

June 24, 2009

RECEIVED
JUN 26 2009
PUBLIC SERVICE
COMMISSION

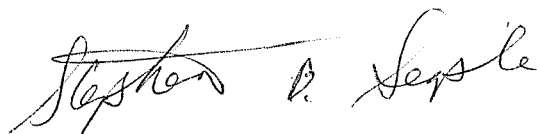
Mr. Jeff Derouen
Executive Director
Public Service Commission
Commonwealth of Kentucky
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

RE: Case No. 2009-00141

Dear Mr. Derouen,

Enclosed for filing are the original and eleven (11) copies of Columbia Gas of Kentucky, Inc.'s revised response data request number 51 in the Commission Staff's second set of data requests in the above case. Please docket the original and ten (10) copies and return the extra copy to me in the self addressed stamped envelope enclosed. Should you have any questions about this filing, please contact me at 614-460-4648. Thank you!

Sincerely,



Stephen B. Seiple
Assistant General Counsel

Enclosures

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SECOND DATA REQUEST OF COMMISSION STAFF**

Data Request 2-051:

Refer to page 12 of the Prepared Direct Testimony of John J. Spanos (“Spanos Testimony”).

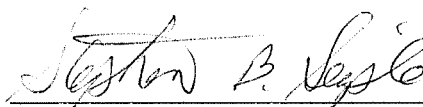
- a. Explain why 1969 through 2008 was chosen as the historical period used to estimate the net salvage percentages used in Mr. Spanos’ depreciation study.
- b. Identify the other gas companies for which Mr. Spanos considered estimates and whether those estimates were developed by Mr. Spanos or his firm.
- c. Provide a detailed explanation for why Mr. Spanos chose to use the equal life group procedure for determining the remaining life annual accrual for each vintage property group. If the equal life group procedure reflects a change from the method currently used by Columbia, identify and describe the current method.

Response:

- a) The 1969 through 2008 period was chosen as the historical period for the net salvage analyses because those were the years of available data.
- b) See Columbia’s response to Attorney General data request 1-98.
- c) Mr. Spanos chose to use the Equal Life Group for determining the remaining life annual accruals for each property group because it is the superior procedure for matching asset utilization to asset consumption. The Equal Life Group procedure is a change from the currently used procedure. The current procedure is the Average Service Life procedure.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Revised Response of Columbia Gas of Kentucky, Inc., was served upon all parties of record by regular U. S. mail this 24th day of June, 2009.



Stephen B. Seiple
Attorney for
COLUMBIA GAS OF KENTUCKY INC.

SERVICE LIST

Iris G. Skidmore
Bates & Skidmore
415 W. Main Street, Suite 2
Frankfort, Kentucky 40601

Dennis G. Howard, II
Lawrence W. Cook
Office of the Attorney General
1024 Capitol Center Drive, Suite 200
Frankfort, Kentucky 40601-8204

David F. Boehm
Boehm, Kurtz & Lowry
36 E. Seventh Street, Suit 1510
Cincinnati, Ohio 45202

William H. May, III
Matthew R. Malone
Hurt, Crosbie & May PLLC
127 West Main Street
Lexington Kentucky 40507

Vincent A. Parisi
Interstate Gas Supply, Inc.
5020 Bradenton Avenue
Dublin, Ohio 43017

Tom Fitzgerald
Liz D. Edmondson
Kentucky Resources Council, Inc.
P.O. Box 1070
Frankfort, Kentucky 40602-1070

W. L. Wilson
Leslye M. Bowman
Lexington-Fayette Urban County Government
200 East Main Street
Lexington, Kentucky 40507