential Service	\$0.00
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$0.00
Rate IUS, Rate IUDS	\$0.00
Rate IS, Rate DS ^{1/} , Rate SAS	\$0.00

^{1/} - Excluding customers subject to Flex Provisions of Rate Schedule DS

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**RIDER POM
PENSION and OPEB MECHANISM**

APPLICABLE

Applicable to all Rate Schedules GS, IS, IUS, PPS, SVGTS, NSS, MLDS, and DS except customers served under the flex provision.

PURPOSE

The Purpose of this Rider is to track Columbia's deferred pension and OPEB expenses.

DETERMINATION OF CHARGE

Beginning July 30, 2010, Columbia shall annually file its determination of the adjustment to collect from and return to applicable customers, those deferred pension and OPEB expenses recorded as a regulatory asset or liability during the eighteen months ending June 30, 2010. Subsequent annual filings will be based on a twelve month period ending June 30th. The adjustment will include a true-up for the prior year's charge. The effective date of the charge shall be with meter readings on and after Unit 1 of Columbia's September billing cycle and reflected on customer bills in the Customer Charge or Monthly Delivery Charge.

UNIT CHARGE

\$0.00 per meter

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**1. COMMISSION'S RULES AND REGULATIONS**

All gas service provided by the Company shall be in accordance with the Kentucky Public Service Commission law and the acts, rules, regulations and forms which have been adopted by the Commission and all amendments thereto and modifications and deviations thereof which may be made or approved by the Commission.

2. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Commission, all gas service provided shall, also be in accordance with these Rules and Regulations adopted by Company. The Company's Rules and Regulations shall not conflict with the rules of the Commission or those approved by the Commission for Company.

3. APPROVALS FOR SUBDIVISION PRIOR TO DISTRIBUTION MAINS

Before Distribution Mains are installed in new subdivisions, the subdivider shall record a plot or plan of the subdivision in the County Court Clerk's Office of the county in which same is located and shall furnish a copy of said plot or plan, so recorded, to Company. In the event it is required that plans for a proposed subdivision be submitted to a city, county or city-county planning and zoning commission, for approval, such approval must be obtained before Distribution Mains are installed in said subdivision.

4. APPLICATION FOR SERVICE

Applications for service shall be made through any local office of Company. The application is not complete until the applicant has fulfilled all applicable tariff eligibility requirements and complied with these rules. A separate application or contract shall be made for each separate location.

5. COMPANY'S RIGHT TO DEFER SERVICE

Where Company's existing facilities are inadequate to serve a Customer for new or additional commercial or industrial load, Company specifically reserves the right to defer service until such time as its facilities can be made adequate.

6. ACCESS TO PREMISES

Company and its authorized employees shall have free access at all reasonable times to all of the premises in which gas supplied by Company is used or is to be used. Any employee of Company whose duties require entering a Customer's premises will wear a distinguishing uniform or other insignia, and/or show a badge or other identification which will verify employment with the Company.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

7. RIGHT-OF-WAY

Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to it across the property owned or controlled by Customer for Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to Customer. No service line shall be installed across private property other than the premises of the building to be supplied with gas, except after special investigation and approval by Company.

8. TURNING ON GAS

Customer, after making proper application for service, shall notify Company when to establish service. In no case shall Customer or Customer's agent or employee turn on the gas at the curb or meter.

9. ASSIGNMENT OF CONTRACT

The benefits and obligations of any service application or contract shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no application, agreement or contract for service may be assigned or transferred without the written consent or approval of Company.

When the gas supply has been disconnected for non-payment of bills or other violation of Company's Rules and Regulations the service will not be restored at the same location or connected at another location, for the same or related occupants under a different contract or name when it appears to the Company that the change of name is a subterfuge designed to defraud or penalize Company.

10. EXTENSION OF DISTRIBUTION MAIN

The Company will extend its distribution mains without cost up to but not more than a distance of one hundred (100) feet for each prospective Customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for such service.

Where a distribution main extension of more than one hundred (100) feet is requested for residential or domestic purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS****(Continued)****10. EXTENSION OF DISTRIBUTION MAIN - (Continued)**

to the distribution main extension who will utilize gas for base load purposes and as the major source of energy. The classification of Customer shall be determined by Company at the time Customer is connected to the distribution main extension. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a distribution main extension of more than one hundred (100) feet is requested for commercial or industrial purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded annually, based upon the incremental volumes, if any, sold directly from the distribution main extension which are over and above those volumes used to determine the portion of the distribution main extension to be done at Company's expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the distribution main extension. Deposits will not draw interest. All distribution main extensions shall be the property of Company.

Where a distribution main extension is deemed economically justified at Company's expense, based upon a cost-benefit study, no deposit shall be required.

11. EXTENSION OF SERVICE LINES

When Company initiates service to a new Residential or Commercial Customer, Company will install, own, operate and maintain the service line at the premises of Residential and Commercial Customers, if such premises are not connected to a Company main by a service line.

With respect to Residential and Commercial Customers that occupy premises already connected to a Company main by a service line, Company shall be responsible for operating and maintaining the Customer Service Line, and when Company determines that replacement of such Customer Service Lines is necessary, Company shall be responsible for installing the service line, and shall thereafter own the service line. If it becomes necessary for Company to replace a service line, Company shall use its best efforts to replace the line, during normal working hours and as soon as practical, after Company is made aware of the need for the replacement of the service line.

When the length of the service line required between the property line and the meter is 100 feet or less, and the customer has agreed to use natural gas as its major source of energy, Company will assess no charge for the service line installation. A customer's major source of energy is defined as its primary energy source for heating the premises. If the customer is not using natural gas as its major energy source, customer will be required to contribute a portion of the cost of the service line in the form of a contribution in aid of construction. This amount will vary depending upon the installed appliances but will not exceed the Company's annual average cost of a service line.

When the length of required service line exceeds the 100 feet, Company may require Customer to contribute toward the cost of the service line installation an amount equal to the estimated cost per foot for each lineal foot of service line beyond the 100 feet. Contributions by

DATE OF ISSUE: January 30, 2003**DATE EFFECTIVE: March 1, 2003****Issued by: J. W. Kelly****Vice President**

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. **EXTENSION OF SERVICE LINES (continued)**

Company's average annual cost of a service line in 2003 equals \$926.

Calculated as:

Cost of service lines installed in 2003 divided by number of lines equals
average annual cost

$$\$1,431,242 / 1,546 = \$ 926$$

DATE OF ISSUE: January 30, 2004

DATE EFFECTIVE: March 1, 2004

Issued by: J. W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

11. EXTENSION OF SERVICE LINES - (Continued)

Customers toward Company's cost of furnishing and installing service lines in accordance with this section are non-refundable.

12. REQUEST FROM HIGH-PRESSURE LINES

When a General Service Customer requests gas service from a transmission Company's high-pressure pipeline, Company will furnish and install regulating equipment and meters at no cost to Customer except as follows with respect to pressure regulators:

- A. If the line from which Customer is to be served has a maximum allowable operating pressure not exceeding 60 psig, Company will furnish the necessary service regulator at no cost to Customer.
- B. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 60 psig but not in excess of 200 psig, which will necessitate one high-pressure regulator in addition to the service regulator, **Customer will be required to make a payment of \$100 to cover the cost and installation of the high-pressure regulator.**
- C. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 200 psig which will necessitate two high-pressure regulators in addition to the service regulator, **Customer will be required to make a payment of \$200 to cover the cost and installation of the high-pressure regulators.**

13. COMPANY OBLIGATION TO RESTORE PROPERTY

In the event that Company is required to undertake any excavation on Customer's property in connection with the installation, repair, maintenance or replacement of a service line, Company shall make reasonable efforts to restore the property to its original conditions pursuant to generally accepted utility standards for such construction operations.

14. PROTECTION OF COMPANY'S PROPERTY

All meters, piping and other appliances and equipment furnished by or at the expense of Company, which may at any time be in or on Customer's premises shall, unless otherwise expressly provided herein, be and remain the property of Company. Customer shall protect such property from loss or damage.

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in connection therewith which are not the property of Company. Customer will protect and save Company harmless from all claims for injury or damage to persons or property occurring on customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of Company.

16. CUSTOMER WITH MORE THAN ONE METER

A Customer may be supplied through more than one meter, with the usage combined for one billing and counted as one Customer, subject to the following conditions:

- A. **Provided all meters qualify for the same rate schedule.** If the usage on two or more meters is to be combined for routine billing purposes, all meters to be combined must qualify for the same rate schedule.
- B. **Provided all meters are located within the confines of or adjacent to the particular property served.** Combined usage for billing purposes shall be restricted to meters located within the confines of or adjacent to the property being served.
- C. **Provided the additional meters are a necessary part of rendering service.** Combined usage of multiple meters for billing purposes shall be restricted to those situations where the additional meters are a necessary part of rendering service.
- D. **Provided the combining of usage is not for the purpose of circumventing the Minimum or Customer Charge of a rate schedules.**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS

Volumetric Measurement Base is one (1) cubic foot of gas at a pressure base of fourteen and seventy-three one-hundredths (14.75) pounds per square inch absolute (thirty (30) inches of mercury), a temperature base of sixty degrees (60 degrees) Fahrenheit, (520 degrees F. absolute) and without adjustment for water vapor content.

Average Absolute Atmospheric (Barometric) Pressure is assumed to be fourteen and four-tenths (14.4) pounds to the square inch, irrespective of actual elevation of location of the delivery point above sea level or variations in actual barometric pressure from time to time.

Flowing Temperature. Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, or as read from established tables for the location involved.

Specific Gravity of the natural gas shall be determined by Company, or at Customer's option by joint test, at the commencement of deliveries and as often as deemed necessary.

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Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of Public Service Commission in Case No. 94-179, dated November 1, 1994.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Supercompressibility. The deviation of the gas from the laws for ideal gases shall be determined by Company, or jointly at Customer's option, in one of the following ways:

- (a) The deviation factors shall be computed by approved methods or read from standard tables, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Such computations or selection of factors from tables shall be based on the composition of the gas and conditions at point of measurement, and the factors used to be checked by tests of the gas made with such reasonable frequency as found necessary; or
- (b) The deviation factors shall be determined by tests of the gas made with such reasonable frequency as found necessary.

Measuring Equipment. Unless otherwise agreed upon, Company will install, maintain and operate, measuring stations equipped with displacement or flow meters and other necessary measuring equipment by which the volumes of gas delivered shall be determined. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas volumes computed in a practical and appropriate manner, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided that such equipment shall be so installed as not to interfere with the operations of Company. Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but the reading, calibrating and adjusting thereof and the changing of charts shall be done only by Customer, unless otherwise agreed upon. Both Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting, testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of Customer, but upon request, each will submit to the other its records and charts, together with calculations, for inspection, subject to return within thirty (30) days after receipt thereof. Company shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the volume of gas delivered.

Meter Testing (GS Rate Schedule Customers). Company shall make a test of any meter upon written request of Customer provided such request is not made more frequently than once each twelve months or the meter is not scheduled for a periodic test. Customer shall advance an amount based on meter capacity as follows: 500 cu. ft. per hour and under @\$10.00, over 500 cu. ft. per hour @\$20.00, and 1,500 cu. ft. per hour @\$30.00. If such tests show the meter to be more than 2% fast or slow, the amount advanced shall be refunded to the customer and adjustments made pursuant to **Correction of Metering Errors** section herein. If the meter is found not to be more than 2% fast or slow, the amount advanced by Customer shall be retained by Company.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Calibration and Test of Meters (IS and IUS Rate Schedule Customers). The accuracy of all measuring equipment shall be verified by the owner at reasonable intervals and, if requested, in the presence of representatives of the other party, but neither Company nor Customer shall be required to verify the accuracy of such equipment more frequently than once in any thirty (30) day period. If either party at any time desires a special test of any measuring equipment, or if either party at any time observes an error in any such measuring equipment, it will promptly notify the other party, and the parties shall then cooperate to secure a prompt verification of the accuracy of such equipment.

Correction of Metering Errors. If upon periodic test, request test, or complaint test a meter in service is found to be more than two percent (2%) fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two percent (2%) fast or slow, or if a Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust the Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar Customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, the commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the discretion of Customer within thirty (30) days after the final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Failure of Measuring Equipment. In the event any measuring equipment is out of service, or is found registering inaccurately and the error is not determinable by test, previous recordings or deliveries through such equipment shall be estimated:

(a) By using the registration of any check meter or meters if installed and accurately registering, or, in the absence of (a):

(C) Change

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Vice President - Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

17. **METER TESTING AND MEASUREMENT OF NATURAL GAS** - (Continued)

Failure of Measuring Equipment. - (Continued)

- (b) By correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation, or, in the absence of both (a) and (b), then:
- (c) By estimating the quantity of delivery based on deliveries during periods under similar conditions when the meter was registering accurately.

The estimated readings shall be used in determining the volume of gas delivered for any known or agreed-upon applicable period. In case the period is not known or agreed-upon, such estimated deliveries shall be used in determining the volume of gas delivered during the latter half of the period beginning on the date of the immediately preceding test and ending on the date the measuring equipment was adjusted to record accurately; the recordings of the measuring equipment during the first half of said period shall be considered accurate in computing deliveries.

Preservation of Records. The complete record of tests of each meter shall be continuous for at least two (2) periodic test periods and shall in no case be less than two (2) years.

Remote Meter Reading Devices. Remote meter reading devices are available for installation in those instances where it is difficult to obtain a reading of the Customer's meter. The customer will be billed for the installation of a remote meter device at a rate of \$40.00 per device. This amount may be waived at Company's discretion.

Standard Delivery Pressure

Company, in accordance with 807 KAR 5:022, Section 13(14): Standard Pressure adopts seven (7) inches water column as its standard pressure as measured at the outlet of Customer's meter.

When conditions warrant, and Customer and Company mutually agree, certain Customers may receive gas at pressures higher than the standard pressure. In these cases either indices compensated for the delivery pressure or pressure factors corresponding to delivery pressure will be used to adjust volumes of gas billed.

The above paragraphs notwithstanding Company shall assume no liability from any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

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Issued by: Herbert A. Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

18. QUALITY

Processing. The gas delivered shall be natural gas; provided, however, that:

- (a) Company may extract or permit the extraction of moisture, helium, natural gasoline, butane, propane or other hydrocarbons (except methane) from said natural gas, or may return thereto any substance extracted from it. Company, in order to conserve and utilize other available gases, may blend such gases with said natural gas; provided, however, that such blending shall not extend to a degree which, in Customer's judgment reasonably exercised, would materially affect the utilization of the gas delivered.
- (b) Company may subject or permit the subjection of said natural gas to compression, cooling, cleaning or other processes to such an extent as may be required in its transmission from the source thereof to the point or points of delivery.

Heat Content. The natural gas delivered shall contain an average total heating value for any twelve (12) months period of not less than one thousand (1,000) Btu per cubic foot. Such heating value shall be determined by tests at the beginning of deliveries, or from recording calorimeters located at such place or places as may be selected by Company. Such calorimeters shall be periodically checked, using a reference sample of gas of known heating value, or such other method as may be mutually agreed upon. Customer shall not be required to accept natural gas having a total heating value of less than nine hundred fifty (950) Btu per cubic foot, but acceptance by Customer shall not relieve Company of its obligation to supply natural gas having the said average total heating value of one thousand (1,000) Btu per cubic foot.

The unit of volume for the purpose of determining total heating value shall be one (1) cubic foot of gas saturated with water vapor at a temperature of sixty degree (60°) Fahrenheit and an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two degrees (32°) Fahrenheit and under standard gravity (32.174 ft. per second per second).

Freedom From Objectional Matter. The gas delivered:

- (a) shall be commercially free from dust or other solid or liquid matter which might interfere with its merchantability or cause injury to or interference with proper operation of the lines, regulators, meters, and other equipment of Customer;
- (b) shall not contain more than a trace of hydrogen sulfide per one hundred (100) cubic feet of gas, as determined by methods prescribed in Standards for Gas Service, Circular of the National Bureau of Standards No. 405, Page 134 (1934 Edition), and shall be considered free from hydrogen sulfide if a strip of white filter paper, moistened with a solution containing five percent (5%) by weight of lead acetate, is not distinctly darker than a second paper freshly moistened with the same solution, after the first paper has been

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Vice President - Regulatory Services

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

18. **QUALITY - (Continued)**

Freedom From Objectional Matter. - (Continued)

exposed to the gas for one (1) minute in an apparatus of approved form, through which the gas is flowing at the rate of approximately five (5) cubic feet per hour, the gas not impinging directly from a jet upon the test paper;

- (c) shall not contain more than twenty (20) grains of total sulfur per one hundred (100) cubic feet; and
- (d) can be measured to determine the usability of the product or the interchangeability of one gas with another gas by using a utilization factor known as the Wobbe Index. The Wobbe Index factor is calculated by dividing the saturated Btu value by the square root of the specific gravity of the sample of gas. An acceptable value for the Wobbe Index factor is one thousand three hundred (1,300) plus or minus six percent (6%).

In the event the gas contains more than a trace of hydrogen sulfide per one hundred (100) cubic feet or more than twenty (20) grains of total sulfur per one hundred (100) cubic feet, by test prescribed by the Bureau of Standards or other recognized method, Company, upon the request of Customer, shall reduce the hydrogen sulfide content to not more than a trace per one hundred (100) cubic feet and the total sulfur content to twenty (20) grains or less per one hundred (100) cubic feet.

19. **POSSESSION OF GAS AND WARRANTY OF TITLE**

Control of Gas. Company shall be deemed to be the owner and in control and possession of the natural gas purchased on behalf of Customer until it has been physically delivered to Customer at the point or points of delivery, after which Customer shall be deemed to be the owner and in control and possession thereof.

Division of Responsibility. Customer purchasing gas from Company shall have no responsibility with respect to any natural gas until it is physically delivered to Customer, or on account of anything which may be done, happen or arise with respect to said gas before such delivery; and Company shall have no responsibility with respect to said gas after such delivery to Customer, or on account of anything which may be done, happen or arise with respect to said gas after such delivery.

Warranty of Title. Company agrees that it will, and it hereby does, warrant that it will at the time of physical delivery of gas purchased on behalf of Customer, have good title to all gas delivered by it to Customer, free and clear of all liens, encumbrances and claims whatsoever, that it will at such time of delivery have good right and title to sell said gas as aforesaid, that it will indemnify Customer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any or all persons to said gas.

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS****(Continued)****20. FORCE MAJEURE**

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. RECONNECTION OF SERVICE

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of seventy-four dollars and forty cents (\$74.40, current minimum charge of \$9.30 times 8 months) for residential customers reconnect fee and one-hundred ninety one dollars and sixty eight cents (\$191.68, current minimum charge of \$23.96 times 8 months) for commercial customers reconnect fee.

Company will charge a reconnect fee of sixty dollars (\$60) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
 - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

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President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-0008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

20. FORCE MAJEURE

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. RECONNECTION OF SERVICE

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of one hundred forty three dollars and thirty six cents (\$143.36, current minimum charge of \$17.92 times 8 months) for residential customers reconnect fee for the first year, two hundred twelve dollars and twenty four cents (\$212.24, current customer delivery charge of \$26.53 times 8 months) for residential customers reconnect fee after the first year and two-hundred twenty six dollars and twenty four cents (\$226.24, current customer charge of \$28.28 times 8 months) for commercial customers reconnect fee.

Company will charge a reconnect fee of sixty dollars (\$60) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
 - (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
 - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**(Continued)****21. RECONNECTION OF SERVICE - (Continued)**

- (3) Agrees to a repayment schedule which would permit Customer to become current in the payment of Customer's bill as soon as possible but no later than October 15. However, if, at the time of application for reconnection, Customer has an outstanding bill in excess of \$600 and agrees to a repayment plan that would pay current charges and makes a good faith reduction in the outstanding bill consistent with Customer's ability to pay, then such plan shall be accepted. In addition to payment of current charges, repayment schedules shall provide an option to Customer to select at least one (1) payment of arrearage per month.
 - (4) Company shall not require a new deposit from Customer whose service is reconnected due to paragraphs (1), (2), or (3) of this subsection.
- B. Certificate of need for reconnection. Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance. A Customer who is eligible for energy assistance under the department's guidelines or is certified as household with gross income at or below 130 percent of the poverty level, may obtain a certificate of need from the department to be used in obtaining a service reconnection from Company.
- C. Weatherization program. Customers obtaining a certificate of need under this regulation shall agree to accept referral to and utilize weatherization services which are administered by the Cabinet for Human Resources. The provision and acceptance of weatherization services is contingent on the availability of funds and other program guidelines. Weatherization services include, but are not limited to, weather stripping, insulation and caulking.
- D. Customers who are current in their payment plans under subsection A(3) of this section shall not be disconnected.

22. CUSTOMER DEPOSITS

Company may require from any Customer a minimum cash deposit or other guaranty to secure payment of bills, except from those Customers qualifying for service reconnection under the Winter Hardship Reconnection Rules, as stated on Sheet Numbers 70 and 71 of this tariff. Service may be refused or discontinued for failure to pay the requested deposit.

All Customer's deposits shall be based upon actual usage of Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The amount of cash deposit shall not exceed two-twelfths (2/12) of Customer's actual or estimated annual bill.

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

22. **CUSTOMER DEPOSITS - (Continued)**

A deposit would normally be required, unless waived at Company's discretion, if any of the following circumstances exist:

- 1) New business
- 2) Previous service with bad debt account
- 3) Transient or seasonal employment
- 4) Disconnected due to non-pay
- 5) Renting, short-term employment
- 6) Unemployed and no regular income
- 7) Student, or
- 8) Unable or unwilling to provide identification.
- 9) Unsatisfactory Credit History

If a deposit has been waived or returned and Customer fails to maintain a satisfactory payment record, a deposit may then be required. Company may require a deposit in addition to the initial deposit if Customer's classification of service changes or if there is a substantial change in usage.

Company will refund the deposit to Customer after twelve (12) consecutive months of good credit and payment history. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to Customer.

Company shall issue to every Customer from whom a deposit is received a receipt of deposit showing, the name of Customer, location of the service or Customer account number, date and amount of the deposit, and informing Customer that they can request a recalculation of the deposit after eighteen (18) months based on actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a Residential Customer or 10 percent for a non-residential Customer, Company may collect any underpayment and shall refund any overpayment by check or credit to Customer's bill. No refund will be made if Customer's bill is delinquent at the time of the recalculation.

Interest will be paid on all sums held on deposit at the rate of 6 percent annually. The interest will be applied as a credit to Customer's bill or will be paid to Customer on an annual basis, except if Customer's bill is delinquent on the anniversary of the deposit date, Company shall not be required to refund or credit interest. If the deposit is refunded or credited to Customer's bill prior to the deposit anniversary date, interest will be paid or credited to Customer's bill on a prorated basis. If interest is not credited to Customer's bill or paid to Customer annually, interest will be computed by a method which will result in an amount no less than that obtained by using a middle course method between simple and compound interest in compliance with Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until credited to Customer's bill or paid to Customer.

(N) New

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DATE OF ISSUE: October 9, 1997

DATE OF EFFECTIVE: August 13, 1997

Issued by: J. W. Kelly

Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

23. **BILLING**

General Service Rate Schedule

Bills will be rendered and be payable once each billing month. Company may read any meter once each billing month, but may read meters of the General Service Rate Schedule Customers once each two billing months. As to any Customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of Customer's previous usage -- considering factors such as variations in weather, number of days in the period, the trend in seasonal usage, etc., in order to provide as nearly accurate a bill as possible without actually reading the meter. Customer's consumption for the second month of each bimonthly meter reading period shall be determined by actual measurement taken from Customer's meter, subtracting therefrom the calculated consumption for the first month of the bimonthly meter reading period. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

All Other Rate Schedules

On or before the tenth (10th) day following the date of the final monthly meter reading for each billing month, Company shall render to Customer a statement of the total amount of gas delivered during the preceding billing month and the amount due, with the exception of Delivery Service Customers.

When information necessary for billing purposes is in the control of Customer, Customer shall furnish such information to Company on or before the fifth (5th) day following the date of final meter reading of each month.

Both Company and Customer shall have the right to examine, at reasonable times, books, records, and charts of the other to the extent necessary to verify the accuracy of any statement, charge or computation made under or pursuant to any of the provisions hereof.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

24. **PAYMENT**

Customer shall pay Company at its General Office, 200 Civic Center Drive, Columbus, Ohio 43215, or at such other address as Company shall designate on or before the twentieth (20th) day following the date of the final monthly meter reading for the gas delivered hereunder during the preceding billing month.

(T) Text

DATE OF ISSUE: October 19, February 24, 2006

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Issued by: J. W. Kelly

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

If presentation of a bill by Company is delayed after the tenth (10th) day following the date of final monthly meter reading, then the time of payment shall be extended accordingly unless Customer is responsible for such delay.

24a . **TERMINATION**

The Company reserves the right to discontinue furnishing gas service to a Customer with at least ten (10) days written notice from the Company to the Customer, irrespective of any claim pending against the Company, upon the occurrence of any one of the following events:

- a) For non-payment of tariff approved charges.
- b) For failure to comply with any of the Company's Gas tariffs as filed with the Commission, or with any of the conditions or obligations of any agreements with the Company for the purchase of gas.

Notice of discontinuance shall be considered to be given a Customer when a copy of such notice is left with the Customer, or left at the premises where his bill is rendered, or posted in the United States mail, addressed to the Customer's last post office address shown on the records of the Company. Company shall diligently attempt to induce Customer to make all payments owed or to comply with all applicable terms and conditions of service prior to discontinuing service.

(N) New

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Issued by: J. W. Kelly

Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

25. LATE PAYMENT PENALTY

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services if Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

26. RETURNED CHECK FEE

If Customer's check tendered in payment of a bill for service is returned by a bank as unpaid, Customer will be charged a fee of fifteen dollars (\$15.00) to cover the cost of further processing of the account.

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE

Bill Adjustment. If upon periodic test, request test, or complaint test a meter in service is found to be more than two (2) percent fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two (2) percent fast or slow, or if Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud of theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, Commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the

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DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

27. **BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE - (Continued)**

discretion of Customer within thirty (30) days after final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Monitoring Usage. Company shall monitor Customers' usage at least annually. The procedures shall be designed to draw Company's attention to unusual deviations in Customer's usage and shall provide for reasonable means by which Company can determine the reasons for the unusual deviation. If Customer's usage is unduly high and the deviation is not otherwise explained, Company shall test Customer's meter to determine whether the meter shows an average error greater than two (2) percent fast or slow.

If Company's procedure for monitoring usage indicates that an investigation of Customer's usage is necessary, Company shall notify Customer in writing either during or immediately after the investigation of the reasons for the investigation, and of the findings of the investigation. If knowledge of a serious situation requires more expeditious notice, Company shall notify Customer by the most expedient means available.

Customer Notification. If a meter is tested and it is found necessary to make a refund or back bill Customer, Customer shall be notified in compliance with 807 KAR 5:006, Section 10 (5).

Customer accounts shall be considered to be current while a dispute is pending pursuant to this section, as long as Customer continues to make payments for the disputed period in accordance with historic usage, or if that data is not available, the average usage of similar customer loads, and stays current on subsequent bills.

28. **BUDGET PLAN**

The Company has a budget payment plan available to **Residential and Small Commercial Customers.**

Monthly budgeted amounts shall be determined by the Company based on an amount equivalent to 1/12 of Customer's estimated annual gas utility bill.

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DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A . Miller

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

28. **BUDGET PLAN** - (Continued)

The monthly budgeted amount shall not be construed by Customer as a guaranty of assurance that the total actual charges will not exceed such estimate. Company may, at any time, submit a revised budgeted amount to Customer whenever, in Company's judgment, such revision is deemed advisable during the Company's budget year. (Budgets will be reviewed and recalculated at least twice a year.)

The billing, under this budget plan of payment, is for the convenience of Customer. A Customer may enroll in the plan at any time during the Company's budget year. A Customer applying for the Plan for the first year will be accepted in any month and their payment will be determined by dividing their estimated bill for the remainder of the budget period by the number of months remaining in that budget period. New customers may be automatically enrolled in the budget plan unless they decline to participate. If any existing arrearage is present at the time of application, the first month's budgeted amount shall be paid at the time the Customer's request to participate is granted.

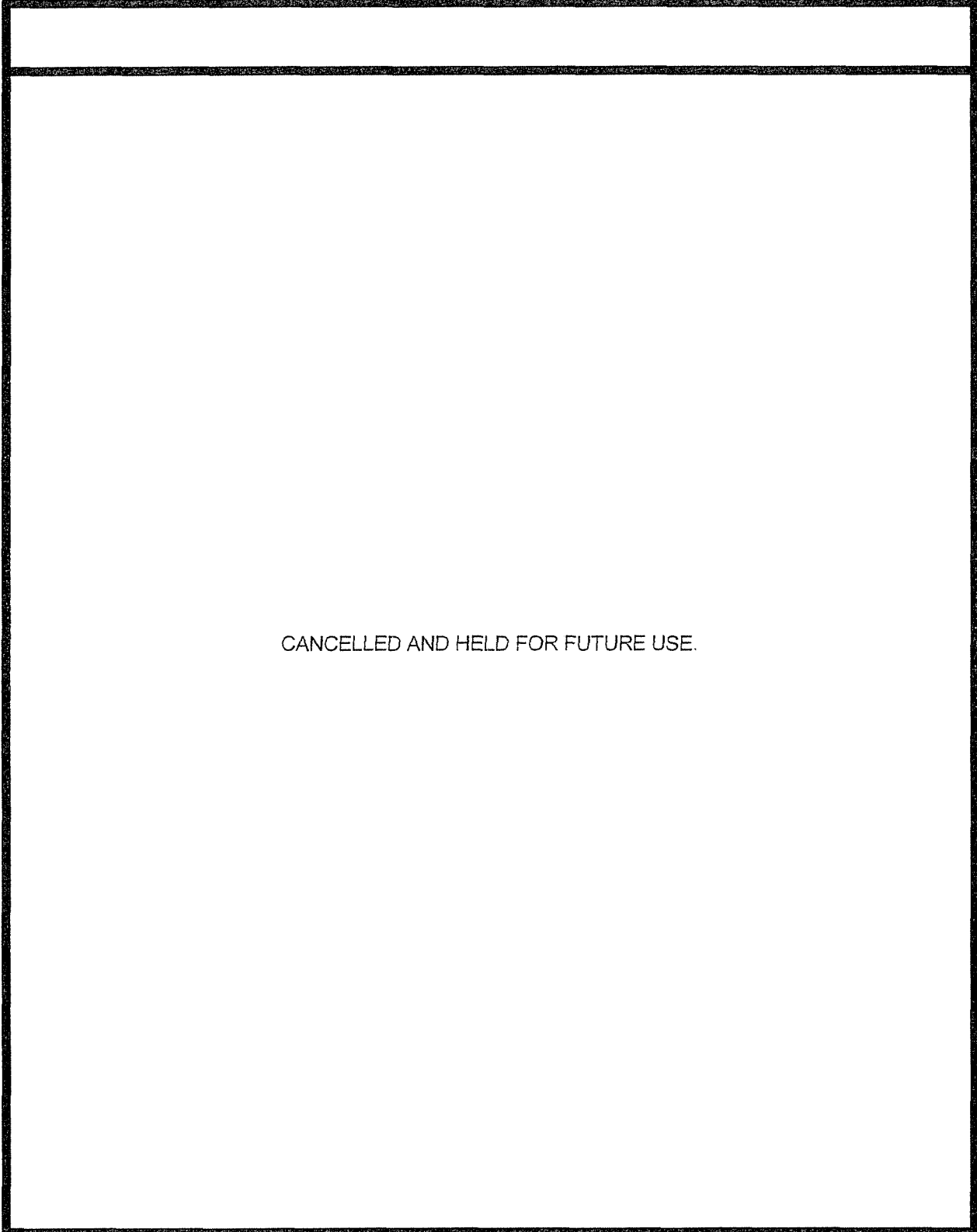
This budget plan will be canceled and the total account balance shall become due, or in the event of a credit balance, such balance shall be refunded, under the following circumstances:

- Discontinuance of service at Customer's request;
- Discontinuance of this budget plan at the Customer's request; or

If Customer fails to pay bills as rendered under the budget payment plan, Company reserves the right to revoke the plan, restore Customer to regular billing and require immediate payment of any deficiency.

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COLUMBIA GAS OF KENTUCKY, INC.



CANCELLED AND HELD FOR FUTURE USE.

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DATE OF ISSUE: May 1, 2009

DATE OF EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

29. CHANGES IN CONTRACTED VOLUMES

Changes in contracted volumes shall be made in any one of the following ways:

- A. In the event Customer shall desire an increase in the then effective contracted volumes, Customer shall notify Company by April 1, of any year as to the total amount of increase required. If Customer is advised by Company that it has the required capacity and facilities then Customer shall execute a contract to become effective November 1, of such year which shall specify the total amount required.
- B. In the event Customer shall desire a decrease in the then effective contracted volumes, after the expiration of the development period, Customer shall notify Company by April 1, in any year of the desire to decrease to become effective November 1, of such year, and Company would grant such decrease providing the desired decrease does not exceed Company's ability to offset such decreases against reductions in contracted volumes from its supplier(s), or Customer and Company may mutually agree to the decrease providing Company can otherwise utilize such decrease.
- C. For increases or decreases in effective contracted volumes requested on shorter notice than in A or B above, Company shall, giving consideration to all pertinent factors, use its best efforts to comply with such requests.

30. TRANSFERS BETWEEN RATE SCHEDULES

If Customer desires to transfer service from one to another of Company's rate schedules, Customer shall give notice to Company by April 1, of any year and if Customer is advised by Company that it has the required gas supply, capacity, and facilities, then Customer, shall execute a contract to become effective November 1, of such year.

31. OPERATING INFORMATION AND ESTIMATES

Upon request of Company, Customer shall from time to time submit estimates of the daily, monthly and annual volumes of gas required, including peak day requirements, together with such other operating data as company may require in order to plan its operations.

32. SEASONAL CURTAILMENT OF SERVICE

If, in Company's judgment, it is necessary to limit the delivery of natural gas for the protection of monthly and seasonal volumes in order to supply market requirements based on gas supply available, Company shall curtail or discontinue in whole or in part gas service to its industrial and commercial Customers in the manner prescribed on Sheet Nos. 53 through 56 of this tariff. In so curtailing or discontinuing service Company shall curtail monthly and seasonal volumes to

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President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32. SEASONAL CURTAILMENT OF SERVICE - (Continued)

such Customers by ordering curtailment of deliveries to such Customers by giving notice to each such Customer of the percentage curtailment of each priority applicable to Customer as described in said sheets of this tariff. Such curtailment shall be ordered as to the affected Commercial and Industrial Customers.

Company shall not be liable for any loss, cost, damage, injury, or expense that may be sustained by Customer by reason of partial or complete curtailment, interruption or discontinuance of gas service.

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE

When a Customer requests the Company's services for premises work, the rates to be charged shall be in accordance with one of the following:

1. When the Customer has requested the Company to do customer authorized service work during regular working hours, the Customer will be charged: \$30.25 for the first employee, and \$28.25 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$30.25. Charges after the first hour are made to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

Work done outside regular working hours including holidays and weekends for customer authorized services, will be charged: \$45.50 per hour for the first employee, and \$42.50 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$45.50. Charges after the first hour are made to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

The time for the labor charge shall start when the employee reaches the customer premises and end when the employee leaves the premises after the work is completed.

2. When the Customer has requested the Company to perform customer authorized services while the employee is on the customer's premise, the Customer will be charged to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

If work is done outside normal regular working hours including holidays and weekends, the Customer will be charged to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

(N) New

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DATE OF ISSUE: October 9, 1997

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Issued by: J. W. Kelly

Vice President and General Manager

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE - (Continued)

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The time for the labor charge shall start at the time the actual customer authorized service work is started and end when the customer authorized service work is completed.

Where special arrangements are made to do customer authorized work and, upon arriving at the Customer's premise the Company employee cannot gain access to perform the previously scheduled work, a minimum one-hour charge, in effect for that time of day, may be made.

Material charges shall consist of the following: 1) If the materials are available at the Company warehouse, the material charge will be the cost of the part plus a 35% markup, 2) If the materials are not available at the Company warehouse, the material charge will be billed to the customer at the invoice cost of the part plus a 10% markup and any applicable shipping charges.

The service performed on the Customer's premise will carry a 30 day labor warranty, but on parts and materials, the Company will honor only the manufacturer's warranty.

(N) New

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Vice President and General Manager

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT



16 How to Contact Us

1-800-432-9345
For DirectLink self-service 24 hours/day
For billing questions
call 8 a.m. - 5 p.m., Mon. - Fri. before due date
For quickest response,
call 11 a.m. - 3 p.m., Tues. - Fri.
1-800-432-9515
For gas leaks or odor of gas 24 hours/day
Press option 2 after the greeting
T11
For hearing-impaired relay
www.columbiagas.com
Click on DirectLink a-Service for account information,
online billing and payment services, financial assistance,
and other useful tools.

Billing Options

Extended Payment Plans Special payment
arrangements and energy assistance are
available, if eligible.

Payment Options

Online Pay free by electronic check at our Web
site.

CheckFree E-bill Receive and pay bills online
through CheckFree. Enroll at our Web site.

ZipCheck Authorize your bank to pay your bill
automatically each month. Enroll online.

NCI EasyPay Call 1-800-284-8572 or link from our
Web site to pay by credit/debit card, or a-check.
A convenience fee will apply.

Authorized Payment Centers Call or visit us
online to find a payment center near you. Agents
charge a fee for each transaction.

Mail Return coupon below with payment to:
Columbia Gas of Kentucky
P.O. Box 2200
Lexington, KY 40588-2200

4 Gas Meter Information

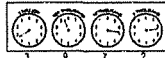
Actual Reading A meter reader has read the
meter. You're required to provide us access to
read the meter at least once a year or risk shut-
off. Please contact us to make arrangements if
access is required.

Estimated Reading During the months we don't
read the meter, we accurately estimate your
reading based on the history of usage at the
service address and normal temperature for the
billing period. We verify the reading the next time
we read the meter to make sure you pay only for
the energy you've used.

Gas Usage We measure your gas usage in Mcf
equal to 1,000 cubic feet.

How to Read the Meter When a pointer is
between two numbers on a dial-type meter, read
the smaller number except when the pointer is
between 9 and 0. Record the reading on the dial
from left to right.

Example:



4 Gas Bill

Residential Service

Account Number

Page 1 of 2

Statement Date
04/07/2009
4411

3 Billing & Payment Summary

Customer Name

Previous Amount Due on 03/23/2009	\$183.74
Payments Received by 03/11/2009	-\$111.00
Balance on 04/07/2009	=\$72.74
Charges for Gas Service This Period	+\$81.49

Billing & Payment Notes

Since your budget amount is
larger than your actual
account balance this month,
please pay the amount of
your account balance, if any,
instead of your normal
budget payment.
See back of bill for Detail of
Charges for Gas Service.

13 Amount Due by 04/21/2009 = \$154.23

Due date does not apply to unpaid balance at billing.

Service Summary

Service Summary Notes

2 Service Location

Your most actual meter
reading date is between
05/04/2009 - 05/01/2009

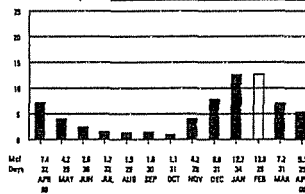
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Meter Number

Meter Readings (29 Billing Days)	
Actual Reading on 4/7	7417
Actual Reading on 3/9	7382
Gas Used (Mcf)	5.5

14:

Gas Use History



Daily Comparisons

Month	Temp	Arg Daily	Arg Daily Usage
Apr '09	52.1	0.2	0.2
Mar '09	41.0	0.2	0.2
Apr '08	45.6	0.2	0.2

Your Average Monthly Usage is 5.3 Mcf
Your Total Annual Usage is 62.1 Mcf

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1 Payment Coupon

Term Me Over for more details about your account

Amount Due by 4/21/2009 \$154.23

Account Number

Payment Enclosed \$

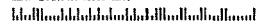
Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side.

Make check payable to:



P.O. Box 14241
Lexington, KY 40512-4241

COLUMBIA GAS
P O BOX 2200
LEXINGTON KY 40588-2200



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DATE OF ISSUE: May 1, 2009

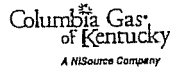
DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)



17
Page 2 of 2

Account Number
Statement Date
04/07/2009
4418

Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery, 200 Civic Center Dr., Columbus, OH 43215

Other Correspondence (except payments) Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318

Safety Tips

Odor of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

- 1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
- 2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Kentucky 811 at 811 at least 72 hours before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification: All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Detail of Charges for Gas Service

Table with 2 columns: Description and Amount. Includes Customer Charge (\$9.30), Gas Delivery Charge (\$11.42), Gas Supply Cost 5.5 Mcf at \$10.12240 per Mcf (\$55.87), Research & Development Factor (\$0.07), Tax-Fay, Urban Govt. Franchise Fee (\$2.43), School Tax (\$2.31), AMRP Rider, Energy Efficiency/ Conservation Rider, Energy Assistance Program Surcharge (\$0.29), and Total Charges for Service This Period (\$81.49).

Service Charges Notes

The Customer Charge covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill. Gas Delivery Charges are the costs of delivering the gas to retail customers. The charges for these services are regulated and must be purchased from the local distribution company. Gas Supply Cost includes the cost of natural gas, interstate pipeline charges, and storage costs, and is passed through to customers at cost without markup. Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

5

Contact Information Corrections

If this mailing address or phone number are incorrect, please make the necessary corrections on the lines below.

Address _____
City _____
State _____ Zip code _____
Home Phone () _____

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

1. Bill Stub -

containing the amount due and due date. If you pay by mail, please tear off this portion, insert it in the envelope with our address showing on the outside, and return it with your payment. If you pay in person, please bring the entire bill with you.

2. Service Address -

the address where you receive our service.

3. Billing Summary -

an itemized record of charges and credits on your account starting with your previous balance and ending with your present balance.

4. Type of Service -

indicates your service classification and detail of gas service charges. Rates and explanations for your classification are available at our office on request.

5. Optional Services -

energy related services provided at the customer's request by Columbia Gas of Kentucky, Inc., or other entities for whom Columbia has agreed to bill.

6. Meter Information -

your next meter reading date.

7. Meter Number and Meter Readings -

Identifies the number of your individual meter and shows the previous and present meter readings on which your bill is based, the reading dates, and whether your meter reading was read or estimated. (Some meters are read every other month as a cost-saving measure.)

8. Mailing Address -

the name and address of the person responsible for payment of the bill.

(T) Text

DATE OF ISSUE: February 24, 2006

DATE EFFECTIVE: March 29, 2006

Issued by: J. W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

9. Customer Account Number -

identifies your account on our records. For more efficient service, please use it when you call or write us about your account.

10. Customer Charge and 11. Gas Delivery Charge or Customer Delivery Charge-

covers the costs required to ensure that natural gas service is available to your home or business and physically deliver natural gas to you. The Customer Charge or Customer Delivery Charge amount will be the same each billing period.

The Gas Delivery Charge amount will vary each month according to your gas usage.

12. Gas Supply Cost -

cost of natural gas itself plus the uncollectible gas cost charge. There is no mark-up on the price of gas; therefore, we make no profit on the gas cost. The total gas supply cost amount will vary as gas usage varies. If Customer chooses an alternative supplier, the supplier's name will also appear on the Customer's bill.

13. Due Date & Amount -

the date payment is due and the amount you should pay.

14. Gas Used -

the difference between the meter readings equals the amount of gas you used between the dates, shown in MCF. (1 MCF = 1000 cubic feet of gas.) A consumption history is also provided.

15. Message Area -

items of interest and concern may be included in the message area from time to time.

16. Columbia Gas Information -

for your convenience in contacting us, this is our address, office hours and phone number.

17. Back of Bill -

the back of your bill includes additional information about services, including an explanation and other information for customers.

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DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS

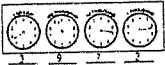


How to Contact Us
1-800-432-9345
For DirectLine self-service 24 hours/day
For billing questions, call 8 a.m. - 5 p.m. Mon. - Fri. before our date for quickest response.
Call 11 a.m. - 3 p.m. Tues. - Fri.
1-800-432-9515
For gas leaks or odor of gas 24 hours/day
Press option 2 after the greeting
711
For hearing-impaired relay
www.columbiagas.com
Click on DirectLine e-Services for account information, online billing and payment services, financial assistance, and other useful links.

Billing Options
Budget Payment Plan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Payment Options
CheckFree E-bill/Receive and pay bills online through CheckFree. Enroll at our Web site.

Gas Meter Information
Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut-off. Please contact us to make arrangements if access is required.
Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.
Gas Usage We measure your gas usage in Mcf equal to 1,000 cubic feet.
How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dials from left to right.
Example:



Legal Notices
Rate Schedule Information about rate schedules is available upon request.
Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery 200 Civic Center Dr., Columbus, OH 43215
Other Correspondence (except payments) Mail to Columbia Gas of Kentucky P.O. Box 2218 Columbus, OH 43216-2218

Gas Bill
Residential Service

Account Number
Statement Date
03/25/2009
448

Page 1 of 2

Billing & Payment Summary

Customer Name
Customer CHOICE Program	
Previous Amount Due on 03/10/2009	\$45.38
Payments Received by 03/10/2009	-\$45.38
Energy Assistance Pgm Credit	-\$135.00
Balance on 03/20/2009	=\$135.00
Charges for Gas Service This Period	+\$113.82
No Payment Due	=\$21.18CR

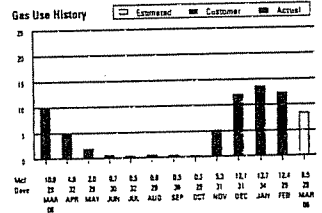
No Automatic Bill Payment will be made by your Financial Institution.

Billing & Payment Notes
Foreign language interpreter service is available if you or someone you know prefers to speak with us in a native language. Whether talking with us by phone or in person during a service visit, we will connect you immediately with an interpreter who will work with you and our representative to answer your questions or schedule service. The service is also available 24 hours a day, seven days a week to report emergencies.
See back of bill for Detail of Charges for Gas Service.

Service Summary

Meter Number	2167
Meter Readings (29 Billing Days)	
Estimated Reading on 3/20	2082
Actual Reading on 3/19	2092
Gas Used (Mcf)	8.5

Service Summary Notes
Your next actual meter reading date is between 04/16/2009 - 04/22/2009



Daily Comparisons

Month	Avg Daily Usage	Avg Daily Usage
Mar 09	42.11	0.3
Feb 09	34.61	0.4
Mar 08	38.41	0.3

Your Average Monthly Usage is 5.1 Mcf
Your Total Annual Usage is 81.5 Mcf

Payment Coupon

No Payment Due \$21.18CR
No Automatic Bill Payment will be made by your Financial Institution.

Turn Me Over to for more details about your account

Account Number

Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side.

I want to help neighbors in need by making a contribution to the WinterCare fuel fund. Check this box and complete the form on the reverse side.

Columbia Gas of Kentucky
P.O. Box 14241
Lexington, KY 40517-4241

COLUMBIA GAS
P.O. BOX 2200
LEXINGTON KY 40588-2200



105913620010006000000000002621

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DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

34. SALES AGREEMENT (IS AND IUS RATE SCHEDULES)

Form of Sale Agreement

Customer shall enter into a contract with company under company's standard form of Sales Agreement and customer shall designate thereon the rate schedule under which such service shall be rendered by Company. Such Sales Agreement shall be subject to the provisions contained in the designated rate schedule and the General Terms, Conditions, Rules and Regulations applicable thereto or any subsequent changes and revisions which are made in accordance with valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction.

Term

The term of the Sales Agreement executed by customer shall be for the period commencing with the initial delivery of gas through October 31 of the next succeeding year and from year-to-year thereafter until canceled by either customer or company giving written notice to the other no later than April 1, to become effective on November 1, of such year, unless otherwise provided in the applicable rate schedule.

Successors and Assigns

Any company which shall succeed by purchase, merger or consolidation substantially as an entirety, of Company or of Customer, as the case may be, and any Affiliated successor in Interest which shall acquire from Company the properties of Company used in rendering service to Customer, shall be entitled to the rights and shall be subject to the obligations of its predecessor in title under the Sales Agreement; and either party may assign or pledge the Sales Agreement under the provision of any mortgage, deed of trust, indenture of similar instrument which it has executed or may execute hereafter; provided, however, such mortgage, deed of trust, indenture or similar instrument shall cover the properties of such party as an entirety unless such party is an Affiliated successor in Interest as above; otherwise neither party shall assign the Sales Agreement or an of its rights thereunder unless it first shall have obtained the consent thereto in writing of the party.

Waiver of Default

No waiver by either party of any one or more defaults by the other in the performance of any provisions of the Sales Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

35. THEFT OF SERVICE

Company may terminate service to Customer without advance notice if it has evidence that Customer has obtained unauthorized service by illegal use or theft. Within twenty-four (24) hours after such termination, Company shall send written notification to Customer of the reasons for termination or refusal of service upon which Company relies, and of Customer's right to challenge the termination by filing a formal complaint with Commission. This right of termination is separate from and in addition to any other legal remedies which Company may pursue for illegal use or theft of service. Company shall not be required to restore service until Customer has complied with all tariff rules of Company and laws and regulations of Commission.

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DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

**ORIGINAL SHEET NOS. 85 THROUGH 88
RESERVED FOR FUTURE USE**

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY RATE SCHEDULES ONLY

1. DELIVERIES OF CUSTOMER-OWNED GAS

Subject to the limitations of Company's pipeline capacity in its system, Company will accept deliveries of Customer's gas at the point(s) of receipt, less applicable retainage, for redelivery to Customer's facilities, in Mcf. Such gas volumes delivered to Company and redelivered to Customer shall be limited to the annual and maximum daily transportation volumes for each facility or, at Company's discretion, lesser volumes if Customer's expected requirements are projected to be less than stated contract quantities. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded only with the prior consent of Company.

The volumes of Customer-owned gas transported by Company, including banked volumes, to Customer at its facilities during each monthly billing cycle will be considered the first gas through the meter, as explained in Section 4, herein.

2. AUTHORIZED DAILY VOLUME

Customers Authorized Daily Volume on any day consists of the sum of Customer's transported volumes (as determined herein) plus any contracted Daily Standby Service Volume the Customer has contracted for. Delivery of Customer's Authorized Daily Volume is firm, with no planned interruption, except as provided in Section 3 herein. Company may, but is not obligated, to provide additional gas volume that is in excess of the Authorized Daily Volume. These additional daily volumes shall be on a best efforts basis, and will be based on information available to Company. Consumption at Customer's facility in excess of the Authorized Daily Volume is interruptible service. In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily Volume, Customer shall be liable for all penalties, fines and charges incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the month by the number of days in that month.

The second part shall consist of volumes delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)

3. INTERRUPTION

Notwithstanding the provisions of Section 2 herein, all deliveries by Company to Customer, including Customer's Authorized Daily Volumes, are subject to partial or complete interruption during force majeure situations, herein defined to mean acts of God, strikes, lockouts, or other labor disturbances, acts of a public enemy, war, blockages, insurrections, riots, epidemics, fire, storms, floods, washouts, civic disturbances, explosions, breakage or accidents to machinery or pipelines, freezing of wells or pipelines, partial or entire failure of such wells, or any other cause not otherwise provided for herein, whether of the kind herein enumerated or otherwise, not reasonably within the control of Company. All deliveries are also subject to complete or partial interruption whenever service to residential and other high priority Customers in the same local market area is threatened or to protect the integrity of Company's natural gas distribution system.

In addition, where a transportation Customer delivers gas to Company at a receipt point which is located in a local market area other than the local market area in which Customer's facilities are located, such delivery shall be considered a delivery by displacement. Company may interrupt deliveries by displacement, up to 100%, where such interruption is necessary to prevent Company from exceeding contractual limitations with its interstate pipeline suppliers, including, but not limited to, any Maximum Daily Delivery Obligation (MDDO), provided, however, that Company will use its best efforts to make deliveries by displacement, and provided, further, that Company will not interrupt deliveries by displacement pursuant to this paragraph unless

- (A) such interruption is necessary to enable Company to maintain deliveries to high priority Customers in the same local market area, or
- (B) Company's interstate pipeline supplier has directed Company to limit its deliveries to the applicable MDDO in order to enable the supplier to maintain firm deliveries on its pipeline system.

When Company interrupts deliveries pursuant to this section, Customer will pay Company \$25 per Mcf as a result of any failure by Customer to interrupt its usage when directed to do so plus all fines and penalties incurred by Company as a result of Customer's failure to interrupt.

4. SUSPENSION OF DELIVERIES DURING GAS SUPPLY EMERGENCIES

Refer to Sheet No. 57, Volumetric Limitations and Curtailment Provisions.

DATE OF ISSUE: September 10, 2007

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(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

5. BANKING AND BALANCING SERVICE

A. Election Customers must subscribe to the Banking and Balancing Service set forth on Rate Schedule DS and MLDS to be eligible for the provisions of this service described herein. Customers without daily metering equipment must subscribe to the Banking and Balancing Service. Daily usage and measurement can be obtained from an electronic meter device, or a charted meter device.

B. Cash-Out Customers who have installed daily metering equipment and who choose not to subscribe to Banking and Balancing Service will be placed on a daily cash-out provision, defined as follows. On days when Customer's deliveries are less than their usage, the Company will sell gas to the Customer at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmissions Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%. On days when Customer's deliveries are greater than their usage, Company may, at its option, purchase the excess deliveries at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmissions Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%.

C. Volume Bank Under the Banking and Balancing Service, Company has established a system to account for Customer's volumes received by Company but not delivered to Customer at its facilities during the same monthly billing cycle. Such undelivered volumes shall be called a volume bank and Customer shall be permitted to receive such banked volumes at a later date at Company's discretion. Customer will use its best effort to notify Company of a planned or expected significant change in its volume bank level before that change occurs. Customer may not utilize banked volumes during any period in which a consumption limitation or interruption has been imposed pursuant to Section 3 herein. The availability of Banking and Balancing Service under this Section is contingent upon the policies, practices, and procedures of Company's interstate pipeline suppliers. Company reserves the right to request Commission approval to modify the banking system, if the policies, practices, procedures of one or more of such interstate pipeline suppliers make it impracticable for Company to continue the Banking and Balancing Service system established herein.

D. Imbalances The total volume bank of Customer shall not at any time exceed a 'bank tolerance' of five percent (5%) of Customer's Annual Transportation Volume. If, at any time, Customer's volume bank exceeds the bank tolerance, Company will purchase the excess deliveries at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a storage overrun penalty, Customer is subject their proportionate share of any pipeline penalty.

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of: (A) Customer's volume bank from the previous month, plus (B) any volumes delivered to Company by Customer for that billing cycle, plus (C) any Standby Service volumes available to Customer, shall be considered a deficiency in deliveries. All deficiencies in deliveries to Columbia will be billed to the Customer at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%.

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(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

Company may also, on its own initiative, take such actions as are necessary to (1) immediately bring Customer's deliveries and consumption into balance or (2) reduce Customer's volume bank to a level which is equal or less than the bank tolerance permitted under this section. The Company further reserves the right to set limitations prior to, or during the course of a month, on how much gas can be scheduled by the Customer in an effort to control Customer's banking activity.

E. Balancing Service Interruption ("BSI") Customers without Daily Metering are subject to Columbia's issuance of Balancing Service Interruptions (BSIs) that will direct Customers or their Agent to schedule confirmed supply volumes to match Columbia's estimate of their daily usage adjusted for contracted standby sales quantities and/or any balancing service quantities that may be available from Columbia. Columbia shall provide a BSI percentage and direct Customers or their Agents to schedule confirmed supply volume equal to plus or minus 3% of the BSI percentage times the Customers' Maximum Daily Volume (MDV). This is referred to as the BSI volume. Balancing Service Interruptions may require the scheduling of a BSI volume in excess of Customers' MDV when forecasted operating conditions exceed the Company's design criteria. Failure to comply with a BSI will result in the billing of the charges below assessed against the BSI difference. The BSI difference is defined as the shortfall between the BSI volume and actual daily supply deliveries during a cold weather BSI, and the overage between the BSI volume and the actual daily supply deliveries during a warm weather BSI.

(A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and

(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

Customers with Daily Metering are subject to Columbia's issuance of BSIs that will direct Customers or their Agents to adjust usage to match confirmed supply volumes or adjust confirmed supply to match usage adjusted for contracted standby sales quantities and/or balancing services quantities available from the Company. Failure to comply with a BSI will result in the billing of the following charges to the BSI difference, which is defined as the difference between the actual daily usage and the confirmed supply volume, plus or minus 3%:

(A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and

(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

F. Monthly Bank Transfers Monthly bank transfers will be permitted between one Customer/Agent ("transferor") and another Customer/Agent ("transferee") located within the same Columbia Gas Transmission Market Area and having confirmed deliveries on the same transmission pipeline. Transfers may also be permitted, solely at the discretion of the Company, between a transferor and a transferee located in different Columbia Gas Transmission Market Areas and having confirmed deliveries on the same transmission pipeline. All such transfers may only be requested once a month to be effective for the upcoming billing cycle and must be requested within three (3) business days after the conclusion of the Customers' monthly billing cycle.

G. Termination of Service In the event service hereunder is terminated, Company will deliver to Customer volumes of Customer's gas which Company is holding pursuant to this Volume Bank section during the three monthly billing cycles following the date of termination. However, should Customer fail to take delivery of its entire Volume Bank within the three-month period, Company may, at its option, retain and purchase the undelivered banked volumes. In addition, if Customer owes Company any outstanding gas transportation charges, or other charges which are due, Company may, at its option, offset said unpaid charges by retaining as necessary, banked volumes that would have otherwise been delivered to Customer upon termination of service. The value assigned to such retained bank volumes which are purchased or retained will be the cost of Company's least expensive gas supply at the time the gas was delivered to Company.

6. HEAT CONTENT ADJUSTMENT

When Company receives Customer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the account of Customer. The average monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by Company to Customer. However, if locally produced gas or gas from pipelines other than the delivering pipeline is introduced into Company's pipeline serving Customer's facilities, so as to raise a question as to the applicability of the heating value determined by the delivering pipeline, either

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DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

7. HEAT CONTENT ADJUSTMENT - (Continued)

Company or Customer may request that gas samples be taken to determine the heating value of the gas received by Customer at its facilities. The following provision will apply in the event either party elects to have gas samples taken:

- (A) The party requesting the sample(s) will pay all costs connected with obtaining the sample(s) and having the sample(s) analyzed.
- (B) The gas sample(s) shall be obtained at or in the vicinity of Customer's facilities during normal operating hours of the facilities.
- (C) The gas sample(s) will be analyzed at a Company testing facility or at a testing facility approved by Company.
- (D) If the analysis is done by an outside testing facility, the testing facility will forward the results directly to Company and Customer, using a format provided by Company for recording the results of the analysis. If Company performs the analysis, the Company testing facility will forward the results directly to Customer.
- (E) Multiple samples taken during any billing month will be averaged to obtain a Btu value; that Btu value will be applied only for that particular billing month. No retroactive adjustments based on Btu readings obtained in a current billing month will be made to billings for any prior month.
- (F) The average Btu value obtained from sample(s) during any billing month shall be used to determine the volumes delivered by Company to Customer only if such Btu value is more than 103% or less than 97% of the saturated (wet) Btu value provided by the delivering pipeline for that month, otherwise the delivering pipeline's Btu value will be used.

8. MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Customer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

9. QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Customer to Company shall conform to interstate pipeline gas quality standards.

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DATE OF EFFECTIVE: November 1, 1993

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

10. BILLING

Company will render a statement of total gas delivered to Customer during the preceding billing month at the same time a statement of volumes transported is rendered, but no later than the 15th of the following month.

11. ADDITION AND REPLACEMENT OF FACILITIES

Where it is necessary, and if Customer agrees that it should be done, Company will construct additions, replacements or betterment of its distribution system or its facilities located at Customer's facility or at the point(s) of receipt in order to accommodate the volumes of gas to be delivered by Company. Company shall install such additions, replacements or betterment and bill Customer for the cost thereof. Such bill shall be accompanied by supporting data, in such detail as Customer may reasonably require. Subject to the foregoing, Customer specifically agrees to bear the full cost of the expense for such modifications of Company's distribution facilities and of any measurement or regulation facilities, including the placement and construction thereof, installed by Company or Company's agent which are required to accomplish either the receipt of Customer's volumes into Company or the delivery of Customer's volumes to its delivery point(s). Such facilities shall, however, remain the property of Columbia.

12. WARRANTY OF TITLE

Customer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to Customer's facilities, that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

13. CHARGES FOR THIRD PARTY SERVICES

If furnishing service to Customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be billed to Customer by Company and paid by Customer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, filing fees, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity. Customer shall also reimburse Company for any filing fees paid by Company to another entity when necessary to commence or continue gas transportation service to Customer.

DATE OF ISSUE: September 28, 1993

DATE OF EFFECTIVE: November 1, 1993

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

14. PROVISION FOR HUMAN NEEDS

Customers who are Human Needs Customers are required to either have installed alternate fuel equipment or contract with Company for Daily Firm Volumes of 100% of their gas requirements. This requirement shall not apply to any meter that serves only uses which are not classified as Human Needs Customers.

15. DELIVERY SERVICE AGREEMENT

Before commencing service hereunder, Customer shall execute a service agreement in the form such as that contained within this tariff. The service agreement shall set forth among other things:

- (A) the point(s) of receipt at which Company will accept delivery of Customer's gas;
- (B) the point(s) at which Company will redeliver gas to Customer's facilities;
- (C) Customer's maximum daily and annual transportation volumes; and
- (D) the specific services and levels of such services for which Customer has contracted.

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DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**SALES AGREEMENT
FOR IS AND IUS
RATE SCHEDULES**

AGREEMENT made and entered into as of the _____ day of _____, 20__ by and between COLUMBIA GAS OF KENTUCKY, INC., a Kentucky Corporation (hereinafter called Seller), and _____, a _____ Corporation (hereinafter called Buyer).

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. GAS TO BE SOLD

Seller hereby agrees to sell and deliver and Buyer hereby agrees to purchase and receive natural gas for use by Buyer in its operations at the delivery point specified herein and pursuant to the terms, conditions, and price stated in Seller's Rate Schedule(s) _____ on file with the Public Service Commission of Kentucky or any effective superseding Rate Schedule(s). The specific amounts contracted for herein shall be as follows:

Annual Volume*	Maximum Daily Volume*	Daily Firm Percentage	Daily Firm Volume*	Daily Interruptible Percentage	Daily Interruptible Volume*
_____	_____	_____ %	_____	_____ %	_____

* All Volumes in Mcf

SECTION 2. TERM

This agreement shall become effective on _____ and shall continue in effect until _____ and thereafter from year to year unless and until canceled by either Buyer or Seller giving written notice to the other no later than April 1, to become effective on November 1, of such year.

SECTION 3. DELIVERY POINT

The delivery point shall be at _____ (service address)
PCID # _____ PSID# _____

SECTION 4. NOTICES

Notices to Seller under this Agreement shall be addressed to it at:

and Notices to Buyer shall be addressed to it at:

SECTION 5. CANCELLATION OF PREVIOUS CONTRACTS

This Agreement supersedes and cancels, as of the effective date hereof, the Sales Agreement dated _____
The parties hereto have accordingly and duly executed this Agreement.

COLUMBIA GAS OF KENTUCKY, INC:

BUYER

Name (Print)

Name (Print)

Signature

Signature

Witness:

Witness:

Name (Print)

Name (Print)

Signature

Signature

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE AGREEMENT
FOR DS AND MLDS
RATE SCHEDULES**

CONTRACT NO:

Customer's Legal

Corporate Name: _____

Customer DBA: _____

Customer Group:(Name): _____ (Number) _____

Billing Address: _____
Street City State Zip

Telephone No. _____ Contact Person/Title _____

THIS AGREEMENT, made and entered into as of the ____ day of _____, 20____, by and between COLUMBIA GAS OF KENTUCKY, INC., ("Company") and _____ ("Customer").

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. TRANSPORTATION SERVICE TO BE RENDERED. In accordance with the provisions of the effective applicable transportation rate schedule of Company's Tariff, on file with the Public Service Commission of Kentucky and the terms and conditions herein contained. Company shall receive the quantities of gas requested by Customer to be transported and shall redeliver said gas to Customer's facilities. the point(s) of receipt, Customer facility location, the applicable Rate Schedule, and the service and levels of said services to be rendered, shall be set forth in Delivery Service Addendum of this Agreement.

SECTION 2. INCORPORATION OF TARIFF PROVISIONS. This Agreement in all respects shall be subject to the Company's Terms, Conditions, Rules and Regulations as contained in the tariff, as the same may be amended or superseded from time to time, which are incorporated herein by reference and made a part hereof.

SECTION 3. INTERRUPTION. Notwithstanding the provisions of Section 2 hereof, or any other provisions of Columbia's Tariff to the contrary, service under this agreement is conditioned upon the availability of capacity sufficient to provide the service without detriment or disadvantage to Columbia's existing customers, or any subsequent new higher priority customers. Therefore, Columbia, in its sole discretion, may interrupt deliveries of gas to Customer at any time

SECTION 4. REGULATION. This Agreement is contingent upon the receipt and continuation of all necessary regulatory approvals and authorizations. This Agreement shall become void or expire, as appropriate, if any necessary regulatory approval or authorization is not so received or continued.

SECTION 5. TERM. This Agreement shall become effective as of the first day of Customer's next billing cycle following its execution and shall continue in effect thereafter for a minimum primary term of twelve (12) months, until October 31, 20____, and thereafter from year to year unless and until canceled by either Customer or Company giving written notice to the other no later than April 1, to become effective on November 1 of such year.

SECTION 6. NOTICES. Any notices, except those relating to billing or interruption of service, required or permitted to be given hereunder shall be effective only if delivered personally to an officer or authorized representative of the party being notified, or if mailed by certified mail to the address provided in the Delivery Service Addendum of this Agreement.

SECTION 7. CANCELLATION OF PRIOR AGREEMENTS. This Agreement supersedes and cancels, as of the effective date hereof, all previous two party transportation agreements between the parties for service to Customer's facilities served hereunder.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**h FORM OF SERVICE AGREEMENT
 FOR DELIVERY SERVICE DS AND MLDS
 RATE SCHEDULES (Continued)**

DELIVERY SERVICE ADDENDUM

Customer Name: _____
 Effective Billing Month/Year: _____
 Addendum to Service Agreement Dated: _____

A. Point(s) of Receipt into Columbia Gas of Kentucky

Point(s) of Receipt with Interstate Pipelines:
 1) Interstate Pipeline: _____
 2) Other Point(s) of Receipt: _____
 Meter No.: _____ Line No.: _____ County: _____

B. Facility Address:

PCID: _____
 PSID: _____

C. Type of Business	D. Rate and Service Selections and Alternate Fuel Data: To be completed by Customer. *Notice of change must be received on or before April 1, to be effective for the following November billing month.				
Description of Business: _____ _____	Delivery Rate Schedule: _____	Alternate Fuel: Type _____ Alternate Fuel %: _____	*Banking and Balancing Service <input type="checkbox"/> YES <input type="checkbox"/> NO	*Standby Service - Daily (Mcf) _____ (Subject to approval by Company)	*Standby Service - Annual (Mcf) _____ (Subject to approval by Company)

Customer Notices: (Mailing address for Contract) (Please Print)	Company Notices
Company Name:	Columbia Gas of Kentucky, Inc
dba (if applicable):	
Address:	
City, St, Zip:	
Attn:	Title:
Telephone #: () -	
Fax #: () -	
E-mail Address:	

IN WITNESS WHEREOF, the parties hereto have accordingly and duly executed this Addendum as of the date herein above first mentioned.

CUSTOMER

COLUMBIA GAS OF KENTUCKY, INC.

By: _____
 (Signature)
 Printed: _____
 Title: _____

By: _____
 (Signature)
 Printed: _____
 Title: _____

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

GLOSSARY

Account includes all gas consumption which (1) is consumed by the same individual, governmental, or corporate entity, including subsidiaries and affiliates, and (2) occurs on property which is either contiguous or is separated by no more than the width of a public or private right-of-way.

Administrative Releases are capacity release transactions which are entered into to increase efficiency and reduce administration related to Columbia's purchase of certain system supplies.

Alternate Fuel Capabilities means Customer has installed alternate fuel equipment, access to other gas sources or has economically feasible access to other gas source.

Annual Period means the twelve-month period beginning on the first day of Customer's November billing cycle and ending on the last day of Customer's October billing cycle.

Annual Volume shall mean the estimated consumption for the Customer for a 12-month period, as determined by the Company

Authorized Daily Volume means the volume of gas on any day that Columbia would deliver to Customer with no planned interruption of that volume.

Billing Month is the period elapsed between consecutive monthly meter readings, whether actual or estimated.

Btu is one (1) British Thermal Unit.

Capacity Release means FERC Order 636 provides companies, which have contractual entitlement to firm interstate pipeline transportation capacity, the opportunity to release such capacity on a temporary or permanent basis for a fee.

Commercial Customer is a customer using gas service through a single meter in commercial activities such as apartment buildings, rooming and boarding dwellings, residential hotels, multi-family row housing, doubles, duplexes, combination commercial and residential accounts shall be considered commercial if commercial usage is half or more than half of the total service, and all other situations where gas is supplied to consumers in two or more dwelling units designed for the primary purpose of residences. Includes warehousing, distributing or selling commodities, providing professional services, wholesale and retail stores, offices, office buildings, hotels, clubs, lodges, associations, restaurants, warehouses, railroad and bus stations, banks, laundries, dry cleaners, mortuaries, garages for commercial activity, gasoline stations, theaters, bowling alleys, billiard parlors, motor courts, camps, bars, grills, taverns, retail bakeries, private hospitals, private schools, churches, religious and charitable institutions, governmental agencies, or the like.

Commission is the Kentucky Public Service Commission.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

GLOSSARY

Company is "Columbia Gas of Kentucky, Inc.," the entity who owns, controls, operates and manages facilities used in connection with the distribution or transportation of natural gas service.

Company's Billing Cycle means the Company's accounting revenue month.

Customer is any person, firm, corporation or body politic applying for or receiving service from the Company.

Customer's Billing Cycle means the monthly period that occurs between monthly meter readings taken by Company for billing purposes at Customer's facilities.

Customer's Facilities means the Customer's property, factories, and buildings where natural gas is being consumed.

Customer's Maximum Daily Requirement means Customer's maximum estimated usage during any 24-hour period as determined by Company.

Daily Firm Volume is the portion of an Interruptible Service Customers Maximum Daily Volume requirements that Customer has chosen to purchase under a published rate schedule from Company which will make gas available at all times except when interruption is necessary due to Force Majeure conditions or where service to Human Needs Customers is threatened.

Day is a period of twenty-four (24) consecutive hours, beginning at 10:00 a.m.

Dekatherm or **Dth** means one million British thermal units (Btu's).

Firm Sales Service Volumes means the portion of an Interruptible Service Customer's requirements that Customer has chosen to purchase gas under a published sales rate schedule from Company on a firm regular basis.

Human Needs refers to residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels).

Industrial Customer is a customer using gas primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, extraction, drying, distilling, etc.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

GLOSSARY

Local Market Area means a continuous, physically-interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common points of delivery from interstate pipeline supplier(s).

Maximum Daily Volume is the greatest volume of gas which Company shall be obligated to deliver to Customer and which Customer shall be entitled to receive from Company during any one day.

Mcf is the abbreviation for one thousand (1,000) cubic feet of gas.

Off-System Sales and exchanges are arrangements to sell gas to non-traditional customers. The term "off-system" is used because the transfer of title will occur at a point somewhere other than at Columbia's traditional customer meter locations.

Operational Sales are sales which are required during times of over supply to avoid other high costs such as pipeline penalties.

Opportunity Sales are sales which occur when prevailing market conditions, price volatility, system demand, and storage levels all combine to present opportunities to earn margins from off-system sales.

Points of Receipt means those measurement locations where Customer-owned gas is delivered into Company's system.

Residential Customer is a customer using gas in a single-family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. Includes a tenant billed for natural gas consumption or use by other tenants at the same premises that are metered separately.

Standby Service means a type of Backup Service available to DS and MLDS Customers which will make the contracted quantities of gas available at all times except when interruption is necessary due to force majeure conditions or where service to human needs Customers is threatened.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

P.S.C. Ky. No. 5
Cancels P.S.C. Ky. No. 4

COLUMBIA GAS OF KENTUCKY, INC.

OF

LEXINGTON, KENTUCKY

RATES, RULES AND REGULATIONS FOR FURNISHING

NATURAL GAS

for the

Entire Service Area of the Company

Filed with PUBLIC SERVICE COMMISSION OF

KENTUCKY

ISSUED June 1, 1993

EFFECTIVE September 1, 1993

ISSUED BY Columbia Gas of Kentucky, Inc.

BY A. P. BOWMAN

Vice President

COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007
 DATE EFFECTIVE: ~~May 31, 2009~~August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007
DATE EFFECTIVE: ~~May 31, 2009~~August 29, 2007

Issued by: Herbert A. Miller, Jr. President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: September 10, 2007

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Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007



DATE OF ISSUE: September 12, 1995

DATE OF EFFECTIVE: November 1, 1995

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission dated October 25, 1995.

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES

<u>SALES SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> <u>Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$
<u>RATE SCHEDULE GSR (Effective First Year Only)</u>				
Customer <u>Delivery Charge</u> per billing period		<u>17.92-9.30</u>		<u>17.929-30</u>
Delivery Charge per Mcf	<u>1.46041-8715</u>	1.2343	8.8881	
<u>11.582844-9939</u>				
<u>RATE SCHEDULE GSR (Effective After First Year)</u>				
Customer <u>Delivery Charge</u> per billing period		<u>26.539-30</u>		<u>26.539-30</u>
Delivery Charge per Mcf	<u>0.0000-8715</u>	1.2343	8.8881	
<u>10.122441-9939</u>				
<u>RATE SCHEDULE GSO</u>				
<u>Commercial or Industrial</u>				
Customer Charge per billing period	<u>28.2823-96</u>			<u>28.28-23-96</u>
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	1.8715	1.2343	8.8881	11.9939
Next 350 Mcf per billing period	1.8153	1.2343	8.8881	11.9377
Next 600 Mcf per billing period	1.7296	1.2343	8.8881	11.8520
Over 1,000 Mcf per billing period	1.5802	1.2343	8.8881	11.7026
<u>RATE SCHEDULE IS</u>				
Customer Charge per billing period	<u>620.18547-37</u>			
<u>620.18547-37</u>				
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.5467		8.8881 ^{2/}	9.4348
Over 30,000 Mcf per billing period	0.2905		8.8881 ^{2/}	9.1786
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		6.5672		6.5672
<u>RATE SCHEDULE IUS</u>				
Customer Charge per billing period	<u>331.50255-00</u>			<u>331.50255-00</u>
Delivery Charge per Mcf				
For All Volumes Delivered	<u>0.8729-0.5905</u>	1.2343	8.8881	<u>10.995340-7129</u>
<p>1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$8.1854 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS</p> <p>2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.</p>				

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DATE OF ISSUE: May~~re~~h 12, 2009

DATE EFFECTIVE: May~~re~~h 312, 2009
March-2009-Billing

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2009-00036 dated February 27, 2009

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

CURRENTLY EFFECTIVE BILLING RATES

(Continued)

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> <u>Demand</u> <u>Commodity</u> \$ \$	<u>Total Billing Rate</u> \$
<u>RATE SCHEDULE SS</u>			
Standby Service Demand Charge per Mcf			
Demand Charge times Daily Firm			
Volume (Mcf) in Customer Service Agreement		6.5672	6.5672
Standby Service Commodity Charge per Mcf		8.8881	8.8881
<u>RATE SCHEDULE DS</u>			
Administrative Charge per account per billing period			55.90
Customer Charge per billing period ^{2/}			<u>620.18547.37</u>
Customer Charge per billing period (GDS only)			<u>28.2823.96</u>
Customer Charge per billing period (IUDS only)			<u>331.50255.00</u>
<u>Delivery Charge per Mcf^{2/}</u>			
First 30,000 Mcf	0.5467		0.5467
Over 30,000 Mcf	0.2905		0.2905
- Grandfathered Delivery Service			
First 50 Mcf or less per billing period			1.8715
Next 350 Mcf per billing period			1.8153
Next 600 Mcf per billing period			1.7296
All Over 1,000 Mcf per billing period			1.5802
- Intrastate Utility Delivery Service			
All Volumes per billing period			0. <u>87295905</u>
Banking and Balancing Service			
Rate per Mcf		0.0208	0.0208
<u>RATE SCHEDULE MLDS</u>			
Administrative Charge per account each billing period			55.90
Customer Charge per billing period			200.00
Delivery Charge per Mcf			0.0858
Banking and Balancing Service			
Rate per Mcf		0.0208	0.0208
1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.			
2/ Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.			

DATE OF ISSUE: May ~~1~~ ^{re}h-2, 2009

DATE EFFECTIVE: May ~~re~~ ^h 312, 2009

March-2009 Billing-Cycle

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

CURRENTLY EFFECTIVE BILLING RATES

~~THIS SHEET RESERVED FOR FUTURE USE~~

RATE SCHEDULE SVGTS

Billing Rate

\$

General Service Residential (Effective First Year Only)

Customer Delivery Charge per billing period
 Delivery Charge per Mcf

9.3017.92
1.87151.4604

General Service Residential (Effective After First Year)

Customer Delivery Charge per billing period
 Delivery Charge per Mcf

26.53
0.0000

General Service Other - Commercial or Industrial

Customer Charge per billing period
 Delivery Charge per Mcf -
 First 50 Mcf or less per billing period
 Next 350 Mcf per billing period
 Next 600 Mcf per billing period
 Over 1,000 Mcf per billing period

23.9628.28
 1.8715
 1.8153
 1.7296
 1.5802

Intrastate Utility Service

Customer Charge per billing period
 Delivery Charge per Mcf

225.00331.50
 \$ 0.59058729

RATE SCHEDULE SVGTS/RATE SCHEDULE PPS/RATE SCHEDULE NSS

Actual Gas Cost Adjustment^{1/}

For all volumes per billing period per Mcf

\$ 2.0508

RATE SCHEDULE SVAS

Balancing Charge -- per Mcf

\$ 1.1357

1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS, Rate Schedule PPS or Rate Schedule NSS and received service under Rate Schedule GS, IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.

DATE OF ISSUE: ~~May 1, 2009~~ ~~September 10, 2007~~

DATE EFFECTIVE: ~~May 31, 2009~~ ~~August 20, 2007~~

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-0008 dated August 29, 2007

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CURRENTLY EFFECTIVE BILLING RATES

THIS SHEET IS BEING ELIMINATED – INFORMATION HAS BEEN MOVED TO SHEET NO. 7

<u>RATE SCHEDULE SVGTS</u>	<u>Billing Rate</u>
	\$

General Service Residential

Customer Charge per billing period	9.30
Delivery Charge per Mcf	1.8715

General Service Other – Commercial or Industrial

Customer Charge per billing period	23.96
Delivery Charge per Mcf	
First 50 Mcf or less per billing period	1.8715
Next 350 Mcf per billing period	1.8153
Next 600 Mcf per billing period	1.7296
Over 1,000 Mcf per billing period	1.5802

Intrastate Utility Service

Customer Charge per billing period	255.00
Delivery Charge per Mcf	\$ 0.5905

Actual Gas Cost Adjustment^{1/}

For all volumes per billing period per Mcf	\$ 2.0508
--	-----------

Rate Schedule SVAS

Balancing Charge per Mcf	\$ 1.1357
--------------------------	-----------

1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS or IUS.

DATE OF ISSUE: March 2, 2009

DATE EFFECTIVE: March 2, 2009

March 2009 Billing Cycle

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2009-00036 dated February 27, 2009

GENERAL STATEMENT OF TERRITORY SERVED
BY COLUMBIA GAS OF KENTUCKY, INC.

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

Ashland	Greenup	Raceland
Bellefonte	Hindman	Ravenna
Catlettsburg	Inez	Russell
Cynthiana	Irvine	South Williamson
Flatwoods	Lexington	Versailles
Foster	Louisa	Warfield
Frankfort	Maysville	Washington
Fullerton	Midway	Winchester
Georgetown	Mt. Sterling	Worthington
Germantown	Paris	

and rural communities and areas served by Company in the Kentucky counties of:

Bath	Harrison	Menifee
Bourbon	Jessamine	Montgomery
Boyd	Johnson	Morgan
Bracken	Knott	Nicholas
Carter	Lawrence	Owsley
Clark	Lee	Pendleton
Clay	Letcher	Perry
Estill	Lewis	Pike
Fayette	Madison	Robertson
Floyd	Magoffin	Scott
Franklin	Martin	Woodford
Greenup	Mason	

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

ORIGINAL SHEET NOS. 9 and 10
RESERVED FOR FUTURE USE

DATE OF ISSUE: June 1, 1993

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
 SALES SERVICE RATE SCHEDULES**

APPLICABILITY

Entire service territory of Company. See Sheet 8 for a list of communities.

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

BASE RATES

Residential

Effective First Year Only

Customer <u>Delivery Charge</u> per billing period	@ \$ 9.30 <u>17.92</u>
Delivery Charge per Mcf	@ \$ 1.87 <u>1.46</u> <u>04</u> per Mcf

Effective After First Year

Customer <u>Delivery Charge</u> per billing period	@ \$ <u>26.53</u>
Delivery Charge per Mcf	@ \$ <u>0.0000</u> per Mcf

Commercial or Industrial

Customer Charge per billing period	@ \$ 23.96 <u>28.28</u>
Delivery Charge per Mcf -	
First 50 or less Mcf per billing period	@ \$ 1.8715 per Mcf
Next 350 Mcf per billing period	@ \$ 1.8153 per Mcf
Next 600 Mcf per billing period	@ \$ 1.7296 per Mcf
Over 1,000 Mcf per billing period	@ \$ 1.5802 per Mcf

MINIMUM CHARGE

The minimum charge per billing period shall be the applicable Customer Delivery Charge for the Residential class and applicable Customer Charge for all other classes. ~~If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.~~

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

~~Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51e.~~

DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007
 DATE EFFECTIVE: ~~May 31, 2009~~August 29, 2007

Issued by: Herbert A Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULES
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Gas Cost Uncollectible Rider – Sheet 50b
- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential and Commercial Customers only)
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

WEATHER NORMALIZATION ADJUSTMENT

~~Gas sold to Residential and Commercial Customers under this rate schedule is subject to a Weather Normalization Adjustment as stated on currently effective Sheet No. 51a of this tariff which is hereby incorporated into this rate schedule.~~

ENERGY ASSISTANCE PROGRAM SURCHARGE

~~Gas sold to Residential Customers under this rate schedule and rates prescribed herein is subject to a Energy Assistance Program Surcharge as stated on currently effective Sheet No. 51b of this tariff which is hereby incorporated into this rate schedule.~~

LOCAL FRANCHISE FEE OR TAX

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with

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DATE EFFECTIVE: ~~March 1, 2003~~ May 31, 2009

Issued by: Herbert A. Miller, Jr. J. W. Kelly

Vice-President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

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COLUMBIA GAS OF KENTUCKY, INC.

metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: ~~January 30, 2003~~ May 1, 2009

DATE EFFECTIVE: ~~March 1, 2003~~ May 31, 2009

Issued by: Herbert A. Miller, Jr. J.-W. Kelly

Vice-President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated
~~December 13, 2002~~

COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
SALES SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

This interruptible sales service rate schedule is available in the territory served by Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (b) a specified Daily Interruptible Volume, and
 - (c) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, Company reserves the right to curtail the Daily Firm Volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that Company's primary obligation is to its domestic markets.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the

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DATE EFFECTIVE: August 29, 2007

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President

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COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

BASE RATES

Customer Charge

\$~~620.18~~547.37 per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period

@ \$ 0.5467 per Mcf

Over 30,000 Mcf over billing period

@ \$ 0.2905 per Mcf

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$~~620.18~~547.37, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

~~Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51c.~~

GAS COST ADJUSTMENT

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the

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Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

~~Eighth~~ Seventh Revised Sheet No. 14

Superseding

~~Seventh~~ Sixth Revised No. 14

P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

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President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)**

GAS COST ADJUSTMENT (Continued)

~~paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.~~

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.

The charges set forth herein, exclusive of those pertaining to Customer charges, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Gas Cost Uncollectible Charge – Sheet 50b
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily

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Sheet
No. 14



DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007

DATE EFFECTIVE: ~~May 31, 2009~~August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

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President

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COLUMBIA GAS OF KENTUCKY, INC.

**INTERRUPTIBLE SERVICE (IS)
RATE SCHEDULE
(Continued)**

PAYMENT FOR UNAUTHORIZED TAKES (Continued)

shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

RE-ENTRY FEE

Company will impose a Re-entry Fee, subject to Commission approval, for any IS Customer who has terminated tariff service and wishes to reestablish service within twelve months of termination. The Re-entry Fee will be equivalent to the charges Company incurred to make firm service available to Customer. Upon showing of good cause, Company may waive this fee.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the Base Rate Commodity Charge plus applicable gas cost.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the Company's supplier's appropriate excess rate plus Company's base rate commodity charge for all such volumes taken which would otherwise not be available.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer is taking service under Rate Schedule DS (including GDS and IUDS) or MLDS,
- (2) Customer has executed a Delivery Service Agreement or an Addendum to its Delivery Service Agreement providing for the purchase of a specified level of Standby Service volumes,
- (3) The Company's distribution facilities have sufficient capacity and the Company has adequate gas supply to provide the quantities of gas requested by the Customer, and
- (4) Gas sold under this Rate Schedule shall not be resold or used off the Customer's premises.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

CHARACTER OF SERVICE

The Standby Service volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, company reserves the right to curtail the Standby Service volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that the Company's primary obligation is to its domestic markets.

The Company retains the right to refuse the requested Standby Service volume if the Company determines, in its sole discretion, that it does not have adequate gas supplies or transportation capacity to provide the service over the life of the contract.

STANDBY SERVICE RATES

Demand Charge - The Standby Service volume is subject to the Standby Service Demand Charge as shown on Sheet No. 6.

Commodity Charge - All Standby Service volumes delivered to Customer under this rate schedule that are within the Customer's specified Standby Service volume under this rate schedule will be billed at the Commodity Cost of Gas, including all appropriate adjustments, as stated on Sheet No. 6 of this tariff.

Customer shall also pay the applicable delivery charge on all Standby Service volumes delivered as shown on Sheet No. 6.

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DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Refer to the General Terms, conditions, Rules and Regulations, Section 25.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

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DATE EFFECTIVE: August 29, 2007

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President

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COLUMBIA GAS OF KENTUCKY, INC.

PRICE PROTECTION SERVICE (PPS)
SALES SERVICE RATE SCHEDULE

FIRST REVISED SHEET NOS. 19 THROUGH 21
RESERVED FOR FUTURE USE

—(C) Change

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to any customer that meets the following requirements:

- (1) Customer executes a contract with the Company for a minimum term of 1 year. The contract will include the price the customer will be charged for gas commodity.
- (2) Customer has normal annual usage requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6, or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

CHARACTER OF SERVICE

Service provided under this tariff shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the currently effective Base Rate Charges for the applicable Rate Schedule GSR, Rate Schedule GSO or Rate Schedule IUS as set forth below:

General Service Residential – Tariff Sheet No. 11

General Service Other – Commercial or Industrial – Tariff Sheet No. 11

Intrastate Utility Service – Tariff Sheet No. 22

DATE OF ISSUE: May 1, 2009~~November 10, 1994~~

DATE OF EFFECTIVE: May 31, 2009~~November 1, 1994~~

Issued by: Herbert A. Miller, Jr.~~K. I. Shroyer~~

~~Vice President – Regulatory Services~~

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COLUMBIA GAS OF KENTUCKY, INC.

PRICE PROTECTION SERVICE (PPS)
SALES SERVICE RATE SCHEDULE

(Continued)

GAS COST

For Customers electing the Fixed Price option:

The applicable fixed price for the initial election shall be that price posted by the Company as its "Fixed Price" for the month in which the Customer makes its service election. In the event the service is automatically extended as provided in this Rate, the applicable Fixed Price for each annual extension shall be the price posted by the Company as its Fixed Price in the month prior to the first month of the new service term.

To the extent the Company offers a series of fixed prices which vary based on customer consumption patterns, the electing Customer shall receive the Fixed Price based upon the consumption pattern that best approximates its consumption pattern in the prior twelve months. The "Fixed Price" shall apply throughout the service term.

For Customer electing the Index Price option:

The applicable index price for the initial election shall be that price posted by the Company as its "Index Price", such price shall include the variable index to be used and the amount that will be added to that index to determine the monthly price.

MINIMUM CHARGE

The minimum charge per billing period shall be as stated on the applicable Rate Schedule GSR, GSO, or IUS.

GAS COST ADJUSTMENT

The customers served under PPS shall be excluded from the GCA. Each month the GCA will be credited for the projected requirements for PPS (defined as the annual estimated demand of the PPS customers divided by 365, multiplied by the number of days in the month) multiplied by the Company's monthly weighted average cost of gas (WACOG). The WACOG shall be calculated as all flowing supplied purchased for the month excluding storage.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

DATE OF ISSUE: ~~May 1, 2009~~ November 10, 1994

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Issued by: Herbert A. Miller, Jr. ~~K. I. Shroyer~~

~~Vice-President—Regulatory Services~~

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COLUMBIA GAS OF KENTUCKY, INC.**PRICE PROTECTION SERVICE (PPS)**
SALES SERVICE RATE SCHEDULE**(Continued)****ADJUSTMENTS AND RIDERS (continued)**Weather Normalization Adjustment – Sheet No. 51aEnergy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)Rider for Natural Gas Research & Development – Sheet No. 51cEnergy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential and Commercial Customers only)Rider AMRP – Sheet No. 58Rider POM – Sheet No. 59**ACTUAL GAS COST ADJUSTMENT**

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the agreement Customer has with the Company for metered consumption and shall be added to the Customer's metered usage and the total billed according to the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

DATE OF ISSUE: May 1, 2009~~November 10, 1994~~DATE OF EFFECTIVE: May 31, 2009~~November 1, 1994~~Issued by: Herbert A. Miller, Jr.~~K. I. Shroyer~~

Vice-President—Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SALES SERVICE (IUS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

CHARACTER OF SERVICE

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

BASE RATE

Customer Charge per billing period	\$<u>331.50</u>255.00
Delivery Charge per Mcf –	
For all gas delivered each billing period	\$0. <u>8729</u> 5905 per Mcf.

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

~~Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51c.~~

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Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Gas Cost Uncollectible Charge – Sheet 50b
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Rider AMRP – Sheet No. 58
- Rider POM – Sheet No. 59

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COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SERVICE (IUS)
RATE SCHEDULE
(Continued)**

LATE PAYMENT PENALTY AND TERMINATION OF SERVICE

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if a Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If such failure to pay on the part of Customer continues for thirty (30) days after payment is due, Company may, after application to and authorization by the Commission, suspend further delivery of gas. This Late Payment Penalty may continue until authorization is received from the Commission to suspend deliveries. Company shall not be required to resume deliveries of gas until Customer has paid all amounts owed Company and has provided a cash deposit to secure payments of bills in an amount not to exceed two-twelfths (2/12) of Customer's estimated annual bill.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

TERM

The period of time to be covered by the Sales Agreement shall be determined by agreement between Customer and Company, but shall not exceed twenty (20) years; provided, however, that where the Sales Agreement supersedes or cancels an existing contract, Company may require that the term of the Sales Agreement shall not be less than the unexpired portion of the term contained in the superseded or canceled contract. The initial term of the Sales Agreement executed by Customer under this rate schedule shall be for the period specified in the Sales Agreement, which shall continue in effect from year to year thereafter until canceled by either Customer or Company by giving written notice to the other no later than March 1 of any year that the agreement is to be terminated, effective November 1, of such year.

In the event any portion of Customer's gas requirements is provided by Company from local sources, the depletion of such local sources of supply shall relieve Company from the obligation to deliver hereunder such portion of Customer's gas requirements; provided, however, that Customer shall have the right to extend its facilities to Company's nearest available source of adequate gas supply, in which event Company shall be obligated to continue service to Customer under this rate schedule.

(C) Change

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DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

INTRASTATE UTILITY SERVICE (IUS)
RATE SCHEDULE
(Continued)

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

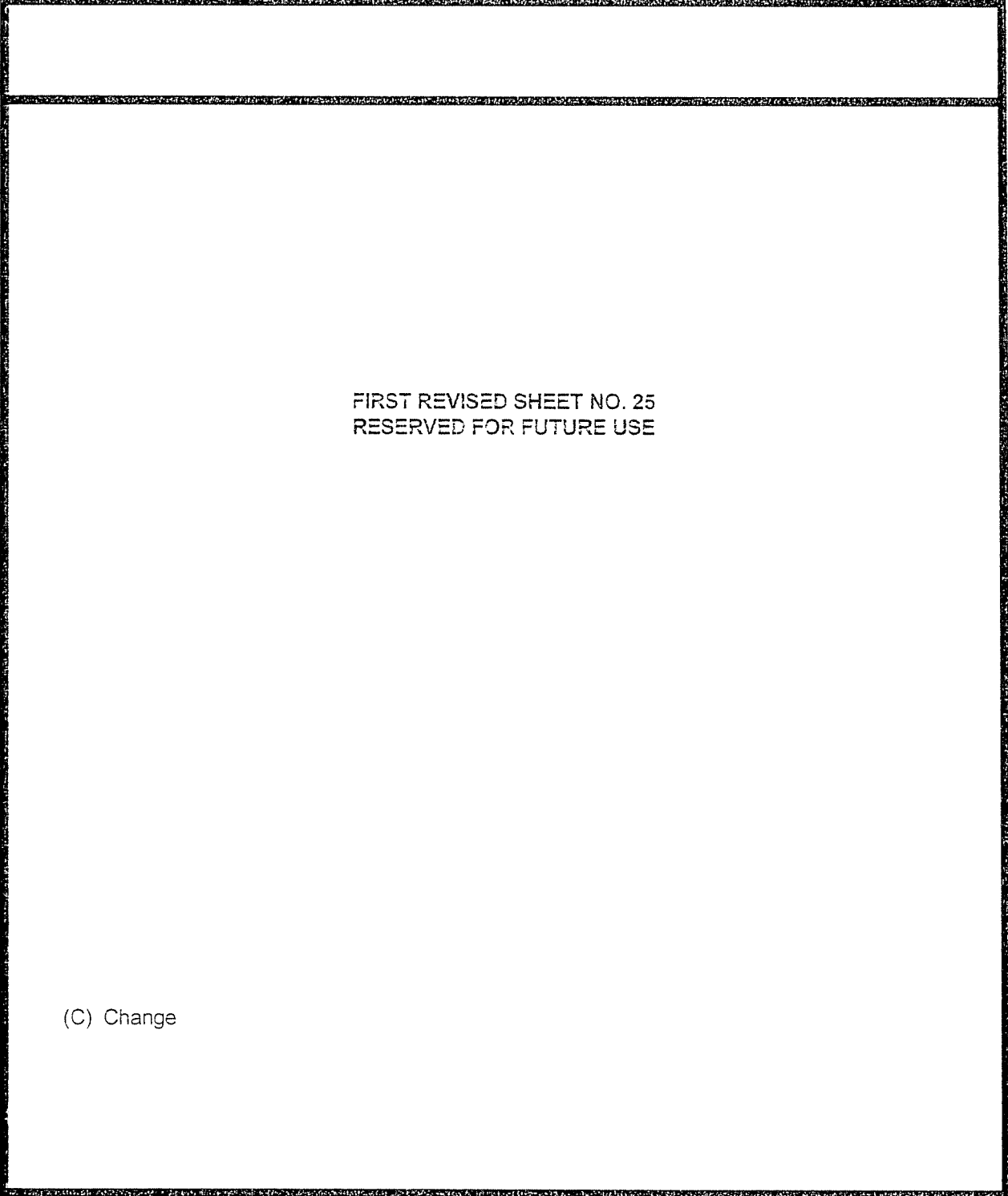
Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services



FIRST REVISED SHEET NO. 25
RESERVED FOR FUTURE USE

C

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

ORIGINAL SHEET NOS. 26 THROUGH 29 HAVE BEEN CANCELLED
AND RESERVED FOR FUTURE USE.

DATE OF ISSUE: January 30, 2003

DATE EFFECTIVE: March 1, 2003

Issued by: J. W. Kelly

Vice President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2011. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to any customer that meets the following requirements:

- (1) Customer must be part of a Marketer's Aggregation Pool as the term is defined herein, and
 - (a) The Aggregation Pool consists of either: (1) a minimum of 100 customers; or (2) a customer or group of customers with a minimum annual throughput of 10,000 Mcf. The Aggregation Pool must be served by a single Marketer approved by Columbia; and the Marketer must have executed a Small Volume Aggregation Service agreement with Columbia; and,
 - (b) The Marketer must have acquired, or agreed to acquire, an adequate supply of natural gas of quality acceptable to Columbia, including allowances for (1) retention required by applicable upstream transporters; and (2) lost and unaccounted-for gas to be retained by Columbia. The Marketer must also have made, or have caused to be made, arrangements by which gas supply can be transported directly to specified receipt points on Columbia's distribution system; and,
- (2) Customer has normal annual requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6 or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

DATE OF ISSUE: November 21, 2008

DATE EFFECTIVE: November 7, 2008

ISSUED BY: Herbert A Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2008-00195 dated November 7, 2008

COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME GAS TRANSPORTATION SERVICE
 (SVGTS)
 RATE SCHEDULE (Continued)**

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the Base Rate Charges for the applicable Rate Schedule as set forth below:

General Service Residential

Effective First Year Only

Customer <u>Delivery Charge</u> per billing period	\$9.30 <u>17.92</u>
Delivery Charge	\$1.8715 <u>1.4604</u> per Mcf

Effective After First Year

Customer <u>Delivery Charge</u> per billing period	<u>\$26.53</u>
Delivery Charge per Mcf	<u>\$0.0000</u> per Mcf

General Service Other – Commercial or Industrial

Customer Charge per billing period	\$23.96 <u>28.28</u>
First 50 Mcf or less per billing period	\$1.8715 per Mcf
Next 350 Mcf per billing period	\$1.8153 per Mcf
Next 600 Mcf per billing period	\$1.7296 per Mcf
Over 1,000 Mcf per billing period	\$1.5802 per Mcf

Intrastate Utility Service

Customer Charge per billing period	\$255.00 <u>331.50</u>
Delivery Charge per Mcf	\$0.5905 <u>8729</u>

WEATHER NORMALIZATION ADJUSTMENT

_____ Volumes delivered to Residential and Commercial customers under this rate schedule are subject to a Weather Normalization Adjustment as stated on Sheet No. 51a.

CUSTOMER ASSISTANCE PROGRAM SURCHARGE

_____ Volumes delivered to Residential customers under this rate schedule are subject to a Customer Assistance Program Surcharge as stated on Sheet No. 51b.

RIDER FOR NATURAL GAS RESEARCH DEVELOPMENT

DATE OF ISSUE: ~~May 1, 2009~~ September 10, 2007

DATE EFFECTIVE: ~~May 31, 2009~~ August 29, 2007

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

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COLUMBIA GAS OF KENTUCKY, INC.

~~Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51c.~~

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet 51a

Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)

Rider for Natural Gas Research & Development – Sheet No. 51c

Energy Efficiency Conservation Clause – Sheets 51d – 51g (Applies to Residential and Commercial Customers only)

Rider AMRP – Sheet No. 58

Rider POM – Sheet No. 59

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DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007

DATE EFFECTIVE: ~~May 31, 2009~~August 29, 2007

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE (Continued)

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the agreement Customer has with Marketer for metered consumption and shall be added to the Customer's metered usage and the total billed according to the rates contained herein.

RIGHT OF REFUSAL

Should Columbia be prohibited from assigning capacity, as specified in its Small Volume Aggregation Service Rate Schedule, for any reason whatsoever, including but not limited to directives from the Commission or any court having jurisdiction over said matters, Columbia shall have the right to refuse to accept new small volume transportation customers under this rate schedule.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2011. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to Marketers certified to deliver natural gas, on a firm basis, to the Company's city gates on behalf of customers receiving transportation service under Columbia's Small Volume Transportation Service Rate Schedule provided Marketer has an Aggregation Pool consisting of either: (a) a minimum of 100 customers; or (b) a customer or a group of customers with a minimum annual throughput of 10,000 Mcf. Service hereunder allows Marketers to deliver to Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of customers participating in Columbia's small volume transportation service program.

MARKETER CERTIFICATION

Marketers will be certified by Columbia to offer supply of natural gas to customers choosing service under Rate Schedule SVAS provided they meet the following requirements:

1. Satisfactory determination of adequate managerial, financial and technical abilities to provide the service Marketer intends to offer;
2. Satisfactory completion of a determination of credit worthiness by Columbia;
3. Execution of a contract with Columbia for Small Volume Aggregation Service;
4. Marketer agrees to accept assignment of upstream pipeline firm transportation services capacity (FTS) in an amount equal to the Marketer's Daily Delivery Requirement as defined herein;
5. Marketer agrees to abide by the Code of Conduct as set forth herein; Columbia agrees to abide by the Standards of Conduct as set forth herein;
6. Marketer agrees to flow gas in accordance with the Marketer's Daily Delivery Requirement provided by Columbia.

AGGREGATION POOL

Marketers will be required to establish at least one Aggregation Pool for aggregation purposes.

DATE OF ISSUE: November 21, 2008

DATE EFFECTIVE: November 7, 2008

ISSUED BY: Herbert A Miller, Jr. President

Issued by authority of an Order of the Public Service Commission in Case No. 2008-00195 dated November 7, 2008

COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

MARKETER CHARGE

Each Marketer shall pay Columbia \$0.05 per Mcf for all volumes delivered to the Marketer's Aggregation Pool during each billing month.

BALANCING CHARGE

Columbia will provide the Marketer with a Balancing Service on a daily and seasonal basis that balances the Marketer's Daily Demand Requirements and the consumption of the Marketer's Aggregation Pool. The Marketer shall pay Columbia a throughput-based Balancing Charge equal to the Purchased Gas Demand Cost less a credit for assigned capacity as set forth below.

The Purchased Gas Demand Cost is the Demand Rate Component of Columbia's most recent Gas Cost Adjustment Clause report. The credit is the projected annual cost of assigned FTS capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage, and commodity transportation cost) divided by the estimated, annualized usage of customers served under Rate Schedule SVGTS.

The charge set forth on Sheet No. 7a shall be calculated quarterly in accordance with Columbia's Gas Cost Adjustment Clause report.

DAILY DELIVERY REQUIREMENT

Columbia shall calculate the Daily Delivery Requirement for each Marketer's Aggregation Pool on or about the 20th of each month. The Daily Delivery Requirement shall be calculated by Columbia by determining the estimate of the normalized annual consumption of all Customers that will be in the Marketer's Aggregation Pool during the following month, and dividing that aggregate sum by 365. Columbia shall convert the quotient to a Dth basis using Columbia's annual average Btu Content, and shall adjust for Company Use and Unaccounted For. The resultant quantity shall be the Daily Delivery Requirement for each Marketer's Aggregation Pool.

Columbia may reduce the Daily Delivery Requirement in the months of October, November and April to meet operation needs. Marketers are required to deliver gas supplies to Columbia at the Primary Firm City Gate Delivery Points designated in the Marketer's assigned firm transportation capacity on a daily basis, in an amount equal to the Daily Delivery Requirement of the Marketer's Aggregation Pool, unless directed otherwise by Columbia. In order to support reliable service on Columbia's system, Columbia may require the marketer to deliver gas to a secondary delivery point.

If, on any day, a Marketer delivers gas supply that is either greater or less than its Daily Delivery Requirement the Marketer will be charged a fee equal to 30% of the price reported in Platts Gas Daily in the Daily Price Survey titled "Prices of Spot Gas Delivered to Pipelines", under the column heading "Midpoint" for "Columbia Gas, Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges for the day in question, multiplied by the difference in Dth, plus a charge for all other costs incurred by Columbia that result from the Marketer's failure to deliver gas as required, including a proportionate share of any pipeline penalties and/or costs.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

DAILY DELIVERY REQUIREMENT (con't)

resulting from efforts to increase or decrease gas supply on the system incurred by Columbia. These fees and charges do not reflect the purchase or sale of gas and will not impact the volumes considered in the annual reconciliation.

In addition to the fees and charges set forth in this rate schedule, on any day during which Columbia has a limitation or interruption in effect for transportation or interruptible customers, failure by Marketer to deliver according to the Daily Delivery Requirement will result in an additional penalty charge to the Marketer equal to twenty-five dollars (\$25) multiplied by the difference in Dth between the Marketer's Daily Delivery Requirement and the Marketer's actual deliveries on that day.

ASSIGNMENT OF FIRM CAPACITY

Columbia will assign a pro-rate share of its firm contracted capacity under Columbia Gas Transmission Corporation's Rate Schedule FTS, Columbia Gulf Transmission Corporation's Rate Schedule FTS-1, Tennessee Gas Pipeline Rate Schedule FT-A, and Central Kentucky Transmission Rate Schedule FTS (collectively "FTS"). The Marketer agrees to accept assignment of said FTS in an amount equal to the Marketer's Daily Delivery Requirement at Columbia's city gate.

Each month, when the Daily Delivery Requirement is determined for the following month, Columbia will assign to the Marketers its prorata share of Columbia's upstream FTS capacity for the marketer to use in the following month. Marketers that receive assigned FTS capacity by Columbia are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities capacity is assigned.

Columbia may recall any FTS capacity assigned to Marketer pursuant to this rate schedule in order to assure reliable service to customers in any instance where a Marketer fails to deliver the Daily Delivery Requirement of its Aggregation Pool.

Marketer shall provide the necessary assistance required to complete the mandatory firm capacity assignment transactions.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)

SCHEDULING DELIVERIES

Marketers must schedule all daily deliveries using the Company's nomination web site.

ANNUAL IMBALANCE RECONCILIATION

Once each year Columbia will reconcile each Marketer's imbalance that has accumulated since the prior reconciliation by determining the difference between: (1) the Marketer's deliveries to Columbia during the reconciliation period, adjusted for Btu value and Company Use and Unaccounted For gas; and, (2) the actual consumption of the Marketer's Aggregation Pool, inclusive of all adjustments applicable to the reconciliation period.

If the reconciliation shows that the Marketer delivered more than what was consumed during the period, then Columbia will pay the Marketer for the excess deliveries. If the reconciliation shows that the Marketer delivered less than what was consumed during the period, then the Marketer will pay Columbia for the under deliveries. Columbia will perform the reconciliation, including associated payment or billing, in the month following the end of the reconciliation period.

The price to be paid for gas to resolve any such imbalance will be the average price during the reconciliation period reported in PLATTS *Inside FERC's Gas Market Report* in the monthly report titled "Prices of Spot Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges.

The first reconciliation period shall be the eight-month period ending March 31, 2005. The second reconciliation period shall be the sixteen-month period ending July 31, 2006. Thereafter, the reconciliation period shall end on July 31 of each year, except that, should the effective date of this tariff not continue past March 31, 2011, the final reconciliation period will be an eight-month period ending on March 31, 2011.

DATE OF ISSUE: November 21, 2008

DATE EFFECTIVE: November 7, 2008

ISSUED BY: Herbert A Miller, Jr. President

Issued by authority of an Order of the Public Service Commission in Case No. 2008-00195 dated November 7, 2008

COLUMBIA GAS OF KENTUCKY, INC.

SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)

SHEETS 36a THROUGH 36f ARE CANCELLED AND WITHDRAWN

DATE OF ISSUE: April 12, 2005

DATE OF EFFECTIVE: April 1, 2005

Issued by: J. W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT

Each Marketer participating in Columbia's Small Volume Gas Transportation Service program shall:

1. Communicate to customers, in clear understandable terms, the customers' rights and responsibilities. This communication shall include: (a) the Marketer's customer service address and telephone number; (b) a statement describing the Marketer's dispute resolution procedures; (c) a statement that the Marketer must provide the customer with thirty (30) days written notice prior to discontinuing service; and (d) notice that the program is subject to ongoing Commission jurisdiction.
2. Provide in writing to customers pricing and payment terms that are clear and understandable. This should include an explanation for the customer to allow them to compare the offer to Columbia's Gas Cost Adjustment rate exclusive of taxes and delivery charges.
3. Accept any Columbia customer eligible for Rate Schedule Small Volume Aggregation Service that seeks to enroll, and offer -at least one billing rate available to all eligible customers if Marketer is accepting new/renewed customers.
4. Refrain from engaging in communications or practices with customers which are fraudulent, deceptive, or misleading;
5. Deliver gas to Columbia on a firm basis on behalf of the Marketer's participating customers.
6. Undergo a credit evaluation, at the Marketer's expense, to assure that the Marketer is sufficiently credit-worthy to protect against damages resulting from any failure to deliver gas.
7. Provide customers a "regulatory out" provision in all contracts which allows contracts to be terminated without penalty should the small volume gas transportation program be terminated prior to the end of the contract.
8. Provide Columbia and customers at least thirty (30) days notice prior to the end of the customer contract term of the Marketer's intent to discontinue service to the customer.
9. To the maximum extent possible attempt to resolve disputes between the Marketer and its customers.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT - Continued

10. No less than sixty (60) days and no more than ninety (90) days prior to the expiration of a contract that automatically renews for period of six (6) months or longer, the Marketer shall notify the customer of their right to renew, terminate or renegotiate the contract. Such notice shall include any proposed changes in the terms and conditions of the contract.

If a Marketer fails to deliver gas in accordance with the requirements of the program, Columbia shall have the power, in its sole discretion, to suspend temporarily or terminate such Marketer's participation in the program. If the Marketer is expelled from the program, customers in the Marketer's Aggregation Pool shall revert to Columbia sales service, unless and until said customers join another Marketer Aggregation Pool. Upon termination of a Marketer, Columbia shall notify Marketer's customers of the action and advise said customers that they have been returned to traditional sales service as of a date certain. The customers shall be informed of their opportunity to choose another Marketer and the options for enrollment.

In the event Columbia seeks to suspend or terminate a Marketer from the program, Columbia shall first notify the Marketer of the alleged violations which merit suspension or termination. Such notice shall be in writing and sent ten business days prior to the suspension or termination. Copies of the notice will also be provided to the Commission.

CREDIT WORTHINESS

Marketers will be evaluated to establish credit levels acceptable to Columbia. Marketers not meeting the necessary credit level will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty to be certified.

Marketers are required to provide the following information for evaluation:

1. Most recent audited financial statements;
2. Most recent annual report to shareholders, 10K or 10Q, if applicable;
3. IRS Form 990 (for Non-Profit Corporations), if applicable;
4. List of parent company and affiliates;
5. Names, addresses, and telephone numbers of three (3) trade references; and
6. Names, addresses, and telephone numbers of banking institution contacts.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CREDIT WORTHINESS -Continued

The evaluation will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and financial information. Based on the number of standard credit factors met by the Marketer, Columbia will assign a dollar credit level range for each Marketer. Columbia shall have sole discretion to determine credit worthiness but will not deny credit worthiness without reasonable cause.

A fee of \$50 will be assessed for each evaluation. Columbia reserves the right to conduct further evaluations during the course of the program when information has been received by Columbia that indicates the credit worthiness of a Marketer may have deteriorated or that the Marketer's program is exceeding the credit level range previously approved by Columbia. Columbia will review each Marketer's program no less often than monthly, and will compare each Marketer's program against its previously assigned credit level range. Columbia will reevaluate each Marketer's overall credit worthiness on an annual basis. Marketers whose programs exceed the assigned credit level range will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty in order to continue to participate in the program beyond the last established credit level or to enroll additional customers. If additional security is provided by a Marketer, Columbia will assign a new credit level range for the Marketer.

CUSTOMER ENROLLMENT PROCEDURES

A customer may enroll by any one of the following means: written, telephone or internet.

Written Enrollment

Customers may enroll in the program by having the customer of record whose name is on the gas account execute a written consent form on a document supplied by the Marketer. A sample consent form is at the end of this section. At a minimum, the consent form is to indicate that the customer has a written agreement with the Marketer, desires to participate in this program, and authorizes the Marketer to obtain from Columbia Gas of Kentucky gas usage data on the customer's account. The format of the consent form may be designed by the Marketer, but must include the information shown on the sample.

The written agreement with the Marketer must state the terms and conditions covering the customer's gas supply purchase in legible print and must include the following information:

1. In clear understandable terms, the customer's rights and responsibilities. The Marketer's *customer service address and telephone number, a statement describing the Marketer's dispute resolution procedures; a statement that the Marketer must provide the customer with 30 days written notice prior to discontinuing service.*

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Written Enrollment -Continued

2. Written pricing and payment terms that are clear and understandable.
3. Notification of the customer's right to terminate or renegotiate their gas supply contract.
4. Notice that the Marketer will provide Columbia Gas of Kentucky and the customer at least 30 days notice prior to the end of the customer contract term, if one exists, of the Marketer's intent to discontinue service to the customer.
5. A local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia Gas of Kentucky and the Kentucky Public Service Commission and the name and phone number of a contact person from the Marketer whom Columbia or the Commission may contact concerning customer complaints.

Telephone Enrollment

In the alternative, Marketers may telephonically enroll customers under the following conditions:

1. While engaged in a telephone conversation with a potential customer, the Marketer must audio-tape in a date-stamped recording the complete conversation, including the following information;
 - (a) the telephone conversation between the customer and Marketer is being recorded;
 - (b) the customer either:
 - (1) has reviewed the terms and conditions of the Marketer's offer and that the written terms and conditions constitute the entire agreement between the Marketer and the customer; or,
 - (2) has reviewed orally with the Marketer the terms and conditions of the Marketer's offer, and agrees to enroll in the program subject to the Marketer mailing the customer an enrollment confirmation letter containing the terms and conditions of the offer within three business days, and that the written terms and conditions constitute the entire agreement between the Marketer and the customer;
 - (c) the customer wants to enroll with the Marketer;
 - (d) the customer's name;
 - (e) the customer's telephone number;

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)

Telephone Enrollment - Continued

- (f) the customer's mailing address,
 - (g) the customer's Columbia Gas of Kentucky account number; and,
 - (h) the appropriate enrollment cancellation period and a toll-free telephone number the customer may call to cancel enrollment.
 - (1) For customers enrolled pursuant to 1.(b) (1) the cancellation period is seven days from the date on which the customer in enrolled telephonically; or,
 - (2) For customers enrolled pursuant to 1.(b) (2) the Marketer must state that the Marketer will mail an enrollment confirmation letter containing the written terms and conditions to the customer and that the customer has seven days from receipt of the Marketer's confirmation letter to cancel enrollment.
 - (3) The customer must be advised that if the contract is cancelled by the customer, the Marketer will provide the customer with a cancellation number.
2. Following enrollment by telephone, the Marketer must mail to the customer at the address verified by the inquiry, a letter confirming the customer's enrollment. This letter must contain a copy of the identical terms and conditions of the Marketer's offer. The letter must also conspicuously inform the customer of the right to cancel enrollment by calling a prescribed toll-free number within seven business days of receiving said letter of confirmation, and must inform the customer that if the contract is canceled the Marketer will provide the customer with a cancellation number.

Internet Enrollment

As another alternative, Marketers may enroll customers via the Internet provided that the terms and conditions of agreement are publicly posted and accessible and include the information as set forth in Written Enrollment above. The terms of the electronic publicly posted Internet agreement also shall state conspicuously that the customer has seven business days from the date on which the customer is enrolled via the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or e-mail means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Marketer will provide the customer a cancellation number. Internet enrollment will be permitted under the following conditions:

- 1. All Internet enrollment procedures shall be customer-initiated;

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DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)

Internet Enrollment - Continued

2. The means of enrollment, renewal, renegotiation and cancellation information transfer between the customer and Marketer is an encrypted transaction using Secure Socket Layer or a similar encryption standard to ensure privacy of customer information;
3. Any electronic agreement containing a Marketer's terms and conditions shall be identified by a version number in order to ensure the ability to verify the particular agreement to which the customer assents;
4. The Marketer shall retain and make available to the customer throughout the duration of the agreement Internet access to terms and conditions of the agreement version number to which the customer assents;
5. Before a Marketer may enroll a customer, the Marketer's Internet enrollment process must:
 - (a) prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - (b) require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Marketer, containing a statement that comports with the Customer Consent Form as set forth herein. The Marketer must provide a mechanism by which both the submission and receipt of the electronic customer consent form are recorded by time and date;
 - (c) after the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall disclose conspicuously that the customer has been enrolled;
6. The Marketer shall send an enrollment confirmation to the customer by e-mail at the specified e-mail address or by regular U. S. mail at the post office address specified by the customer. If the Marketer's e-mail attempt fails, the Marketer shall send an enrollment confirmation with the same information to the customer via regular U. S. mail at an address specified by the customer;
7. The Marketer shall provide customer a toll-free telephone number and/or Internet or e-mail means for the customer to cancel the agreement within seven business days from the date on which the customer is enrolled by the Internet. If the customer cancels the agreement, the Marketer shall provide customer with a cancellation number via the same medium through which the cancellation was made.

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President

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COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO****SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)****Internet Enrollment - continued**

Marketers must provide a copy of each Customer Consent Form or audio tape of telephone enrollment recording to Columbia or the Kentucky Public Service Commission within seven business days of any such request. With Internet enrollments Marketers must provide either a copy of the Electronic Customer Consent form or on-line access to verify customer enrollment to Columbia or the Kentucky Public Service Commission within seven business days of any such request. Failure by a Marketer to provide timely such records shall be deemed to be a violation of the Code of Conduct and shall cause the customer to be returned to Columbia's sales service tariff and a \$50.00 fee shall be paid by the Marketer to the Company and a \$50.00 fee shall be paid by the Marketer to the customer.

Marketers shall retain Customer Consent Forms, telephone enrollment recordings, electronic consent forms and on-line access to verification of enrollment for twelve months following termination of the Marketer's service to the customer.

Marketers may add customers to their Aggregation Pool on a monthly basis. Marketers shall notify Columbia by the 15th day of the prior month the accounts for which they will be supplying the commodity in the next month. (i.e. by November 15 for deliveries beginning December 1). Marketers will provide a computer spreadsheet listing all of their accounts via electronic means suitable to Columbia Gas of Kentucky. The listing shall include customer account numbers. The Marketer will be responsible for verifying the eligibility of each customer. Any incomplete submittal will be returned to the Marketer for completion. Columbia will verify the listing with its database and then provide the Marketer a Daily Delivery Requirement for the customers in the aggregate as well as an exceptions report. In the event that a customer attempts to join more than one Aggregation Pool, with more than one Marketer, Columbia Gas of Kentucky will assign the customer to the Marketer whose computer listing which includes the customer has been date-stamped first. Once enrolled with a Marketer and verified by Columbia, the Marketer shall send the customer a letter confirming the customer's choice of Marketer and stating the effective date. Whenever customers switch Marketers, the newly chosen Marketer shall send a letter confirming the customer's choice of a new Marketer.

BILLING

Columbia will bill according to the Marketer billing option by Aggregation Pool. Columbia will include a statement on the customer's bill indicating the customer's participation in the program and stating the Marketer with whom the customer is enrolled. The rate for billing shall be \$0.20 per account, per month. Such fee shall be deducted from the amount remitted each month to the Marketer for its revenues.

PAYMENT TO MARKETER

Columbia will issue a check to the Marketer by the last business day of the following calendar month for 98% of the Marketer's revenues from the previous billing month less the cost for billing and any other outstanding balances Marketer owes Columbia. The revenues will be based on actual deliveries to customers served under Rate Schedule SVGTS and the Marketer's current month billing rate. Customers' volumes will be considered actual volumes whether the meter reading is actual or calculated. Columbia will thereafter assume the risk of collecting payment for the gas commodity from small volume transportation customers.

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ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

HEAT CONTENT ADJUSTMENT

(E) When Company receives Marketer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment based on the Company's average Btu value in order to deliver to customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the customer.

MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Marketer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

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ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Marketer to Company shall conform to interstate pipeline gas quality standards.

WARRANTY OF TITLE

Marketer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to customer(s), that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

CHARGES FOR THIRD PARTY SERVICE

If furnishing service to customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be charged to Marketer by Company and paid by Marketer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity.

FORCE MAJEURE

Neither Company nor Marketer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Marketer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and will all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

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President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

DISPUTE RESOLUTION

Each Marketer shall cooperate with Columbia and the Kentucky Public Service Commission to answer inquiries and resolve disputes for customers served under Columbia's Small Volume Gas Transportation Service Rate Schedule. As part of this ongoing cooperation the following is required:

1. Marketer must provide a local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia and the Commission along with the name and phone number of a contact person from the Marketer whom the Commission and Columbia may contact concerning customer complaints and who has the authority to resolve complaints.
2. Marketer will, upon request by Columbia or the Commission, provide copies of all informational materials and standard contracts, including updates to these materials if substantially changed. Marketer will also provide copies of individual contracts as needed in order to resolve customer complaints.
3. Each Marketer shall cooperate with Columbia and the Commission to answer inquiries and resolve disputes. If a Marketer fails to negotiate or resolve customer disputes that arise from the customer's contract, complaints may be brought to the Commission through its normal complaint handling procedures.

STANDARDS OF CONDUCT

Columbia will adhere to the following Standards of Conduct for Marketing Affiliates and Internal Merchant Operations:

1. Columbia must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
2. Columbia must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
3. Columbia may not, through a tariff provision or otherwise, give any Marketer or any Marketer's customers preference in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service or curtailment policy. For purposes of Columbia's program, any ancillary service provided by Columbia that is not tariffed will be priced uniformly for all Marketers and available to all equally.
4. Columbia must process all similar requests for transportation in the same manner and within the same approximate period of time.

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT – Continued

5. Columbia shall not disclose to anyone other than a Columbia Gas of Kentucky employee any information regarding an existing or proposed gas transportation arrangement, which Columbia receives from: (i) a customer or Marketer, (ii) a potential customer or Marketer, (iii) any agent of such customer or potential customer, or (iv) a Marketer or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Marketer authorizes disclosure of such information in writing.
6. If a customer requests information about Marketers, Columbia should provide a list of all Marketers operating on its system, but shall not endorse any Marketer nor indicate a preference for any Marketer.
7. Before making customer lists available to any Marketer, Columbia will use electronic mail to provide notice to all Marketers of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, which shall in no case be less than three working days after the date of the notice, and the method and terms under which the customer list will be made available to all Marketers.
8. To the maximum extent practicable, Columbia's operating employees and the operating employees of its marketing affiliate must function independently of each other. This includes complete separation of the regulated utility Company's procurement activities from the affiliated marketing company's procurement activities.
9. Columbia shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
10. Columbia and its marketing affiliate shall keep separate books of accounts and records.
11. Neither Columbia nor its marketing affiliate personnel shall communicate to any customer, marketer or third party the idea that any advantage might accrue for such customer, marketer or third party in the use of Columbia's service as a result of that customer's marketer's or other third party's dealing with its marketing affiliate.

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President

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT - Continued

12. Columbia shall establish a complaint procedure for issues concerning compliance with these Standards of Conduct. All complaints, whether written or verbal, shall be referred to the General Counsel of Columbia. The General Counsel, or his/her designee, shall orally acknowledge the complaint within five (5) working days of receipt. The General Counsel, or his/her designee, shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The General Counsel, or his/her designee, shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. The General Counsel, or his/her designee, shall keep a file with all such complaint statements for a period of not less than three years.

13. Columbia Gas of Kentucky's name or logo will not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where Columbia Gas of Kentucky's name or logo appears, that its marketing affiliate is not the same company as Columbia Gas of Kentucky.

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ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)

CUSTOMER CONSENT FORM

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Marketer, _____. I understand and agree to those terms, and agree to participate in the program as a Small Volume Gas Transportation Service customer. My Marketer is entitled to obtain my historic and current gas usage data from Columbia Gas of Kentucky. I understand that Columbia Gas of Kentucky will deliver to me the gas I purchase from my Marketer. I will receive one bill from Columbia Gas of Kentucky that identifies my Marketer and includes both the delivery charge from Columbia and the gas purchase charge from my Marketer.

Signature of Customer

Date

Print or Type Name

Columbia Gas of Kentucky Account Number

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President

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COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
TRANSPORTATION SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

BASE RATE

Administrative Charge per account per billing period	\$55.90
Customer Charge per billing period	547.37 \$620.18
Customer Charge per billing period (GDS only)	23.96 \$28.28
Customer Charge per billing period (IUDS only)	255.00 \$331.50
Delivery Charge per Mcf -	
First 30,000 Mcf	\$0.5467 per Mcf for all gas delivered each billing month.
Over 30,000 Mcf	\$0.2905 per Mcf for all gas delivered each billing month.
Grandfathered Delivery Service	
First 50 Mcf per billing period	\$1.8715
Next 350 Mcf per billing period	\$1.8153
Next 600 Mcf per billing period	\$1.7296
All Over 1,000 Mcf per billing period	\$1.5802
Intrastate Utility Delivery Service	
All volumes per billing period	\$0.590 \$729
Banking and Balancing Service	
Rate per Mcf	\$0.0208

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

~~— Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51c.~~

DATE OF ISSUE: ~~May 1, 2009~~September 10, 2007

DATE EFFECTIVE: August ~~May 31~~29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
RATE SCHEDULE
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only

Rider for Natural Gas Research & Development –Sheet No. 51c

Rider AMRP – Sheet No. 58

Rider POM – Sheet No. 59

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

FLEX PROVISION

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

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DATE EFFECTIVE: May 31, 2009 ~~August 29, 2007~~

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
RATE SCHEDULE
(Continued)**

FLEX PROVISION - (Continued)

Company may also transport gas under this provision to a Customer at a rate greater than the Base Rate if such rate remains competitive with the price of energy from that Customer's alternate energy suppliers. In no event shall the flex rate exceed 150% of the Base Rate.

STANDBY SERVICE

Rate Schedule GDS

Any Grandfathered Delivery Service Customer who elects to transport gas under this rate schedule must establish, subject to the approval of Company, a Daily Standby Service Volume contracted for under the Standby Service Rate Schedule for that portion of load that is not protected by an alternate energy source. This Daily Standby Service Volume is subject to a Demand Charge and Commodity Charge as shown on Sheet No. 6.

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COLUMBIA GAS OF KENTUCKY, INC.

**MAIN LINE DELIVERY SERVICE (MLDS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Customer is connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of Company, and
- (4) Company will not be required to deliver on any day more than the lesser of: (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (5) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

RATE

The transportation rate shall be \$0.0858 per Mcf for all gas delivered each month.

ADMINISTRATIVE CHARGE

The monthly administrative charge shall be \$55.90 per account each billing period.

CUSTOMER CHARGE

The customer charge shall be \$200 per account each billing period.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

~~_____ Volumes delivered to customers under this rate schedule are subject to a Rider for Natural Gas Research and Development as stated on Sheet No. 51c.~~

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c

Rider POM – Sheet No. 59

DATE OF ISSUE: ~~September~~ May 1, 2009 ~~10, 2007~~

DATE EFFECTIVE: May 31, 2009 ~~August 29, 2007~~

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to connect to make daily nominations of Delivery Service gas.

DATE OF ISSUE: ~~September 10, 2007~~ May 1, 2009

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President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007~~

COLUMBIA GAS OF KENTUCKY, INC.

NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE

ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE

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APPLICABILITY

~~Entire service territory of Company. See Sheet No. 8 for a list of communities.~~

AVAILABILITY

~~This rate schedule is available in the territory served by Company to any commercial, industrial or wholesale Customer having normal annual usage of not less than 6,000 Mcf, provided:~~

~~(1) Customer is currently purchasing natural gas from Company under Company's GS, IS or IUS Rate Schedule.~~

~~(2) The capacity of Company's facilities and the available gas supply are sufficient to provide the quantities requested by Customer, and~~

~~(3) Customer has submitted to Company an initial affidavit which provides the following information:~~

~~(a) Name and address at which service under this rate schedule will be received, and~~

~~(b) Customer has installed operable capability for long term use of an alternate energy source other than No. 6 fuel oil and has made available to Company the option of on-sight inspection of the alternate fuel facilities, and~~

~~(c) Customer's verification that gas purchased under the rate schedule will be utilized to reduce or eliminate alternate energy requirements, that such purchase would not be made during any month of the term in the absence of this rate schedule, and that such gas will not replace non-alternate energy requirements which would otherwise be purchased under Company's applicable GS, IS or IUS Rate Schedules, and~~

~~(4) Customer submits to Company a monthly affidavit on or before the fifth day of the current billing month providing the following information to be used for purposes of billing:~~

~~(a) Prior billing month's usage of alternate fuel displacement service, unless separately metered, and~~

~~(b) Projected prices and estimated usage of Customer's alternate fuel for the current billing period.~~

DATE OF ISSUE: ~~May 1, 2009~~November 10, 1994

DATE OF EFFECTIVE: ~~May 31, 2009~~November 1, 1994

Issued by: ~~Herbert A. Miller~~K. I. Shroyer

~~Vice-President~~—Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-170, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky. See Sheet No. 8 for a list of communities.

AVAILABILITY

This negotiated sales service rate schedule is available in the territory served by the Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) natural gas commodity
 - (b) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (c) a specified Daily Interruptible Volume, and
 - (d) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be specified in the contract. The customer's gas rate will include the cost of providing these firm volumes.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

DATE OF ISSUE: ~~May 1, 2009~~ November 10, 1994

DATE OF EFFECTIVE: ~~May 31, 2009~~ November 1, 1994

Issued by: ~~Herbert A. Miller~~ K. I. Shroyer

Vice President—Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

NEGOTIATED SALES SERVICE (NSS)

RATE SCHEDULE

ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)

RATE SCHEDULE

(Continued)

N
D

CHARACTER OF SERVICE

~~The Maximum Daily Volume available for delivery pursuant to this rate schedule shall not exceed Customer's installed non-peaking alternate fuel capability and shall be within:~~

- ~~(1) The limits imposed by the curtailment and daily interruption provisions governing the otherwise applicable GS, IS, or IUS Rate Schedules, or~~
- ~~(2) The limits imposed by Customer's effective Maximum Daily Volume entitlement under Company's otherwise applicable GS, IS, or IUS Rate Schedules.~~

RATE

~~A rate per Mcf shall be established by Company in excess of the monthly equivalent Commodity Charge (Average Cost of Gas less Demand Cost of Gas) as contained in Company's most recent Gas Cost Adjustment. The floor price shall be the Commodity Charge plus ten cents (10¢) plus allowances for taxes.~~

~~The ceiling price shall be at a rate no greater than 150% of the applicable Total Billing Rate under Customer's applicable rate schedule.~~

~~Prior to establishing the applicable rate for any month, Company will review pricing information contained in Customer's affidavit. Company will also inquire through existing independent sources about current local pricing of alternate fuel, and will use appropriate publications to assist it in determining the monthly rate.~~

~~Company will file the applicable rate and the current floor price with the Commission at least five (5) days before billing.~~

~~Pursuant to the preceding paragraphs, any Customer may, at any time, request that the rate be flexed. However, once the rate for a Customer is flexed, the Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to any other available tariff rate except by the following procedure:~~

~~Any Customer wishing to revert to any other available tariff rate can do so by written notification to Company. Upon notification, Customer will revert to the appropriate tariff rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.~~

MINIMUM MONTHLY CHARGE

~~The Minimum Monthly Charge provisions of the applicable rate schedules remains in full force and effect. However, volumes delivered under this rate schedule shall be combined with volumes delivered under the applicable rate schedules for minimum bill calculation purposes.~~

~~(C) Change~~

DELIVERY CHARGE

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Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

The Delivery Charge shall be that set forth as the Base Rate on Sheet No 38 Rate Schedule (DS).

GAS COST

The gas cost will be individually negotiated between the Customer and Company.

MINIMUM CHARGE

The contract between the Customer and the Company shall state the minimum charge billing period.

GAS COST ADJUSTMENT CLAUSE

The customers served under NSS shall be excluded from the GCA. Each month the GCA will be credited for all volumes used on NSS multiplied by the Company's monthly weighted average cost of gas (WACOG). The WACOG shall be calculated as all flowing supplied purchased for the month excluded storage.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development –Sheet No. 51c

Rider AMRP – Sheet No. 58

Rider POM – Sheet No. 59

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

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~~Vice-President—Regulatory Services~~

~~Issued by authority of an Order of the Public Service Commission in Case No. 04-179, dated November 1, 1994.~~

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COLUMBIA GAS OF KENTUCKY, INC.

**NEGOTIATED SALES SERVICE (NSS)
RATE SCHEDULE**

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE**

(Continued)

N
D

LOCAL FRANCHISE FEE OR TAX

~~_____ The monthly bill to Customers served under this rate schedule is subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.~~

TERM

~~_____ The term of the agreement for service under this rate schedule shall be for a minimum of one year and shall be automatically renewed each year unless written notice to terminate is given by Customer or Company not less than sixty (60) days prior to the expiration date of the contract.~~

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

~~_____ All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.~~

SPECIAL TERMS AND CONDITIONS

~~_____ **Separate Metering**~~

~~_____ Gas delivered hereunder, except that for oil burner pilot usage shall not be used interchangeably with gas supplied under any other schedule, and shall be separately metered; provided, however, if gas is delivered to Customer under more than one rate schedule at one location, and if separate metering of the Alternate Fuel Displacement Service portion of such deliveries is not practicable, monthly volumes to be billed under the GS, IS, or IUS Rate Schedule and AFDS Rate Schedule shall be determined from Customer's monthly affidavit, as required by Paragraph (4) of the Availability Section.~~

~~_____ **Stand-By Facilities**~~

~~_____ In all cases where continuous operation of Customer's facilities is necessary, Customer shall provide and maintain stand-by equipment, including fuel supply for operation thereof, in satisfactory operating condition and of sufficient capacity to permit full interruption of the interruptible gas supply.~~

~~_____ **Meter Reading**~~

~~_____ Meter readings shall be made monthly.~~

~~_____ (C) Change~~

DATE OF ISSUE: ~~May 1, 2009~~November 10, 1994

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Issued by: Herbert A. Miller, Jr. K. I. Shroyer

Vice President—Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994

COLUMBIA GAS OF KENTUCKY, INC.

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the rate negotiated between the Company and Customer.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

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Vice-President—Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994

N

COLUMBIA GAS OF KENTUCKY, INC.

NEGOTIATED SALES SERVICE (NSS)

RATE SCHEDULE

ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)

RATE SCHEDULE

(Continued)

N

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Special Conditions

~~Company reserves the right, at its sole discretion, to reduce the quantities of gas requested by Customer to the extent Company determines that the quantities of gas requested by customer are invalid or inaccurate.~~

OTHER

~~For purposes of administering provisions of the IS Rate Schedule relating to Penalty for Failure to Interrupt, Payments for Unauthorized Takes and Availability of Excess Gas, volumes delivered under this rate schedule will be combined with volumes delivered to Customer under the IS Rate Schedule.~~

AVAILABILITY OF EXCESS GAS -(continued)

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the rate negotiated between the Company and the Customer.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

~~(C) Change~~

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DATE OF ISSUE: ~~May 1, 2009~~November 10, 1994

DATE OF EFFECTIVE: ~~May 31 2009~~November 1, 1994

Issued by: ~~Herbert A. Miller, Jr.~~ K. I. Shroyer

Vice-President—Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This service is available to any commercial or industrial Customer taking service under Rate Schedules GS, IS, or IUS, provided:

- (1) Customer has executed a contract with Company for Delivery Service, and
- (2) Customer has submitted an affidavit that demonstrates to Company's satisfaction that gas obtained hereunder will be used as a replacement for an installed operable energy system -- either an alternate fuel or an alternate source of supply.

VOLUMES AND PRICE

Each month this program is in effect, Company shall notify each participating Customer of the price, which may vary depending on Customer's cost of alternate energy, to be charged for volumes to be purchased by Company as agent for Customer during the following month, exclusive of transportation charges. On or before the twenty-fifth (25th) day of each month, Customer shall nominate the quantity of gas it will require during the following month at the price indicated by Company. Such nominations must be in writing and are not effective until received by Company. Company will then use its best efforts to purchase such quantities of gas as agent for Customer, and Customer must take and pay for all volumes so delivered. In addition to the price charged for such volumes, an Agency Fee will be charged on all such delivered volumes. Company will attempt to maximize the contributions of the Agency Fee to other Customers. When necessary, Company may vary this fee to effectively compete with any alternate energy source, provided that, on an annual basis:

- (1) the revenues collected from the Special Agency Service will cover the cost of the program and make a contribution to Company's fixed costs; and
- (2) revenues received from each agency Customer, including transportation charges, will be sufficient to recover Company's marginal cost, i.e., the cost of the most expensive agency gas.

The minimum Agency Fee will be five cents (05¢) per Mcf. The Agency Fee will be credited to Customers through Company's Gas Cost Adjustment. Customer shall also be liable for all state and local taxes levied as a result of transactions hereunder.

(C) Change

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Vice President - Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE
(Continued)**

VOLUMES AND PRICE (Continued)

Company shall not be liable for losses or damages resulting from any failure by Company to purchase volumes nominated by Customer under this program.

TERM

Customers may participate in this program on a month-to-month basis.

TRANSPORTATION TERMS AND CONDITIONS

Transportation of all volumes purchased under this program is subject to the charges, terms and conditions set forth or incorporated in Rate Schedule DS - Delivery Service.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

(C) Change

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Vice President - Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES EXCEPT PPS AND NSS

GAS COST ADJUSTMENT CLAUSEDetermination of GCA

Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Adjustment (GCA) Rate and shall be filed at least thirty (30) days prior to the beginning of each quarterly calendar period. The GCA shall become effective for billing with the final meter readings of the first billing cycle of each quarterly calendar period.

The gas cost adjustment is comprised of:

- (1) The Expected Gas Cost Component (EGC), on a dollar-per-Mcf basis, is made up of two components: (a) Expected Commodity Gas Cost which applies to Rate Schedules GS, IS, and IUS, and represents the average expected commodity cost of gas supplied, and (b) Expected Demand Gas Cost which applies to Rate Schedules GS, IUS and SVAS, and represents the average expected demand cost of gas supplied, excluding the Standby Service demand costs to be recovered from IS Customers and General Service Delivery Service Customers. The Commodity Gas Cost component of the EGC includes the gains and losses resulting from the settlement of gas futures contracts entered into pursuant to the Company's Commission approved hedging plan and all transaction fees and other brokerage fees or costs associated with the use of those gas futures contracts.
- (2) The supplier Refund Adjustment (RA), on a dollar-per-Mcf basis, which reflects refunds received during the reporting period plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, which compensates for any previous over or undercollections of gas costs experienced by the company through the operation of this gas cost recovery procedure and credits from Rate Schedules PPS and NSS. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.
- (4) The Balancing Adjustment (BA), on a dollar-per-Mcf basis, which compensates for any under or overcollections which have occurred as a result of prior adjustments.
- (5) The Gas Cost Incentive Adjustment (GCIA), on a dollar-per -Mcf basis, which is calculated annually based on the prior April through October period, with the GCIA factor to be in effect for twelve months beginning March 1st each year.
- (6) The Off-System Sales and Capacity Release Adjustment (OSCRA), on a dollar-per-Mcf basis, which is calculated annually based on the twelve months ended September 30th of each year, with the OSCRA factor to be in effect for twelve months beginning December 1st of each year.

NOTE: All adjustments will be assigned to the Expected Demand Gas Cost or Expected Commodity Gas Cost components.

DATE OF ISSUE: ~~May 1, 2009~~ April 12, 2005 DATE EFFECTIVE: ~~May 31, 2009~~ April 1, 2005

ISSUED BY: ~~Joseph W. Kelly~~ Herbert A. Miller, Jr.
 President

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Billing

The Gas Cost Adjustment (GCA) shall be the sum of the following components:

$$\text{GCA} = \text{EGC} + \text{RA} + \text{ACA} + \text{BA} + \text{GCIA} + \text{OSCR A}$$

The GCA will be added to (or subtracted from) the tariff rates prescribed by the Commission Order on Company's latest rate case and will be included in the tariff rates stated on each applicable rate sheet in this tariff.

Definitions

For the purpose of this tariff:

- (a) "Average expected cost" is the cost of gas supplies purchased during the latest available twelve month period, including associated transportation charges, storage charges and Take-or-Pay charges, which is determined by the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the quarterly calendar period, less banking and balancing charges, and less the demand costs to be recovered from IS and General Service Delivery Service Customers, divided by the sales volumes for the latest available twelve month period. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or Company expects the volumes to change substantially, Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the Quarterly Gas Cost Adjustment report.
- (b) "quarterly calendar period" means each of the four three month periods of (1) September through November, (2) December through February, (3) March through May, and (4) June through August.
- (c) "Reporting period" means the three month accounting period that ended approximately thirty (30) days prior to the filing date of the updated gas recovery rates, i.e. the three months ended June 30th, September 30th, December 31st, and March 31st each year.

Hedging Plan

In accordance with the Company's hedging plan approved by the Commission, the Company will utilize gas futures and/or fixed price gas contracts for the purpose of hedging the price of its gas purchases within the parameters established in the hedging plan. By June 1 of each year, the Company shall file a report with the Commission that details said hedging activity during the twelve month period ended March 31. The report will include details of hedge positions taken for future months.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Gas Cost Incentive Adjustment

The Gas Cost Incentive Adjustment ("GCIA") shall be calculated as follows

$$\text{GCIA} = \text{PV} \times 50\% / \text{PSV}$$

PV = Performance Value = BC - AC

BC = Benchmark Cost

AC = Actual Cost

PSV = Projected Sales Volume

The GCIA will measure the Company's gas purchase performance in the months of April through October each year against a Market Standard.

For each gas purchase made during the months of April through October, the Company will calculate a Market Standard price by taking the NYMEX natural gas futures contract settlement price for the month and adjusting for basis. Basis is calculated as the difference between the prices published in the first publication of the month of *Inside FERC's Gas Market Report*, under the column labeled "Index" for the Henry Hub and for the pipeline location at which Columbia made the gas purchase.

A monthly Benchmark Cost will be calculated by multiplying the applicable Market Standard for each purchase by the gas volume of each applicable purchase, and summing the results for all applicable purchases that month.

When the Company's Actual Cost for gas purchased in the month is less than the Benchmark Cost, the result for the month is a positive performance. When the Company's gas purchase costs are greater than the Benchmark Cost, the result for the month is a negative performance. The resulting negative or positive Performance Amount will be shared equally between the Company and its sales customers.

If the Company purchases gas at a point not reported in the applicable index publication. The Company will use the next closest index on the applicable pipeline upstream of the purchase point, and add to that index the 100% load factor cost of firm transportation on that pipeline between the index location and the purchase point.

Purchases made at Columbia's own city gate are excluded from the GCIA process and calculation.

If the index used to develop the Market Standard price ceases to exist or ceases to adequately report those prices required in the normal implementation of this GCIA, the Company shall choose a suitable replacement index, assuming an acceptable index is available, and immediately report that change in writing to the Commission.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

GAS COST ADJUSTMENT CLAUSE - (Continued)

Off-System Sales and Capacity Release Adjustment:

Fifty percent (50%) of all revenues generated from off-system sales and capacity release (other than those revenues generated by operational sales, administrative capacity release, or Rate Schedule SVAS capacity assignments), net of costs, will be credited to the calculation of the Off-System Sales and Capacity Release Adjustment factor.

Results of operational sales, administrative capacity releases, and Rate Schedule SVAS capacity assignments will be credited 100% to gas cost.

Delivery Service

FERC approved direct billed pipeline supplier charges relating to the buyout of Take-or-Pay liabilities will be billed to Delivery Service Fixed Rate Volumes.

Banking and Balancing Service

This rate is based on the percentage of the portion of storage capacity allocated to Delivery Service Customers to Company's total annual storage capacity, applied to:

- (1) Columbia Transmission's FSS seasonal capacity charge, annualized,
- (2) Columbia Transmission's SST commodity charge, and
- (3) Columbia Transmission's FSS injection and withdrawal charges

as calculated in the Gas Cost Adjustment.

Interim Gas Cost Adjustments

Should any significant change in supplier rates occur, Company may apply to the Commission for an Interim Gas Cost Adjustment Clause in addition to the regular quarterly Gas Cost Adjustment Clause filings.

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULE**

PROPANE SERVICE - PROPANE COST ADJUSTMENT CLAUSE

Company shall file with the Commission a report containing an updated Propane Cost Adjustment (PCA) Rate each time the propane supply is replenished. This report will be filed within 45 days of the propane delivery. Additionally, Company shall file an Actual Cost Adjustment (ACA) to be effective September 1st of each year.

The propane cost adjustment is comprised of:

- (1) The Expected Propane Cost (EPC) component, on a dollar-per-Mcf basis, which represents the average expected cost of propane supplied.

The Expected Propane Cost is calculated by dividing the value of propane by the volume (gallons) of propane on hand. This price per gallon is multiplied by a conversion factor of 28.19 to arrive at a price per Mcf (propane). This amount is then divided by 2.48, the Btu conversion, propane to natural gas, which yields the price per Mcf (natural gas) which is the Expected Propane Cost.

- (2) The Propane Refund Adjustment (PRA), on a dollar-per-Mcf basis, which reflects supplier refunds received during the reporting period, plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for any previous over or undercollections of propane costs experienced by Company through the operation of this cost recovery procedure and any balancing adjustments for any under or over collections which have occurred as a result of prior adjustments. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.

Billing

The Propane Cost Adjustment (PCA) shall be the sum of the following components:

$$PCA = EPC + PRA + ACA$$

COLUMBIA GAS OF KENTUCKY, INC.

**WEATHER NORMALIZATION ADJUSTMENT CLAUSE
APPLICABLE TO GS, SVGTS, GDS, PPS AND GPS RATE SCHEDULES**

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WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to Residential and Commercial Customers under Rate Schedules GS, SVGTS, GDS, PPS and GPS shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

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Determination of WNA

Weather normalized volumes shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all heating Customers served under Rate Schedules GS, SVGTS, GDS, PPS and GPS. During the remainder of the year May through November, the monthly bills shall be computed based on actual consumption.

T

Weather Normalization Adjustment will be calculated using the following formula:

$$WNA = [(Actual\ Mcf - Base\ Load\ Mcf) * (Normal\ Degree\ Days / Actual\ Degree\ Days)]$$

Each customer's base load will be determined individually, and will be recomputed annually. Rates used in the computation of the WNA shall be determined based on the applicable base rate charge as set forth on Sheet No. 5 of this tariff.

DATE OF ISSUE: May 1, 2009 ~~June 19, 2000~~
Issued by: Joseph W. Kelly

DATE EFFECTIVE: May 31, 2009 ~~July 19, 2000~~
Vice-President and Chief Operating Officer

Issued by authority of an Order of the Public Service Commission in Case No. 99-165 dated May 19, 2000

COLUMBIA GAS OF KENTUCKY, INC.

**ENERGY ASSISTANCE PROGRAM RIDER
APPLICABLE TO GSR RATE SCHEDULE**

ENERGY ASSISTANCE PROGRAM

The Energy Assistance Program ("EAP") provides a bill credit to enrolled customers during the five heating season months of November through March. It is available to eligible residential customers in Company's service territory subject to enrollment by the Program Administrator. The surcharge is applicable to all residential customers under the General Service, ~~and~~ Small Volume Gas Transportation Service, ~~and~~ Price Protection Service Rate Schedules. The EAP surcharge will be a separate line item on customers' bills.

RATE:

The surcharge shall be \$0.0525 per Mcf.

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DATE OF ISSUE: ~~May 1, 2009~~ January 30, 2009

DATE EFFECTIVE: ~~May 31, 2009~~

Issued by: Herbert A. Miller, Jr.

President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002~~

COLUMBIA GAS OF KENTUCKY, INC.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

APPLICABLE

Applicable to Rate Schedules GS, IS, SS, IUS, SVGTS, PPS, NSS, MLDS, and DS except customers served under the Flex Provision.

PURPOSE

The purpose of this rider is to replace funding of natural gas research and development that previously was included in purchased gas cost pursuant to the authority of the Federal Energy Regulatory Commission. The rider will be calculated annually to produce \$300,000 annually to fund natural gas research and development.

UNIT CHARGE

The Unit Charge shall be \$0.0124 per Mcf. This amount will be recalculated annually and will include a true-up for the prior year .

REMITTANCE OF FUNDS

Funds collected up to the amount of \$300,000 per annum under this rider will be remitted to the Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission along with a statement setting forth the manner in which the remitted funds have been invested in research and development.

TERMINATION OF RIDER

Participation in the Natural Gas Research and Development funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company on filing a notice of rescission with the Commission.

DATE OF ISSUE: ~~May 1~~^{January 30}, 2009

DATE EFFECTIVE: ~~May 31~~^{Feb 4}, 2009

Issued by: Herbert A. Miller, Jr.

President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002~~

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

APPLICABILITY

Applicable to residential and commercial customers under the GS, SVGTS and PPS rate schedules.

PURPOSE

The Energy Efficiency/Conservation Program is a demand-side management (DSM) program established to promote conservation and the efficient use of natural gas by Company's residential and commercial customers.

The Energy Efficiency/Conservation Program Recovery Component (EECPRC) shall be updated annually and applied to applicable customer's bills becoming effective with meter readings beginning with Company's February Unit 1 bills.

DETERMINATION OF EECPRC

The Company shall file an annual report with the Commission which shall contain updated EECPRC rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Energy Efficiency/Conservation Program Cost Recovery Component shall be collected based on the EECPRC amount divided by the expected number of customers for the upcoming program year. The EECPRC is calculated using the following formula:

$$\text{EECPRC} = \text{EECPCR} + \text{EECPLS} + \text{EECPI} + \text{EECPBA}$$

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

The EECPCR shall include all expected costs of DSM measures which have been approved by the Commission for each twelve month period for Energy Efficiency/Conservation programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating EECR programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the EECPCR.

EECPLS = EECR REVENUE FROM LOST SALES

Revenues from lost sales due to EECR programs implemented on and after the effective date of this tariff will be recovered as follows:

DATE OF ISSUE: May 1, 2009DATE EFFECTIVE: May 31, 2009Issued by: Herbert A. Miller, Jr.

President

ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)

EECPLS = EECR REVENUE FROM LOST SALES (continued)

The estimated reduction in customer usage (in Mcf) as a result of the approved programs shall be multiplied by the delivery charge per Mcf for purposes of determining the lost revenue to be recovered hereunder.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated number of customers for the upcoming twelve-month period to determine the applicable EECPLS surcharge.

Recovery of revenues from lost sales calculated for a twelve-month period shall be included in the EECPLS as long as a volumetric delivery charges until the next general rate case of the company.

Revenues collected hereunder are based on engineering estimates of energy savings, actual program participation and estimated number of customers for the upcoming twelve-month period. At the end of each such period, any difference between the lost revenues actually collected hereunder and the lost revenues determined after any revisions of the engineering estimates, actual program participation and numbers of customers are accounted for shall be reconciled in future billings under the EECR Balance Adjustment (EECPBA) component.

EECPI = EECR INCENTIVE

For all Energy Efficiency/Conservation Programs, the EECR incentive amount shall be computed by multiplying the net resource savings estimated from the approved programs times fifteen (15) percent. Net resource savings are defined as program benefits less utility program costs and participant costs where program benefits will be calculated on the basis of the present value of Company's avoided commodity costs over the expected life of the program. The EECR incentive amount shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPI. EECR incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

EECPBA = EECR BALANCE ADJUSTMENT

The EECPBA shall be calculated on a twelve-month basis and is used to reconcile the difference between the amount or revenues actually billed through the EECPCR, EECPLS, EECPI and previous application of the EECPBA and the revenues which should have been billed.

The program has an October year-end with rates to be effective with meter readings beginning on and after Company's February Unit 1 billing cycle.

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DATE EFFECTIVE: May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)

EECPBA = EECPC BALANCE ADJUSTMENT (continued)

The EECPCBA is the sum of the following components:

- The difference between the amount billed in a twelve-month period from the application of the EECPCR component and the actual cost of the approved programs during the same twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPLS component and the amount of lost revenue determined for the actual DSM measures implemented during the twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPI component and the incentive amount determined for the actual DSM measures implemented during the twelve-month period.
- Interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPCBA for each rate class.

MODIFICATIONS TO EECPCRC

The filing of modifications to the EECPCRC which require changes in the EECPCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the EECPCRC shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

- (1) A detailed description of each EECPC program, the total cost of each program over the previous twelve-month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific EECPC measures to be installed, and any applicable studies which have been performed, as available.
- (2) A statement setting forth the detailed calculation of the EECPCR, EECPLS, EECPI, EECPCBA and EECPCRC.

DATE OF ISSUE: May 1, 2009DATE EFFECTIVE: May 31, 2009Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)

MODIFICATIONS TO EECPRC (continued)

Each change in the EECPRC shall be placed into effect with meter readings on and after the effective date of such change.

Adjustment Factors: Per Meter per Billing Period**Residential:**

_____	EECPCR	\$0.61
_____	EECPLS	\$0.03
_____	EECPI	\$0.12
_____	EECPBA	\$0.00
_____	Total EECPRC for Residential Customers	\$0.76

Commercial:

_____	EECPCR	\$0.00
_____	EECPLS	\$0.00
_____	EECPI	\$0.00
_____	EECPBA	\$0.00
_____	Total EECPRC for Commercial Customers	\$0.00

DATE OF ISSUE: May 1, 2009DATE EFFECTIVE: May 31, 2009Issued by: Herbert A. Miller, Jr.PresidentN
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COLUMBIA GAS OF KENTUCKY, INC.

**LOCAL FRANCHISE FEE OR TAX
APPLICABLE TO ALL RATE SCHEDULES**

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or their similar fee and Sales tax now or hereafter imposed upon Company by state and local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of Company. Such amount shall be added exclusively to bills of Customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the fees or taxes applicable to each Customer shall be added to the Customer's bill as a separately identified item.

In the event all or any part of such tax liability is not finally determined, or if reimbursement from Customers has been deficient, then the amount of such reimbursement required in respect of such tax liability not finally determined or deficient shall, when possible, be set forth for all months in any calendar year(s) in a statement to be rendered by Company to Customer by April 1, of the year following the year of final determination and Customer shall pay the amount due pursuant to such statement on or before May 1, of such following year.

Customers receiving service in the following municipalities or political subdivisions shall pay a local franchise fee or tax based on the following effective rates:

<u>Municipality or Political Subdivision</u>	<u>Local Franchise Fee or Tax Percent</u>
Lexington-Fayette Urban County Government	3.16%
City of Irvine - Kentucky	2%
City of Ravenna - Kentucky	2%
City of Winchester - Kentucky	3%
City of Greenup - Kentucky	2%
City of Ashland, Kentucky	3%

Exemption:

Those volumes delivered under the Delivery Service (DS) Rate Schedule, Main Line Delivery Service (MLDS) and Special Agency Service (SAS) are exempt from the above-mentioned taxes in the Cities of Irvine, Ravenna, Winchester, and Greenup.

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DATE OF EFFECTIVE: March 30, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS

1. Definitions

A. Maximum Monthly Volume

A statement showing Maximum Monthly Volume applicable to commercial and industrial Customers will be furnished each Customer. Commercial and industrial Customers hereunder are those having a monthly consumption of 1,000 Mcf or more in any one month, excluding commercial service for buildings where people reside on either a permanent or temporary basis. The Maximum Monthly Volume represents the maximum volume of gas that Company is obligated to deliver to Customer in any one month.

B. Authorized Monthly Volume

When Customer's Maximum Monthly Volume is reduced as a result of the provisions of Section 2 herein, the reduced volume shall thereafter constitute Customer's Authorized Monthly Volume and shall continue as Customer's Authorized Monthly Volume until changed by notice from Company.

C. Maximum Seasonal Volume

Shall mean: (i) for the winter season, the total Authorized Monthly Volume for the billing months of November through March, and (ii) for the summer season, the total Authorized Monthly Volume for the billing months of April through October. Customer shall be billed and shall pay for all volumes taken hereunder in excess of Customer's Authorized Monthly Volume at the applicable rate therefore, together with any applicable charges, pursuant to Section 3 herein.

D. Human Needs

Shall mean Residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels). Those whose requirements can be met by installed alternate fuel facilities will be required to utilize such facilities prior to curtailing other loads in Priority 1, as that term is defined in Section 2, herein.

E. Alternate Fuel Capability

Shall mean a situation in which an alternate fuel could have been utilized, whether or not the facilities for such use have actually been installed.

(C) Change

DATE OF ISSUE: November 10, 1994

DATE OF EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions

A. Gas Supply Deficiency Curtailment

If, from time to time and in Company's sole judgment, Company's gas supply is not adequate to deliver its market requirements, including the Maximum Monthly Volumes of each Customer, Company shall order curtailment of deliveries to Customers by giving notice to each Customer of the percentage curtailment ordered for each priority applicable to Customer as described herein. Such notice will be given as much in advance as possible.

Provided, however, the provisions herein for curtailment shall in no way limit or restrict Company from curtailing and interrupting daily deliveries as provided for in other provisions of this tariff.

Priorities of Curtailment

Company may curtail or discontinue service, in whole or in part, monthly or seasonal volumes in accordance with the following priorities commencing with the highest numbered Priority and proceeding in ascending order, without incurring thereby any liability for any subsequent loss or damage which the Customer may sustain by reason of such curtailment or discontinuance, in order to conserve the supply of gas for existing domestic uses and uses deemed to be necessary to the protection of public health and safety and to avoid undue hardship:

PRIORITIES OF SERVICE

Priority 1: Residential loads and "Human Needs" as herein defined.

Priority 2: Remaining commercial loads not previously curtailed in Priority 4.

Priority 3: Remaining industrial loads not curtailed in Priorities 4, 5 and 6.

Priority 4: After 100% curtailment of all loads in Priorities 5 and 6, all commercial and industrial loads of 1,000 Mcf and larger in any month will be curtailed on a pro rata basis, except that curtailment of commercial loads will not exceed 40% during the winter period November through March and 15% during the remaining months.

Priority 5: After 100% curtailment of all loads in Priority 6 and prior to curtailment of loads in Priority 4, all industrial loads of 1,000 Mcf and larger in any month having alternate fuel capability will be curtailed on a pro rata basis except where the Commission has granted an extension of time.

Priority 6: All industrial boiler fuel loads of 1,000 or more in any month shall be curtailed up to 100% prior to curtailment of loads in Priority 5.

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Issued by: A. P. Bowman

Vice President - Regulatory Services

TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions (Continued)

B. Curtailment Resulting from Operating Conditions

If, due to necessity to make modifications, tests, replacements, or repairs (excluding repairs arising from the occurrence of a force majeure) to Company's facilities, as determined in Company's sole judgment or to the facilities of Company's supplier of gas, the gas available for delivery by Company is insufficient to meet all of Company's authorized sales on any day, then Company, upon providing as much notice as possible under all of the circumstances, shall order curtailment by Customers to the extent required.

3. Penalty Provision for Takes in Excess of Authorized Monthly Volumes

A. Penalty for Excess Takes at the End of the Five-Month Period Ending with the March Billing Month

If, at the end of the five-month period ending with the March billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of ten dollars (\$10.00) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

B. Penalty for Excess Takes at the End of the Seven-Month Period Ending with the October Billing Month

If, at the end of the seven-month period ending with each October billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of \$10.00 per Mcf for all volumes taken in excess of one hundred and two percent (102%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

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Vice President - Regulatory Services

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

4. Disposition of Penalties

As of December 31 of each year, Company shall total all penalties then collected from all Customers resulting from the provisions of Section 3 hereof applicable to the contract period of the same year. As of December 31 of each year, Company shall also total the penalties paid to its supplier(s) for volumes taken in excess of the volumes authorized by supplier(s) for the contract period of the same year. Company shall return to all Customers penalties collected in excess of those penalties paid to Company's supplier(s). The total amount of such penalties to be returned shall be divided by the total volume of sales to all Customers during the contract period. The result of such computation shall represent the factor to be multiplied by each Customer's total purchase volumes during such contract period to determine the amount to be returned to each Customer as a credit on the invoice to Customer for the January billing month. All references to "contract period" in this Section shall mean a twelve-month period ended October 31.

5. Availability of Excess Gas

If, in Company's sole judgment, sufficient gas supply is available to permit deliveries in addition to the Maximum Monthly Volumes in any month, Company will provide all Customers with as much advance notice as possible of the amount of such additional gas anticipated to be available. Such gas shall be apportioned and offered by Company to all Customers on the basis of the total of Maximum Monthly Volumes for all Customers for that month. Notwithstanding the provision of this Section 5, Company shall not be obligated to deliver to Customer in any month a quantity of gas in excess of the Maximum Monthly Volumes.

6. Minimum Monthly Bill and Other Charges, Assessments and Penalties

The provisions of Sections 1 through 5 above shall not serve to reduce any charges, assessments or penalties otherwise payable or applicable under provisions of any rate schedule. Provided, however, that if Customer is assessed penalties as the result of takes in excess of Customer's reduced Maximum Monthly Volumes as provided for in Section 3 herein, to the extent such reduced Maximum Monthly Volumes result in the imposition of a minimum bill, such minimum bill shall be decreased by that portion of the volume of curtailment under Section 2 herein for which Customer was penalized, which is below the level of volumes necessary to meet minimum bill requirements times the applicable rate of such rate schedule.

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Vice President - Regulatory Services

TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

7. Suspension of Deliveries During Gas Supply Emergencies

Company may request that transportation Customers allow the use of their Customer-owned gas to supply higher priority end-usages. Should transportation Customers refuse to allow the use of their gas during emergencies and the ability of Company to serve essential human needs is threatened, Company may delay delivery of Customer-owned gas and utilize the gas to serve essential human needs when significant relief would be provided by the use of such gas, until such time as the supply threat to essential human needs has been resolved. Company shall notify the Commission that it has delayed transportation gas deliveries under this provision without Customer's agreement.

Transportation Customers shall be compensated for the use of transportation gas voluntarily supplied or otherwise used in an emergency to assist Company. The level of compensation shall be determined through negotiation with the transportation Customer. Such compensation shall be limited to (i) the reasonable costs associated with alternate fuels, or (ii) the price difference associated with resupplying gas to Customer. Compensation is not intended to reflect damages, whether consequential or otherwise, that may result from the use of Customer-owned gas. Transportation Customers or Company may request that the Commission waive the foregoing compensation limit for the purpose of negotiating contingency emergency supply agreements. Any such agreement must be approved by the Commission unless otherwise specified in this tariff.

DATE OF ISSUE: June 1, 1993

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

RIDER AMRP
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER

~~CANCELLED AND HELD FOR FUTURE USE~~

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS, SAS, PPS and NSS.

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

- a. AMRP-related Plant In-Service not included in base gas rates minus the associated AMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to AMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the AMRP = related Plant In-Service less retirement and removals; and;
- e. Reduction for savings in Account No. 887 – Maintenance of Mains.

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS, SAS, PPS and NSS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the accelerated main replacement program. Customers receiving service under Rate Schedules DS and SAS will be assessed a throughput charge in addition to their commodity delivery charge for the purpose of the accelerated main replacement program.

Rider AMRP will be updated annually, in order to reflect the impact on the Company's revenue requirements of net plant additions as offset by operations and maintenance expense reductions during the most recent twelve months ended December. Such adjustment to the Rider will become effective with meter readings on and after the first billing cycle of June, and will reflect the allocation of the required revenue increase based on the revenue distribution approved by the Commission.

The charges for the respective gas service schedules for the revenue month beginning June 2010 per billing period are:

<u>Rate GSR, Rate SVGTS, Rate PPS - Residential Service</u>	<u>\$0.00</u>
<u>Rate GSO, Rate GDS, Rate SVGTS, Rate PPS - Commercial or Industrial Service</u>	<u>\$0.00</u>
<u>Rate IUS, Rate IUDS</u>	<u>\$0.00</u>
<u>Rate IS, Rate DS^{1/}, Rate SAS, Rate NSS</u>	<u>\$0.00</u>

1/ - Excluding customers subject to Flex Provisions of Rate Schedule DS

DATE OF ISSUE: ~~May 1, 2009~~ September 10, 2007

DATE EFFECTIVE: ~~May 31, 2009~~ August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 27, 2007

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

RIDER POM
PENSION and OPEB MECHANISM

ORIGINAL SHEET NO 59
RESERVED FOR FUTURE USE

APPLICABLE

Applicable to all Rate Schedules GS, IS, IUS, PPS, SVGTS, NSS, MLDS, and DS except customers served under the flex provision.

PURPOSE

The Purpose of this Rider is to track Columbia's deferred pension and OPEB expenses.

DETERMINATION OF CHARGE

Beginning July 30, 2010, Columbia shall annually file its determination of the adjustment to collect from and return to applicable customers, those deferred pension and OPEB expenses recorded as a regulatory asset or liability during the eighteen months ending June 30, 2010. Subsequent annual filings will be based on a twelve month period ending June 30th. The adjustment will include a true-up for the prior year's charge. The effective date of the charge shall be with meter readings on and after Unit 1 of Columbia's September billing cycle and reflected on customer bills in the Customer Charge or Monthly Delivery Charge.

UNIT CHARGE

\$0.00 per meter

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DATE OF ISSUE: ~~June 19, 2000~~ May 1, 2009

DATE EFFECTIVE: ~~July 19, 2000~~ May 31, 2009

Issued by: ~~Joseph W. Kelly~~ Herbert A Miller, Jr.

~~Vice-President and Chief Operating Officer~~

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**1. COMMISSION'S RULES AND REGULATIONS**

All gas service provided by the Company shall be in accordance with the Kentucky Public Service Commission law and the acts, rules, regulations and forms which have been adopted by the Commission and all amendments thereto and modifications and deviations thereof which may be made or approved by the Commission.

2. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Commission, all gas service provided shall, also be in accordance with these Rules and Regulations adopted by Company. The Company's Rules and Regulations shall not conflict with the rules of the Commission or those approved by the Commission for Company.

3. APPROVALS FOR SUBDIVISION PRIOR TO DISTRIBUTION MAINS

Before Distribution Mains are installed in new subdivisions, the subdivider shall record a plot or plan of the subdivision in the County Court Clerk's Office of the county in which same is located and shall furnish a copy of said plot or plan, so recorded, to Company. In the event it is required that plans for a proposed subdivision be submitted to a city, county or city-county planning and zoning commission, for approval, such approval must be obtained before Distribution Mains are installed in said subdivision.

4. APPLICATION FOR SERVICE

Applications for service shall be made through any local office of Company. The application is not complete until the applicant has fulfilled all applicable tariff eligibility requirements and complied with these rules. A separate application or contract shall be made for each separate location.

5. COMPANY'S RIGHT TO DEFER SERVICE

Where Company's existing facilities are inadequate to serve a Customer for new or additional commercial or industrial load, Company specifically reserves the right to defer service until such time as its facilities can be made adequate.

6. ACCESS TO PREMISES

Company and its authorized employees shall have free access at all reasonable times to all of the premises in which gas supplied by Company is used or is to be used. Any employee of Company whose duties require entering a Customer's premises will wear a distinguishing uniform or other insignia, and/or show a badge or other identification which will verify employment with the Company.

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

7. RIGHT-OF-WAY

Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to it across the property owned or controlled by Customer for Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to Customer. No service line shall be installed across private property other than the premises of the building to be supplied with gas, except after special investigation and approval by Company.

8. TURNING ON GAS

Customer, after making proper application for service, shall notify Company when to establish service. In no case shall Customer or Customer's agent or employee turn on the gas at the curb or meter.

9. ASSIGNMENT OF CONTRACT

The benefits and obligations of any service application or contract shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no application, agreement or contract for service may be assigned or transferred without the written consent or approval of Company.

When the gas supply has been disconnected for non-payment of bills or other violation of Company's Rules and Regulations the service will not be restored at the same location or connected at another location, for the same or related occupants under a different contract or name when it appears to the Company that the change of name is a subterfuge designed to defraud or penalize Company.

10. EXTENSION OF DISTRIBUTION MAIN

The Company will extend its distribution mains without cost up to but not more than a distance of one hundred (100) feet for each prospective Customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for such service.

Where a distribution main extension of more than one hundred (100) feet is requested for residential or domestic purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected

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Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

10. EXTENSION OF DISTRIBUTION MAIN - (Continued)

to the distribution main extension who will utilize gas for base load purposes and as the major source of energy. The classification of Customer shall be determined by Company at the time Customer is connected to the distribution main extension. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a distribution main extension of more than one hundred (100) feet is requested for commercial or industrial purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded annually, based upon the incremental volumes, if any, sold directly from the distribution main extension which are over and above those volumes used to determine the portion of the distribution main extension to be done at Company's expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the distribution main extension. Deposits will not draw interest. All distribution main extensions shall be the property of Company.

Where a distribution main extension is deemed economically justified at Company's expense, based upon a cost-benefit study, no deposit shall be required.

11. EXTENSION OF SERVICE LINES

When Company initiates service to a new Residential or Commercial Customer, Company will install, own, operate and maintain the service line at the premises of Residential and Commercial Customers, if such premises are not connected to a Company main by a service line.

With respect to Residential and Commercial Customers that occupy premises already connected to a Company main by a service line, Company shall be responsible for operating and maintaining the Customer Service Line, and when Company determines that replacement of such Customer Service Lines is necessary, Company shall be responsible for installing the service line, and shall thereafter own the service line. If it becomes necessary for Company to replace a service line, Company shall use its best efforts to replace the line, during normal working hours and as soon as practical, after Company is made aware of the need for the replacement of the service line.

When the length of the service line required between the property line and the meter is 100 feet or less, and the customer has agreed to use natural gas as its major source of energy, Company will assess no charge for the service line installation. A customer's major source of energy is defined as its primary energy source for heating the premises. If the customer is not using natural gas as its major energy source, customer will be required to contribute a portion of the cost of the service line in the form of a contribution in aid of construction. This amount will vary depending upon the installed appliances but will not exceed the Company's annual average cost of a service line.

When the length of required service line exceeds the 100 feet, Company may require Customer to contribute toward the cost of the service line installation an amount equal to the estimated cost per foot for each lineal foot of service line beyond the 100 feet. Contributions by

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DATE EFFECTIVE: March 1, 2003

Issued by: J. W. Kelly

Vice President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. EXTENSION OF SERVICE LINES (continued)

Company's average annual cost of a service line in 2003 equals \$926

Calculated as:

Cost of service lines installed in 2003 divided by number of lines equals
average annual cost

$$\$1,431,242 / 1,546 = \$ 926$$

DATE OF ISSUE: January 30, 2004

DATE EFFECTIVE: March 1, 2004

Issued by: J. W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated
December 13, 2002

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

11. EXTENSION OF SERVICE LINES - (Continued)

Customers toward Company's cost of furnishing and installing service lines in accordance with this section are non-refundable.

12. REQUEST FROM HIGH-PRESSURE LINES

When a General Service Customer requests gas service from a transmission Company's high-pressure pipeline, Company will furnish and install regulating equipment and meters at no cost to Customer except as follows with respect to pressure regulators:

- A. If the line from which Customer is to be served has a maximum allowable operating pressure not exceeding 60 psig, Company will furnish the necessary service regulator at no cost to Customer.
- B. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 60 psig but not in excess of 200 psig, which will necessitate one high-pressure regulator in addition to the service regulator, **Customer will be required to make a payment of \$100 to cover the cost and installation of the high-pressure regulator.**
- C. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 200 psig which will necessitate two high-pressure regulators in addition to the service regulator, **Customer will be required to make a payment of \$200 to cover the cost and installation of the high-pressure regulators.**

13. COMPANY OBLIGATION TO RESTORE PROPERTY

In the event that Company is required to undertake any excavation on Customer's property in connection with the installation, repair, maintenance or replacement of a service line, Company shall make reasonable efforts to restore the property to its original conditions pursuant to generally accepted utility standards for such construction operations.

14. PROTECTION OF COMPANY'S PROPERTY

All meters, piping and other appliances and equipment furnished by or at the expense of Company, which may at any time be in or on Customer's premises shall, unless otherwise expressly provided herein, be and remain the property of Company. Customer shall protect such property from loss or damage.

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in connection therewith which are not the property of Company. Customer will protect and save Company harmless from all claims for injury or damage to persons or property occurring on customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of Company.

16. CUSTOMER WITH MORE THAN ONE METER

A Customer may be supplied through more than one meter, with the usage combined for one billing and counted as one Customer, subject to the following conditions:

- A. **Provided all meters qualify for the same rate schedule.** If the usage on two or more meters is to be combined for routine billing purposes, all meters to be combined must qualify for the same rate schedule.
- B. **Provided all meters are located within the confines of or adjacent to the particular property served.** Combined usage for billing purposes shall be restricted to meters located within the confines of or adjacent to the property being served.
- C. **Provided the additional meters are a necessary part of rendering service.** Combined usage of multiple meters for billing purposes shall be restricted to those situations where the additional meters are a necessary part of rendering service.
- D. **Provided the combining of usage is not for the purpose of circumventing the Minimum or Customer Charge of a rate schedules.**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS

Volumetric Measurement Base is one (1) cubic foot of gas at a pressure base of fourteen and seventy-three one-hundredths (14.75) pounds per square inch absolute (thirty (30) inches of mercury), a temperature base of sixty degrees (60 degrees) Fahrenheit, (520 degrees F. absolute) and without adjustment for water vapor content.

Average Absolute Atmospheric (Barometric) Pressure is assumed to be fourteen and four-tenths (14.4) pounds to the square inch, irrespective of actual elevation of location of the delivery point above sea level or variations in actual barometric pressure from time to time.

Flowing Temperature. Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, or as read from established tables for the location involved.

Specific Gravity of the natural gas shall be determined by Company, or at Customer's option by joint test, at the commencement of deliveries and as often as deemed necessary.

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Vice President - Regulatory Services

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GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Supercompressibility. The deviation of the gas from the laws for ideal gases shall be determined by Company, or jointly at Customer's option, in one of the following ways:

- (a) The deviation factors shall be computed by approved methods or read from standard tables, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Such computations or selection of factors from tables shall be based on the composition of the gas and conditions at point of measurement, and the factors used to be checked by tests of the gas made with such reasonable frequency as found necessary; or
- (b) The deviation factors shall be determined by tests of the gas made with such reasonable frequency as found necessary.

Measuring Equipment. Unless otherwise agreed upon, Company will install, maintain and operate, measuring stations equipped with displacement or flow meters and other necessary measuring equipment by which the volumes of gas delivered shall be determined. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas volumes computed in a practical and appropriate manner, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided that such equipment shall be so installed as not to interfere with the operations of Company. Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but the reading, calibrating and adjusting thereof and the changing of charts shall be done only by Customer, unless otherwise agreed upon. Both Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting, testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of Customer, but upon request, each will submit to the other its records and charts, together with calculations, for inspection, subject to return within thirty (30) days after receipt thereof. Company shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the volume of gas delivered.

Meter Testing (GS Rate Schedule Customers). Company shall make a test of any meter upon written request of Customer provided such request is not made more frequently than once each twelve months or the meter is not scheduled for a periodic test. Customer shall advance an amount based on meter capacity as follows: 500 cu. ft. per hour and under @\$10.00, over 500 cu. ft. per hour @\$20.00, and 1,500 cu. ft. per hour @\$30.00. If such tests show the meter to be more than 2% fast or slow, the amount advanced shall be refunded to the customer and adjustments made pursuant to Correction of Metering Errors section herein. If the meter is found not to be more than 2% fast or slow, the amount advanced by Customer shall be retained by Company.

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

(Continued)

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Calibration and Test of Meters (IS and IUS Rate Schedule Customers). The accuracy of all measuring equipment shall be verified by the owner at reasonable intervals and, if requested, in the presence of representatives of the other party, but neither Company nor Customer shall be required to verify the accuracy of such equipment more frequently than once in any thirty (30) day period. If either party at any time desires a special test of any measuring equipment, or if either party at any time observes an error in any such measuring equipment, it will promptly notify the other party, and the parties shall then cooperate to secure a prompt verification of the accuracy of such equipment.

Correction of Metering Errors. If upon periodic test, request test, or complaint test a meter in service is found to be more than two percent (2%) fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two percent (2%) fast or slow, or if a Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust the Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar Customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, the commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the discretion of Customer within thirty (30) days after the final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Failure of Measuring Equipment. In the event any measuring equipment is out of service, or is found registering inaccurately and the error is not determinable by test, previous recordings or deliveries through such equipment shall be estimated:

(a) By using the registration of any check meter or meters if installed and accurately registering, or, in the absence of (a):

(C) Change

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Vice President - Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Failure of Measuring Equipment. - (Continued)

- (b) By correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation, or, in the absence of both (a) and (b), then:
- (c) By estimating the quantity of delivery based on deliveries during periods under similar conditions when the meter was registering accurately.

The estimated readings shall be used in determining the volume of gas delivered for any known or agreed-upon applicable period. In case the period is not known or agreed-upon, such estimated deliveries shall be used in determining the volume of gas delivered during the latter half of the period beginning on the date of the immediately preceding test and ending on the date the measuring equipment was adjusted to record accurately; the recordings of the measuring equipment during the first half of said period shall be considered accurate in computing deliveries.

Preservation of Records. The complete record of tests of each meter shall be continuous for at least two (2) periodic test periods and shall in no case be less than two (2) years.

Remote Meter Reading Devices. Remote meter reading devices are available for installation in those instances where it is difficult to obtain a reading of the Customer's meter. The customer will be billed for the installation of a remote meter device at a rate of \$40.00 per device. This amount may be waived at Company's discretion.

Standard Delivery Pressure

Company, in accordance with 807 KAR 5:022, Section 13(14): Standard Pressure adopts seven (7) inches water column as its standard pressure as measured at the outlet of Customer's meter.

When conditions warrant, and Customer and Company mutually agree, certain Customers may receive gas at pressures higher than the standard pressure. In these cases either indices compensated for the delivery pressure or pressure factors corresponding to delivery pressure will be used to adjust volumes of gas billed.

The above paragraphs notwithstanding Company shall assume no liability from any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

(N) New
(C) Change

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Issued by: Herbert A. Miller, Jr.~~J.W. Kelly~~

~~Vice President and General Manager~~

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

(Continued)

18. QUALITY

Processing. The gas delivered shall be natural gas; provided, however, that:

- (a) Company may extract or permit the extraction of moisture, helium, natural gasoline, butane, propane or other hydrocarbons (except methane) from said natural gas, or may return thereto any substance extracted from it. Company, in order to conserve and utilize other available gases, may blend such gases with said natural gas; provided, however, that such blending shall not extend to a degree which, in Customer's judgment reasonably exercised, would materially affect the utilization of the gas delivered.
- (b) Company may subject or permit the subjection of said natural gas to compression, cooling, cleaning or other processes to such an extent as may be required in its transmission from the source thereof to the point or points of delivery.

Heat Content. The natural gas delivered shall contain an average total heating value for any twelve (12) months period of not less than one thousand (1,000) Btu per cubic foot. Such heating value shall be determined by tests at the beginning of deliveries, or from recording calorimeters located at such place or places as may be selected by Company. Such calorimeters shall be periodically checked, using a reference sample of gas of known heating value, or such other method as may be mutually agreed upon. Customer shall not be required to accept natural gas having a total heating value of less than nine hundred fifty (950) Btu per cubic foot, but acceptance by Customer shall not relieve Company of its obligation to supply natural gas having the said average total heating value of one thousand (1,000) Btu per cubic foot.

The unit of volume for the purpose of determining total heating value shall be one (1) cubic foot of gas saturated with water vapor at a temperature of sixty degree (60°) Fahrenheit and an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two degrees (32°) Fahrenheit and under standard gravity (32.174 ft. per second per second).

Freedom From Objectional Matter. The gas delivered:

- (a) shall be commercially free from dust or other solid or liquid matter which might interfere with its merchantability or cause injury to or interference with proper operation of the lines, regulators, meters, and other equipment of Customer;
- (b) shall not contain more than a trace of hydrogen sulfide per one hundred (100) cubic feet of gas, as determined by methods prescribed in Standards for Gas Service, Circular of the National Bureau of Standards No. 405, Page 134 (1934 Edition), and shall be considered free from hydrogen sulfide if a strip of white filter paper, moistened with a solution containing five percent (5%) by weight of lead acetate, is not distinctly darker than a second paper freshly moistened with the same solution, after the first paper has been

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

(Continued)

18. QUALITY - (Continued)**Freedom From Objectional Matter. - (Continued)**

exposed to the gas for one (1) minute in an apparatus of approved form, through which the gas is flowing at the rate of approximately five (5) cubic feet per hour, the gas not impinging directly from a jet upon the test paper;

- (c) shall not contain more than twenty (20) grains of total sulfur per one hundred (100) cubic feet; and
- (d) can be measured to determine the usability of the product or the interchangeability of one gas with another gas by using a utilization factor known as the Wobbe Index. The Wobbe Index factor is calculated by dividing the saturated Btu value by the square root of the specific gravity of the sample of gas. An acceptable value for the Wobbe Index factor is one thousand three hundred (1,300) plus or minus six percent (6%).

In the event the gas contains more than a trace of hydrogen sulfide per one hundred (100) cubic feet or more than twenty (20) grains of total sulfur per one hundred (100) cubic feet, by test prescribed by the Bureau of Standards or other recognized method, Company, upon the request of Customer, shall reduce the hydrogen sulfide content to not more than a trace per one hundred (100) cubic feet and the total sulfur content to twenty (20) grains or less per one hundred (100) cubic feet.

19. POSSESSION OF GAS AND WARRANTY OF TITLE

Control of Gas. Company shall be deemed to be the owner and in control and possession of the natural gas purchased on behalf of Customer until it has been physically delivered to Customer at the point or points of delivery, after which Customer shall be deemed to be the owner and in control and possession thereof.

Division of Responsibility. Customer purchasing gas from Company shall have no responsibility with respect to any natural gas until it is physically delivered to Customer, or on account of anything which may be done, happen or arise with respect to said gas before such delivery; and Company shall have no responsibility with respect to said gas after such delivery to Customer, or on account of anything which may be done, happen or arise with respect to said gas after such delivery.

Warranty of Title. Company agrees that it will, and it hereby does, warrant that it will at the time of physical delivery of gas purchased on behalf of Customer, have good title to all gas delivered by it to Customer, free and clear of all liens, encumbrances and claims whatsoever, that it will at such time of delivery have good right and title to sell said gas as aforesaid, that it will indemnify Customer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any or all persons to said gas.

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

20. FORCE MAJEURE

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. RECONNECTION OF SERVICE

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of one hundred forty three dollars and thirty six ~~seventy four dollars and forty cents (\$143.3674.40~~, current minimum charge of \$17.929.30 ~~times 8 months~~) for residential customers reconnect fee for the first year, two hundred twelve dollars and twenty four cents (\$212.24, ~~current customer delivery charge of \$26.53 times 8 months~~) for residential customers reconnect fee after the first year and one ~~two-hundred twenty six~~ ~~ninety one~~ ~~dollars and twenty four~~ ~~sixty eight~~ ~~cents (\$226.24191.68~~, current customer ~~minimum~~ charge of \$28.283.96 ~~times 8 months~~) for commercial customers reconnect fee.

Company will charge a reconnect fee of sixty two ~~twenty five~~ ~~dollars (\$6025)~~ when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
 - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

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Issued by: Herbert A. Miller, Jr.

President

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GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

21. RECONNECTION OF SERVICE - (Continued)

(3) Agrees to a repayment schedule which would permit Customer to become current in the payment of Customer's bill as soon as possible but no later than October 15. However, if, at the time of application for reconnection, Customer has an outstanding bill in excess of \$600 and agrees to a repayment plan that would pay current charges and makes a good faith reduction in the outstanding bill consistent with Customers ability to pay, then such plan shall be accepted. In addition to payment of current charges, repayment schedules shall provide an option to Customer to select at least one (1) payment of arrearage per month.

(4) Company shall not require a new deposit from Customer whose service is reconnected due to paragraphs (1), (2), or (3) of this subsection.

B. Certificate of need for reconnection. Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance. A Customer who is eligible for energy assistance under the department's guidelines or is certified as household with gross income at or below 130 percent of the poverty level, may obtain a certificate of need from the department to be used in obtaining a service reconnection from Company.

C. Weatherization program. Customers obtaining a certificate of need under this regulation shall agree to accept referral to and utilize weatherization services which are administered by the Cabinet for Human Resources. The provision and acceptance of weatherization services is contingent on the availability of funds and other program guidelines. Weatherization services include, but are not limited to, weather stripping, insulation and caulking.

D. Customers who are current in their payment plans under subsection A(3) of this section shall not be disconnected.

22. CUSTOMER DEPOSITS

Company may require from any Customer a minimum cash deposit or other guaranty to secure payment of bills, except from those Customers qualifying for service reconnection under the Winter Hardship Reconnection Rules, as stated on Sheet Numbers 70 and 71 of this tariff. Service may be refused or discontinued for failure to pay the requested deposit.

All Customer's deposits shall be based upon actual usage of Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The amount of cash deposit shall not exceed two-twelfths (2/12) of Customer's actual or estimated annual bill.

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Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

22. **CUSTOMER DEPOSITS** - (Continued)

A deposit would normally be required, unless waived at Company's discretion, if any of the following circumstances exist:

- 1) New business
- 2) Previous service with bad debt account
- 3) Transient or seasonal employment
- 4) Disconnected due to non-pay
- 5) Renting, short-term employment
- 6) Unemployed and no regular income
- 7) Student, or
- 8) Unable or unwilling to provide identification.
- 9) Unsatisfactory Credit History

If a deposit has been waived or returned and Customer fails to maintain a satisfactory payment record, a deposit may then be required. Company may require a deposit in addition to the initial deposit if Customer's classification of service changes or if there is a substantial change in usage.

Company will refund the deposit to Customer after twelve (12) consecutive months of good credit and payment history. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to Customer.

Company shall issue to every Customer from whom a deposit is received a receipt of deposit showing, the name of Customer, location of the service or Customer account number, date and amount of the deposit, and informing Customer that they can request a recalculation of the deposit after eighteen (18) months based on actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a Residential Customer or 10 percent for a non-residential Customer, Company may collect any underpayment and shall refund any overpayment by check or credit to Customer's bill. No refund will be made if Customer's bill is delinquent at the time of the recalculation.

Interest will be paid on all sums held on deposit at the rate of 6 percent annually. The interest will be applied as a credit to Customer's bill or will be paid to Customer on an annual basis, except if Customer's bill is delinquent on the anniversary of the deposit date, Company shall not be required to refund or credit interest. If the deposit is refunded or credited to Customer's bill prior to the deposit anniversary date, interest will be paid or credited to Customer's bill on a prorated basis. If interest is not credited to Customer's bill or paid to Customer annually, interest will be computed by a method which will result in an amount no less than that obtained by using a middle course method between simple and compound interest in compliance with Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until credited to Customer's bill or paid to Customer.

(N) New

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Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

(Continued)

23. BILLINGGeneral Service Rate Schedule

Bills will be rendered and be payable once each billing month. Company may read any meter once each billing month, but may read meters of the General Service Rate Schedule Customers once each two billing months. As to any Customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of Customer's previous usage -- considering factors such as variations in weather, number of days in the period, the trend in seasonal usage, etc., in order to provide as nearly accurate a bill as possible without actually reading the meter. Customer's consumption for the second month of each bimonthly meter reading period shall be determined by actual measurement taken from Customer's meter, subtracting therefrom the calculated consumption for the first month of the bimonthly meter reading period. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

All Other Rate Schedules

On or before the tenth (10th) day following the date of the final monthly meter reading for each billing month, Company shall render to Customer a statement of the total amount of gas delivered during the preceding billing month and the amount due, with the exception of Delivery Service Customers.

When information necessary for billing purposes is in the control of Customer, Customer shall furnish such information to Company on or before the fifth (5th) day following the date of final meter reading of each month.

Both Company and Customer shall have the right to examine, at reasonable times, books, records, and charts of the other to the extent necessary to verify the accuracy of any statement, charge or computation made under or pursuant to any of the provisions hereof.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

24. PAYMENT

Customer shall pay Company at its General Office, 200 Civic Center Drive, Columbus, Ohio 43215, or at such other address as Company shall designate on or before the twentieth (20th) day following the date of the final monthly meter reading for the gas delivered hereunder during the preceding billing month.

(T) Text

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Issued by: J. W. Kelly

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

If presentation of a bill by Company is delayed after the tenth (10th) day following the date of final monthly meter reading, then the time of payment shall be extended accordingly unless Customer is responsible for such delay.

24a . **TERMINATION**

N

The Company reserves the right to discontinue furnishing gas service to a Customer with at least ten (10) days written notice from the Company to the Customer, irrespective of any claim pending against the Company, upon the occurrence of any one of the following events:

- a) For non-payment of tariff approved charges.
- b) For failure to comply with any of the Company's Gas tariffs as filed with the Commission, or with any of the conditions or obligations of any agreements with the Company for the purchase of gas.

Notice of discontinuance shall be considered to be given a Customer when a copy of such notice is left with the Customer, or left at the premises where his bill is rendered, or posted in the United States mail, addressed to the Customer's last post office address shown on the records of the Company. Company shall diligently attempt to induce Customer to make all payments owed or to comply with all applicable terms and conditions of service prior to discontinuing service.

(N) New

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Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

25. LATE PAYMENT PENALTY

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, ~~excluding Residential Customers~~, if Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

26. RETURNED CHECK FEE

If Customer's check tendered in payment of a bill for service is returned by a bank as unpaid, Customer will be charged a fee of fifteen dollars (\$15.00) to cover the cost of further processing of the account.

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE

Bill Adjustment. If upon periodic test, request test, or complaint test a meter in service is found to be more than two (2) percent fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two (2) percent fast or slow, or if Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud of theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is know to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, Commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the

DATE OF ISSUE: ~~September 10, 2007~~ May 1, 2009

DATE EFFECTIVE: ~~August 29, 2007~~ May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007~~

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE - (Continued)

discretion of Customer within thirty (30) days after final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Monitoring Usage. Company shall monitor Customers' usage at least annually. The procedures shall be designed to draw Company's attention to unusual deviations in Customer's usage and shall provide for reasonable means by which Company can determine the reasons for the unusual deviation. If Customer's usage is unduly high and the deviation is not otherwise explained, Company shall test Customer's meter to determine whether the meter shows an average error greater than two (2) percent fast or slow.

If Company's procedure for monitoring usage indicates that an investigation of Customer's usage is necessary, Company shall notify Customer in writing either during or immediately after the investigation of the reasons for the investigation, and of the findings of the investigation. If knowledge of a serious situation requires more expeditious notice, Company shall notify Customer by the most expedient means available.

Customer Notification. If a meter is tested and it is found necessary to make a refund or back bill Customer, Customer shall be notified in compliance with 807 KAR 5:006, Section 10 (5).

Customer accounts shall be considered to be current while a dispute is pending pursuant to this section, as long as Customer continues to make payments for the disputed period in accordance with historic usage, or if that data is not available, the average usage of similar customer loads, and stays current on subsequent bills.

28. BUDGET PLAN

Twelve Month Equal Payment Plan

~~At the request of any qualified~~ The Company has a budget payment plan available to **Residential and Small Commercial Customers** who uses gas as the primary source of space heating, monthly budget payments for such Customers shall be made as follows:

Monthly budgeted ~~amounts~~ payments shall be determined by the Company based on an amount equivalent to 1/12 of Customer's estimated annual gas utility service bill and such payments shall commence with bills payable during the month of August.

~~The last payment under this budget plan will end with the June payments. Payments due in July will be for the difference between the amount applicable to actual gas consumed during the twelve month period and the amount actually paid during the eleven months of August through June of each year.~~

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DATE OF ISSUE: ~~June 1, 1993~~ May 1, 2009
2009

DATE OF EFFECTIVE: ~~September 1, 1993~~ May 31,

Issued by: ~~A. P. Bowman~~ Herbert A. Miller

~~Vice-President - Regulatory Services~~

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

28. BUDGET PLAN - (Continued)

Twelve Month Equal Payment Plan -- (Continued)

~~If during the billing months of April, May or June, the account balance of Customer is less than the monthly budget payment, then such Customer shall pay the account balance instead of the monthly budget payment. If during the billing months of April, May, June or July, Customer's account balance reflects a credit, that amount shall be refunded upon request.~~

~~The monthly budgeted amount payment, which shall be based on the estimated annual gas utility service bill of Customer, shall not be construed by Customer as a guaranty of assurance that the total actual charges will not exceed such estimate. Company may, at any time, submit a revised budgeted amount estimate to Customer whenever, in Company's judgment, such revision is deemed advisable during the Company's budget year. (Budgets will be reviewed and recalculated at least twice a year.)~~

~~The billing, under this budget plan of payment, is for the convenience of Customer. Bills will be rendered at the regular billing dates and will show the amount budget Customers are to pay. The bill will also show the actual gas used and the amount calculated at the applicable rate contained in Company's tariff. In addition, such bills will show the balance of Customer's account. A Customer may enroll in the plan at any time during the Company's budget year. A Customer applying for the Plan for the first year will be accepted in any month and their payment will be determined by dividing their estimated bill for the remainder of the budget period by the number of months remaining in that budget period. New customers may be automatically enrolled in the budget plan unless they decline to participate. If any existing arrearage is present at the time of application, the first month's budgeted amount shall be paid at the time the Customer's request to participate is granted.~~

~~This budget plan will be canceled and the total account balance shall become due, or in the event of a credit balance, such balance shall be refunded, under the following circumstances:~~

~~Discontinuance of service at Customer's request;~~

~~Discontinuance of this budget plan at the Customer's request; or~~

~~If Customer fails to pay bills as rendered under the budget payment plan, Company reserves the right to revoke the plan, restore Customer to regular billing and require immediate payment of any deficiency.~~

Off Season Equal Payment Plan

~~At the request of any qualified Residential Customer who uses gas as the primary source for space heating, an equal payment plan may be made for the number of months remaining in the budget year, which shall be defined as August through July. The Off Season Equal Payment amount will be determined as follows:~~

~~Total gas consumption for the same months involved during the previous year will be determined.~~

~~The total gas consumption determined will be adjusted to normal weather.~~

DATE OF ISSUE: ~~May~~ June 1, 2009 ~~1993~~ 4993

DATE OF EFFECTIVE: ~~;~~ May 31, 2009 ~~September 1,~~

Issued by: Herbert A. Miller, Jr. ~~A. P. Bowman~~

~~Vice-President~~ Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

28. BUDGET PLAN (Continued)

Off Season Equal Payment Plan (Continued)

~~The total gas consumption is then divided into equal Mcf over the remaining months in the extended period.~~

~~The equal Mcf is multiplied by the current rate in effect to obtain a monthly amount.~~

~~The equal monthly amount is multiplied by the total months in the extended payment period to obtain the total estimated amount due during the extended payment period.~~

~~Existing arrearage, if any, will be added to the total estimated amount due in the extended payment period to obtain the total amount due.~~

~~The total amount due is then divided into equal payments over the remaining months in the extended payment period. If such equal payment should not divide into an even dollar amount, such equal payments are increased to the next even dollar amount.~~

~~If existing arrearage is present at the time of application, the first month's budget payment amount shall be paid at the time Customer's request to participate in the plan is granted.~~

~~The last payment under this off season budget plan will end with the June payments. Payments due in July will be for the difference between the amount applicable to actual gas consumed plus any arrearage during the extended payment period and the amount actually paid during the extended payment period.~~

~~If, during the billing months of April, May or June, Customer's account balance is less than the monthly budget payment, then such Customer shall pay the account balance instead of the monthly budget payment. If, during the billing months of April, May, June, or July, Customer's account balance reflects a credit, that amount shall be refunded upon request.~~

~~This budget plan will be canceled and the total account balance shall become due, or in the event of a credit balance, such balance shall be refunded, under the following circumstances:~~

~~Discontinuance of service at Customer's request;~~

~~Discontinuance of this budget plan at Customer's request; or~~

~~If Customer fails to pay bills as rendered under the budget payment plan, Company reserves the right to revoke the plan, restore Customer to regular billing and require immediate payment of any deficiency.~~

CANCELLED AND HELD FOR FUTURE USE.

DATE OF ISSUE: ~~May 1, 2009~~ June 1, 1993
1993

DATE OF EFFECTIVE: ~~May 31, 2009~~ September 1,

Issued by: Herbert A. Miller, Jr. A. P. Bowman

Vice-President—Regulatory Services

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COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

29. CHANGES IN CONTRACTED VOLUMES

Changes in contracted volumes shall be made in any one of the following ways:

- A. In the event Customer shall desire an increase in the then effective contracted volumes, Customer shall notify Company by April 1, of any year as to the total amount of increase required. If Customer is advised by Company that it has the required capacity and facilities then Customer shall execute a contract to become effective November 1, of such year which shall specify the total amount required.
- B. In the event Customer shall desire a decrease in the then effective contracted volumes, after the expiration of the development period, Customer shall notify Company by April 1, in any year of the desire to decrease to become effective November 1, of such year, and Company would grant such decrease providing the desired decrease does not exceed Company's ability to offset such decreases against reductions in contracted volumes from its supplier(s), or Customer and Company may mutually agree to the decrease providing Company can otherwise utilize such decrease.
- C. For increases or decreases in effective contracted volumes requested on shorter notice than in A or B above, Company shall, giving consideration to all pertinent factors, use its best efforts to comply with such requests.

30. TRANSFERS BETWEEN RATE SCHEDULES

If Customer desires to transfer service from one to another of Company's rate schedules, Customer shall give notice to Company by April 1, of any year and if Customer is advised by Company that it has the required gas supply, capacity, and facilities, then Customer, shall execute a contract to become effective November 1, of such year.

31. OPERATING INFORMATION AND ESTIMATES

Upon request of Company, Customer shall from time to time submit estimates of the daily, monthly and annual volumes of gas required, including peak day requirements, together with such other operating data as company may require in order to plan its operations.

32. SEASONAL CURTAILMENT OF SERVICE

If, in Company's judgment, it is necessary to limit the delivery of natural gas for the protection of monthly and seasonal volumes in order to supply market requirements based on gas supply available, Company shall curtail or discontinue in whole or in part gas service to its industrial and commercial Customers in the manner prescribed on Sheet Nos. 53 through 56 of this tariff. In so curtailing or discontinuing service Company shall curtail monthly and seasonal volumes to

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32. SEASONAL CURTAILMENT OF SERVICE - (Continued)

such Customers by ordering curtailment of deliveries to such Customers by giving notice to each such Customer of the percentage curtailment of each priority applicable to Customer as described in said sheets of this tariff. Such curtailment shall be ordered as to the affected Commercial and Industrial Customers.

Company shall not be liable for any loss, cost, damage, injury, or expense that may be sustained by Customer by reason of partial or complete curtailment, interruption or discontinuance of gas service.

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE

When a Customer requests the Company's services for premises work, the rates to be charged shall be in accordance with one of the following:

1. When the Customer has requested the Company to do customer authorized service work during regular working hours, the Customer will be charged: \$30.25 for the first employee, and \$28.25 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$30.25. Charges after the first hour are made to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

Work done outside regular working hours including holidays and weekends for customer authorized services, will be charged: \$45.50 per hour for the first employee, and \$42.50 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$45.50. Charges after the first hour are made to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

The time for the labor charge shall start when the employee reaches the customer premises and end when the employee leaves the premises after the work is completed.

2. When the Customer has requested the Company to perform customer authorized services while the employee is on the customer's premise, the Customer will be charged to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

If work is done outside normal regular working hours including holidays and weekends, the Customer will be charged to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

(N) New

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DATE OF ISSUE: October 9, 1997

DATE OF EFFECTIVE: August 13, 1997

Issued by: J. W. Kelly

Vice President and General Manager

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE - (Continued)

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The time for the labor charge shall start at the time the actual customer authorized service work is started and end when the customer authorized service work is completed.

Where special arrangements are made to do customer authorized work and, upon arriving at the Customer's premise the Company employee cannot gain access to perform the previously scheduled work, a minimum one-hour charge, in effect for that time of day, may be made.

Material charges shall consist of the following: 1) If the materials are available at the Company warehouse, the material charge will be the cost of the part plus a 35% markup, 2) If the materials are not available at the Company warehouse, the material charge will be billed to the customer at the invoice cost of the part plus a 10% markup and any applicable shipping charges.

The service performed on the Customer's premise will carry a 30 day labor warranty, but on parts and materials, the Company will honor only the manufacturer's warranty.

(N) New

DATE OF ISSUE: October 9, 1997

DATE OF EFFECTIVE: August 13, 1997

Issued by: J. W. Kelly

Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT

Columbia Gas of Kentucky
A MSource Company

Gas Bill
Residential Gas Service Page 1 of 1

Account Number: 95799599 959 999 9
Statement Date: 5/14/2004

Billing & Payment Summary

Customer Name	John Doe
Previous Amount Due on 5/14/2004	\$130.00
Payments Received by 5/19/2004	- \$130.00
Balance on 5/19/2004	= \$0.00
Charges for Service This Period	+ \$31.81
Optional Services	+ \$7.50
Amount Due by 6/25/2004	= \$39.31

Service Summary

Service Location: 123 Main St, Lexington, KY 12345-6789

Meter Number: 123456 | Meter Readings (22 Billing Days):
 Actual Reading on 5/12: 5365
 Actual Reading on 5/11: 5344
 Gas Used (Net): 21

Gas Use History

Payment Coupon

Amount Due by 6/25/2004 = \$39.31

Payment Enclosed \$

Make check payable to: COLUMBIA GAS OF KENTUCKY, P.O. BOX 1200, LEXINGTON, KY 40508-1200

Customer Address: JOHN DOE, 123 MAIN ST, LEXINGTON, KY 12345-6789

Public Service Commission of Kentucky stamp: PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 3/29/2006 PURSUANT TO 807 KAR 5.0-1 SECTION 9 (1) DATE EFFECTIVE: By [Signature] Resident Executive Director

DATE OF ISSUE: February 24, 2006

Issued by: J. W. Kelly

Explanation of Customer Bill on Sheet Numbers 81 and 82 of this tariff. (T) Text

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT

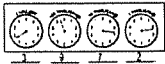


16 How to Contact Us
1-800-432-8345
For DirectLink self-service 24 hours/day
For billing questions, call 9 a.m. - 5 p.m., Mon. - Fri. before due date
For quickest response, call 11 a.m. - 3 p.m., Tues. - Fri.
1-800-432-9515
For gas leaks or odor of gas 24 hours/day
Press option 3 after the greeting
711
For hearing-impaired relay
www.columbiagas.com
Click on DirectLink - Services for account information, online billing and payment services, financial assistance, and other useful tools.

Billing Options
Extended Payment Plans: Special payment arrangements and energy assistance are available, if eligible.

Payment Options
Online: Pay free by electronic check at our Web site.
CheckFree E-bill: Receive and pay bills online through CheckFree. Enroll at our Web site.
ZipCheck: Authorize your bank to pay your bill automatically each month. Enroll online.
NCO EasyPay: Call 1-800-254-2872 or link from our Web site to pay by credit/debit card, or e-check. A convenience fee will apply.
Authorized Payment Centers: Call or visit us online to find a payment center near you. Agents charge a fee for each transaction.
Mail Return coupon below with payment to:
Columbia Gas of Kentucky
P.O. Box 2200
Lexington, KY 40588-2200

4 Gas Meter Information
Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or this shut-off. Please contact us to make arrangements if access is required.
Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.
Gas Usage We measure your gas usage in Mcf equal to 1,000 cubic feet.
How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dials from left to right.
Example:



4 Gas Bill
Residential Service

Account Number
Statement Date
34/07/2009
4418

3 Billing & Payment Summary

Customer Name	
Previous Amount Due on 03/23/2009	\$183.74
Payments Received by 03/11/2009	\$111.00
Balance on 04/07/2009	\$72.74
Charges for Gas Service This Period +	\$81.49
Amount Due by 04/21/2009 =	\$154.23

Billing & Payment Notes:
Since your budget amount is larger than your actual account balance this month, please pay the amount of your account balance, if any, instead of your normal budget payment.
See back of bill for Detail of Charges for Gas Service.

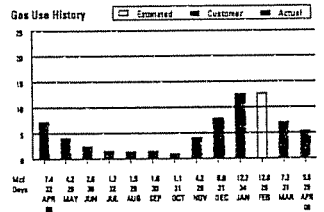
13 Amount Due by 04/21/2009 = \$154.23
Due date does not apply to unpaid balance billing

Service Summary

Service Summary Notes:
Your next actual meter reading date is between 05/04/2009 - 05/08/2009

2 Service Location

Meter Number	Meter Readings (29 Billing Days)	
	Actual Reading on 4/7	7417
	Actual Reading on 3/9	7392
	Gas Used (Mcf)	25



Daily Comparisons

Month	Avg Daily Usage	Avg Daily Term Usage
Apr 09	50.17	0.2
Mar 09	41.01	0.2
Apr 08	45.61	0.2

Your Average Monthly Usage is 5.3 Mcf
Your Total Annual Usage is 62.1 Mcf

1 Payment Coupon

Amount Due by 4/21/2009 \$154.23

Payment Enclosed \$

Turn Me Over > for more details about your account.

Account Number

If your contact information on the back incorrect, check this box and send the correction on the reverse side.

Columbia Gas of Kentucky
P.O. Box 14241
Lexington, KY 40511-0241

COLUMBIA GAS
P.O. BOX 2200
LEXINGTON KY 40588-2200



1677354500100080000001542382621

Explanation of Customer Bill on Sheet Numbers 81 and 82 of this tariff.

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

Columbia Gas of Kentucky
A MESA Energy Company

Gas Bill
Residential Gas Service

17
Page 2 of 2

Account Number
9999999 999 999 9
Statement Date
1/1/2004

Detail of Charges for Gas Service

Charges for Residential Service This Billing Period	
Minimum Charge	14.95
Gas Delivery Charge	67.06
Gas Supply Cost - Columbia Gas of Kentucky	210.19
Research & Development Factor	20.02
Leak Fee Urban Govt. Jurisdiction Fee	10.55
School Tax	20.80
Energy Assistance Program Surcharge	10.14
Total Charges for Service This Period	333.81

Service Charge Notes

The Minimum Charge covers a portion of the fixed costs required to insure that natural gas service is available to your home. This amount is the same each month.

Gas Delivery Charges are the costs of delivering the gas to each customer. The charges for these services are regulated and must be purchased from the local distribution company.

Gas Supply Costs passed through to customers at cost through the utility.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

Detail of Optional Services

Charges for Residential Optional Services This Billing Period	
Water Line Guarantee (CSP 1-888-642-7343)	\$2.25
Sewer Line Guarantee (CSP 1-888-642-7343)	\$4.25
Total Charges for Optional Services This Period	\$6.50

Optional Services Notes

Your natural gas service is provided by Columbia Gas of Kentucky. For questions call 1-888-642-7343.

Your gas service cannot be discontinued for failure to pay charges for optional services.

Legal Notices

For more information about rate adjustments or other regulations, contact your local gas department.

A residential service meter is the property of Columbia Gas of Kentucky. It is located on the property of the customer. The meter is used to measure the amount of gas used by the customer. The meter is the property of Columbia Gas of Kentucky and must be maintained in good working order.

Safety Tips

- 1. Know the location of the gas shut-off valve. Turn it off if you smell gas or hear a hissing sound.
- 2. Do not use a gas flame to check for gas leaks. Use a gas leak detector or soapy water.
- 3. Do not use a gas flame to check for gas leaks. Use a gas leak detector or soapy water.
- 4. Do not use a gas flame to check for gas leaks. Use a gas leak detector or soapy water.
- 5. Do not use a gas flame to check for gas leaks. Use a gas leak detector or soapy water.

Contact Information Corrections

If the address and phone number are incorrect, please make the necessary corrections on the lines below.

123 Main St.
Lexington, KY 40505 8123
111-221-1111

Address _____
City _____
State _____ ZIP _____
Home Phone: (____) _____

(T) = Text

DATE OF ISSUE: February 24, 2005

Issued by: J. W. Kelly

DATE EFFECTIVE:

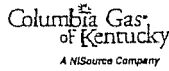
PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
3/29/2006
PURSUANT TO 807 KAR 5:0-1
SECTION 9 (1)

By  ssident
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
 (Continued)



Gas Bill
 Residential Service

Account Number
17
 Statement Date
 04/07/2009
 4418

Legal Notices

Rate Schedule information about rate schedules is available upon request.

Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery, 200 Civic Center Dr., Columbus, OH 43215

Other Correspondence (except payments) Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318

Safety Tips

Odor of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Kentucky 811 at 811 at least 72 hours before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Detail of Charges for Gas Service

10	Customer Charge	\$3.30
11	Gas Delivery Charge	\$11.42
11	Gas Supply Cost 5.5 Mcf at \$10.12240 per Mcf	\$55.37
12	Research & Development Factor	\$1.07
	Lux-Pay, Urban Govt, Franchise Fee	\$2.43
	School Tax	\$2.31
	AHRP Rider	
	Energy Efficiency/ Conservation Rider	
	Energy Assistance Program Surcharge	\$0.29
	Total Charges for Service This Period	\$81.49

Service Charges Notes

The Customer Charge covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

Gas Delivery Charges are the cost of delivering the gas to retail customers. The charges for these services are regulated and must be purchased from the local distribution company.

Gas Supply Cost includes the cost of natural gas, interstate pipeline charges, and storage costs, and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

5

Contact Information Corrections

If this mailing address or phone number are incorrect, please make the necessary corrections on the lines below.

Address _____

 City _____
 State _____ Zip code _____
 Home Phone () _____

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

1. Bill Stub -

containing the amount due and due date. If you pay by mail, please tear off this portion, insert it in the envelope with our address showing on the outside, and return it with your payment. If you pay in person, please bring the entire bill with you.

2. Service Address -

the address where you receive our service.

3. Billing Summary -

an itemized record of charges and credits on your account starting with your previous balance and ending with your present balance.

4. Type of Service -

indicates your service classification and detail of gas service charges. Rates and explanations for your classification are available at our office on request.

5. Optional Services -

energy related services provided at the customer's request by Columbia Gas of Kentucky, Inc., or other entities for whom Columbia has agreed to bill.

6. Meter Information -

your next meter reading date.

7. Meter Number and Meter Readings -

Identifies the number of your individual meter and shows the previous and present meter readings on which your bill is based, the reading dates, and whether your meter reading was read or estimated. (Some meters are read every other month as a cost-saving measure.)

8. Mailing Address -

the name and address of the person responsible for payment of the bill.

(T) Text

DATE OF ISSUE: February 24, 2006

DATE EFFECTIVE: March 29, 2006

Issued by: J. W. Kelly

President

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

9. Customer Account Number -

identifies your account on our records. For more efficient service, please use it when you call or write us about your account.

10. Customer Charge and **11. Gas Delivery Charge or Customer Delivery Charge**

~~covers a portion of the fixed costs required to ensure that natural gas service is available to your home or business. This amount will be the same each billing period.~~

~~**11. Gas Delivery Charge**~~

~~covers the costs required to ensure that natural gas service is available to your home or business and physically deliver natural gas to you. The Customer Charge or Customer Delivery Charge amount will be the same each billing period.~~

~~covers the costs to physically deliver natural gas to your home or business each month. The total Gas Delivery Charge amount will vary each month according to your gas usage.~~

12. Gas Supply Cost -

cost of natural gas itself plus the uncollectible gas cost charge. There is no mark-up on the price of gas; therefore, we make no profit on the gas cost. The total gas supply cost amount will ~~increase~~ vary as gas usage ~~increases~~ varies. If Customer chooses an alternative supplier, the supplier's name will also appear on the Customer's bill.

13. Due Date & Amount -

the date payment is due and the amount you should pay.

14. Gas Used -

the difference between the meter readings equals the amount of gas you used between the dates, shown in MCF. (1 MCF = 1000 cubic feet of gas.) A consumption history is also provided.

15. Message Area -

items of interest and concern may be included in the message area from time to time.

16. Columbia Gas Information -

for your convenience in contacting us, this is our address, office hours and phone number.

17. Back of Bill -

the back of your bill includes additional information about services, including an explanation and other information for customers.

~~DATE OF ISSUE: September 10, 2007~~ May 1, 2009

~~DATE EFFECTIVE: August 29, 2007~~ May 31, 2009

Issued by: Herbert A. Miller, Jr.

President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007~~

T



COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS (Continued)

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS

Columbia Gas of Kentucky
A Member Company

Gas Bill
Residential Gas Service

Account Number: 9999999 999 999 9
Statement Date: 6/23/2006
Page 1 of 2

Billing & Payment Summary

Customer Name: John Doe

Previous Amount Due on 5/19/2004: \$48.04
Payments Received by 5/19/2004: \$48.04
Balance on 5/19/2004: \$0.00
Charges for Gas Service This Period: \$10.39
Energy Assistance Program Credit: \$65.00
Current Account Balance: \$14.43 CR

Amount Due by 7/28/2004: \$0.00

Your account has a credit balance. No payment is due.

Service Summary

Service Location: 123 Main St, Lexington, KY 40511-4789

Meter Number: 1234567
Meter Reading (M Reading Only): 1121
Actual Reading on M1: 1236
Gas Used (Mcf): 11

Gas Use History

Graph showing Gas Use (Mcf) from May 2004 to June 2004. Legend: Estimated Consumer Meter

Payment Coupon

Amount Due by 7/28/2004: \$0.00

Your account has a credit balance. No payment is due.

Payment Enclosed: \$

Public Service Commission of Kentucky
EFFECTIVE 3/29/2006
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: February 24, 2006

Issued by: J.W. Kelly

By: [Signature] Executive Director / President

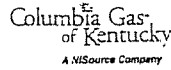
COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS



Gas Bill
Residential Service

Account Number

Statement Date
03/25/2009
448

Page 1 of 2

How to Contact Us

1-800-432-3345
For GasLink self-service 24 hours/day
For billing questions,
call 9 a.m. - 5 p.m. Mon - Fri, before our date
For success response,
call 11 a.m. - 3 p.m. Tues - Fri.
1-800-432-9515
For gas leaks or odor of gas 24 hours/day
Press option 2 after the greeting.
711
For hearing-impaired relay
www.columbiagas.com
Click on GasLink e-Services for account information,
online billing and payment services, technical assistance,
and other useful tools.

Billing Options

Budget Payment Plan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Payment Options

CheckFree E-bill Receive and pay bills online through CheckFree. Enroll at our Web site.

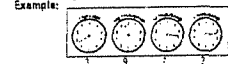
Gas Meter Information

Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or has shut-off. Please contact us to make arrangements if access is required.

Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.

Gas Usage We measure your gas usage in Mcf equal to 1,000 cubic feet.

How to Read the Meter When a counter is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dials from left to right.



Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery, 200 Civic Center Dr., Columbus, OH 43215

Other Correspondence (except payments) Mail to Columbia Gas of Kentucky, P.O. Box 2316, Columbus, OH 43216-2316

Columbia Gas of Kentucky
P.O. Box 12241
Lexington, KY 40511-0241

Billing & Payment Summary

Customer CHOICE Program	
Previous Amount Due on 03/10/2009	\$45.38
Payments Received by 03/10/2009	\$45.38
Energy Assistance Pgm Credit	\$135.00
Balance on 03/20/2009	\$135.00
Charges for Gas Service This Period	\$113.82
No Payment Due	\$21.18CR

No Automatic Bill Payment will be made by your Financial Institution.

Billing & Payment Notes

Foreign language interpreter service is available if you or someone you know prefers to speak with us in a native language. Whether talking with us by phone or in person during a service visit, we will connect you immediately with an interpreter who will work with you and our representatives to answer your questions or schedule service. The service is also available 24 hours a day, seven days a week to report emergencies. See back of bill for Detail of Charges for Gas Service.

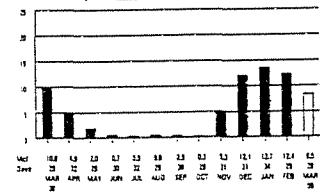
Service Summary

Meter Number	Meter Readings (29 Billing Days)	
	Estimated Reading on 2/20	2167
	Actual Reading on 3/19	2082
	Gas Used (Mcf)	8.5

Service Summary Notes

Your next actual meter reading date is between 04/16/2009 - 04/22/2009

Gas Use History



Daily Comparisons

Month	Time	Avg Daily Usage
Mar 09	42:11	0.3
Feb 09	34:51	0.4
Mar 08	38:41	0.2

Your Average Monthly Usage is 5.1 Mcf
Your Total Annual Usage is 51.5 Mcf

Payment Coupon

No Payment Due \$21.18CR
No Automatic Bill Payment will be made by your Financial Institution.

Take Me Over > for more details about this account

Account Number

Is your contact information on the back incorrect? Check this box and detail the correction on the reverse side.

I want to help neighbors in need by making a contribution to the WinterCare fund. Check this box and complete the form on the reverse side.

COLUMBIA GAS
P.O. BOX 2200
LEXINGTON KY 40588-2200



10591362001000600000000002621

DATE OF ISSUE: May 1, 2009

DATE EFFECTIVE: May 31, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

(Continued)

34. SALES AGREEMENT (IS AND IUS RATE SCHEDULES)Form of Sale Agreement

Customer shall enter into a contract with company under company's standard form of Sales Agreement and customer shall designate thereon the rate schedule under which such service shall be rendered by Company. Such Sales Agreement shall be subject to the provisions contained in the designated rate schedule and the General Terms, Conditions, Rules and Regulations applicable thereto or any subsequent changes and revisions which are made in accordance with valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction.

Term

The term of the Sales Agreement executed by customer shall be for the period commencing with the initial delivery of gas through October 31 of the next succeeding year and from year-to-year thereafter until canceled by either customer or company giving written notice to the other no later than April 1, to become effective on November 1, of such year, unless otherwise provided in the applicable rate schedule.

Successors and Assigns

Any company which shall succeed by purchase, merger or consolidation substantially as an entirety, of Company or of Customer, as the case may be, and any Affiliated successor in Interest which shall acquire from Company the properties of Company used in rendering service to Customer, shall be entitled to the rights and shall be subject to the obligations of its predecessor in title under the Sales Agreement; and either party may assign or pledge the Sales Agreement under the provision of any mortgage, deed of trust, indenture of similar instrument which it has executed or may execute hereafter; provided, however, such mortgage, deed of trust, indenture or similar instrument shall cover the properties of such party as an entirety unless such party is an Affiliated successor in Interest as above; otherwise neither party shall assign the Sales Agreement or an of its rights thereunder unless it first shall have obtained the consent thereto in writing of the party.

Waiver of Default

No waiver by either party of any one or more defaults by the other in the performance of any provisions of the Sales Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

35. THEFT OF SERVICE

Company may terminate service to Customer without advance notice if it has evidence that Customer has obtained unauthorized service by illegal use or theft. Within twenty-four (24) hours after such termination, Company shall send written notification to Customer of the reasons for termination or refusal of service upon which Company relies, and of Customer's right to challenge the termination by filing a formal complaint with Commission. This right of termination is separate from and in addition to any other legal remedies which Company may pursue for illegal use or theft of service. Company shall not be required to restore service until Customer has complied with all tariff rules of Company and laws and regulations of Commission.

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

ORIGINAL SHEET NOS. 85 THROUGH 88
RESERVED FOR FUTURE USE

DATE OF ISSUE: June 1, 1993

DATE OF EFFECTIVE: September 1, 1993

Issued by: A. P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY RATE SCHEDULES ONLY

1. DELIVERIES OF CUSTOMER-OWNED GAS

Subject to the limitations of Company's pipeline capacity in its system, Company will accept deliveries of Customer's gas at the point(s) of receipt, less applicable retainage, for redelivery to Customer's facilities, in Mcf. Such gas volumes delivered to Company and redelivered to Customer shall be limited to the annual and maximum daily transportation volumes for each facility or, at Company's discretion, lesser volumes if Customer's expected requirements are projected to be less than stated contract quantities. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded only with the prior consent of Company.

The volumes of Customer-owned gas transported by Company, including banked volumes, to Customer at its facilities during each monthly billing cycle will be considered the first gas through the meter, as explained in Section 4, herein.

2. AUTHORIZED DAILY VOLUME

Customers Authorized Daily Volume on any day consists of the sum of Customer's transported volumes (as determined herein) plus any contracted Daily Standby Service Volume the Customer has contracted for. Delivery of Customer's Authorized Daily Volume is firm, with no planned interruption, except as provided in Section 3 herein. Company may, but is not obligated, to provide additional gas volume that is in excess of the Authorized Daily Volume. These additional daily volumes shall be on a best efforts basis, and will be based on information available to Company. Consumption at Customer's facility in excess of the Authorized Daily Volume is interruptible service. In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily Volume, Customer shall be liable for all penalties, fines and charges incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the month by the number of days in that month.

The second part shall consist of volumes delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY**

(Continued)

3. INTERRUPTION

Notwithstanding the provisions of Section 2 herein, all deliveries by Company to Customer, including Customer's Authorized Daily Volumes, are subject to partial or complete interruption during force majeure situations, herein defined to mean acts of God, strikes, lockouts, or other labor disturbances, acts of a public enemy, war, blockages, insurrections, riots, epidemics, fire, storms, floods, washouts, civic disturbances, explosions, breakage or accidents to machinery or pipelines, freezing of wells or pipelines, partial or entire failure of such wells, or any other cause not otherwise provided for herein, whether of the kind herein enumerated or otherwise, not reasonably within the control of Company. All deliveries are also subject to complete or partial interruption whenever service to residential and other high priority Customers in the same local market area is threatened or to protect the integrity of Company's natural gas distribution system.

In addition, where a transportation Customer delivers gas to Company at a receipt point which is located in a local market area other than the local market area in which Customer's facilities are located, such delivery shall be considered a delivery by displacement. Company may interrupt deliveries by displacement, up to 100%, where such interruption is necessary to prevent Company from exceeding contractual limitations with its interstate pipeline suppliers, including, but not limited to, any Maximum Daily Delivery Obligation (MDDO), provided, however, that Company will use its best efforts to make deliveries by displacement, and provided, further, that Company will not interrupt deliveries by displacement pursuant to this paragraph unless

- (A) such interruption is necessary to enable Company to maintain deliveries to high priority Customers in the same local market area, or
- (B) Company's interstate pipeline supplier has directed Company to limit its deliveries to the applicable MDDO in order to enable the supplier to maintain firm deliveries on its pipeline system.

When Company interrupts deliveries pursuant to this section, Customer will pay Company \$25 per Mcf as a result of any failure by Customer to interrupt its usage when directed to do so plus all fines and penalties incurred by Company as a result of Customer's failure to interrupt.

4. SUSPENSION OF DELIVERIES DURING GAS SUPPLY EMERGENCIES

Refer to Sheet No. 57, Volumetric Limitations and Curtailment Provisions.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

5. BANKING AND BALANCING SERVICE

A. Election Customers must subscribe to the Banking and Balancing Service set forth on Rate Schedule DS and MLDS to be eligible for the provisions of this service described herein. Customers without daily metering equipment must subscribe to the Banking and Balancing Service. Daily usage and measurement can be obtained from an electronic meter device, or a charted meter device.

B. Cash-Out Customers who have installed daily metering equipment and who choose not to subscribe to Banking and Balancing Service will be placed on a daily cash-out provision, defined as follows. On days when Customer's deliveries are less than their usage, the Company will sell gas to the Customer at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmissions Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%. On days when Customer's deliveries are greater than their usage, Company may, at its option, purchase the excess deliveries at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmissions Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%.

C. Volume Bank Under the Banking and Balancing Service, Company has established a system to account for Customer's volumes received by Company but not delivered to Customer at its facilities during the same monthly billing cycle. Such undelivered volumes shall be called a volume bank and Customer shall be permitted to receive such banked volumes at a later date at Company's discretion. Customer will use its best effort to notify Company of a planned or expected significant change in its volume bank level before that change occurs. Customer may not utilize banked volumes during any period in which a consumption limitation or interruption has been imposed pursuant to Section 3 herein. The availability of Banking and Balancing Service under this Section is contingent upon the policies, practices, and procedures of Company's interstate pipeline suppliers. Company reserves the right to request Commission approval to modify the banking system, if the policies, practices, procedures of one or more of such interstate pipeline suppliers make it impracticable for Company to continue the Banking and Balancing Service system established herein.

D. Imbalances The total volume bank of Customer shall not at any time exceed a 'bank tolerance' of five percent (5%) of Customer's Annual Transportation Volume. If, at any time, Customer's volume bank exceeds the bank tolerance, Company will purchase the excess deliveries at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a storage overrun penalty, Customer is subject their proportionate share of any pipeline penalty.

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of: (A) Customer's volume bank from the previous month, plus (B) any volumes delivered to Company by Customer for that billing cycle, plus (C) any Standby Service volumes available to Customer, shall be considered a deficiency in deliveries. All deficiencies in deliveries to Columbia will be billed to the Customer at the current month's average indexed price, as reported in PLATTS *Gas Daily* in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

President

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

Company may also, on its own initiative, take such actions as are necessary to (1) immediately bring Customer's deliveries and consumption into balance or (2) reduce Customer's volume bank to a level which is equal or less than the bank tolerance permitted under this section. The Company further reserves the right to set limitations prior to, or during the course of a month, on how much gas can be scheduled by the Customer in an effort to control Customer's banking activity.

E. Balancing Service Interruption ("BSI") Customers without Daily Metering are subject to Columbia's issuance of Balancing Service Interruptions (BSIs) that will direct Customers or their Agent to schedule confirmed supply volumes to match Columbia's estimate of their daily usage adjusted for contracted standby sales quantities and/or any balancing service quantities that may be available from Columbia. Columbia shall provide a BSI percentage and direct Customers or their Agents to schedule confirmed supply volume equal to plus or minus 3% of the BSI percentage times the Customers' Maximum Daily Volume (MDV). This is referred to as the BSI volume. Balancing Service Interruptions may require the scheduling of a BSI volume in excess of Customers' MDV when forecasted operating conditions exceed the Company's design criteria. Failure to comply with a BSI will result in the billing of the charges below assessed against the BSI difference. The BSI difference is defined as the shortfall between the BSI volume and actual daily supply deliveries during a cold weather BSI, and the overage between the BSI volume and the actual daily supply deliveries during a warm weather BSI.

- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
- (B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

Customers with Daily Metering are subject to Columbia's issuance of BSIs that will direct Customers or their Agents to adjust usage to match confirmed supply volumes or adjust confirmed supply to match usage adjusted for contracted standby sales quantities and/or balancing services quantities available from the Company. Failure to comply with a BSI will result in the billing of the following charges to the BSI difference, which is defined as the difference between the actual daily usage and the confirmed supply volume, plus or minus 3%:

- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
- (B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

F. Monthly Bank Transfers Monthly bank transfers will be permitted between one Customer/Agent ("transferor") and another Customer/Agent ("transferee") located within the same Columbia Gas Transmission Market Area and having confirmed deliveries on the same transmission pipeline. Transfers may also be permitted, solely at the discretion of the Company, between a transferor and a transferee located in different Columbia Gas Transmission Market Areas and having confirmed deliveries on the same transmission pipeline. All such transfers may only be requested once a month to be effective for the upcoming billing cycle and must be requested within three (3) business days after the conclusion of the Customers' monthly billing cycle.

G. Termination of Service In the event service hereunder is terminated, Company will deliver to Customer volumes of Customer's gas which Company is holding pursuant to this Volume Bank section during the three monthly billing cycles following the date of termination. However, should Customer fail to take delivery of its entire Volume Bank within the three-month period, Company may, at its option, retain and purchase the undelivered banked volumes. In addition, if Customer owes Company any outstanding gas transportation charges, or other charges which are due, Company may, at its option, offset said unpaid charges by retaining as necessary, banked volumes that would have otherwise been delivered to Customer upon termination of service. The value assigned to such retained bank volumes which are purchased or retained will be the cost of Company's least expensive gas supply at the time the gas was delivered to Company.

6. HEAT CONTENT ADJUSTMENT

When Company receives Customer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the account of Customer. The average monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by Company to Customer. However, if locally produced gas or gas from pipelines other than the delivering pipeline is introduced into Company's pipeline serving Customer's facilities, so as to raise a question as to the applicability of the heating value determined by the delivering pipeline, either

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DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

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President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

7. HEAT CONTENT ADJUSTMENT - (Continued)

Company or Customer may request that gas samples be taken to determine the heating value of the gas received by Customer at its facilities. The following provision will apply in the event either party elects to have gas samples taken:

- (A) The party requesting the sample(s) will pay all costs connected with obtaining the sample(s) and having the sample(s) analyzed.
- (B) The gas sample(s) shall be obtained at or in the vicinity of Customer's facilities during normal operating hours of the facilities.
- (C) The gas sample(s) will be analyzed at a Company testing facility or at a testing facility approved by Company.
- (D) If the analysis is done by an outside testing facility, the testing facility will forward the results directly to Company and Customer, using a format provided by Company for recording the results of the analysis. If Company performs the analysis, the Company testing facility will forward the results directly to Customer.
- (E) Multiple samples taken during any billing month will be averaged to obtain a Btu value; that Btu value will be applied only for that particular billing month. No retroactive adjustments based on Btu readings obtained in a current billing month will be made to billings for any prior month.
- (F) The average Btu value obtained from sample(s) during any billing month shall be used to determine the volumes delivered by Company to Customer only if such Btu value is more than 103% or less than 97% of the saturated (wet) Btu value provided by the delivering pipeline for that month, otherwise the delivering pipeline's Btu value will be used.

8. MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Customer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

9. QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Customer to Company shall conform to interstate pipeline gas quality standards.

DATE OF ISSUE: September 28, 1993

DATE OF EFFECTIVE: November 1, 1993

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

10. BILLING

Company will render a statement of total gas delivered to Customer during the preceding billing month at the same time a statement of volumes transported is rendered, but no later than the 15th of the following month.

11. ADDITION AND REPLACEMENT OF FACILITIES

Where it is necessary, and if Customer agrees that it should be done, Company will construct additions, replacements or betterment of its distribution system or its facilities located at Customer's facility or at the point(s) of receipt in order to accommodate the volumes of gas to be delivered by Company. Company shall install such additions, replacements or betterment and bill Customer for the cost thereof. Such bill shall be accompanied by supporting data, in such detail as Customer may reasonably require. Subject to the foregoing, Customer specifically agrees to bear the full cost of the expense for such modifications of Company's distribution facilities and of any measurement or regulation facilities, including the placement and construction thereof, installed by Company or Company's agent which are required to accomplish either the receipt of Customer's volumes into Company or the delivery of Customer's volumes to its delivery point(s). Such facilities shall, however, remain the property of Columbia.

12. WARRANTY OF TITLE

Customer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to Customer's facilities, that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

13. CHARGES FOR THIRD PARTY SERVICES

If furnishing service to Customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be billed to Customer by Company and paid by Customer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, filing fees, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity. Customer shall also reimburse Company for any filing fees paid by Company to another entity when necessary to commence or continue gas transportation service to Customer.

DATE OF ISSUE: September 28, 1993

DATE OF EFFECTIVE: November 1, 1993

Issued by: K. I. Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

14. PROVISION FOR HUMAN NEEDS

Customers who are Human Needs Customers are required to either have installed alternate fuel equipment or contract with Company for Daily Firm Volumes of 100% of their gas requirements. This requirement shall not apply to any meter that serves only uses which are not classified as Human Needs Customers.

15. DELIVERY SERVICE AGREEMENT

Before commencing service hereunder, Customer shall execute a service agreement in the form such as that contained within this tariff. The service agreement shall set forth among other things:

- (A) the point(s) of receipt at which Company will accept delivery of Customer's gas;
- (B) the point(s) at which Company will redeliver gas to Customer's facilities;
- (C) Customer's maximum daily and annual transportation volumes; and
- (D) the specific services and levels of such services for which Customer has contracted.

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DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**SALES AGREEMENT
FOR IS AND IUS
RATE SCHEDULES**

AGREEMENT made and entered into as of the _____ day of _____, 20__ by and between COLUMBIA GAS OF KENTUCKY, INC., a Kentucky Corporation (hereinafter called Seller), and _____, a _____ Corporation (hereinafter called Buyer).

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. GAS TO BE SOLD

Seller hereby agrees to sell and deliver and Buyer hereby agrees to purchase and receive natural gas for use by Buyer in its operations at the delivery point specified herein and pursuant to the terms, conditions, and price stated in Seller's Rate Schedule(s) _____ on file with the Public Service Commission of Kentucky or any effective superseding Rate Schedule(s). The specific amounts contracted for herein shall be as follows:

Annual Volume*	Maximum Daily Volume*	Daily Firm Percentage	Daily Firm Volume*	Daily Interruptible Percentage	Daily Interruptible Volume*
_____	_____	_____ %	_____	_____ %	_____

* All Volumes in Mcf

SECTION 2. TERM

This agreement shall become effective on _____ and shall continue in effect until _____ and thereafter from year to year unless and until canceled by either Buyer or Seller giving written notice to the other no later than April 1, to become effective on November 1, of such year.

SECTION 3. DELIVERY POINT

The delivery point shall be at _____ (service address)
PCID # _____ PSID# _____

SECTION 4. NOTICES

Notices to Seller under this Agreement shall be addressed to it at:

and Notices to Buyer shall be addressed to it at:

SECTION 5. CANCELLATION OF PREVIOUS CONTRACTS

This Agreement supersedes and cancels, as of the effective date hereof, the Sales Agreement dated _____. The parties hereto have accordingly and duly executed this Agreement.

COLUMBIA GAS OF KENTUCKY, INC:

BUYER

Name (Print)

Name (Print)

Signature
Witness:

Signature
Witness:

Name (Print)

Name (Print)

Signature

Signature

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE AGREEMENT
FOR DS AND MLDS
RATE SCHEDULES**

CONTRACT NO: _____

Customer's Legal
Corporate Name: _____

Customer DBA: _____

Customer Group:(Name): _____ (Number) _____

Billing Address: _____
Street City State Zip

Telephone No. _____ Contact Person/Title _____

THIS AGREEMENT, made and entered into as of the ____ day of _____, 20____, by and between COLUMBIA GAS OF KENTUCKY, INC., ("Company") and _____ ("Customer").

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. TRANSPORTATION SERVICE TO BE RENDERED. In accordance with the provisions of the effective applicable transportation rate schedule of Company's Tariff, on file with the Public Service Commission of Kentucky and the terms and conditions herein contained. Company shall receive the quantities of gas requested by Customer to be transported and shall redeliver said gas to Customer's facilities. the point(s) of receipt, Customer facility location, the applicable Rate Schedule, and the service and levels of said services to be rendered, shall be set forth in Delivery Service Addendum of this Agreement.

SECTION 2. INCORPORATION OF TARIFF PROVISIONS. This Agreement in all respects shall be subject to the Company's Terms, Conditions, Rules and Regulations as contained in the tariff, as the same may be amended or superseded from time to time, which are incorporated herein by reference and made a part hereof.

SECTION 3. INTERRUPTION. Notwithstanding the provisions of Section 2 hereof, or any other provisions of Columbia's Tariff to the contrary, service under this agreement is conditioned upon the availability of capacity sufficient to provide the service without detriment or disadvantage to Columbia's existing customers, or any subsequent new higher priority customers. Therefore, Columbia, in its sole discretion, may interrupt deliveries of gas to Customer at any time

SECTION 4. REGULATION. This Agreement is contingent upon the receipt and continuation of all necessary regulatory approvals and authorizations. This Agreement shall become void or expire, as appropriate, if any necessary regulatory approval or authorization is not so received or continued.

SECTION 5. TERM. This Agreement shall become effective as of the first day of Customer's next billing cycle following its execution and shall continue in effect thereafter for a minimum primary term of twelve (12) months, until October 31, 20____, and thereafter from year to year unless and until canceled by either Customer or Company giving written notice to the other no later than April 1, to become effective on November 1 of such year.

SECTION 6. NOTICES. Any notices, except those relating to billing or interruption of service, required or permitted to be given hereunder shall be effective only if delivered personally to an officer or authorized representative of the party being notified, or if mailed by certified mail to the address provided in the Delivery Service Addendum of this Agreement.

SECTION 7. CANCELLATION OF PRIOR AGREEMENTS. This Agreement supersedes and cancels, as of the effective date hereof, all previous two party transportation agreements between the parties for service to Customer's facilities served hereunder.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

h FORM OF SERVICE AGREEMENT
 FOR DELIVERY SERVICE DS AND MLDS
 RATE SCHEDULES (Continued)

DELIVERY SERVICE ADDENDUM

Customer Name: _____
 Effective Billing Month/Year: _____
 Addendum to Service Agreement Dated: _____

A. Point(s) of Receipt into Columbia Gas of Kentucky

Point(s) of Receipt with Interstate Pipelines:
 1) Interstate Pipeline: _____
 2) Other Point(s) of Receipt: _____
 Meter No.: _____ Line No.: _____ County: _____

B. Facility Address:

PCID: _____
 PSID: _____

C. Type of Business	D. Rate and Service Selections and Alternate Fuel Data: To be completed by Customer. *Notice of change must be received on or before April 1, to be effective for the following November billing month.				
Description of Business: _____ _____	Delivery Rate Schedule: _____	Alternate Fuel Type: _____ Alternate Fuel %: _____	*Banking and Balancing Service <input type="checkbox"/> YES <input type="checkbox"/> NO	*Standby Service - Daily (Mcf) _____ (Subject to approval by Company)	*Standby Service - Annual (Mcf) _____ (Subject to approval by Company)

Customer Notices: (Mailing address for Contract) (Please Print)	Company Notices
Company Name:	Columbia Gas of Kentucky, Inc
dba (if applicable):	
Address:	
City, St, Zip:	
Attn: _____ Title: _____	
Telephone #: () -	
Fax #: () -	
E-mail Address:	

IN WITNESS WHEREOF, the parties hereto have accordingly and duly executed this Addendum as of the date herein above first mentioned.

CUSTOMER

COLUMBIA GAS OF KENTUCKY, INC.

By: _____
 (Signature)
 Printed: _____
 Title: _____

By: _____
 (Signature)
 Printed: _____
 Title: _____

DATE OF ISSUE: September 10, 2007

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President

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GLOSSARY

Account includes all gas consumption which (1) is consumed by the same individual, governmental, or corporate entity, including subsidiaries and affiliates, and (2) occurs on property which is either contiguous or is separated by no more than the width of a public or private right-of-way.

Administrative Releases are capacity release transactions which are entered into to increase efficiency and reduce administration related to Columbia's purchase of certain system supplies.

Alternate Fuel Capabilities means Customer has installed alternate fuel equipment, access to other gas sources or has economically feasible access to other gas source.

Annual Period means the twelve-month period beginning on the first day of Customer's November billing cycle and ending on the last day of Customer's October billing cycle.

Annual Volume shall mean the estimated consumption for the Customer for a 12-month period, as determined by the Company

Authorized Daily Volume means the volume of gas on any day that Columbia would deliver to Customer with no planned interruption of that volume.

Billing Month is the period elapsed between consecutive monthly meter readings, whether actual or estimated.

Btu is one (1) British Thermal Unit.

Capacity Release means FERC Order 636 provides companies, which have contractual entitlement to firm interstate pipeline transportation capacity, the opportunity to release such capacity on a temporary or permanent basis for a fee.

Commercial Customer is a customer using gas service through a single meter in commercial activities such as apartment buildings, rooming and boarding dwellings, residential hotels, multi-family row housing, doubles, duplexes, combination commercial and residential accounts shall be considered commercial if commercial usage is half or more than half of the total service, and all other situations where gas is supplied to consumers in two or more dwelling units designed for the primary purpose of residences. Includes warehousing, distributing or selling commodities, providing professional services, wholesale and retail stores, offices, office buildings, hotels, clubs, lodges, associations, restaurants, warehouses, railroad and bus stations, banks, laundries, dry cleaners, mortuaries, garages for commercial activity, gasoline stations, theaters, bowling alleys, billiard parlors, motor courts, camps, bars, grills, taverns, retail bakeries, private hospitals, private schools, churches, religious and charitable institutions, governmental agencies, or the like.

Commission is the Kentucky Public Service Commission.

DATE OF ISSUE: September 10, 2007

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Issued by: Herbert A. Miller, Jr.

President

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GLOSSARY

Company is "Columbia Gas of Kentucky, Inc.," the entity who owns, controls, operates and manages facilities used in connection with the distribution or transportation of natural gas service.

Company's Billing Cycle means the Company's accounting revenue month.

Customer is any person, firm, corporation or body politic applying for or receiving service from the Company.

Customer's Billing Cycle means the monthly period that occurs between monthly meter readings taken by Company for billing purposes at Customer's facilities.

Customer's Facilities means the Customer's property, factories, and buildings where natural gas is being consumed.

Customer's Maximum Daily Requirement means Customer's maximum estimated usage during any 24-hour period as determined by Company.

Daily Firm Volume is the portion of an Interruptible Service Customers Maximum Daily Volume requirements that Customer has chosen to purchase under a published rate schedule from Company which will make gas available at all times except when interruption is necessary due to Force Majeure conditions or where service to Human Needs Customers is threatened.

Day is a period of twenty-four (24) consecutive hours, beginning at 10:00 a.m.

Dekatherm or Dth means one million British thermal units (Btu's).

Firm Sales Service Volumes means the portion of an Interruptible Service Customer's requirements that Customer has chosen to purchase gas under a published sales rate schedule from Company on a firm regular basis.

Human Needs refers to residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels).

Industrial Customer is a customer using gas primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, extraction, drying, distilling, etc.

DATE OF ISSUE: September 10, 2007

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GLOSSARY

Local Market Area means a continuous, physically-interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common points of delivery from interstate pipeline supplier(s).

Maximum Daily Volume is the greatest volume of gas which Company shall be obligated to deliver to Customer and which Customer shall be entitled to receive from Company during any one day.

Mcf is the abbreviation for one thousand (1,000) cubic feet of gas.

Off-System Sales and exchanges are arrangements to sell gas to non-traditional customers. The term "off-system" is used because the transfer of title will occur at a point somewhere other than at Columbia's traditional customer meter locations.

Operational Sales are sales which are required during times of over supply to avoid other high costs such as pipeline penalties.

Opportunity Sales are sales which occur when prevailing market conditions, price volatility, system demand, and storage levels all combine to present opportunities to earn margins from off-system sales.

Points of Receipt means those measurement locations where Customer-owned gas is delivered into Company's system.

Residential Customer is a customer using gas in a single-family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. Includes a tenant billed for natural gas consumption or use by other tenants at the same premises that are metered separately.

Standby Service means a type of Backup Service available to DS and MLDS Customers which will make the contracted quantities of gas available at all times except when interruption is necessary due to force majeure conditions or where service to human needs Customers is threatened.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

President

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Schedule M
Page 1 of 2
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Line No.	Rate Classification (A)	Revenue At Present Rates (B) (\$)	Revenue At Proposed Rates (C) (\$)	Revenue Change (D=C-B) (\$)	% Of Revenue Change (E=D/B) (%)
1	<u>Sales Service</u>				
2	General Service - Residential	93,246,739.23	101,314,523.05	8,067,783.82	8.65
3	LG&E Commercial	78,442.90	78,442.90	0.00	0.00
4	LG&E Residential	32,834.55	32,834.55	0.00	0.00
5	Inland Gas General Service - Residential	592.16	592.16	0.00	0.00
6	Inland Gas General Service - Commercial	22.56	22.56	0.00	0.00
7	Inland Gas General Service - Residential	61.71	61.71	0.00	0.00
8	Inland Gas General Service - Residential	432.72	432.72	0.00	0.00
9	LG&E Residential	221.87	221.87	0.00	0.00
10	LG&E Commercial	328.37	328.37	0.00	0.00
11	LG&E Residential	176.07	176.07	0.00	0.00
12	LG&E Residential	106.60	106.60	0.00	0.00
13	General Service - Commercial	51,242,764.19	52,207,425.48	964,661.29	1.88
14	General Service - Industrial	1,856,648.35	1,873,891.09	17,242.74	0.93
15	General Service - Trans Fallback - Comm	0.00	0.00	0.00	0.00
16	General Service - Trans Fallback - Ind	0.00	0.00	0.00	0.00
17	Interruptible Service - Commercial	0.00	0.00	0.00	0.00
18	Interruptible Service - Industrial	0.00	0.00	0.00	0.00
19	Intrastate Utility Service - Wholesale	211,100.63	220,184.59	9,083.96	4.30
20	<u>Transportation Service</u>				
21	GTS Choice - Residential	6,736,144.61	8,596,304.56	1,860,159.95	27.61
22	GTS Choice - Commercial	3,472,992.23	3,640,228.07	167,235.84	4.82
23	GTS Choice - Industrial	61,492.77	61,907.49	414.72	0.67
24	GTS Delivery Service - Commercial	988,169.94	1,010,886.66	22,716.72	2.30
25	GTS Delivery Service - Industrial	3,432,652.15	3,471,823.93	39,171.78	1.14
26	GTS Grandfathered Delivery Service - Commr	435,052.41	435,933.69	881.28	0.20
27	GTS Grandfathered Delivery Service - Indust	277,249.68	277,720.56	470.88	0.17
28	GTS Main Line Service - Industrial	22,709.44	22,709.44	0.00	0.00
29	GTS Flex Rate - Commercial	45,563.63	45,563.63	0.00	0.00
30	GTS Flex Rate - Industrial	7,998.72	7,998.72	0.00	0.00
31	GTS Flex Rate - Industrial	24,247.47	24,247.47	0.00	0.00
32	GTS Flex Rate - Industrial	492,547.14	492,547.14	0.00	0.00
33	GTS Flex Rate - Industrial	32,771.16	32,771.16	0.00	0.00
34	GTS Flex Rate - Industrial	197,160.49	197,160.49	0.00	0.00
35	GTS Flex Rate - Industrial	23,172.81	23,172.81	0.00	0.00
36	GTS Special Agency Service	30,684.02	35,726.18	5,042.16	16.43
37	GTS Special Rate - Industrial	163,828.56	163,828.56	0.00	0.00
38	GTS Special Rate - Industrial	<u>761,882.06</u>	<u>761,882.06</u>	<u>0.00</u>	<u>0.00</u>
39	Total Sales and Transportation	163,876,791.20	175,031,656.34	11,154,865.14	6.81

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Schedule M
Page 2 of 2
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Line No.	Rate Classification (A)	Revenue At Present Rates (B) (\$)	Revenue At Proposed Rates (C) (\$)	Revenue Change (D=C-B) (\$)	% Of Revenue Change (E=D/B) (%)
1	<u>Other Gas Department Revenue</u>				
2	Acct. 487 Forfeited Discounts	192,713.00	457,733.00	265,020.00	137.52
3	Acct. 488 Miscellaneous Service Revenue	147,314.00	293,159.00	145,845.00	99.00
4	Acct. 495 Non-Traditional Sales	0.00	0.00	0.00	0.00
5	Acct. 495 Prior Yr. Rate Refund - Net	0.00	0.00	0.00	0.00
6	Acct. 495 Other Gas Revenues - Other	<u>343,888.00</u>	<u>343,888.00</u>	<u>0.00</u>	<u>0.00</u>
7	Total Other Gas Department Revenue	683,915.00	1,094,780.00	410,865.00	60.08
8	Total Gross Revenue	164,560,706.20	176,126,436.34	11,565,730.14	7.03

Columbia Gas of Kentucky, Inc.
Case No. 0141
Base Period Revenues At Average Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Sched: 1
Page of 6
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Base Period Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Actual Invoice Volumes (D) (Mcf)	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$)	% Of rev To Total (K) (%)
			(WP B)	Workpapers		(WP A)		(WP A)		Workpapers	
1		<u>Sales Service</u>									
2		<u>Residential</u>									
3	GSR	General Service - Residential	1,166,721	7,244,105.4	24,571,059.71	3.3919	46.35	11.5428	83,617,509.00	108,188,568.71	51.91
4	G1R	LG&E Residential	280	2,523.4	2,033.77	0.8060	0.00	11.5170	29,062.00	31,095.77	0.01
5	IN3	Inland Gas General Service - Residential	120	1,562.4	646.86	0.4140	0.00	0.0000	0.00	646.86	0.00
6	IN4	Inland Gas General Service - Residential	12	117.9	66.52	0.5642	0.00	0.0000	0.00	66.52	0.00
7	IN5	Inland Gas General Service - Residential	60	764.1	469.16	0.6140	0.00	0.0000	0.00	469.16	0.00
8	LG2	LG&E Residential	12	676.0	236.63	0.3500	0.00	0.0000	0.00	236.63	0.00
9	LG3	LG&E Residential	12	510.1	184.57	0.3618	0.00	0.0000	0.00	184.57	0.00
10	LG4	LG&E Residential	12	283.0	113.20	0.4000	0.00	0.0000	0.00	113.20	0.00
11		Total Residential Actual Billed Plus:	1,167,229	7,250,542.3	24,574,810.42		46.35		83,646,571.00	108,221,381.42	51.92
12		Rate Refund Normalization								2,677,958.75	1.28
13		Revenue Balancing								0.00	0.00
14		Symbolic Attonement								615.00	0.00
15		Research and Development								(101,596.00)	(0.05)
16		Gas Cost Incentive Adjustment								(135,830.00)	(0.07)
17		Rounding								0.83	0.00
18		Total Residential Billed per Financial Statement (Page 6)								110,662,530.00	53.09
19		<u>Commercial</u>									
20	G1C	LG&E Commercial	48	6,951.3	(3,842.54)	-0.5528	(0.01)	11.6138	80,731.00	76,888.46	0.04
21	IN3	Inland Gas General Service - Commercial	12	58.9	24.39	0.4141	0.00	0.0000	0.00	24.39	0.00
22	LG2	LG&E Commercial	12	980.3	343.14	0.3500	0.00	0.0000	0.00	343.14	0.00
23	GSO	General Service - Commercial	132,202	4,172,869.8	10,854,528.58	2.6012	20.48	11.7015	48,828,912.00	59,683,440.58	28.63
24	GST	General Service - Trans Fallback - Comm [1]	0	0.0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
25	IST	Interruptible Service - Commercial [1]	0	0.0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
26		Total Commercial Actual Billed	132,274	4,180,860.3	10,851,053.57		20.47		48,909,643.00	59,760,696.57	28.67

[1] Customers are included under Transportation Rate Schedules

Columbia Gas of Kentucky, Inc.
Case No. 09-00141
Base Period Revenues At Average Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Sch. M-2.1
Page 2 of 6
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) <i>(WP B)</i>	Actual Invoice Volumes (D) <i>(Mcf)</i> <i>Workpapers</i>	Base Period Revenue Less Gas Cost Revenue (E)		Average Rates (F=E/D) <i>(\$/Mcf)</i> <i>(WP A)</i>	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) <i>(\$/Mcf)</i> <i>(WP A)</i>	Gas Cost Revenue (I=D*H) (S)	Base Period Revenue Total (J) (S) <i>Workpapers</i>	% Of rev To Total (K) (%)
					Revenue	Gas Cost						
1		<u>Commercial (Cont.)</u>										
2		Plus:										
3		Rate Refund Normalization										
4		Research and Development										
5		Gas Cost Incentive Adjustment										
6		GMBCommercial Estimated Billed for December 2008									1,587,414.63	0.76
7		GMBCommercial Actual Billed for December 2007									(58,624.50)	(0.03)
8		Revenue Balancing									(80,774.83)	(0.04)
											931,332.14	0.45
											689,797.75	0.33
9		Less:									2,233.06	0.00
10		GMB Commercial Actual Billed for December 2008										
11		GMBCommercial Estimated Billed for December 2007										
12		Unreconciled Difference - switching between Commercial and Industrial & Sales and Transportation									993,937.18	0.48
13		Total Commercial Billed per Financial Statement (Page 6)									782,703.16	0.38
											<u>(9,983.48)</u>	<u>0.00</u>
14		<u>Industrial</u>									61,045,451.00	29.29
15	GSO	General Service - Industrial	518	173,591.5	296,998.53	1.7109	0.56	11.8603	2,058,849.00	2,355,847.53		
16	GST	General Service - Trans Fallback - Ind	[1]	0	0.00	0.0000	0.00	0.0000	0.00	0.00		
17	IST	Interruptible Service - Industrial	[1]	<u>0</u>	<u>24,260.0</u>	<u>2.47</u>	0.0001	0.0000	<u>0.00</u>	<u>2.47</u>		
18		Total Industrial Actual Billed	518	197,851.5	297,001.00		0.56		2,058,849.00	2,355,850.00		1.13

[1] Customers are included under Transportation Rate Schedules

Columbia Gas of I ky, Inc.
Case No. -00141
Base Period Revenues At Average Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Sche -2.1
Page 3 of 6
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Base Period Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) Workpapers	% Of rev To Total (K) (%)
1 Plus:											
2		Rate Refund Normalization									
3		Research and Development								56,403.35	0.03
4		Gas Cost Incentive Adjustment								(2,666.99)	0.00
5		Revenue Balancing								(3,332.91)	0.00
6		GMBIndustrial Estimated Billed for December 2008								428.83	0.00
7		GMB Industrial Actual Billed for December 2007								178,822.10	0.09
										221,647.90	0.11
8 Less:											
9		GMB Industrial Actual Billed for December 2008									
10		GMBIndustrial Estimated Billed for December 2007								140,429.45	0.07
11		Unreconciled Difference - switching between Commercial and Industrial & Sales and Transportation								137,910.70	0.07
12		Total Industrial Billed per Financial Statement (Page 6)								<u>21,955.87</u>	<u>0.01</u>
										2,550,768.00	1.22
13		<u>Wholesale</u>									
14	IUS	Intrastate Utility Service - Wholesale	24	19,134.0	23,894.38	1.2488	0.05	12.0594	230,745.00	254,639.38	0.12
15 Plus:											
16		Rate Refund Normalization									
17		GMBIndustrial Estimated Billed for December 2008								0.00	0.00
18		GMB Industrial Actual Billed for December 2007								0.00	0.00
										27,532.81	0.01
19 Less:											
20		GMB Industrial Actual Billed for December 2008									
21		GMBIndustrial Estimated Billed for December 2007								38,913.45	0.02
22		Rounding								0.00	0.00
23		Total Wholesale Billed per Financial Statement (Page 6)								<u>0.26</u>	<u>0.00</u>
										243,259.00	0.12
24		Total Unbilled Sales Revenue per Financial Statement (Page 6)									
									4,703,999.00	4,721,004.00	2.27
25		Total Gas Revenues per Financial Statement (Page 6)									
										179,223,012.00	85.99

Columbia Gas of Kentucky, Inc.
Case No. 0141
Base Period Revenues At Average Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Sched. 2.1
Page 6 of 6
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Base Period Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) <i>(WP B)</i>	Actual Invoice Volumes (D) <i>Workpapers</i>	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) <i>(WP A)</i>	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) <i>(WP A)</i>	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) <i>Workpapers</i>	% Of rev To Total (K) (%)
1		<u>Other Gas Departement Revenue (Transportation Service)</u>									
2	GTR	GTS Choice - Residential	309,109	2,112,388.0	6,735,610.91	3.1886	12.71	0.1103	233,067.00	6,968,677.91	3.34
3	GTO	GTS Choice - Commercial	38,543	1,470,271.1	3,522,202.38	2.3956	6.64	0.0496	72,935.00	3,595,137.38	1.72
4	GTO	GTS Choice - Industrial	96	34,057.4	64,591.67	1.8966	0.12	(0.0001)	(2.00)	64,589.67	0.03
5	DS	GTS Delivery Service - Commercial	313	1,497,942.0	1,020,173.08	0.6810	1.92	0.0000	0.00	1,020,173.08	0.49
6	DS	GTS Delivery Service - Industrial	528	6,644,951.0	3,435,275.12	0.5170	6.48	0.0000	0.00	3,435,275.12	1.65
7	GDS	GTS Grandfathered Delivery Service - Commer	204	254,016.0	434,838.25	1.7119	0.82	0.0000	0.00	434,838.25	0.21
8	GDS	GTS Grandfathered Delivery Service - Industrial	112	127,621.0	204,801.06	1.6048	0.39	0.0000	0.00	204,801.06	0.10
9	DS3	GTS Main Line Service - Industrial	17	213,976.0	22,709.43	0.1061	0.04	0.0000	0.00	22,709.43	0.01
10	FX1	GTS Flex Rate - Commercial	12	311,128.0	136,239.48	0.4379	0.26	0.0000	0.00	136,239.48	0.07
11	FX2	GTS Flex Rate - Industrial	12	5,852.0	8,079.95	1.3807	0.02	0.0000	0.00	8,079.95	0.00
12	FX4	GTS Flex Rate - Industrial	12	52,365.0	24,257.89	0.4632	0.05	0.0000	0.00	24,257.89	0.01
13	FX5	GTS Flex Rate - Industrial	36	5,633,272.0	492,547.14	0.0874	0.93	0.0000	0.00	492,547.14	0.24
14	FX6	GTS Flex Rate - Industrial	12	346,158.0	32,771.16	0.0947	0.06	0.0000	0.00	32,771.16	0.02
15	FX7	GTS Flex Rate - Industrial	12	519,685.0	197,160.49	0.3794	0.37	0.0000	0.00	197,160.49	0.09
16	FX8	GTS Flex Rate - Industrial	12	17,689.0	20,647.13	1.1672	0.04	0.0000	0.00	20,647.13	0.01
17	SAS	GTS Special Agency Service	12	52,332.0	31,680.71	0.6054	0.06	0.0000	0.00	31,680.71	0.02
18	SC2	GTS Special Rate - Industrial	12	671,369.0	157,598.52	0.2347	0.30	0.0000	0.00	157,598.52	0.08
19	SC3	GTS Special Rate - Industrial	<u>12</u>	<u>4,145,865.0</u>	<u>719,002.12</u>	<u>0.1734</u>	<u>1.36</u>	0.0000	<u>0.00</u>	<u>719,002.12</u>	<u>0.34</u>
20	Total Transportation Actual Billed			349,066	24,110,937.5	17,260,186	0.7159	32.57	306,000.00	17,566,186.49	8.43
21	Plus:										
22	Research and Development (Residential Choice)									(14,912.36)	(0.01)
23	Research and Development (Commercial Choice)									(20,377.87)	(0.01)
24	Research and Development (Industrial Choice)									(15,133.83)	(0.01)
25	Gas Cost Incentive Adjustment (Residential Choice)									(4,257.71)	0.00
26	Gas Cost Incentive Adjustment (Commercial Choice)									(1,290.21)	0.00
27	Gas Cost Incentive Adjustment (Industrial Choice)									1.07	0.00
28	OMO/OFO Penalties Commercial									(7,594.41)	0.00
29	OMO/OFO Penalties Industrial									113,575.74	0.05

Columbia Gas of Kentucky, Inc.
Case No. 00141
Base Period Revenues At Base Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Schedule 1-2.1
Page 5 of 6
Witness: M. P. Balmert

Data: Base Period _ Forecasted Period
Type of Filing: Original _ Update _ Revised
Work Paper Reference No(s):

Base Period Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) <i>(WP B)</i>	Actual Invoice Volumes (D) <i>(Mcf) Workpapers</i>	Base Period Revenue Less Gas Cost Revenue (E) <i>(S)</i>	Average Rates (F=E/D) <i>(S/Mcf) (WP A)</i>	% of Rev To Total Exclusive Of Gas Cost (G) <i>(%)</i>	Average Gas Cost Rates (H) <i>(S/Mcf) (WP A)</i>	Gas Cost Revenue (I=D*H) <i>(S)</i>	Base Period Revenue Total (J) <i>(S) Workpapers</i>	% Of rev To Total (K) <i>(%)</i>
1 Plus:											
2		GAS Billed Choice Actual for December 2007									
3		GAS Billed Choice Estimated for December 2008									
4		GTS Commercial Estimated Billed for December 2008								39,416.61	0.02
5		GTS Industrial Estimated Billed for December 2008								40,777.68	0.02
6		GTS Commercial Actual Billed for December 2007								252,327.67	0.12
7		GTS Industrial Actual Billed for December 2007								461,176.48	0.22
8		GTS Commercial Actual Billed SIAP for December 2007								248,184.18	0.12
9		GTS Commercial Estimated R&D Billed for December 2008								538,919.18	0.26
10		GTS Industrial Estimated Billed R&D for December 2008								(330.70)	0.00
11		GTS Commercial Estimated B&B Billed for December 2008								(3,016.60)	0.00
12		GTS Industrial Estimated Billed B&B for December 2008								(8,364.20)	0.00
13		GTS Commercial Actual Billed B&B for December 2007								(4,441.00)	0.00
14		GTS Industrial Actual Billed for B&B for December 2007								(13,856.00)	(0.01)
15		GTS Commercial Actual Billed Standby for December 2007								(4,181.03)	0.00
16		GTS Industrial Actual Billed for Standby for December 2007								(13,964.18)	(0.01)
17		GTS Commercial Actual Billed 120% Fallback for December 2007								(56,350.47)	(0.03)
18		GTS Industrial Actual Billed for 120% Fallback for December 2007								(17,581.15)	(0.01)
										(9,645.20)	0.00
										(19,184.30)	(0.01)
15 Less:											
16		GAS Billed Choice Actual Bill December 2008									
17		GAS Billed Choice Estimated Bill for December 2007									
18		GTS Commercial Actual Billed for December 2008								41,037.91	0.02
19		GTS Industrial Actual Billed for December 2008								46,816.82	0.02
20		GTS Commercial Actual Billed SIAP for December 2008								269,728.67	0.13
21		GTS Commercial Estimated Billed for December 2007								494,811.87	0.24
22		GTS Industrial Estimated Billed for December 2007								(417.60)	0.00
23		GTS Commercial Estimated Billed for R&D December 2007								203,064.67	0.10
24		GTS Industrial Estimated Billed for R&D December 2007								524,809.86	0.25
25		GTS Commercial Actual Billed for B&B December 2008								(2,847.80)	0.00
26		GTS Industrial Actual Billed for B&B December 2008								(10,143.55)	0.00
27		GTS Commercial Estimated Billed for B&B for December 2007								(4,570.41)	0.00
28		GTS Industrial Estimated Billed for B&B for December 2007								(12,943.19)	(0.01)
29		Contribution in Aid of Construction								(3,920.00)	0.00
30		GTS Commercial Actual Billed Standby for December 2008								(14,190.00)	(0.01)
31		GTS Industrial Actual Billed for Standby for December 2008								90,000.00	0.04
32		GTS Commercial Actual Billed 120% Fallback for December 2008								(63,246.98)	(0.03)
33		GTS Industrial Actual Billed for 120% Fallback for December 2008								(36,375.82)	(0.02)
30		Unreconciled Difference - switching between Sales and Transportation and amount only adjustments								(12,587.47)	(0.01)
31		Total Transportation Billed per Financial Statement (Page 6)								(14,731.58)	(0.01)
										<u>4,139.52</u>	<u>0.00</u>
										17,555,928.00	8.42
32		Total Unbilled Transportation Revenue per Financial Statement (Page 6)								69,009.00	0.03

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Base Period Revenues At Average Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Schedule M-2.1
Page 6 of 6
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Base Period Actual

Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C) (WP B)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (S)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (S)	Base Period Revenue Total (J) (S) Workpapers	% Of rev To Total (K) (%)
1		<u>Other Gas Department Revenue (Cont.)</u>									
2		Acct. 487 Forfeited Discounts									
3		Acct. 488 Miscellaneous Service Revenue								192,713.00	0.09
4		Acct. 495 Non-Traditional Sales								147,314.00	0.07
5		Acct. 495 Prior Yr. Rate Refund - Net.							10,897,016.00	10,897,017.00	5.23
6		Acct. 495 Other Gas Revenues - Other								0.00	0.00
										<u>343,888.00</u>	<u>0.16</u>
7		Total Other Gas Department Revenue per Financial Statement (Page 6)								29,205,869.00	5.55
8		Total Gross Revenue per Financial Statement (Page 6)							150,752,823.00	208,428,881.00	100.00

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

Schedule M-2.2
Page 1 of 38
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Most Current Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost (K) (\$)	% of Rev To Total Less Gas Cost (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1		<u>Sales Service</u>										
2	GSR	General Service - Residential	1,185,131	6,825,692.4		24,154,350.48	46.33	8,067,783.82	33.4	69,092,388.75	93,246,739.23	56.66
3	G1C	LG&E Commercial	48	6,675.8		10,867.78	0.02	0.00	0.0	67,575.12	78,442.90	0.05
4	G1R	LG&E Residential	281	2,390.1		8,641.00	0.02	0.00	0.0	24,193.55	32,834.55	0.02
5	IN3	Inland Gas General Service - Residential	120	1,480.4		592.16	0.00	0.00	0.0	0.00	592.16	0.00
6	IN3	Inland Gas General Service - Commercial	12	56.4		22.56	0.00	0.00	0.0	0.00	22.56	0.00
7	IN4	Inland Gas General Service - Residential	12	112.2		61.71	0.00	0.00	0.0	0.00	61.71	0.00
8	IN5	Inland Gas General Service - Residential	60	721.2		432.72	0.00	0.00	0.0	0.00	432.72	0.00
9	LG2	LG&E Residential	12	633.9		221.87	0.00	0.00	0.0	0.00	221.87	0.00
10	LG2	LG&E Commercial	12	938.2		328.37	0.00	0.00	0.0	0.00	328.37	0.00
11	LG3	LG&E Residential	12	482.8		176.07	0.00	0.00	0.0	0.00	176.07	0.00
12	LG4	LG&E Residential	12	266.5		106.60	0.00	0.00	0.0	0.00	106.60	0.00
13	GSO	General Service - Commercial	133,374	4,029,933.7		10,450,163.31	20.05	964,661.29	9.2	40,792,600.88	51,242,764.19	31.14
14	GSO	General Service - Industrial	522	155,474.1		282,877.32	0.54	17,242.74	6.1	1,573,771.03	1,856,648.35	1.13
15	GST	General Service - Trans Fallback - Comm [3]	0	0.0		0.00	0.00	0.00	0.0	0.00	0.00	0.00
16	GST	General Service - Trans Fallback - Ind [3]	0	0.0		0.00	0.00	0.00	0.0	0.00	0.00	0.00
17	IST	Interruptible Service - Commercial [3]	0	0.0		0.00	0.00	0.00	0.0	0.00	0.00	0.00
18	IST	Interruptible Service - Industrial [3]	0	0.0		0.00	0.00	0.00	0.0	0.00	0.00	0.00
19	IUS	Intrastate Utility Service - Wholesale	24	19,134.0		17,418.63	0.03	9,083.96	52.2	193,682.00	211,100.63	0.13
20		<u>Transportation Service</u>										
21	GTR	GTS Choice - Residential	310,965	1,995,520.2		6,736,144.61	12.92	1,860,159.95	27.6	0.00	6,736,144.61	4.09
22	GTO	GTS Choice - Commercial	38,712	1,417,583.7		3,472,992.23	6.66	167,235.84	4.8	0.00	3,472,992.23	2.11
23	GTO	GTS Choice - Industrial	96	34,057.4		61,492.77	0.12	414.72	0.7	0.00	61,492.77	0.04

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 3 through 40 for detail.

[3] Customers are included under Transportation Rate Schedules

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

File M-2.2
Page 2 of 38
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code	Class/Description	Customer Bills	Sales [1]	Most Current Rates	Current Revenue Less Gas Cost Revenue	% of Rev To Total Less Gas Cost Revenue	Revenue Incr Less Gas Cost Rev	% Incr In Rev Less Gas Cost Rev	Gas Cost Revenue [2]	Current Total Revenue	Total Revenue % Increase
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K1)	(O)
				(Mcf)	(\$/Mcf)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1		<u>Transportation Service</u>										
2	DS	GTS Delivery Service - Commercial	312	1,463,233.4		988,169.94	1.90	22,716.72	2.3	0.00	988,169.94	0.60
3	DS	GTS Delivery Service - Industrial	538	6,668,558.0		3,432,652.15	6.58	39,171.78	1.1	0.00	3,432,652.15	2.09
4	GDS	GTS Grandfathered Delivery Service - Commer	204	243,928.7		435,052.41	0.83	881.28	0.2	0.00	435,052.41	0.26
5	GDS	GTS Grandfathered Delivery Service - Industrial	109	157,300.0		277,249.68	0.53	470.88	0.2	0.00	277,249.68	0.17
6	DS3	GTS Main Line Service - Industrial	17	213,976.0		22,709.44	0.04	0.00	0.0	0.00	22,709.44	0.01
7	FX1	GTS Flex Rate - Commercial	12	305,721.5		45,563.63	0.09	0.00	0.0	0.00	45,563.63	0.03
8	FX2	GTS Flex Rate - Industrial	12	5,202.2		7,998.72	0.02	0.00	0.0	0.00	7,998.72	0.00
9	FX4	GTS Flex Rate - Industrial	12	52,333.0		24,247.47	0.05	0.00	0.0	0.00	24,247.47	0.01
10	FX5	GTS Flex Rate - Industrial	36	5,633,272.0		492,547.14	0.94	0.00	0.0	0.00	492,547.14	0.30
11	FX6	GTS Flex Rate - Industrial	12	346,158.0		32,771.16	0.06	0.00	0.0	0.00	32,771.16	0.02
12	FX7	GTS Flex Rate - Industrial	12	519,685.0		197,160.49	0.38	0.00	0.0	0.00	197,160.49	0.12
13	FX8	GTS Flex Rate - Industrial	12	29,145.0		23,172.81	0.04	0.00	0.0	0.00	23,172.81	0.01
14	SAS	GTS Special Agency Service	12	50,508.9		30,684.02	0.06	5,042.16	16.4	0.00	30,684.02	0.02
15	SC2	GTS Special Rate - Industrial	12	671,369.0		163,828.56	0.31	0.00	0.0	0.00	163,828.56	0.10
16	SC3	GTS Special Rate - Industrial	12	<u>4,145,865.0</u>		<u>761,882.06</u>	<u>1.48</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>761,882.06</u>	<u>0.46</u>
17	Total Sales and Transportation		1,670,729	34,997,408.7		52,132,579.87	100.00	11,154,865.14	21.4	111,744,211.33	163,876,791.20	99.57
18		<u>Other Gas Department Revenue</u>										
19		Acct. 487 Forfeited Discounts									192,713.00	0.12
20		Acct. 488 Miscellaneous Service Revenue									147,314.00	0.09
21		Acct. 495 Non-Traditional Sales									0.00	0.00
22		Acct. 495 Prior Yr. Rate Refund - Net.									0.00	0.00
23		Acct. 495 Other Gas Revenues - Other									<u>343,888.00</u>	<u>0.22</u>
24	Total Other Gas Department Revenue										683,915.00	0.43
25	Total Gross Revenue										164,560,706.20	100.00

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 3 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

file M-2.2
Page 3 of 38
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	GSR	General Service - Residential										
2		RESIDENTIAL										
3		Customer Charge:	1,185,131		9.30	11,021,718.30	45.6	10,215,829.22	92.7	0.00	11,021,718.30	
4		Commodity Charge:										
5		All Gas Consumed		6,825,692.4	1.8715	12,774,283.33	52.9	(2,806,042.15)	(22.0)	69,092,388.75	81,866,672.08	
6		Gas Cost Uncollectible Charge			0.0000	0.00	0.0	657,996.75	0.0	0.00	0.00	
7		EAP Recovery			0.0525	<u>358,348.85</u>	<u>152.9</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>358,348.85</u>	
8		Total	1,185,131	6,825,692.4		24,154,350.48	251.4	8,067,783.82	33.4	69,092,388.75	93,246,739.23	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

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Page 4 of 38
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (\$)	Total Revenue % Increase (M / K1) (%)
1	G1C	LG&E Commercial										
2		COMMERCIAL										
3		Customer Charge:	48		16.50	792.00	7.3	0.00	0.0	0.00	792.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>6,675.8</u>	1.5093	<u>10,075.78</u>	<u>92.7</u>	<u>0.00</u>	<u>0.0</u>	<u>67,575.12</u>	<u>77,650.90</u>	
6		Total	48	6,675.8		10,867.78	100.0	0.00	0.0	67,575.12	78,442.90	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

S e M-2.2
Page 5 of 38
Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	GIR	LG&E Residential										
2		RESIDENTIAL										
3		Customer Charge:	281		8.50	2,388.50	27.6	0.00	0.0	0.00	2,388.50	
4		Commodity Charge:										
5		All Gas Consumed		<u>2,390.1</u>	2.616	<u>6,252.50</u>	<u>72.4</u>	<u>0.00</u>	<u>0.0</u>	<u>24,193.55</u>	<u>30,446.05</u>	
6		Total	281	2,390.1		8,641.00	100.0	0.00	0.0	24,193.55	32,834.55	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (S)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	IN3	Inland Gas General Service - Residential										
2		RESIDENTIAL										
3		Customer Charge:	120		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>1,480.4</u>	0.4000	<u>592.16</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>592.16</u>	
6		Total	120	1,480.4		592.16	100.0	0.00	0.0	0.00	592.16	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	IN3	Inland Gas General Service - Commercial										
2		COMMERCIAL										
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		56.4	0.4000	22.56	100.0	0.00	0.0	0.00	22.56	
6		Total	12	56.4		22.56	100.0	0.00	0.0	0.00	22.56	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	IN4	Inland Gas General Service - Residential										
2		RESIDENTIAL										
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.00
4		Commodity Charge:										
5		All Gas Consumed		<u>112.2</u>	0.5500	<u>61.71</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>61.71</u>	
6		Total	12	112.2		61.71	100.0	0.00	0.0	0.00	61.71	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (KI) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	IN5	Inland Gas General Service - Residential										
2		RESIDENTIAL										
3		Customer Charge:	60		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>721.2</u>	0.6000	<u>432.72</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>432.72</u>	
6		Total	60	721.2		432.72	100.0	0.00	0.0	0.00	432.72	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	LG2	LG&E Residential										
2		RESIDENTIAL										
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		633.9	0.3500	221.87	100.0	0.00	0.0	0.00	221.87	
6		Total	12	633.9		221.87	100.0	0.00	0.0	0.00	221.87	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Most Current Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost (K) (\$)	% of Rev To Total Less Gas Cost (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (I) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	LG2	LG&E Commercial										
2		COMMERCIAL										
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>938.2</u>	0.3500	<u>328.37</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>328.37</u>	
6		Total	12	938.2		328.37	100.0	0.00	0.0	0.00	328.37	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (S) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	LG3	LG&E Residential										
2		RESIDENTIAL										
3		Customer Charge:	12		1.20	14.40	8.2	0.00	0.0	0.00	14.40	
4		Commodity Charge:										
5		First 2 Mcf		20.9	0.0000	0.00	0.0	0.00	0.0	0.00	0.00	
6		Over 2 Mcf		461.9	0.3500	161.67	91.8	0.00	0.0	0.00	161.67	
7		Total	12	482.8		176.07	100.0	0.00	0.0	0.00	176.07	

[1] Reflects Normalized Volumes.

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1	LG4	LG&E Residential										
2		RESIDENTIAL										
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>266.5</u>	0.4000	<u>106.60</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>106.60</u>	
6		Total	12	266.5		106.60	100.0	0.00	0.0	0.00	106.60	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (I) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	GSO	General Service - Commercial										
2		COMMERCIAL										
3		Customer Charge:	133,374		23.96	3,195,641.04	30.6	576,175.68	18.0	0.00	3,195,641.04	
4		Commodity Charge:										
5		First 50 Mcf		1,525,963.6	1.8715	2,855,840.88	27.3	0.00	0.0	15,446,413.94	18,302,254.82	
6		Next 350 Mcf		1,586,648.3	1.8153	2,880,242.66	27.6	0.00	0.0	16,060,688.75	18,940,931.41	
7		Next 600 Mcf		461,089.8	1.7296	797,500.92	7.6	0.00	0.0	4,667,335.39	5,464,836.31	
8		Over 1,000 Mcf		<u>456,232.0</u>	1.5802	720,937.81	6.9	0.00	0.0	4,618,162.80	5,339,100.61	
9		Gas Cost Uncollectible Charge			0.0000	<u>0.00</u>	<u>0.0</u>	<u>388,485.61</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
10		Total	133,374	4,029,933.7		10,450,163.31	100.0	964,661.29	9.2	40,792,600.88	51,242,764.19	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (N / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	GSO	General Service - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	522		23.96	12,507.12	4.4	2,255.04	18.0	0.00	12,507.12	
4		Commodity Charge:										
5		First 50 Mcf		14,708.0	1.8715	27,526.02	9.7	0.00	0.0	148,880.26	176,406.28	
6		Next 350 Mcf		61,807.5	1.8153	112,199.15	39.7	0.00	0.0	625,640.24	737,839.39	
7		Next 600 Mcf		39,321.6	1.7296	68,010.64	24.0	0.00	0.0	398,028.96	466,039.60	
8		Over 1,000 Mcf		<u>39,637.0</u>	1.5802	62,634.39	22.2	0.00	0.0	401,221.57	463,855.96	
9		Gas Cost Uncollectible Charge			0.0000	<u>0.00</u>	<u>0.0</u>	<u>14,987.70</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
10		Total	522	155,474.1		282,877.32	100.0	17,242.74	6.1	1,573,771.03	1,856,648.35	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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1	GST	General Service - Trans Fallback - Comm										
2		COMMERCIAL										
3		Customer Charge:	0		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		0.0	0.0000	0.00	0.0	0.00	0.0	0.00	0.00	
6		Total	0	0.0		0.00	0.0	0.00	0.0	0.00	0.00	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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1	GST	General Service - Trans Fallback - Ind										
2		INDUSTRIAL										
3		Customer Charge:	0		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		0.0	0.0000	0.00	0.0	0.00	0.0	0.00	0.00	
6		Total	0	0.0		0.00	0.0	0.00	0.0	0.00	0.00	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009

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1	IST	Interruptible Service - Commercial									
2		COMMERCIAL									
3		Customer Charge:	0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4		Commodity Charge:									
5		All Gas Consumed		<u>0.0</u>	<u>0.0000</u>	<u>0.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
6		Total	0	0.0	0.00	0.0	0.00	0.0	0.00	0.00	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009

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	(A)	(B)	(C)	(D) (Mcf)	(J) (\$/Mcf)	(K) (\$)	(L) (%)	(M) (\$)	(N) (%)	(H) (\$)	(K1) (\$)	(O) (%)
1	IST	Interruptible Service - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.00	
4		Commodity Charge:										
5		All Gas Consumed		<u>0.0</u>	0.0000	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
6		Total	0	0.0	0.00	0.0	0.00	0.0	0.00	0.00	0.00	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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1	IUS	Intrastate Utility Service - Wholesale										
2		WHOLESALE										
3		Customer Charge:	24		255.00	6,120.00	35.1	1,836.00	30.0	0.00	6,120.00	
4		Commodity Charge:										
5		All Gas Consumed		19,134.0	0.5905	11,298.63	64.9	5,403.44	47.8	193,682.00	204,980.63	
6		Gas Cost Uncollectible Charge			0.0000	<u>0.00</u>	<u>0.0</u>	<u>1,844.52</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
7		Total	24	19,134.0		17,418.63	100.0	9,083.96	52.2	193,682.00	211,100.63	

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	GTR	GTS Choice - Residential										
2		RESIDENTIAL										
3		Customer Charge:	310,965		9.30	2,891,974.50	42.9	2,680,518.30	92.7	0.00	2,891,974.50	
4		Commodity Charge:										
5		All Gas Consumed		1,995,520.2	1.8715	3,734,616.05	55.4	(820,358.35)	(22.0)	0.00	3,734,616.05	
6		EAP Recovery			0.0549	<u>109,554.06</u>	<u>1.7</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>109,554.06</u>	
7		Total	310,965	1,995,520.2		6,736,144.61	100.0	1,860,159.95	27.6	0.00	6,736,144.61	

[1] Reflects Normalized Volumes.

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1	GTO	GTS Choice - Commercial										
2		COMMERCIAL										
3		Customer Charge:	38,712		23.96	927,539.52	26.7	167,235.84	18.0	0.00	927,539.52	
4		Commodity Charge:										
5		First 50 Mcf		494,625.5	1.8715	925,691.62	26.7	0.00	0.0	0.00	925,691.62	
6		Next 350 Mcf		568,367.4	1.8153	1,031,757.34	29.7	0.00	0.0	0.00	1,031,757.34	
7		Next 600 Mcf		185,270.2	1.7296	320,443.34	9.2	0.00	0.0	0.00	320,443.34	
8		Over 1,000 Mcf		<u>169,320.6</u>	1.5802	<u>267,560.41</u>	<u>7.7</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>267,560.41</u>	
9		Total	38,712	1,417,583.7		3,472,992.23	100.0	167,235.84	4.8	0.00	3,472,992.23	

[1] Reflects Normalized Volumes.

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1	GTO	GTS Choice - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	96		23.96	2,300.16	3.7	414.72	18.0	0.00	2,300.16	
4		Commodity Charge:										
5		First 50 Mcf										
6		Next 350 Mcf		3,306.3	1.8715	6,187.74	10.1	0.00	0.0	0.00	6,187.74	
7		Next 600 Mcf		12,616.5	1.8153	22,902.73	37.2	0.00	0.0	0.00	22,902.73	
8		Over 1,000 Mcf		9,677.7	1.7296	16,738.55	27.2	0.00	0.0	0.00	16,738.55	
				<u>8,456.9</u>	1.5802	<u>13,363.59</u>	<u>21.8</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>16,738.55</u>	
9		Total	96	34,057.4		61,492.77	100.0	414.72	0.7	0.00	<u>13,363.59</u>	
											61,492.77	

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1	DS	GTS Delivery Service - Commercial									
2		COMMERCIAL									
3		Customer Charge:	312	547.37	170,779.44	17.3	22,716.72	13.3	0.00	170,779.44	
4		Administrative Charge:	312	55.90	17,440.80	1.8	0.00	0.0	0.00	17,440.80	
5		Commodity Charge:									
6		First 30,000 Mcf		1,463,233.4	0.5467	799,949.70	81.0	0.00	0.00	799,949.70	
7		Over 30,000 Mcf		<u>0.0</u>	<u>0.2905</u>	<u>0.00</u>	<u>-0.1</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
8		Total	312	1,463,233.4		988,169.94	100.0	22,716.72	2.3	0.00	988,169.94

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1	DS	GTS Delivery Service - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	538		547.37	294,485.06	8.6	39,171.78	13.3	0.00	294,485.06	
4		Administrative Charge:	538		55.90	30,074.20	0.9	0.00	0.0	0.00	30,074.20	
5		Commodity Charge:										
6		First 30,000 Mcf		4,570,167.0	0.5467	2,498,510.30	72.8	0.00	0.0	0.00	2,498,510.30	
7		Over 30,000 Mcf		<u>2,098,391.0</u>	0.2905	<u>609,582.59</u>	<u>17.7</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>609,582.59</u>	
8		Total	538	6,668,558.0		3,432,652.15	100.0	39,171.78	1.1	0.00	3,432,652.15	

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1	GDS	GTS Grandfathered Delivery Service - Commercial										
2		COMMERCIAL										
3		Customer Charge:	204		23.96	4,887.84	1.1	881.28	18.0	0.00	4,887.84	
4		Administrative Charge:	204		55.90	11,403.60	2.6	0.00	0.0	0.00	11,403.60	
5		Commodity Charge:										
6		First 50 Mcf		10,200.0	1.8715	19,089.30	4.4	0.00	0.0	0.00	19,089.30	
7		Next 350 Mcf		69,538.6	1.8153	126,233.42	29.0	0.00	0.0	0.00	126,233.42	
8		Next 600 Mcf		93,608.1	1.7296	161,904.57	37.2	0.00	0.0	0.00	161,904.57	
9		Over 1,000 Mcf		<u>70,582.0</u>	1.5802	<u>111,533.68</u>	<u>25.7</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>111,533.68</u>	
10		Total	204	243,928.7		435,052.41	100.0	881.28	0.2	0.00	435,052.41	

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1	GDS	GTS Grandfathered Delivery Service - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	109		23.96	2,611.64	0.9	470.88	18.0	0.00	2,611.64	
4		Administrative Charge:	109		55.90	6,093.10	2.2	0.00	0.0	0.00	6,093.10	
5		Commodity Charge:										
6		First 50 Mcf		20,585.0	1.8715	38,524.83	13.9	0.00	0.0	0.00	38,524.83	
7		Next 350 Mcf		28,309.0	1.8153	51,389.33	18.5	0.00	0.0	0.00	51,389.33	
8		Next 600 Mcf		49,047.0	1.7296	84,831.69	30.6	0.00	0.0	0.00	84,831.69	
9		Over 1,000 Mcf		<u>59,359.0</u>	1.5802	<u>93,799.09</u>	<u>33.9</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>93,799.09</u>	
10		Total	109	157,300.0		277,249.68	100.0	470.88	0.2	0.00	277,249.68	

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1	DS3	GTS Main Line Service - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	17		200.00	3,400.00	15.0	0.00	0.0	0.00	3,400.00	
4		Administrative Charge:	17		55.90	950.30	4.2	0.00	0.0	0.00	950.30	
5		Commodity Charge:										
6		All Gas Consumed		<u>213,976.0</u>	0.0858	<u>18,359.14</u>	<u>80.8</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>18,359.14</u>	
7		Total	17	213,976.0		22,709.44	100.0	0.00	0.0	0.00	22,709.44	

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (\$)	% Incr In Rev Less Gas Cost Rev (N) (%)	Gas Cost Revenue (H) (\$)	Current Total Revenue (K + H) (\$)	Total Revenue % Increase (M / K1) (%)
1	FX1	GTS Flex Rate - Commercial										
2		COMMERCIAL										
3		Customer Charge:	12		547.37	6,568.44	14.4	0.00	0.0	0.00	6,568.44	
4		Administrative Charge:	12		65.00	780.00	1.7	0.00	0.0	0.00	780.00	
5		Commodity Charge:										
6		Rate Schedule FX1		<u>305,721.5</u>	0.1250	<u>38,215.19</u>	<u>83.9</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>38,215.19</u>	
7		Total	12	305,721.5		45,563.63	100.0	0.00	0.0	0.00	45,563.63	

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1	FX2	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		547.37	6,568.44	82.1	0.00	0.0	0.00	6,568.44	
4		Administrative Charge:	12		65.00	780.00	9.8	0.00	0.0	0.00	780.00	
5		Commodity Charge:										
6		All Gas Consumed		5,202.2	0.1250	650.28	8.1	0.00	0.0	0.00	650.28	
7		Total	12	5,202.2		7,998.72	100.0	0.00	0.0	0.00	7,998.72	

[1] Reflects Normalized Volumes.

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	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K+H)	(O)
				(Mcf)	(\$/Mcf)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	FX4	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		547.37	6,568.44	27.1	0.00	0.0	0.00	6,568.44	
4		Administrative Charge:	12		55.90	670.80	2.8	0.00	0.0	0.00	670.80	
5		Commodity Charge:										
6		All Gas Consumed		52,333.0	0.325	17,008.23	70.1	0.00	0.0	0.00	17,008.23	
7		Total	12	52,333.0		24,247.47	100.0	0.00	0.0	0.00	24,247.47	

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1	FX5	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	36		200.00	7,200.00	1.5	0.00	0.0	0.00	7,200.00	
4		Administrative Charge:	36		55.90	2,012.40	0.4	0.00	0.0	0.00	2,012.40	
5		Commodity Charge:										
6		All Gas Consumed		<u>5,633,272.0</u>	0.0858	<u>483,334.74</u>	<u>99.6</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>483,334.74</u>	
7		Total	36	5,633,272.0		492,547.14	101.5	0.00	0.0	0.00	492,547.14	

[1] Reflects Normalized Volumes.

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1	FX6	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		200.00	2,400.00	7.3	0.00	0.0	0.00	2,400.00	
4		Administrative Charge:	12		55.90	670.80	2.0	0.00	0.0	0.00	670.80	
5		Commodity Charge:										
6		All Gas Consumed		<u>346,158.0</u>	0.0858	<u>29,700.36</u>	<u>90.7</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>29,700.36</u>	
7		Total	12	346,158.0		32,771.16	100.0	0.00	0.0	0.00	32,771.16	

[1] Reflects Normalized Volumes.

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1	FX7	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		547.37	6,568.44	3.3	0.00	0.0	0.00	6,568.44	
4		Administrative Charge:	12		55.90	670.80	0.3	0.00	0.0	0.00	670.80	
5		Commodity Charge:										
6		First 25,000 Mcf		300,000.0	0.4500	135,000.00	68.5	0.00	0.0	0.00	135,000.00	
7		Over 25,000 Mcf		219,685.0	0.2500	54,921.25	27.9	0.00	0.0	0.00	54,921.25	
8		Total	12	519,685.0		197,160.49	100.0	0.00	0.0	0.00	197,160.49	

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Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	FX8	GTS Flex Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		547.37	6,568.44	28.3	0.00	0.0	0.00	6,568.44	
4		Administrative Charge:	12		55.90	670.80	2.9	0.00	0.0	0.00	670.80	
5		Commodity Charge:										
6		First 30,000 Mcf		29,145.0	0.5467	15,933.57	68.8	0.00	0.0	0.00	15,933.57	
7		Over 30,000 Mcf		<u>0.0</u>	0.2905	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
8		Total	12	29,145.0		23,172.81	100.0	0.00	0.0	0.00	23,172.81	

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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(Gas Service)

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Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Current Annualized

Line No.	Rate Code	Class/Description	Customer Bills	Sales [1]	Most Current Rates	Current Revenue Less Gas Cost	% of Rev To Total Less Gas Cost	Revenue Incr Less Gas Cost	% Incr In Rev Less Gas Cost	Gas Cost	Current Total Revenue	Total Revenue % Increase
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K1)	(O)
				(Mcf)	(\$/Mcf)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	SAS	GTS Special Agency Service										
2		INDUSTRIAL										
3		Customer Charge:	12		200.00	2,400.00	7.8	5,042.16	210.1	0.00	2,400.00	
4		Administrative Charge:	12		55.90	670.80	2.2	0.00	0.0	0.00	670.80	
5		Commodity Charge:										
6		First 30,000		50,508.9	0.5467	27,613.22	90.0	0.00	0.0	0.00	27,613.22	
7		Over 30,000		<u>0.0</u>	0.2905	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>	
8		Total	12	50,508.9		30,684.02	100.0	5,042.16	16.4	0.00	30,684.02	

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (K1) (\$)	Total Revenue % Increase (M / K1) (O) (%)
1	SC2	GTS Special Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		200.00	2,400.00	1.5	0.00	0.0	0.00	2,400.00	
4		Administrative Charge:	12		25.00	300.00	0.2	0.00	0.0	0.00	300.00	
5		Commodity Charge:										
6		All Gas Consumed		<u>671,369.0</u>	0.2400	<u>161,128.56</u>	<u>98.3</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>161,128.56</u>	
7		Total	12	671,369.0		163,828.56	100.0	0.00	0.0	0.00	163,828.56	

[1] Reflects Normalized Volumes.

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current Rates (J) (\$/Mcf)	Current Revenue Less Gas Cost Revenue (K) (\$)	% of Rev To Total Less Gas Cost Revenue (L) (%)	Revenue Incr Less Gas Cost Rev (I - K) (\$)	% Incr In Rev Less Gas Cost Rev (M / K) (%)	Gas Cost Revenue [2] (H) (\$)	Current Total Revenue (K + H) (\$)	Total Revenue % Increase (M / K1) (%)
1	SC3	GTS Special Rate - Industrial										
2		INDUSTRIAL										
3		Customer Charge:	12		200.00	2,400.00	0.3	0.00	0.0	0.00	2,400.00	
4		Administrative Charge:	12		25.00	300.00	0.0	0.00	0.0	0.00	300.00	
5		Commodity Charge:										
6		First 150,000 Mcf		1,693,997.0	0.2600	440,439.22	57.8	0.00	0.0	0.00	440,439.22	
7		Over 150,000 Mcf		<u>2,451,868.0</u>	0.1300	<u>318,742.84</u>	<u>41.9</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>318,742.84</u>	
8		Total	12	4,145,865.0		761,882.06	100.0	0.00	0.0	0.00	761,882.06	

[1] Reflects Normalized Volumes.

Colur Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

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Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1		<u>Sales Service</u>							
2	GSR	General Service - Residential	1,185,131	6,825,692.4		32,222,134.30	50.91	69,092,388.75	101,314,523.05
3	GIC	LG&E Commercial	48	6,675.8		10,867.78	0.02	67,575.12	78,442.90
4	GIR	LG&E Residential	281	2,390.1		8,641.00	0.01	24,193.55	32,834.55
5	IN3	Inland Gas General Service - Residential	120	1,480.4		592.16	0.00	0.00	592.16
6	IN3	Inland Gas General Service - Commercial	12	56.4		22.56	0.00	0.00	22.56
7	IN4	Inland Gas General Service - Residential	12	112.2		61.71	0.00	0.00	61.71
8	IN5	Inland Gas General Service - Residential	60	721.2		432.72	0.00	0.00	432.72
9	LG2	LG&E Residential	12	633.9		221.87	0.00	0.00	221.87
10	LG2	LG&E Commercial	12	938.2		328.37	0.00	0.00	328.37
11	LG3	LG&E Residential	12	482.8		176.07	0.00	0.00	176.07
12	LG4	LG&E Residential	12	266.5		106.60	0.00	0.00	106.60
13	GSO	General Service - Commercial	133,374	4,029,933.7		11,414,824.60	18.04	40,792,600.88	52,207,425.48
14	GSO	General Service - Industrial	522	155,474.1		300,120.06	0.47	1,573,771.03	1,873,891.09
15	GST	General Service - Trans Fallback - Comm	[3]	0.0		0.00	0.00	0.00	0.00
16	GST	General Service - Trans Fallback - Ind	[3]	0.0		0.00	0.00	0.00	0.00
17	IST	Interruptible Service - Commercial	[3]	0.0		0.00	0.00	0.00	0.00
18	IST	Interruptible Service - Industrial	[3]	0.0		0.00	0.00	0.00	0.00
19	IUS	Intrastate Utility Service - Wholesale	24	19,134.0		26,502.59	0.04	193,682.00	220,184.59
20		<u>Transportation Service</u>							
21	GTR	GTS Choice - Residential	310,965	1,995,520.2		8,596,304.56	13.58	0.00	8,596,304.56
22	GTO	GTS Choice - Commercial	38,712	1,417,583.7		3,640,228.07	5.75	0.00	3,640,228.07
23	GTO	GTS Choice - Industrial	96	34,057.4		61,907.49	0.10	0.00	61,907.49

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 3 through 38 for detail.

[3] Customers are included under Transportation Rate Schedules

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (McF)	Proposed Rates (E) (\$/McF)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1		<u>Transportation Service</u>							
2	DS	GTS Delivery Service - Commercial	312	1,463,233.4		1,010,886.66	1.60	0.00	1,010,886.66
3	DS	GTS Delivery Service - Industrial	538	6,668,558.0		3,471,823.93	5.49	0.00	3,471,823.93
4	GDS	GTS Grandfathered Delivery Service - Commercial	204	243,928.7		435,933.69	0.69	0.00	435,933.69
5	GDS	GTS Grandfathered Delivery Service - Industrial	109	157,300.0		277,720.56	0.44	0.00	277,720.56
6	DS3	GTS Main Line Service - Industrial	17	213,976.0		22,709.44	0.04	0.00	22,709.44
7	FX1	GTS Flex Rate - Commercial	12	305,721.5		45,563.63	0.07	0.00	45,563.63
8	FX2	GTS Flex Rate - Industrial	12	5,202.2		7,998.72	0.01	0.00	7,998.72
9	FX4	GTS Flex Rate - Industrial	12	52,333.0		24,247.47	0.04	0.00	24,247.47
10	FX5	GTS Flex Rate - Industrial	36	5,633,272.0		492,547.14	0.78	0.00	492,547.14
11	FX6	GTS Flex Rate - Industrial	12	346,158.0		32,771.16	0.05	0.00	32,771.16
12	FX7	GTS Flex Rate - Industrial	12	519,685.0		197,160.49	0.31	0.00	197,160.49
13	FX8	GTS Flex Rate - Industrial	12	29,145.0		23,172.81	0.04	0.00	23,172.81
14	SAS	GTS Special Agency Service	12	50,508.9		35,726.18	0.06	0.00	35,726.18
15	SC2	GTS Special Rate - Industrial	12	671,369.0		163,828.56	0.26	0.00	163,828.56
16	SC3	GTS Special Rate - Industrial	12	4,145,865.0		761,882.06	<u>1.20</u>	0.00	761,882.06
17	Total Sales and Transportation		1,670,729	34,997,408.7		63,287,445.01	100.00	111,744,211.33	175,031,656.34
18		<u>Other Gas Department Revenue</u>							
19		Acct. 487 Forfeited Discounts							457,733.00
20		Acct. 488 Miscellaneous Service Revenue							293,159.00
21		Acct. 495 Non-Traditional Sales							0.00
22		Acct. 495 Prior Yr. Rate Refund - Net.							0.00
23		Acct. 495 Other Gas Revenues - Other							<u>343,888.00</u>
24	Total Other Gas Department Revenue								1,094,780.00
25	Total Gross Revenue								176,126,436.34

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 3 through 38 for detail.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	GSR	General Service - Residential							
2		RESIDENTIAL							
3		Customer Delivery Charge:	1,185,131		17.92	21,237,547.52	65.9	0.00	21,237,547.52
4		Commodity Charge:							
5		All Gas Consumed		6,825,692.4	1.4604	9,968,241.18	30.9	69,092,388.75	79,060,629.93
6		Gas Cost Uncollectible Charge			0.0964	657,996.75	2.0	0.00	657,996.75
7		EAP Recovery			0.0525	<u>358,348.85</u>	<u>1.2</u>	<u>0.00</u>	<u>358,348.85</u>
8		Total	1,185,131	6,825,692.4		32,222,134.30	100.0	69,092,388.75	101,314,523.05

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GIC	LG&E Commercial							
2		COMMERCIAL							
3		Customer Charge:	48		16.50	792.00	7.3	0.00	792.00
4		Commodity Charge:							
5		All Gas Consumed		6,675.8	1.5093	10,075.78	92.7	67,575.12	77,650.90
6		Total	48	6,675.8		10,867.78	100.0	67,575.12	78,442.90

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GIR	LG&E Residential							
2		RESIDENTIAL							
3		Customer Charge:	281		8.50	2,388.50	27.6	0.00	2,388.50
4		Commodity Charge:							
5		All Gas Consumed		<u>2,390.1</u>	2.6160	<u>6,252.50</u>	<u>72.4</u>	<u>24,193.55</u>	<u>30,446.05</u>
6		Total	281	2,390.1		8,641.00	100.0	24,193.55	32,834.55

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	IN3	Inland Gas General Service - Residential							
2		RESIDENTIAL							
3		Customer Charge:	120		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>1,480.4</u>	0.4000	<u>592.16</u>	<u>100.0</u>	<u>0.00</u>	<u>592.16</u>
6		Total	120	1,480.4		592.16	100.0	0.00	592.16

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less	% of Rev To	Gas Cost Revenue [2] (H) (\$)	Proposed Total
						Gas Cost Revenue (F) (\$)	Total Less Gas Cost Revenue (G) (%)		Revenue (I) (\$)
1	IN3	Inland Gas General Service - Commercial							
2		COMMERCIAL							
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		56.4	0.4000	22.56	100.0	0.00	22.56
6		Total	12	56.4		22.56	100.0	0.00	22.56

[1] Reflects Normalized Volumes.

Colu Gas of Kentucky, Inc.
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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	IN4	Inland Gas General Service - Residential							
2		RESIDENTIAL							
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>112.2</u>	0.5500	<u>61.71</u>	<u>100.0</u>	<u>0.00</u>	<u>61.71</u>
6		Total	12	112.2		61.71	100.0	0.00	61.71

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	IN5	Inland Gas General Service - Residential							
2		RESIDENTIAL							
3		Customer Charge:	60		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>721.2</u>	0.6000	<u>432.72</u>	<u>100.0</u>	<u>0.00</u>	<u>432.72</u>
6		Total	60	721.2		432.72	100.0	0.00	432.72

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Proposed		Proposed Revenue Less Gas Cost Revenue (F)	% of Rev To Total Less Gas Cost Revenue (G)	Gas Cost Revenue (H)	Proposed Total Revenue (I + J)
				Sales [I] (D) (Mcf)	Rates (E) (\$/Mcf)	(F) (\$)	(G) (%)	(H) (\$)	(I) (\$)
1	LG2	LG&E Residential							
2		RESIDENTIAL							
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		633.9	0.3500	221.87	100.0	0.00	221.87
6		Total	12	633.9		221.87	100.0	0.00	221.87

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	LG2	LG&E Commercial							
2		COMMERCIAL							
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>938.2</u>	0.3500	<u>328.37</u>	<u>100.0</u>	<u>0.00</u>	<u>328.37</u>
6		Total	12	938.2		328.37	100.0	0.00	328.37

[1] Reflects Normalized Volumes.

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Data: X Base Period _ Forecasted Period
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 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	LG3	LG&E Residential							
2		RESIDENTIAL							
3		Customer Charge:	12		1.20	14.40	8.2	0.00	14.40
4		Commodity Charge:							
5		First 2 Mcf		20.9	0.0000	0.00	0.0	0.00	0.00
6		Over 2 Mcf		461.9	0.3500	161.67	91.8	0.00	161.67
7		Total	12	482.8		176.07	100.0	0.00	176.07

[1] Reflects Normalized Volumes.

Colun Gas of Kentucky, Inc.
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Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	LG4	LG&E Residential							
2		RESIDENTIAL							
3		Customer Charge:	12		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>266.5</u>	0.4000	<u>106.60</u>	<u>100.0</u>	<u>0.00</u>	<u>106.60</u>
6		Total	12	266.5		106.60	100.0	0.00	106.60

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GSO	General Service - Commercial							
2		COMMERCIAL							
3		Customer Charge:	133,374		28.28	3,771,816.72	33.0	0.00	3,771,816.72
4		Commodity Charge:							
5		First 50 Mcf		1,525,963.6	1.8715	2,855,840.88	25.0	15,446,413.94	18,302,254.82
6		Next 350 Mcf		1,586,648.3	1.8153	2,880,242.66	25.2	16,060,688.75	18,940,931.41
7		Next 600 Mcf		461,089.8	1.7296	797,500.92	7.0	4,667,335.39	5,464,836.31
8		Over 1,000 Mcf		<u>456,232.0</u>	1.5802	720,937.81	6.4	4,618,162.80	5,339,100.61
9		Gas Cost Uncollectible Charge			0.0964	<u>388,485.61</u>	<u>3.4</u>	<u>0.00</u>	<u>388,485.61</u>
10		Total	133,374	4,029,933.7		11,414,824.60	100.0	40,792,600.88	52,207,425.48

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

Colun Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GSO	General Service - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	522		28.28	14,762.16	4.9	0.00	14,762.16
4		Commodity Charge:							
5		First 50 Mcf		14,708.0	1.8715	27,526.02	9.2	148,880.26	176,406.28
6		Next 350 Mcf		61,807.5	1.8153	112,199.15	37.4	625,640.24	737,839.39
7		Next 600 Mcf		39,321.6	1.7296	68,010.64	22.7	398,028.96	466,039.60
8		Over 1,000 Mcf		<u>39,637.0</u>	1.5802	62,634.39	20.8	401,221.57	463,855.96
9		Gas Cost Uncollectible Charge			0.0964	<u>14,987.70</u>	<u>5.0</u>	<u>0.00</u>	<u>14,987.70</u>
10		Total	522	155,474.1		300,120.06	100.0	1,573,771.03	1,873,891.09

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GST	General Service - Trans Fallback - Comm							
2		COMMERCIAL							
3		Customer Charge:		0	0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>0.0</u>	0.0000	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>
6		Total		0		0.00	0.0	0.00	0.00

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	GST	General Service - Trans Fallback - Ind							
2		INDUSTRIAL							
3		Customer Charge:	0		0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		0.0	0.0000	0.00	0.0	0.00	0.00
6		Total	0	0.0		0.00	0.0	0.00	0.00

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost (F) Revenue (\$)	% of Rev To Total Less Gas Cost (G) Revenue (%)	Gas Cost Revenue (H) Revenue (\$)	Proposed Total Revenue (I) (F + H) (\$)
1	IST	Interruptible Service - Commercial							
2		COMMERCIAL							
3		Customer Charge:		0	0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>0.0</u>	0.0000	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>
6		Total		0	0.0	0.00	0.0	0.00	0.00

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (\$)
1	IST	Interruptible Service - Industrial							
2		INDUSTRIAL							
3		Customer Charge:		0	0.00	0.00	0.0	0.00	0.00
4		Commodity Charge:							
5		All Gas Consumed		<u>0.0</u>	0.0000	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>
6		Total		0	0.0	0.00	0.0	0.00	0.00

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	IUS	Intrastate Utility Service - Wholesale							
2		WHOLESALE							
3		Customer Charge:	24		331.50	7,956.00	30.0	0.00	7,956.00
4		Commodity Charge:							
5		All Gas Consumed		19,134.0	0.8729	16,702.07	63.0	193,682.00	210,384.07
6		Gas Cost Uncollectible Charge			0.0964	<u>1,844.52</u>	<u>7.0</u>	<u>0.00</u>	<u>1,844.52</u>
7		Total	24	19,134.0		26,502.59	100.0	193,682.00	220,184.59

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate of \$10.1224/Mcf as of March 1, 2009.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GTR	GTS Choice - Residential							
2		RESIDENTIAL							
3		Customer Delivery Charge:	310,965		17.92	5,572,492.80	64.8	0.00	5,572,492.80
4		Commodity Charge:							
5		All Gas Consumed		1,995,520.2	1.4604	2,914,257.70	33.9	0.00	2,914,257.70
6		EAP Recovery			0.0549	<u>109,554.06</u>	<u>1.3</u>	<u>0.00</u>	<u>109,554.06</u>
7		Total	310,965	1,995,520.2		8,596,304.56	100.0	0.00	8,596,304.56

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GTO	GTS Choice - Commercial							
2		COMMERCIAL							
3		Customer Charge:	38,712		28.28	1,094,775.36	30.1	0.00	1,094,775.36
3		Commodity Charge:							
4		First 50 Mcf		494,625.5	1.8715	925,691.62	25.4	0.00	925,691.62
5		Next 350 Mcf		568,367.4	1.8153	1,031,757.34	28.3	0.00	1,031,757.34
6		Next 600 Mcf		185,270.2	1.7296	320,443.34	8.8	0.00	320,443.34
7		Over 1,000 Mcf		<u>169,320.6</u>	1.5802	<u>267,560.41</u>	<u>7.4</u>	<u>0.00</u>	<u>267,560.41</u>
8		Total	38,712	1,417,583.7		3,640,228.07	100.0	0.00	3,640,228.07

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (I) (\$)
1	GTO	GTS Choice - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	96		28.28	2,714.88	4.4	0.00	2,714.88
4		Commodity Charge:							
5		First 50 Mcf		3,306.3	1.8715	6,187.74	10.0	0.00	6,187.74
6		Next 350 Mcf		12,616.5	1.8153	22,902.73	37.0	0.00	22,902.73
7		Next 600 Mcf		9,677.7	1.7296	16,738.55	27.0	0.00	16,738.55
8		Over 1,000 Mcf		<u>8,456.9</u>	1.5802	<u>13,363.59</u>	<u>21.6</u>	<u>0.00</u>	<u>13,363.59</u>
9		Total	96	34,057.4		61,907.49	100.0	0.00	61,907.49

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	DS	GTS Delivery Service - Commercial							
2		COMMERCIAL							
3		Customer Charge:	312		620.18	193,496.16	19.1	0.00	193,496.16
4		Administrative Charge:	312		55.90	17,440.80	1.7	0.00	17,440.80
5		Commodity Charge:							
6		First 30,000 Mcf		1,463,233.4	0.5467	799,949.70	79.1	0.00	799,949.70
7		Over 30,000 Mcf		<u>0.0</u>	0.2905	<u>0.00</u>	<u>0.1</u>	<u>0.00</u>	<u>0.00</u>
8		Total	312	1,463,233.4		1,010,886.66	100.0	0.00	1,010,886.66

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	DS	GTS Delivery Service - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	538		620.18	333,656.84	9.6	0.00	333,656.84
4		Administrative Charge:	538		55.90	30,074.20	0.9	0.00	30,074.20
5		Commodity Charge:							
6		First 30,000 Mcf		4,570,167.0	0.5467	2,498,510.30	72.0	0.00	2,498,510.30
7		Over 30,000 Mcf		<u>2,098,391.0</u>	0.2905	<u>609,582.59</u>	<u>17.5</u>	<u>0.00</u>	<u>609,582.59</u>
8		Total	538	6,668,558.0		3,471,823.93	100.0	0.00	3,471,823.93

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [I] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	GDS	GTS Grandfathered Delivery Service - Commercial							
2		COMMERCIAL							
3		Customer Charge:	204		28.28	5,769.12	1.3	0.00	5,769.12
4		Administrative Charge:	204		55.90	11,403.60	2.6	0.00	11,403.60
5		Commodity Charge:							
6		First 50 Mcf		10,200.0	1.8715	19,089.30	17.1	0.00	19,089.30
7		Next 350 Mcf		69,538.6	1.8153	126,233.42	29.0	0.00	126,233.42
8		Next 600 Mcf		93,608.1	1.7296	161,904.57	37.1	0.00	161,904.57
9		Over 1,000 Mcf		<u>70,582.0</u>	1.5802	<u>111,533.68</u>	<u>12.9</u>	<u>0.00</u>	<u>111,533.68</u>
10		Total	204	243,928.7		435,933.69	100.0	0.00	435,933.69

[1] Reflects Normalized Volumes.

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1	GDS	GTS Grandfathered Delivery Service - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	109		28.28	3,082.52	1.1	0.00	3,082.52
4		Administrative Charge:	109		55.90	6,093.10	2.2	0.00	6,093.10
5		Commodity Charge:							
6		First 50 Mcf		20,585.0	1.8715	38,524.83	41.1	0.00	38,524.83
7		Next 350 Mcf		28,309.0	1.8153	51,389.33	18.5	0.00	51,389.33
8		Next 600 Mcf		49,047.0	1.7296	84,831.69	30.5	0.00	84,831.69
9		Over 1,000 Mcf		<u>59,359.0</u>	1.5802	<u>93,799.09</u>	<u>6.6</u>	<u>0.00</u>	<u>93,799.09</u>
10		Total	109	157,300.0		277,720.56	100.0	0.00	277,720.56

[1] Reflects Normalized Volumes.

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Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	DS3	GTS Main Line Service - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	17		200.00	3,400.00	0.0	0.00	3,400.00
4		Administrative Charge:	17		55.90	950.30	4.2	0.00	950.30
5		Commodity Charge:							
6		All Gas Consumed		<u>213,976.0</u>	0.0858	<u>18,359.14</u>	<u>95.8</u>	<u>0.00</u>	<u>18,359.14</u>
7		Total	17	213,976.0		22,709.44	100.0	0.00	22,709.44

[1] Reflects Normalized Volumes.

Colv Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

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 Witness: M. P. Balmert

Data: Base Period Forecasted Period
 Type of Filing: Original Update Revised
 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	FX1	GTS Flex Rate - Commercial							
2		COMMERCIAL							
3		Customer Charge:	12		547.37	6,568.44	14.4	0.00	6,568.44
4		Administrative Charge:	12		65.00	780.00	1.7	0.00	780.00
5		Commodity Charge:							
6		Rate Schedule FX1		<u>305,721.5</u>	0.1250	<u>38,215.19</u>	<u>83.9</u>	<u>0.00</u>	<u>38,215.19</u>
7		Total	12	305,721.5		45,563.63	100.0	0.00	45,563.63

[1] Reflects Normalized Volumes.

Column Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	FX2	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		547.37	6,568.44	82.1	0.00	6,568.44
4		Administrative Charge:	12		65.00	780.00	9.8	0.00	780.00
5		Commodity Charge:							
6		All Gas Consumed		<u>5,202.2</u>	0.1250	<u>650.28</u>	<u>8.1</u>	<u>0.00</u>	<u>650.28</u>
7		Total	12	5,202.2		7,998.72	100.0	0.00	7,998.72

[1] Reflects Normalized Volumes.

Colu Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (I + H) (\$)
1	EX4	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		547.37	6,568.44	27.1	0.00	6,568.44
4		Administrative Charge:	12		55.90	670.80	2.8	0.00	670.80
5		Commodity Charge:							
6		All Gas Consumed		<u>52,333.0</u>	0.3250	<u>17,008.23</u>	<u>70.1</u>	<u>0.00</u>	<u>17,008.23</u>
7		Total	12	52,333.0		24,247.47	100.0	0.00	24,247.47

[1] Reflects Normalized Volumes.

Colur Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

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Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	FX5	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	36		200.00	7,200.00	1.5	0.00	7,200.00
4		Administrative Charge:	36		55.90	2,012.40	0.4	0.00	2,012.40
5		Commodity Charge:							
6		All Gas Consumed		<u>5,633,272.0</u>	0.0858	<u>483,334.74</u>	<u>98.1</u>	<u>0.00</u>	<u>483,334.74</u>
7		Total	36	5,633,272.0		492,547.14	100.0	0.00	492,547.14

[1] Reflects Normalized Volumes.

Colur Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	FX6	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		200.00	2,400.00	7.3	0.00	2,400.00
4		Administrative Charge:	12		55.90	670.80	2.0	0.00	670.80
5		Commodity Charge:							
6		All Gas Consumed		<u>346,158.0</u>	0.0858	<u>29,700.36</u>	<u>90.7</u>	<u>0.00</u>	<u>29,700.36</u>
7		Total	12	346,158.0		32,771.16	100.0	0.00	32,771.16

[1] Reflects Normalized Volumes.

Colur Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

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 Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less	% of Rev To	Gas Cost Revenue [2] (H) (\$)	Proposed Total
						Gas Cost Revenue (F) (\$)	Total Less Gas Cost Revenue (G) (%)		Revenue (I) (\$)
1	FX7	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		547.37	6,568.44	0.0	0.00	6,568.44
4		Administrative Charge:	12		55.90	670.80	0.3	0.00	670.80
5		Commodity Charge:							
6		First 25,000 Mcf		300,000.0	0.4500	135,000.00	68.5	0.00	135,000.00
7		Over 25,000 Mcf		<u>219,685.0</u>	0.2500	<u>54,921.25</u>	<u>31.2</u>	<u>0.00</u>	<u>54,921.25</u>
8		Total	12	519,685.0		197,160.49	100.0	0.00	197,160.49

[1] Reflects Normalized Volumes.

Colu Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
 Work Paper Reference No(s):

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<u>Line No.</u>	<u>Rate Code</u> (A)	<u>Class/Description</u> (B)	<u>Customer Bills</u> (C)	<u>Sales [1]</u> (D) (Mcf)	<u>Proposed Rates</u> (E) (\$/Mcf)	<u>Proposed Revenue Less Gas Cost Revenue</u> (F) (\$)	<u>% of Rev To Total Less Gas Cost Revenue</u> (G) (%)	<u>Gas Cost Revenue [2]</u> (H) (\$)	<u>Proposed Total Revenue (F + H)</u> (I) (\$)
1	FX8	GTS Flex Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		547.37	6,568.44	0.0	0.00	6,568.44
4		Administrative Charge:	12		55.90	670.80	2.9	0.00	670.80
5		Commodity Charge:							
6		First 30,000		29,145.0	0.5467	15,933.57	68.8	0.00	15,933.57
7		Over 30,000		<u>0.0</u>	0.2905	<u>0.00</u>	<u>28.3</u>	<u>0.00</u>	<u>0.00</u>
8		Total	12	29,145.0		23,172.81	100.0	0.00	23,172.81

[1] Reflects Normalized Volumes.

Colwell Gas of Kentucky, Inc.
 Case No. 2009-00141
 Annualized Test Year Revenues at Proposed Rates
 For the 12 Months Ended December 31, 2008
 (Gas Service)

Schedule M-2.3
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 Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	SAS	GTS Special Agency Service							
2		INDUSTRIAL							
3		Customer Charge:	12		620.18	7,442.16	20.8	0.00	7,442.16
4		Administrative Charge:	12		55.90	670.80	1.9	0.00	670.80
5		Commodity Charge:							
6		First 30,000		50,508.9	0.5467	27,613.22	77.3	0.00	27,613.22
7		Over 30,000		<u>0.0</u>	0.2905	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.00</u>
8		Total	12	50,508.9		35,726.18	100.0	0.00	35,726.18

[1] Reflects Normalized Volumes.

Colu Gas of Kentucky, Inc.
 Case No. 2009-00141
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2008
 (Gas Service)

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 Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
 Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less	% of Rev To	Gas Cost Revenue [2] (H) (\$)	Proposed Total
						Gas Cost Revenue (F) (\$)	Total Less Gas Cost Revenue (G) (%)		Revenue (I) (\$)
1	SC2	GTS Special Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		200.00	2,400.00	1.5	0.00	2,400.00
4		Administrative Charge:	12		25.00	300.00	0.2	0.00	300.00
5		Commodity Charge:							
6		All Gas Consumed		<u>671,369.0</u>	0.2400	<u>161,128.56</u>	<u>98.3</u>	<u>0.00</u>	<u>161,128.56</u>
7		Total	12	671,369.0		163,828.56	100.0	0.00	163,828.56

[1] Reflects Normalized Volumes.

Colur Gas of Kentucky, Inc.
 Case No. 2009-00141
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2008
 (Gas Service)

Schedule M-2.3
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 Witness: M. P. Balmert

Data: X Base Period _ Forecasted Period
 Type of Filing: X Original _ Update _ Revised
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	SC3	GTS Special Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		200.00	2,400.00	0.3	0.00	2,400.00
4		Administrative Charge:	12		25.00	300.00	0.0	0.00	300.00
5		Commodity Charge:							
6		First 150,000 Mcf		1,693,997.0	0.2600	440,439.22	57.8	0.00	440,439.22
		Over 150,000 Mcf		<u>2,451,868.0</u>	0.1300	<u>318,742.84</u>	<u>41.9</u>	<u>0.00</u>	<u>318,742.84</u>
7		Total	12	4,145,865.0		761,882.06	100.0	0.00	761,882.06

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2009-00141
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2008
(Gas Service)

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Witness: M. P. Balmert

Rate Type: Base Period Forecasted Period
Filing Type: Original Update Revised
Work Paper Reference No(s):

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Proposed Rates (E) (\$/Mcf)	Proposed Revenue Less Gas Cost Revenue (F) (\$)	% of Rev To Total Less Gas Cost Revenue (G) (%)	Gas Cost Revenue [2] (H) (\$)	Proposed Total Revenue (F + H) (I) (\$)
1	SC3	GTS Special Rate - Industrial							
2		INDUSTRIAL							
3		Customer Charge:	12		200.00	2,400.00	0.3	0.00	2,400.00
4		Administrative Charge:	12		25.00	300.00	0.0	0.00	300.00
5		Commodity Charge:							
6		First 150,000 Mcf		1,693,997.0	0.2600	440,439.22	57.8	0.00	440,439.22
		Over 150,000 Mcf		<u>2,451,868.0</u>	0.1300	<u>318,742.84</u>	<u>41.9</u>	<u>0.00</u>	<u>318,742.84</u>
7		Total	12	4,145,865.0		761,882.06	100.0	0.00	761,882.06

[1] Reflects Normalized Volumes.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Step 1 Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Step 1 Bill (\$) (D + G) (I)	Percent Increase (%) (J) (I - H) / H
1	GSR	Not	1	\$11.23	\$19.54	\$8.31	74.0%	\$10.12	\$21.35	\$29.66	38.9%
2	General	Applicable	3	\$15.10	\$22.78	\$7.68	50.9%	\$30.37	\$45.47	\$53.15	16.9%
3	Service		5	\$18.98	\$26.03	\$7.05	37.1%	\$50.61	\$69.59	\$76.64	10.1%
4	Residential		6	\$20.92	\$27.65	\$6.73	32.2%	\$60.73	\$81.65	\$88.38	8.2%
5			8	\$24.79	\$30.89	\$6.10	24.6%	\$80.98	\$105.77	\$111.87	5.8%
6			10	\$28.67	\$34.13	\$5.46	19.0%	\$101.22	\$129.89	\$135.35	4.2%
7			12	\$32.54	\$37.38	\$4.84	14.9%	\$121.47	\$154.01	\$158.85	3.1%
8			16	\$40.28	\$43.87	\$3.59	8.9%	\$161.96	\$202.24	\$205.83	1.8%
9			20	\$48.03	\$50.36	\$2.33	4.9%	\$202.45	\$250.48	\$252.81	0.9%
10			30	\$67.40	\$66.57	-\$0.83	-1.2%	\$303.67	\$371.07	\$370.24	-0.2%
11			40	\$86.76	\$82.79	-\$3.97	-4.6%	\$404.90	\$491.66	\$487.69	-0.8%
12			50	\$106.13	\$99.01	-\$7.12	-6.7%	\$506.12	\$612.25	\$605.13	-1.2%
Average monthly bill =				6							

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

Data: Base Period Forecasted Period
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Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Step 2 Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Step 2 Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	GSR	Not	1	\$11.23	\$26.69	\$15.46	137.7%	\$10.12	\$21.35	\$36.81	72.4%
2	General	Applicable	3	\$15.10	\$27.01	\$11.91	78.9%	\$30.37	\$45.47	\$57.38	26.2%
3	Service		5	\$18.98	\$27.34	\$8.36	44.0%	\$50.61	\$69.59	\$77.95	12.0%
4	Residential		6	\$20.92	\$27.50	\$6.58	31.5%	\$60.73	\$81.65	\$88.23	8.1%
5			8	\$24.79	\$27.82	\$3.03	12.2%	\$80.98	\$105.77	\$108.80	2.9%
6			10	\$28.67	\$28.14	-\$0.53	-1.8%	\$101.22	\$129.89	\$129.36	-0.4%
7			12	\$32.54	\$28.47	-\$4.07	-12.5%	\$121.47	\$154.01	\$149.94	-2.6%
8			16	\$40.28	\$29.11	-\$11.17	-27.7%	\$161.96	\$202.24	\$191.07	-5.5%
9			20	\$48.03	\$29.76	-\$18.27	-38.0%	\$202.45	\$250.48	\$232.21	-7.3%
10		30	\$67.40	\$31.37	-\$36.03	-53.5%	\$303.67	\$371.07	\$335.04	-9.7%	
11		40	\$86.76	\$32.98	-\$53.78	-62.0%	\$404.90	\$491.66	\$437.88	-10.9%	
12		50	\$106.13	\$34.60	-\$71.53	-67.4%	\$506.12	\$612.25	\$540.72	-11.7%	

Average monthly bill = 6

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

Data: Base Period Forecasted Period
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent increase (%) (J) (I - H) / H
1	G1C	Not	11	\$41.87	\$41.87	\$0.00	0.0%	\$106.07	\$147.94	\$147.94	0.0%
2	LG&E	Applicable	30	\$74.47	\$74.47	\$0.00	0.0%	\$289.28	\$363.75	\$363.75	0.0%
3	Commercial		50	\$108.79	\$108.79	\$0.00	0.0%	\$482.13	\$590.92	\$590.92	0.0%
4			70	\$143.10	\$143.10	\$0.00	0.0%	\$674.98	\$818.08	\$818.08	0.0%
5			80	\$160.26	\$160.26	\$0.00	0.0%	\$771.40	\$931.66	\$931.66	0.0%
6			90	\$177.41	\$177.41	\$0.00	0.0%	\$867.83	\$1,045.24	\$1,045.24	0.0%
7			100	\$194.57	\$194.57	\$0.00	0.0%	\$964.25	\$1,158.82	\$1,158.82	0.0%
8			120	\$214.72	\$214.72	\$0.00	0.0%	\$1,157.10	\$1,371.82	\$1,371.82	0.0%
9			139	\$233.85	\$233.85	\$0.00	0.0%	\$1,340.31	\$1,574.16	\$1,574.16	0.0%
10			140	\$234.86	\$234.86	\$0.00	0.0%	\$1,349.95	\$1,584.81	\$1,584.81	0.0%
11			160	\$255.01	\$255.01	\$0.00	0.0%	\$1,542.80	\$1,797.81	\$1,797.81	0.0%
12			180	\$275.15	\$275.15	\$0.00	0.0%	\$1,735.65	\$2,010.80	\$2,010.80	0.0%
Average monthly bill =				139							

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

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Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	G1R	Not	1	\$11.75	\$11.75	\$0.00	0.0%	\$9.64	\$21.39	\$21.39	0.0%
2	LG&E	Applicable	3	\$16.25	\$16.25	\$0.00	0.0%	\$28.93	\$45.18	\$45.18	0.0%
3	Residential		6	\$23.00	\$23.00	\$0.00	0.0%	\$57.86	\$80.86	\$80.86	0.0%
4			9	\$29.75	\$29.75	\$0.00	0.0%	\$86.78	\$116.53	\$116.53	0.0%
5			10	\$32.00	\$32.00	\$0.00	0.0%	\$96.43	\$128.43	\$128.43	0.0%
6			12	\$36.50	\$36.50	\$0.00	0.0%	\$115.71	\$152.21	\$152.21	0.0%
7			14	\$41.00	\$41.00	\$0.00	0.0%	\$135.00	\$176.00	\$176.00	0.0%
8			16	\$45.50	\$45.50	\$0.00	0.0%	\$154.28	\$199.78	\$199.78	0.0%
9			20	\$54.50	\$54.50	\$0.00	0.0%	\$192.85	\$247.35	\$247.35	0.0%
10			30	\$77.01	\$77.01	\$0.00	0.0%	\$289.28	\$366.29	\$366.29	0.0%
11			40	\$99.51	\$99.51	\$0.00	0.0%	\$385.70	\$485.21	\$485.21	0.0%
12			50	\$122.01	\$122.01	\$0.00	0.0%	\$482.13	\$604.14	\$604.14	0.0%

Average monthly bill = 9

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	IN3	Not	3	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
2	Inland	Applicable	5	\$2.06	\$2.06	\$0.00	0.0%	\$0.00	\$2.06	\$2.06	0.0%
3	Gas		8	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
4	General		10	\$4.12	\$4.12	\$0.00	0.0%	\$0.00	\$4.12	\$4.12	0.0%
5	Service		11	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
6	Residential		12	\$4.95	\$4.95	\$0.00	0.0%	\$0.00	\$4.95	\$4.95	0.0%
7			16	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30	\$12.37	\$12.37	\$0.00	0.0%	\$0.00	\$12.37	\$12.37	0.0%
10			40	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50	\$20.62	\$20.62	\$0.00	0.0%	\$0.00	\$20.62	\$20.62	0.0%
12			70	\$28.87	\$28.87	\$0.00	0.0%	\$0.00	\$28.87	\$28.87	0.0%
Average monthly bill =				12							

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (I - H) / H (J)
1	IN3	Not	3	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
2	Inland	Applicable	5	\$2.06	\$2.06	\$0.00	0.0%	\$0.00	\$2.06	\$2.06	0.0%
3	Gas		8	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
4	General		10	\$4.12	\$4.12	\$0.00	0.0%	\$0.00	\$4.12	\$4.12	0.0%
5	Service		11	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
6	Commercial		13	\$5.36	\$5.36	\$0.00	0.0%	\$0.00	\$5.36	\$5.36	0.0%
7			16	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30	\$12.37	\$12.37	\$0.00	0.0%	\$0.00	\$12.37	\$12.37	0.0%
10			40	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50	\$20.62	\$20.62	\$0.00	0.0%	\$0.00	\$20.62	\$20.62	0.0%
12	70		\$28.87	\$28.87	\$0.00	0.0%	\$0.00	\$28.87	\$28.87	0.0%	
Average monthly bill =				5							

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	IN4	Not	1	\$0.56	\$0.56	\$0.00	0.0%	\$0.00	\$0.56	\$0.56	0.0%
2	Inland	Applicable	3	\$1.69	\$1.69	\$0.00	0.0%	\$0.00	\$1.69	\$1.69	0.0%
3	Gas		6	\$3.37	\$3.37	\$0.00	0.0%	\$0.00	\$3.37	\$3.37	0.0%
4	General		7	\$3.94	\$3.94	\$0.00	0.0%	\$0.00	\$3.94	\$3.94	0.0%
5	Service		9	\$5.06	\$5.06	\$0.00	0.0%	\$0.00	\$5.06	\$5.06	0.0%
6	Residential		10	\$5.62	\$5.62	\$0.00	0.0%	\$0.00	\$5.62	\$5.62	0.0%
7			12	\$6.75	\$6.75	\$0.00	0.0%	\$0.00	\$6.75	\$6.75	0.0%
8			16	\$9.00	\$9.00	\$0.00	0.0%	\$0.00	\$9.00	\$9.00	0.0%
9			20	\$11.25	\$11.25	\$0.00	0.0%	\$0.00	\$11.25	\$11.25	0.0%
10			30	\$16.87	\$16.87	\$0.00	0.0%	\$0.00	\$16.87	\$16.87	0.0%
11			40	\$22.50	\$22.50	\$0.00	0.0%	\$0.00	\$22.50	\$22.50	0.0%
12			50	\$28.12	\$28.12	\$0.00	0.0%	\$0.00	\$28.12	\$28.12	0.0%
Average monthly bill =				9							

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	IN5	Not	1	\$0.61	\$0.61	\$0.00	0.0%	\$0.00	\$0.61	\$0.61	0.0%
2	Inland	Applicable	3	\$1.84	\$1.84	\$0.00	0.0%	\$0.00	\$1.84	\$1.84	0.0%
3	Gas		6	\$3.67	\$3.67	\$0.00	0.0%	\$0.00	\$3.67	\$3.67	0.0%
4	General		8	\$4.90	\$4.90	\$0.00	0.0%	\$0.00	\$4.90	\$4.90	0.0%
5	Service		10	\$6.12	\$6.12	\$0.00	0.0%	\$0.00	\$6.12	\$6.12	0.0%
6	Residential		12	\$7.35	\$7.35	\$0.00	0.0%	\$0.00	\$7.35	\$7.35	0.0%
7			15	\$9.19	\$9.19	\$0.00	0.0%	\$0.00	\$9.19	\$9.19	0.0%
8			16	\$9.80	\$9.80	\$0.00	0.0%	\$0.00	\$9.80	\$9.80	0.0%
9			20	\$12.25	\$12.25	\$0.00	0.0%	\$0.00	\$12.25	\$12.25	0.0%
10			30	\$18.37	\$18.37	\$0.00	0.0%	\$0.00	\$18.37	\$18.37	0.0%
11			40	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			50	\$30.62	\$30.62	\$0.00	0.0%	\$0.00	\$30.62	\$30.62	0.0%

Average monthly bill = 12

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (I - H) / H (J)
1	LG2	Not	3	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Residential		10	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			50	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
10			53	\$18.55	\$18.55	\$0.00	0.0%	\$0.00	\$18.55	\$18.55	0.0%
11			70	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			90	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%
Average monthly bill =				53							

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	LG2	Not	3	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Commercial		10	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			50	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
10			60	\$21.00	\$21.00	\$0.00	0.0%	\$0.00	\$21.00	\$21.00	0.0%
11			78	\$27.30	\$27.30	\$0.00	0.0%	\$0.00	\$27.30	\$27.30	0.0%
12			90	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 78

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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1	LG3	Not	3	\$1.55	\$1.55	\$0.00	0.0%	\$0.00	\$1.55	\$1.55	0.0%
2	LG&E	Applicable	8	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
3	Residential		10	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
4			12	\$4.70	\$4.70	\$0.00	0.0%	\$0.00	\$4.70	\$4.70	0.0%
5			16	\$6.10	\$6.10	\$0.00	0.0%	\$0.00	\$6.10	\$6.10	0.0%
6			20	\$7.50	\$7.50	\$0.00	0.0%	\$0.00	\$7.50	\$7.50	0.0%
7			30	\$11.00	\$11.00	\$0.00	0.0%	\$0.00	\$11.00	\$11.00	0.0%
8			35	\$12.75	\$12.75	\$0.00	0.0%	\$0.00	\$12.75	\$12.75	0.0%
9			40	\$14.50	\$14.50	\$0.00	0.0%	\$0.00	\$14.50	\$14.50	0.0%
10			50	\$18.00	\$18.00	\$0.00	0.0%	\$0.00	\$18.00	\$18.00	0.0%
11			60	\$21.50	\$21.50	\$0.00	0.0%	\$0.00	\$21.50	\$21.50	0.0%
12			70	\$25.00	\$25.00	\$0.00	0.0%	\$0.00	\$25.00	\$25.00	0.0%

Average monthly bill = 40

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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1	LG4	Not Applicable	1	\$0.40	\$0.40	\$0.00	0.0%	\$0.00	\$0.40	\$0.40	0.0%
2	LG&E		3	\$1.20	\$1.20	\$0.00	0.0%	\$0.00	\$1.20	\$1.20	0.0%
3	Residential		6	\$2.40	\$2.40	\$0.00	0.0%	\$0.00	\$2.40	\$2.40	0.0%
4			8	\$3.20	\$3.20	\$0.00	0.0%	\$0.00	\$3.20	\$3.20	0.0%
5			10	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
6			12	\$4.80	\$4.80	\$0.00	0.0%	\$0.00	\$4.80	\$4.80	0.0%
7			16	\$6.40	\$6.40	\$0.00	0.0%	\$0.00	\$6.40	\$6.40	0.0%
8			20	\$8.00	\$8.00	\$0.00	0.0%	\$0.00	\$8.00	\$8.00	0.0%
9			22	\$8.80	\$8.80	\$0.00	0.0%	\$0.00	\$8.80	\$8.80	0.0%
10			30	\$12.00	\$12.00	\$0.00	0.0%	\$0.00	\$12.00	\$12.00	0.0%
11			40	\$16.00	\$16.00	\$0.00	0.0%	\$0.00	\$16.00	\$16.00	0.0%
12			50	\$20.00	\$20.00	\$0.00	0.0%	\$0.00	\$20.00	\$20.00	0.0%

Average monthly bill = 22

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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1	GSO	Not Applicable	10	\$42.80	\$48.08	\$5.28	12.3%	\$101.22	\$144.02	\$149.30	3.7%
2	General		30	\$80.48	\$87.69	\$7.21	9.0%	\$303.67	\$384.15	\$391.36	1.9%
3	Service		30	\$80.48	\$87.69	\$7.21	9.0%	\$303.67	\$384.15	\$391.36	1.9%
4	Commercial & Industrial		50	\$118.16	\$127.30	\$9.14	7.7%	\$506.12	\$624.28	\$633.42	1.5%
5			70	\$154.72	\$165.79	\$11.07	7.2%	\$708.57	\$863.29	\$874.36	1.3%
6			100	\$209.55	\$223.51	\$13.96	6.7%	\$1,012.24	\$1,221.79	\$1,235.75	1.1%
7			150	\$300.93	\$319.71	\$18.78	6.2%	\$1,518.36	\$1,819.29	\$1,838.07	1.0%
8			200	\$392.32	\$415.92	\$23.60	6.0%	\$2,024.48	\$2,416.80	\$2,440.40	1.0%
9			250	\$483.70	\$512.12	\$28.42	5.9%	\$2,530.60	\$3,014.30	\$3,042.72	0.9%
10			298	\$571.43	\$604.48	\$33.05	5.8%	\$3,016.48	\$3,587.91	\$3,620.96	0.9%
11			300	\$575.09	\$608.33	\$33.24	5.8%	\$3,036.72	\$3,611.81	\$3,645.05	0.9%
12			350	\$666.47	\$704.53	\$38.06	5.7%	\$3,542.84	\$4,209.31	\$4,247.37	0.9%
13			400	\$757.86	\$800.74	\$42.88	5.7%	\$4,048.96	\$4,806.82	\$4,849.70	0.9%
14			450	\$844.96	\$892.66	\$47.70	5.6%	\$4,555.08	\$5,400.04	\$5,447.74	0.9%
15			500	\$932.06	\$984.58	\$52.52	5.6%	\$5,061.20	\$5,993.26	\$6,045.78	0.9%
16			700	\$1,280.46	\$1,352.26	\$71.80	5.6%	\$7,085.68	\$8,366.14	\$8,437.94	0.9%
17			1,000	\$1,803.06	\$1,903.78	\$100.72	5.6%	\$10,122.40	\$11,925.46	\$12,026.18	0.8%
18			1,200	\$2,121.58	\$2,241.58	\$120.00	5.7%	\$12,146.88	\$14,268.46	\$14,388.46	0.8%
			Average monthly bill =	30 (Commercial)							
			Average monthly bill =	298 (Industrial)							

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
12 Months Ending December 31, 2008

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 14 of 30
Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (J) (I - H) / H
1	IUS	Not	500	\$556.45	\$822.35	\$265.90	47.8%	\$5,061.20	\$5,617.65	\$5,883.55	4.7%
2	Intrastate	Applicable	797	\$735.51	\$1,113.91	\$378.40	51.4%	\$8,067.55	\$8,803.06	\$9,181.46	4.3%
3	Utility		1,000	\$857.90	\$1,313.20	\$455.30	53.1%	\$10,122.40	\$10,980.30	\$11,435.60	4.1%
4	Service		2,000	\$1,460.80	\$2,294.90	\$834.10	57.1%	\$20,244.80	\$21,705.60	\$22,539.70	3.8%
5	Wholesale		3,000	\$2,063.70	\$3,276.60	\$1,212.90	58.8%	\$30,367.20	\$32,430.90	\$33,643.80	3.7%
6			4,000	\$2,666.60	\$4,258.30	\$1,591.70	59.7%	\$40,489.60	\$43,156.20	\$44,747.90	3.7%
7			5,000	\$3,269.50	\$5,240.00	\$1,970.50	60.3%	\$50,612.00	\$53,881.50	\$55,852.00	3.7%
8			6,000	\$3,872.40	\$6,221.70	\$2,349.30	60.7%	\$60,734.40	\$64,606.80	\$66,956.10	3.6%
9			7,000	\$4,475.30	\$7,203.40	\$2,728.10	61.0%	\$70,856.80	\$75,332.10	\$78,060.20	3.6%
10			8,000	\$5,078.20	\$8,185.10	\$3,106.90	61.2%	\$80,979.20	\$86,057.40	\$89,164.30	3.6%
11			10,000	\$6,284.00	\$10,148.50	\$3,864.50	61.5%	\$101,224.00	\$107,508.00	\$111,372.50	3.6%
12			15,000	\$9,298.50	\$15,057.00	\$5,758.50	61.9%	\$151,836.00	\$161,134.50	\$166,893.00	3.6%
13			20,000	\$12,313.00	\$19,965.50	\$7,652.50	62.1%	\$202,448.00	\$214,761.00	\$222,413.50	3.6%
14			30,000	\$18,342.00	\$29,782.50	\$11,440.50	62.4%	\$303,672.00	\$322,014.00	\$333,454.50	3.6%
15			40,000	\$24,371.00	\$39,599.50	\$15,228.50	62.5%	\$404,896.00	\$429,267.00	\$444,495.50	3.5%

Average monthly bill = 797

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (\$) (K)	Total Proposed Step 1 Bill (D + H) (\$) (L)	Percent Increase (Decrease) (L - K)/K (%) (M)	
				Current Monthly Customer Charge (\$) (C)	Proposed Step 1 Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Commodity Charge (\$) (G)	Proposed Step 1 Commodity Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)				
1	GTR	Not	1	\$9.30											
2	GTS	Applicable	3	\$9.30	\$17.92	\$8.62	92.7%	\$1.93	\$1.52	-\$0.41	-21.2%				
3	Choice		6	\$9.30	\$17.92	\$8.62	92.7%	\$5.81	\$4.58	-\$1.23	-21.2%	\$11.23	\$19.44	73.1%	
4	Residential		8	\$9.30	\$17.92	\$8.62	92.7%	\$11.62	\$9.15	-\$2.47	-21.3%	\$15.11	\$22.50	48.9%	
5			10	\$9.30	\$17.92	\$8.62	92.7%	\$15.49	\$12.20	-\$3.29	-21.2%	\$20.92	\$27.07	29.4%	
6			12	\$9.30	\$17.92	\$8.62	92.7%	\$19.37	\$15.25	-\$4.12	-21.3%	\$24.79	\$30.12	21.5%	
7			16	\$9.30	\$17.92	\$8.62	92.7%	\$23.24	\$18.30	-\$4.94	-21.3%	\$28.67	\$33.17	15.7%	
8			20	\$9.30	\$17.92	\$8.62	92.7%	\$30.98	\$24.41	-\$6.57	-21.2%	\$32.54	\$36.22	11.3%	
9			30	\$9.30	\$17.92	\$8.62	92.7%	\$38.73	\$30.51	-\$8.22	-21.2%	\$40.28	\$42.33	5.1%	
10			40	\$9.30	\$17.92	\$8.62	92.7%	\$58.10	\$45.76	-\$12.34	-21.2%	\$48.03	\$48.43	0.8%	
11			50	\$9.30	\$17.92	\$8.62	92.7%	\$77.46	\$61.02	-\$16.44	-21.2%	\$67.40	\$63.68	-5.5%	
Average monthly bill =			6		\$17.92	\$8.62	92.7%	\$96.83	\$76.27	-\$20.56	-21.2%	\$86.76	\$78.94	-9.0%	
												\$106.13	\$94.19	-11.3%	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (K)	Total Proposed Step 2 Bill (D + H) (L)	Percent Increase (Decrease) (L - K)/K (M)
				Current Monthly Customer Charge (\$)(C)	Proposed Step 2 Monthly Customer Charge (\$)(D)	Dollar Increase (Decrease) (\$)(E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$)(G)	Proposed Step 2 Commodity Charge (\$)(H)	Dollar Increase (Decrease) (\$)(I)	Percent Increase (Decrease) (%) (J)			
1	GTR	Not	1	\$9.30	\$26.53	\$17.23	185.3%	\$1.93	\$0.06	-\$1.87	-96.9%	\$11.23	\$26.59	136.8%
2	GTS	Applicable	3	\$9.30	\$26.53	\$17.23	185.3%	\$5.81	\$0.20	-\$5.61	-96.6%	\$15.11	\$26.73	76.9%
3	Choice		6	\$9.30	\$26.53	\$17.23	185.3%	\$11.62	\$0.39	-\$11.23	-96.6%	\$20.92	\$26.92	28.7%
4	Residential		8	\$9.30	\$26.53	\$17.23	185.3%	\$15.49	\$0.52	-\$14.97	-96.6%	\$24.79	\$27.05	9.1%
5			10	\$9.30	\$26.53	\$17.23	185.3%	\$19.37	\$0.65	-\$18.72	-96.6%	\$28.67	\$27.18	-5.2%
6			12	\$9.30	\$26.53	\$17.23	185.3%	\$23.24	\$0.78	-\$22.46	-96.6%	\$32.54	\$27.31	-16.1%
7			16	\$9.30	\$26.53	\$17.23	185.3%	\$30.98	\$1.04	-\$29.94	-96.6%	\$40.28	\$27.57	-31.6%
8			20	\$9.30	\$26.53	\$17.23	185.3%	\$38.73	\$1.30	-\$37.43	-96.6%	\$48.03	\$27.83	-42.1%
9			30	\$9.30	\$26.53	\$17.23	185.3%	\$58.10	\$1.95	-\$56.15	-96.6%	\$67.40	\$28.48	-57.7%
10			40	\$9.30	\$26.53	\$17.23	185.3%	\$77.46	\$2.60	-\$74.86	-96.6%	\$86.76	\$29.13	-66.4%
11			50	\$9.30	\$26.53	\$17.23	185.3%	\$96.83	\$3.25	-\$93.58	-96.6%	\$106.13	\$29.78	-71.9%

Average monthly bill = 6

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original ___ Update ___ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (\$)	Total Proposed Bill (D + H) (\$)	Percent Increase (L - K)/K (%) (M)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GTO	Not	10	\$23.96	\$28.28	\$4.32	18.0%	\$18.84	\$18.84	\$0.00	0.0%	\$42.80	\$47.12	10.1%
2	GTS	Applicable	30	\$23.96	\$28.28	\$4.32	18.0%	\$56.52	\$56.52	\$0.00	0.0%	\$80.48	\$84.80	5.4%
3	Choice		37	\$23.96	\$28.28	\$4.32	18.0%	\$69.71	\$69.71	\$0.00	0.0%	\$93.67	\$97.99	4.6%
4	Commercial		50	\$23.96	\$28.28	\$4.32	18.0%	\$94.20	\$94.20	\$0.00	0.0%	\$118.16	\$122.48	3.7%
5	and		70	\$23.96	\$28.28	\$4.32	18.0%	\$130.76	\$130.76	\$0.00	0.0%	\$154.72	\$159.04	2.8%
6	Industrial		100	\$23.96	\$28.28	\$4.32	18.0%	\$185.59	\$185.59	\$0.00	0.0%	\$209.55	\$213.87	2.1%
7			150	\$23.96	\$28.28	\$4.32	18.0%	\$276.97	\$276.97	\$0.00	0.0%	\$300.93	\$305.25	1.4%
8			200	\$23.96	\$28.28	\$4.32	18.0%	\$368.36	\$368.36	\$0.00	0.0%	\$392.32	\$396.64	1.1%
9			250	\$23.96	\$28.28	\$4.32	18.0%	\$459.74	\$459.74	\$0.00	0.0%	\$483.70	\$488.02	0.9%
10			300	\$23.96	\$28.28	\$4.32	18.0%	\$551.13	\$551.13	\$0.00	0.0%	\$575.09	\$579.41	0.8%
11			350	\$23.96	\$28.28	\$4.32	18.0%	\$642.51	\$642.51	\$0.00	0.0%	\$666.47	\$670.79	0.6%
12			400	\$23.96	\$28.28	\$4.32	18.0%	\$733.90	\$733.90	\$0.00	0.0%	\$757.86	\$762.18	0.6%
13			450	\$23.96	\$28.28	\$4.32	18.0%	\$821.00	\$821.00	\$0.00	0.0%	\$844.96	\$849.28	0.5%
14			355	\$23.96	\$28.28	\$4.32	18.0%	\$655.51	\$655.51	\$0.00	0.0%	\$679.47	\$683.79	0.6%
15			500	\$23.96	\$28.28	\$4.32	18.0%	\$908.10	\$908.10	\$0.00	0.0%	\$932.06	\$936.38	0.5%
16			700	\$23.96	\$28.28	\$4.32	18.0%	\$1,256.50	\$1,256.50	\$0.00	0.0%	\$1,280.46	\$1,284.78	0.3%
17			1,000	\$23.96	\$28.28	\$4.32	18.0%	\$1,779.10	\$1,779.10	\$0.00	0.0%	\$1,803.06	\$1,807.38	0.2%
18			1,200	\$23.96	\$28.28	\$4.32	18.0%	\$2,097.62	\$2,097.62	\$0.00	0.0%	\$2,121.58	\$2,125.90	0.2%

Average monthly bill = 37 (Commercial)
Average monthly bill = 355 (Industrial)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: ___X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)			
						(D - C) (\$) (E)	(E/C) (%) (F)			(H - G) (\$) (I)	(I/G) (%) (J)			(L - K) (\$) (M)	(M/K) (%) (N)			
1	DS	Not	10	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$5.80	\$5.80	\$0.00	0.0%	\$609.07	\$681.88	12.0%
2	GTS	Applicable	150	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$86.99	\$86.99	\$0.00	0.0%	\$690.26	\$763.07	10.5%
3	Interruptible		300	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$173.97	\$173.97	\$0.00	0.0%	\$777.24	\$850.05	9.4%
4	Service		500	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$289.95	\$289.95	\$0.00	0.0%	\$893.22	\$966.03	8.2%
5	Commercial		1,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$579.90	\$579.90	\$0.00	0.0%	\$1,183.17	\$1,255.98	6.2%
6	and		3,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$1,739.70	\$1,739.70	\$0.00	0.0%	\$2,342.97	\$2,415.78	3.1%
7	Industrial		4,690	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$2,719.73	\$2,719.73	\$0.00	0.0%	\$3,323.00	\$3,395.81	2.2%
8			5,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$2,899.50	\$2,899.50	\$0.00	0.0%	\$3,502.77	\$3,575.58	2.1%
9			10,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$5,799.00	\$5,799.00	\$0.00	0.0%	\$6,402.27	\$6,475.08	1.1%
10			12,395	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$7,187.87	\$7,187.87	\$0.00	0.0%	\$7,791.14	\$7,863.95	0.9%
11			15,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$8,698.50	\$8,698.50	\$0.00	0.0%	\$9,301.77	\$9,374.58	0.8%
12			20,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$11,598.00	\$11,598.00	\$0.00	0.0%	\$12,201.27	\$12,274.08	0.6%
13			25,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$14,497.50	\$14,497.50	\$0.00	0.0%	\$15,100.77	\$15,173.58	0.5%
14			30,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$17,397.00	\$17,397.00	\$0.00	0.0%	\$18,000.27	\$18,073.08	0.4%
15			35,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$19,015.50	\$19,015.50	\$0.00	0.0%	\$19,618.77	\$19,691.58	0.4%
16			40,000	\$547.37	\$620.18	\$72.81	13.3%	\$55.90	\$55.90	\$0.00	0.0%	\$20,634.00	\$20,634.00	\$0.00	0.0%	\$21,237.27	\$21,310.08	0.3%

Average monthly bill = 4,690 (Commercial)
Average monthly bill = 12,395 (Industrial)

Note: Customers electing Standby Service pay an additional \$6.5482/Mcf per contracted volumes per month.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (D - C) (\$)	Percent Increase (Decrease) (E/C) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I/G) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (L - K) (\$)	Percent Increase (Decrease) (M/K) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	GDS	Not	10	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$19.05	\$19.05	\$0.00	0.0%	\$98.91	\$103.23	4.4%
2	GTS	Applicable	30	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$57.14	\$57.14	\$0.00	0.0%	\$137.00	\$141.32	3.2%
3	General		50	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$95.24	\$95.24	\$0.00	0.0%	\$175.10	\$179.42	2.5%
4	Service		70	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$132.22	\$132.22	\$0.00	0.0%	\$212.08	\$216.40	2.0%
5	Commercial		100	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$187.67	\$187.67	\$0.00	0.0%	\$267.53	\$271.85	1.6%
6	and		150	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$280.09	\$280.09	\$0.00	0.0%	\$359.95	\$364.27	1.2%
7	Industrial		200	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$372.52	\$372.52	\$0.00	0.0%	\$452.38	\$456.70	1.0%
8			250	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$464.94	\$464.94	\$0.00	0.0%	\$544.80	\$549.12	0.8%
9			300	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$557.37	\$557.37	\$0.00	0.0%	\$637.23	\$641.55	0.7%
10			350	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$649.79	\$649.79	\$0.00	0.0%	\$729.65	\$733.97	0.6%
11			400	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$742.22	\$742.22	\$0.00	0.0%	\$822.08	\$826.40	0.5%
12			450	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$830.36	\$830.36	\$0.00	0.0%	\$910.22	\$914.54	0.5%
13			500	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$918.50	\$918.50	\$0.00	0.0%	\$998.36	\$1,002.68	0.4%
14			700	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,271.06	\$1,271.06	\$0.00	0.0%	\$1,350.92	\$1,355.24	0.3%
15			1000	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,799.90	\$1,799.90	\$0.00	0.0%	\$1,879.76	\$1,884.08	0.2%
16			1,196	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,116.13	\$2,116.13	\$0.00	0.0%	\$2,195.99	\$2,200.31	0.2%
17			1,200	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,122.58	\$2,122.58	\$0.00	0.0%	\$2,202.44	\$2,206.76	0.2%
18			1,443	\$23.96	\$28.28	\$4.32	18.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,514.63	\$2,514.63	\$0.00	0.0%	\$2,594.49	\$2,598.81	0.2%

Average monthly bill = 1,196 (Commercial)
Average monthly bill = 1,443 (Industrial)

Note: Customers electing Standby Service pay an additional \$6.5482/Mcf per contracted volumes per month.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (\$) (O)	Total Proposed Bill (D + H + L) (\$) (P)	Percent Increase (Decrease) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)			
1	DS3	Not	50	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5.95	\$5.95	\$0.00	0.0%	\$261.85	\$261.85	0.0%
2	GTS	Applicable	100	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11.90	\$11.90	\$0.00	0.0%	\$267.80	\$267.80	0.0%
3	Main		300	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$35.70	\$35.70	\$0.00	0.0%	\$291.60	\$291.60	0.0%
4	Line		500	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$59.50	\$59.50	\$0.00	0.0%	\$315.40	\$315.40	0.0%
5	Service		700	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$83.30	\$83.30	\$0.00	0.0%	\$339.20	\$339.20	0.0%
6	Industrial		1,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$119.00	\$119.00	\$0.00	0.0%	\$374.90	\$374.90	0.0%
7			1,500	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$178.50	\$178.50	\$0.00	0.0%	\$434.40	\$434.40	0.0%
8			3,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$357.00	\$357.00	\$0.00	0.0%	\$612.90	\$612.90	0.0%
9			4,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$476.00	\$476.00	\$0.00	0.0%	\$731.90	\$731.90	0.0%
10			5,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$595.00	\$595.00	\$0.00	0.0%	\$850.90	\$850.90	0.0%
11			6,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$714.00	\$714.00	\$0.00	0.0%	\$969.90	\$969.90	0.0%
12			7,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$833.00	\$833.00	\$0.00	0.0%	\$1,088.90	\$1,088.90	0.0%
13			8,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$952.00	\$952.00	\$0.00	0.0%	\$1,207.90	\$1,207.90	0.0%
14			9,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,071.00	\$1,071.00	\$0.00	0.0%	\$1,326.90	\$1,326.90	0.0%
15			10,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,190.00	\$1,190.00	\$0.00	0.0%	\$1,445.90	\$1,445.90	0.0%
16			11,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,309.00	\$1,309.00	\$0.00	0.0%	\$1,564.90	\$1,564.90	0.0%
17			12,587	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,497.85	\$1,497.85	\$0.00	0.0%	\$1,753.75	\$1,753.75	0.0%

Average monthly bill = 12,587

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

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Line No.	Rate Code	Level of Demand	Transp Volume	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill	Total Proposed Bill	Percent Increase (Decrease)
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Administrative Charge	Proposed Monthly Administrative Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	FX1	Not	10	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1.25	\$1.25	\$0.00	0.0%	\$613.62	\$613.62	0.0%
2	GTS	Applicable	150	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$18.75	\$18.75	\$0.00	0.0%	\$631.12	\$631.12	0.0%
3	Flex		300	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$37.50	\$37.50	\$0.00	0.0%	\$649.87	\$649.87	0.0%
4	Rate		500	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$62.50	\$62.50	\$0.00	0.0%	\$674.87	\$674.87	0.0%
5	Commercial		1,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$125.00	\$125.00	\$0.00	0.0%	\$737.37	\$737.37	0.0%
6			3,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$375.00	\$375.00	\$0.00	0.0%	\$987.37	\$987.37	0.0%
7			5,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$625.00	\$625.00	\$0.00	0.0%	\$1,237.37	\$1,237.37	0.0%
8			10,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1,250.00	\$1,250.00	\$0.00	0.0%	\$1,862.37	\$1,862.37	0.0%
9			15,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1,875.00	\$1,875.00	\$0.00	0.0%	\$2,487.37	\$2,487.37	0.0%
10			20,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$3,112.37	\$3,112.37	0.0%
11			25,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$3,125.00	\$3,125.00	\$0.00	0.0%	\$3,737.37	\$3,737.37	0.0%
12			25,477	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$3,184.63	\$3,184.63	\$0.00	0.0%	\$3,797.00	\$3,797.00	0.0%
13			30,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$3,750.00	\$3,750.00	\$0.00	0.0%	\$4,362.37	\$4,362.37	0.0%
14			35,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$4,375.00	\$4,375.00	\$0.00	0.0%	\$4,987.37	\$4,987.37	0.0%
15			40,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$5,000.00	\$5,000.00	\$0.00	0.0%	\$5,612.37	\$5,612.37	0.0%

Average monthly bill = 25,477

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: __ Base Period _X_ Forecasted Period
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Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent increase (P - O)/O (Q)	
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)				
1	FX2	Not	10	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1.25	\$1.25	\$0.00	0.0%	\$613.62	\$613.62	0.0%	
2	GTS	Applicable	150	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$18.75	\$18.75	\$0.00	0.0%	\$631.12	\$631.12	0.0%	
3	Flex		300	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$37.50	\$37.50	\$0.00	0.0%	\$649.87	\$649.87	0.0%	
4	Rate		434	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$54.25	\$54.25	\$0.00	0.0%	\$666.62	\$666.62	0.0%	
5	Industrial		500	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$62.50	\$62.50	\$0.00	0.0%	\$674.87	\$674.87	0.0%	
6			1,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$125.00	\$125.00	\$0.00	0.0%	\$737.37	\$737.37	0.0%	
7			3,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$375.00	\$375.00	\$0.00	0.0%	\$987.37	\$987.37	0.0%	
8			5,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$625.00	\$625.00	\$0.00	0.0%	\$1,237.37	\$1,237.37	0.0%	
9			10,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1,250.00	\$1,250.00	\$0.00	0.0%	\$1,862.37	\$1,862.37	0.0%	
10			15,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$1,875.00	\$1,875.00	\$0.00	0.0%	\$2,487.37	\$2,487.37	0.0%	
11			20,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$3,112.37	\$3,112.37	0.0%	
12			25,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$3,125.00	\$3,125.00	\$0.00	0.0%	\$3,737.37	\$3,737.37	0.0%	
13			30,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$3,750.00	\$3,750.00	\$0.00	0.0%	\$4,362.37	\$4,362.37	0.0%	
14			35,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$4,375.00	\$4,375.00	\$0.00	0.0%	\$4,987.37	\$4,987.37	0.0%	
15			40,000	\$547.37	\$547.37	\$0.00	0.0%	\$65.00	\$65.00	\$0.00	0.0%	\$5,000.00	\$5,000.00	\$0.00	0.0%	\$5,612.37	\$5,612.37	0.0%	
Average monthly bill =			434																

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period __X_ Forecasted Period
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Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (\$) (O)	Total Proposed Bill (D + H + L) (\$) (P)	Percent Increase (P - O)/O (%) (Q)
				Current Monthly Charge (\$) (C)	Proposed Monthly Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Charge (\$) (G)	Proposed Monthly Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)			
1	FX4	Not	10	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3.25	\$3.25	\$0.00	0.0%	\$606.52	\$606.52	0.0%
2	GTS	Applicable	150	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$48.75	\$48.75	\$0.00	0.0%	\$652.02	\$652.02	0.0%
3	Flex		300	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$97.50	\$97.50	\$0.00	0.0%	\$700.77	\$700.77	0.0%
4	Rate		500	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$162.50	\$162.50	\$0.00	0.0%	\$765.77	\$765.77	0.0%
5	Industrial		1,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$325.00	\$325.00	\$0.00	0.0%	\$928.27	\$928.27	0.0%
6			3,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$975.00	\$975.00	\$0.00	0.0%	\$1,578.27	\$1,578.27	0.0%
7			4,361	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,417.33	\$1,417.33	\$0.00	0.0%	\$2,020.60	\$2,020.60	0.0%
8			5,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,625.00	\$1,625.00	\$0.00	0.0%	\$2,228.27	\$2,228.27	0.0%
9			10,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,250.00	\$3,250.00	\$0.00	0.0%	\$3,853.27	\$3,853.27	0.0%
10			15,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,875.00	\$4,875.00	\$0.00	0.0%	\$5,478.27	\$5,478.27	0.0%
11			20,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$6,500.00	\$6,500.00	\$0.00	0.0%	\$7,103.27	\$7,103.27	0.0%
12			25,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$8,125.00	\$8,125.00	\$0.00	0.0%	\$8,728.27	\$8,728.27	0.0%
13			30,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$9,750.00	\$9,750.00	\$0.00	0.0%	\$10,353.27	\$10,353.27	0.0%
14			35,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11,375.00	\$11,375.00	\$0.00	0.0%	\$11,978.27	\$11,978.27	0.0%
15			40,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$13,000.00	\$13,000.00	\$0.00	0.0%	\$13,603.27	\$13,603.27	0.0%
Average monthly bill =			4,361															

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period ___X_ Forecasted Period
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Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Charge (\$) (C)	Proposed Monthly Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Charge (\$) (G)	Proposed Monthly Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
				1	FX5	Not	10	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%			
2	GTS	Applicable	200	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$17.16	\$17.16	\$0.00	0.0%	\$273.06	\$273.06	0.0%
3	Flex		500	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$42.90	\$42.90	\$0.00	0.0%	\$298.80	\$298.80	0.0%
4	Rate		1000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$85.80	\$85.80	\$0.00	0.0%	\$341.70	\$341.70	0.0%
5	Industrial		5,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$429.00	\$429.00	\$0.00	0.0%	\$684.90	\$684.90	0.0%
6			10,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$858.00	\$858.00	\$0.00	0.0%	\$1,113.90	\$1,113.90	0.0%
7			15,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,287.00	\$1,287.00	\$0.00	0.0%	\$1,542.90	\$1,542.90	0.0%
8			20,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,716.00	\$1,716.00	\$0.00	0.0%	\$1,971.90	\$1,971.90	0.0%
9			30,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,574.00	\$2,574.00	\$0.00	0.0%	\$2,829.90	\$2,829.90	0.0%
10			50,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,290.00	\$4,290.00	\$0.00	0.0%	\$4,545.90	\$4,545.90	0.0%
11			70,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$6,006.00	\$6,006.00	\$0.00	0.0%	\$6,261.90	\$6,261.90	0.0%
12			90,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$7,722.00	\$7,722.00	\$0.00	0.0%	\$7,977.90	\$7,977.90	0.0%
13			110,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$9,438.00	\$9,438.00	\$0.00	0.0%	\$9,693.90	\$9,693.90	0.0%
14			120,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$10,296.00	\$10,296.00	\$0.00	0.0%	\$10,551.90	\$10,551.90	0.0%
15			130,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11,154.00	\$11,154.00	\$0.00	0.0%	\$11,409.90	\$11,409.90	0.0%
16			150,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12,870.00	\$12,870.00	\$0.00	0.0%	\$13,125.90	\$13,125.90	0.0%
17			156,480	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$13,425.98	\$13,425.98	\$0.00	0.0%	\$13,681.88	\$13,681.88	0.0%

Average monthly bill = 156,480

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: __ Base Period __X_ Forecasted Period
Type of Filing: __X_ Original __ Update __ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O	
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				(O)
1	FX6	Not	10	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$0.86	\$0.86	\$0.00	0.0%	\$256.76	\$256.76	0.0%	
2	GTS	Applicable	150	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12.87	\$12.87	\$0.00	0.0%	\$268.77	\$268.77	0.0%	
3	Flex		300	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$25.74	\$25.74	\$0.00	0.0%	\$281.64	\$281.64	0.0%	
4	Rate		500	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$42.90	\$42.90	\$0.00	0.0%	\$298.80	\$298.80	0.0%	
5	Industrial		1,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$85.80	\$85.80	\$0.00	0.0%	\$341.70	\$341.70	0.0%	
6			3,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$257.40	\$257.40	\$0.00	0.0%	\$513.30	\$513.30	0.0%	
7			5,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$429.00	\$429.00	\$0.00	0.0%	\$684.90	\$684.90	0.0%	
8			10,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$858.00	\$858.00	\$0.00	0.0%	\$1,113.90	\$1,113.90	0.0%	
9			15,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,287.00	\$1,287.00	\$0.00	0.0%	\$1,542.90	\$1,542.90	0.0%	
10			20,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,716.00	\$1,716.00	\$0.00	0.0%	\$1,971.90	\$1,971.90	0.0%	
11			25,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,145.00	\$2,145.00	\$0.00	0.0%	\$2,400.90	\$2,400.90	0.0%	
12			28,847	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,475.07	\$2,475.07	\$0.00	0.0%	\$2,730.97	\$2,730.97	0.0%	
13			30,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,574.00	\$2,574.00	\$0.00	0.0%	\$2,829.90	\$2,829.90	0.0%	
14			35,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,003.00	\$3,003.00	\$0.00	0.0%	\$3,258.90	\$3,258.90	0.0%	
15			40,000	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,432.00	\$3,432.00	\$0.00	0.0%	\$3,687.90	\$3,687.90	0.0%	
Average monthly bill =			28,847																

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (\$) (O)	Total Proposed Bill (D + H + L) (\$) (P)	Percent Increase (Decrease) (%) (Q)	
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)				
1	FX7	Not	10	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4.50	\$4.50	\$0.00	0.0%	\$607.77	\$607.77	0.0%	
2	GTS	Applicable	150	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$67.50	\$67.50	\$0.00	0.0%	\$670.77	\$670.77	0.0%	
3	Flex		300	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$135.00	\$135.00	\$0.00	0.0%	\$738.27	\$738.27	0.0%	
4	Rate		500	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$225.00	\$225.00	\$0.00	0.0%	\$828.27	\$828.27	0.0%	
5	Industrial		1,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$450.00	\$450.00	\$0.00	0.0%	\$1,053.27	\$1,053.27	0.0%	
6			3,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,350.00	\$1,350.00	\$0.00	0.0%	\$1,953.27	\$1,953.27	0.0%	
7			5,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,250.00	\$2,250.00	\$0.00	0.0%	\$2,853.27	\$2,853.27	0.0%	
8			10,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,500.00	\$4,500.00	\$0.00	0.0%	\$5,103.27	\$5,103.27	0.0%	
9			15,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$6,750.00	\$6,750.00	\$0.00	0.0%	\$7,353.27	\$7,353.27	0.0%	
10			20,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$9,000.00	\$9,000.00	\$0.00	0.0%	\$9,603.27	\$9,603.27	0.0%	
11			25,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11,250.00	\$11,250.00	\$0.00	0.0%	\$11,853.27	\$11,853.27	0.0%	
12			30,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12,500.00	\$12,500.00	\$0.00	0.0%	\$13,103.27	\$13,103.27	0.0%	
13			35,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$13,750.00	\$13,750.00	\$0.00	0.0%	\$14,353.27	\$14,353.27	0.0%	
14			40,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$15,000.00	\$15,000.00	\$0.00	0.0%	\$15,603.27	\$15,603.27	0.0%	
15			43,307	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$15,826.75	\$15,826.75	\$0.00	0.0%	\$16,430.02	\$16,430.02	0.0%	
Average monthly bill =			43,307																

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Bill (C + G + K) (\$) (O)	Total Bill (D + H + L) (\$) (P)	Percent Increase (Decrease) (%) (Q)	
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)				
1	FX7	Not	10	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5.47	\$5.47	\$0.00	0.0%	\$608.74	\$608.74	0.0%	
2	GTS	Applicable	150	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$82.01	\$82.01	\$0.00	0.0%	\$685.28	\$685.28	0.0%	
3	Flex		300	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$164.01	\$164.01	\$0.00	0.0%	\$767.28	\$767.28	0.0%	
4	Rate		500	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$273.35	\$273.35	\$0.00	0.0%	\$876.62	\$876.62	0.0%	
5	Industrial		1,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$546.70	\$546.70	\$0.00	0.0%	\$1,149.97	\$1,149.97	0.0%	
6			2,429	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,327.93	\$1,327.93	\$0.00	0.0%	\$1,931.20	\$1,931.20	0.0%	
7			5,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,733.50	\$2,733.50	\$0.00	0.0%	\$3,336.77	\$3,336.77	0.0%	
8			10,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5,467.00	\$5,467.00	\$0.00	0.0%	\$6,070.27	\$6,070.27	0.0%	
9			15,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$8,200.50	\$8,200.50	\$0.00	0.0%	\$8,803.77	\$8,803.77	0.0%	
10			20,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$10,934.00	\$10,934.00	\$0.00	0.0%	\$11,537.27	\$11,537.27	0.0%	
11			25,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$13,667.50	\$13,667.50	\$0.00	0.0%	\$14,270.77	\$14,270.77	0.0%	
12			30,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$16,401.00	\$16,401.00	\$0.00	0.0%	\$17,004.27	\$17,004.27	0.0%	
13			35,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$17,853.50	\$17,853.50	\$0.00	0.0%	\$18,456.77	\$18,456.77	0.0%	
14			40,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$19,306.00	\$19,306.00	\$0.00	0.0%	\$19,909.27	\$19,909.27	0.0%	
15			50,000	\$547.37	\$547.37	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$22,211.00	\$22,211.00	\$0.00	0.0%	\$22,814.27	\$22,814.27	0.0%	
Average monthly bill =			2,429																

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original ___ Update ___ Revised
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O (%)
				Current Monthly Charge	Proposed Monthly Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Charge	Proposed Monthly Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)			
				(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
1	SAS	Not	10	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$5.59	\$5.59	\$0.00	0.0%	\$261.49	\$681.67	160.7%
2	GTS	Applicable	150	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$83.87	\$83.87	\$0.00	0.0%	\$339.77	\$759.95	123.7%
3	Special		300	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$167.73	\$167.73	\$0.00	0.0%	\$423.63	\$843.81	99.2%
4	Rate		500	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$279.55	\$279.55	\$0.00	0.0%	\$535.45	\$955.63	78.5%
5	Industrial		1,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$559.10	\$559.10	\$0.00	0.0%	\$815.00	\$1,235.18	51.6%
6			3,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$1,677.30	\$1,677.30	\$0.00	0.0%	\$1,933.20	\$2,353.38	21.7%
7			4,209	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$2,353.25	\$2,353.25	\$0.00	0.0%	\$2,609.15	\$3,029.33	16.1%
8			5,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$2,795.50	\$2,795.50	\$0.00	0.0%	\$3,051.40	\$3,471.58	13.8%
9			10,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$5,591.00	\$5,591.00	\$0.00	0.0%	\$5,846.90	\$6,267.08	7.2%
10			15,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$8,386.50	\$8,386.50	\$0.00	0.0%	\$8,642.40	\$9,062.58	4.9%
11			20,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$11,182.00	\$11,182.00	\$0.00	0.0%	\$11,437.90	\$11,858.08	3.7%
12			25,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$13,977.50	\$13,977.50	\$0.00	0.0%	\$14,233.40	\$14,653.58	3.0%
13			30,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$16,773.00	\$16,773.00	\$0.00	0.0%	\$17,028.90	\$17,449.08	2.5%
14			35,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$18,287.50	\$18,287.50	\$0.00	0.0%	\$18,543.40	\$18,963.58	2.3%
15			40,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$19,802.00	\$19,802.00	\$0.00	0.0%	\$20,057.90	\$20,478.08	2.1%
16			45,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$21,316.50	\$21,316.50	\$0.00	0.0%	\$21,572.40	\$21,992.58	1.9%
17			50,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$22,831.00	\$22,831.00	\$0.00	0.0%	\$23,086.90	\$23,507.08	1.8%
18			55,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$24,345.50	\$24,345.50	\$0.00	0.0%	\$24,601.40	\$25,021.58	1.7%
19			60,000	\$200.00	\$620.18	\$420.18	210.1%	\$55.90	\$55.90	\$0.00	0.0%	\$25,860.00	\$25,860.00	\$0.00	0.0%	\$26,115.90	\$26,536.08	1.6%

Average monthly bill = 4209

*SAS Monthly Gas Cost not included.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Update ___ Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Q)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (D - C) (E)	Percent Increase (Decrease) (E/C) (F)	Current Monthly Administrative Charge (G)	Proposed Monthly Administrative Charge (H)	Dollar Increase (Decrease) (H - G) (I)	Percent Increase (Decrease) (I/G) (J)	Current Commodity Charge (K)	Proposed Commodity Charge (L)	Dollar Increase (Decrease) (L - K) (M)	Percent Increase (Decrease) (M/K) (N)			
				(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	SC2	Not	10	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$2.40	\$2.40	\$0.00	0.0%	\$227.40	\$227.40	0.0%
2	GTS	Applicable	150	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$36.00	\$36.00	\$0.00	0.0%	\$261.00	\$261.00	0.0%
3	Special		300	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$72.00	\$72.00	\$0.00	0.0%	\$297.00	\$297.00	0.0%
4	Rate		500	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$120.00	\$120.00	\$0.00	0.0%	\$345.00	\$345.00	0.0%
5	Industrial		1,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$240.00	\$240.00	\$0.00	0.0%	\$465.00	\$465.00	0.0%
6			3,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$720.00	\$720.00	\$0.00	0.0%	\$945.00	\$945.00	0.0%
7			5,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$1,200.00	\$1,200.00	\$0.00	0.0%	\$1,425.00	\$1,425.00	0.0%
8			10,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$2,400.00	\$2,400.00	\$0.00	0.0%	\$2,625.00	\$2,625.00	0.0%
9			15,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$3,600.00	\$3,600.00	\$0.00	0.0%	\$3,825.00	\$3,825.00	0.0%
10			17,500	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$4,200.00	\$4,200.00	\$0.00	0.0%	\$4,425.00	\$4,425.00	0.0%
11			20,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$4,800.00	\$4,800.00	\$0.00	0.0%	\$5,025.00	\$5,025.00	0.0%
12			25,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$6,000.00	\$6,000.00	\$0.00	0.0%	\$6,225.00	\$6,225.00	0.0%
13			30,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$7,200.00	\$7,200.00	\$0.00	0.0%	\$7,425.00	\$7,425.00	0.0%
14			35,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$8,400.00	\$8,400.00	\$0.00	0.0%	\$8,625.00	\$8,625.00	0.0%
15			40,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$9,600.00	\$9,600.00	\$0.00	0.0%	\$9,825.00	\$9,825.00	0.0%
16			45,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$10,800.00	\$10,800.00	\$0.00	0.0%	\$11,025.00	\$11,025.00	0.0%
17			50,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$12,000.00	\$12,000.00	\$0.00	0.0%	\$12,225.00	\$12,225.00	0.0%
18			55,947	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$13,427.28	\$13,427.28	\$0.00	0.0%	\$13,652.28	\$13,652.28	0.0%
19			60,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$14,400.00	\$14,400.00	\$0.00	0.0%	\$14,625.00	\$14,625.00	0.0%

Average monthly bill = 55,947

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
As of December 31, 2008

Data: __ Base Period __X_ Forecasted Period
Type of Filing: __X_ Original __ Update __ Revised
Work Paper Reference No(s):

Schedule N
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Witness: M. P. Balmert

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (D - C) (\$)	Percent Increase (Decrease) (E/C) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I/G) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (L - K) (\$)	Percent Increase (Decrease) (M/K) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	SC3	Not	100	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$26.00	\$26.00	\$0.00	0.0%	\$251.00	\$251.00	0.0%
2	GTS	Applicable	500	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$130.00	\$130.00	\$0.00	0.0%	\$355.00	\$355.00	0.0%
3	Special		1,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$260.00	\$260.00	\$0.00	0.0%	\$485.00	\$485.00	0.0%
4	Rate		3,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$780.00	\$780.00	\$0.00	0.0%	\$1,005.00	\$1,005.00	0.0%
5	Industrial		5,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$1,300.00	\$1,300.00	\$0.00	0.0%	\$1,525.00	\$1,525.00	0.0%
6			10,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$2,600.00	\$2,600.00	\$0.00	0.0%	\$2,825.00	\$2,825.00	0.0%
7			20,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$5,200.00	\$5,200.00	\$0.00	0.0%	\$5,425.00	\$5,425.00	0.0%
8			40,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$10,400.00	\$10,400.00	\$0.00	0.0%	\$10,625.00	\$10,625.00	0.0%
9			60,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$15,600.00	\$15,600.00	\$0.00	0.0%	\$15,825.00	\$15,825.00	0.0%
10			80,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$20,800.00	\$20,800.00	\$0.00	0.0%	\$21,025.00	\$21,025.00	0.0%
11			100,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$26,000.00	\$26,000.00	\$0.00	0.0%	\$26,225.00	\$26,225.00	0.0%
12			125,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$32,500.00	\$32,500.00	\$0.00	0.0%	\$32,725.00	\$32,725.00	0.0%
13			150,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$39,000.00	\$39,000.00	\$0.00	0.0%	\$39,225.00	\$39,225.00	0.0%
14			175,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$42,250.00	\$42,250.00	\$0.00	0.0%	\$42,475.00	\$42,475.00	0.0%
15			200,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$45,500.00	\$45,500.00	\$0.00	0.0%	\$45,725.00	\$45,725.00	0.0%
16			225,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$48,750.00	\$48,750.00	\$0.00	0.0%	\$48,975.00	\$48,975.00	0.0%
17			250,000	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$52,000.00	\$52,000.00	\$0.00	0.0%	\$52,225.00	\$52,225.00	0.0%
18			345,489	\$200.00	\$200.00	\$0.00	0.0%	\$25.00	\$25.00	\$0.00	0.0%	\$64,413.57	\$64,413.57	\$0.00	0.0%	\$64,638.57	\$64,638.57	0.0%

Average monthly bill = 345,489