

July 14, 2009

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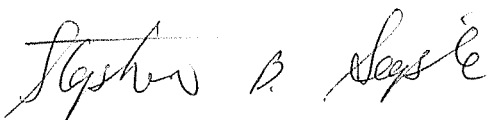
Mr. Jeff Derouen
Executive Director
Public Service Commission
Commonwealth of Kentucky
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

RE: Case No. 2009-00141

Dear Mr. Derouen,

Enclosed for docketing with the Commission is an original and ten copies of Columbia Gas of Kentucky, Inc.'s responses to the Supplemental Requests for Information of the Attorney General. Should you have any questions about this filing, please contact me at 614-460-4648. Thank you!

Sincerely,



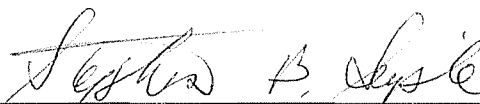
Stephen B. Seiple
Assistant General Counsel

Enclosures

cc: All Parties of Record
Hon. Richard S. Taylor

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Supplemental Responses of Columbia Gas of Kentucky, Inc., were served upon all parties of record by regular U. S. mail this 14th day of July, 2009.



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

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PSC Case No. 2009-00141
AG DR Set 2-001
Respondent(s): James Racher

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 001:

With regard to the response to AG-1-13 Attachment 1, please provide the following information:

- a. What is the 13-month average per books gas stored underground balance for the 2008 test year (i.e., the average gas stored underground balance as reported in the Company's financial statements), the balance of \$37,585,505 or the balance of \$32,765,429? In addition, explain the difference between these two test year average balances and explain which one is the "correct" per books gas stored underground balance.
- b. Provide a detailed explanation of the \$4,820,076 "per books inventory deficit" balance; explain where it is reflected on the Company's balance sheet.
- c. In the responses to AG-1-11(b) and (c), the Company confirms that in its prior two rate cases its claimed Gas Stored Underground balances were based on the 13-month "average per books" storage balances. Explain whether these average per books storage balances used in those cases were the balances that are equivalent to the 2008 test year 13-month average storage balance of \$32,765,429 or the 2008 test year 13-month average per books storage balance of \$37,585,505.

Response:

- a. The correct 13-month average per books gas stored underground balance for the 2008 test year is \$32,765,429. The \$37,585,505 amount represents only the balance sheet account 164 Storage Inventory 13-month average balance and excludes the corresponding 13-month average account 242 (Inventory Deficit – Stored Gas) balance of (\$4,820,076).
- b. On its books, Columbia utilizes LIFO accounting to value gas stored underground. Columbia makes an adjustment to the balance sheet when the dollar balance in the storage inventory account 164 is less than zero. This occurs when the weighted average cost of gas used to value current storage withdrawals is higher than the rates used to value the various prior year layers. When this occurs, as was the case during the 2008 test year, the negative balance in the 164 storage account is reclassified to account 242 (Inventory Deficit – Stored Gas) so that the amount in account 164 reflects inventory priced at the applicable LIFO layer.

Therefore, as shown in the response to AG-1-13, in the months of February, March, April and May, the 164 balance fell below zero and CKY booked the related deficits to account

242-0081-15790. $(\$4,820,076) = (\$9,146,682 + \$25,468,366 + \$19,247,819 + \$8,798,117)/13$.

- c. The Gas Stored Underground balances used in the prior cases were equivalent to the 2008 test year 13-month average storage balance of \$32,765,429.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL

Data Request 002:

The AG has calculated that the 13-month average MCF balances for each of the years 2005 through 2008 shown in the response to PSC-2-21(c) are as follows: 6,391,724 for 2005; 7,757,410 for 2006; 6,954,446 for 2007; and 6,514,450 for 2008. In this regard, please provide the following information:

- a. Confirm the above facts. If you do not agree, explain your disagreement.
- b. Reconcile the above stated 13-month average MCF balances for 2005 through 2008 to the 13-month average MCF balances shown for the years 2005 through 2008 in the response to AG-1-11, as follows: 6,647,393 for 2005; 8,067,706 for 2006; 7,232,624 for 2007; and 6,775,028 for 2008.

Response:

- (a) The 13-month average MCF balances the AG has calculated are correct.
- (b) The 13-month average balances in response to AG-1-11 were shown in Dth as requested, using a BTU factor of 1.04.

<u>Year</u>	<u>Mcf</u>	<u>Btu</u>	<u>Dth</u>
2005	6,391,724	1.04	6,647,393
2006	7,757,410	1.04	8,067,706
2007	6,954,446	1.04	7,232,624
2008	6,514,450	1.04	6,775,028

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 003:

On page 7 of his testimony, Mr. Racher states that, using the LIFO method, gas may be withdrawn from storage at prices in excess of the inventory prices from previous storage layers, and this could sometimes result in negative balances on the Company's books. In this regard, please provide the following information:

- a. The scenario described by Mr. Racher will occur during periods of *increasing* gas prices, causing the LIFO gas unit cost to be higher than the average gas unit cost from previous storage layers. Please confirm this. If you do not agree, explain your disagreement.
- b. During periods of *decreasing* gas prices, would the Company experience LIFO gas unit costs *lower* than the average gas unit cost from previous storage layers? If not, explain in detail why not.
- c. Isn't it true that when the LIFO gas unit costs are lower than the average gas unit cost from previous storage layers, this would result in higher storage balances? For example, the response to AG-1-12 shows that in 2006, the gas unit prices experienced a reduction from \$14.64 at the beginning of the year to \$8.43 at the end of the year. The response to AG-1-11 shows that this resulted in a 13-month average storage volume of 8,067,706 MCF, which is much higher than the 13-month average storage volumes for 2005, 2007 and 2008.

Response:

- a. As noted in my testimony, under the LIFO method Columbia prices storage injections and withdrawals at the current year's commodity gas price. If the current year's weighted average commodity gas price is above the inventory price, gas withdrawn from storage priced at the higher rate can result in a negative storage value balance if the amount of gas withdrawn priced at the higher rate exceeds the beginning storage dollar balance. A positive storage dollar balance can remain after a withdrawal priced at a current year weighted average commodity gas price higher than the inventory price if the value of the withdrawal is less than the beginning storage dollar balance.
- b. If decreasing prices are such that the current year's weighted average commodity gas price is lower than the inventory price, this is true.
- c. If the current year's weighted average commodity gas price is lower than the inventory price, then gas withdrawn from storage at the current year's weighted

average commodity gas price would draw down the storage dollar balance at slower rate when compared to the same gas volume withdrawal priced at a higher rate.

The pricing of storage volumes will not affect the volume balances.

**COLUMBIA GAS OF KENTUCKY, INC.
 RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
 ATTORNEY GENERAL**

Data Request 004:

Please provide the following information:

- a. The response to PSC-2-21, page 10 shows a calculated October inventory valuation rate of \$7.4042 per MCF. Please provide a worksheet showing how this rate was derived based on the information shown on page 9.
- b. Provide similar worksheets showing the derivations of the October inventory valuation rates of \$3.6996 for 2004 (based on the information shown on page 1); \$6.6455 for 2005 (based on the information shown on page 3); \$6.6624 for 2006 (based on the information shown on page 5); and \$6.4523 for 2007 (based on the information shown on page 7).

Response:

- a. As shown below, the October inventory valuation rate of \$7.4042 per Mcf shown on PSC-2-21 Attachment 1, Page 10 is derived by dividing the October dollar balance of \$81,472,934 on Page 9, Line 32 by the October volume balance of 11,003,684 Mcf on Page 9, Line 31.

PSC 2-21				
	Att. 1	October	October	Average
	Page Ref.	Volume	Balance	Rate
		Mcf	\$	\$/Mcf
		(1)	(2)	(3=2/1)
2008	9	11,003,684	\$81,472,934	\$7.4042

- b. Please refer to the worksheet below for the derivation of the October inventory valuation rates for 2004 through 2007.

PSC 2-21				
	Att. 1	October	October	Average
	Page Ref.	Volume	Balance	Rate
		Mcf	\$	\$/Mcf
		(1)	(2)	(3=2/1)
2004	1	5,843,193	\$21,617,556	\$3.6996
2005	3	10,873,027	\$72,256,347	\$6.6455
2006	5	10,682,748	\$71,172,948	\$6.6624
2007	7	10,643,238	\$68,673,483	\$6.4523

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL

Data Request 005:

With regard to the response to AG-1-19, please provide, for each of the years 2004 through 2008, the following information:

- a. The accrued annual property taxes at expected protested outcome levels.
- b. The actual annual property taxes negotiated between the Company and the Commonwealth of Kentucky.
- c. The resulting property tax credits or additional property tax bills resulting from the settlement of the protests.

Response:

- a. Attachment A hereto, Line 1, details the initial accrued annual property tax at expected outcome levels. This initial estimate incorporates the unknown variables for total assessed value, the multi-jurisdictional effective tax rate, and the allocation of the assessed value between real and personal property which are taxed at different rates.
- b. Columbia does not negotiate annual property taxes with The Commonwealth of Kentucky (KY). Columbia does negotiate the statewide assessed value with KY and, in some cases, the manner in which this value is allocated between real and personal property. Line 3 on Attachment A discloses what Columbia anticipates the final property taxes will be as the result of negotiating the assessed value with KY.
- c. Line 4 on Attachment A reflects the amount of taxes paid by Columbia based on their initial protested assessed valuation. Line 5 on the same exhibit reflects the amounts paid to date for the additional property tax bills resulting from the settlement of the protests. Columbia has no control over the timing of the tax bills issued by the counties. As such, Line 6 on Attachment A reflects the estimated remaining additional tax bills resulting from the settlement of the protests. Line 7 on Attachment A reflects the total expected property tax payments at the conclusion of all billings by the counties.

COLUMBIA GAS OF KENTUCKY
PROPERTY TAX ANALYSIS
FOR PERIOD 2004-2008

CASE NO. 2009-00141 AG SUPPLEMENTAL REQUEST NO. 5

Line No.	Expense Year	2004	2005	2006	2007	2008
1	Initial Property Tax Accrual	1,507,000	1,592,000	1,629,502	1,698,300	1,842,000
2	Subsequent Year Adjustments	(76,240)	(76,323)	(2,702)	-	-
3	Adjusted Property Tax Accrual	1,430,760	1,515,677	1,626,800	1,698,300	1,842,000
4	Protested Level Payments	1,413,164	1,453,634	1,387,914	1,012,134	1,094,704
5	Settlement Payments	17,596	52,043	228,444	489,862	580,334
6	Estimated Remaining Payments	-	10,000	10,442	196,304	166,962
7	Total Expected Payments	1,430,760	1,515,677	1,626,800	1,698,300	1,842,000

The initial accrual of Kentucky property taxes is based on three components:

- 1) Total assessed value
- 2) Multi-jurisdictional effective tax rate
- 3) Allocation of assessed value between real and personal property

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 006:

The AG has calculated the following income tax amounts associated with the Company's proposed taxable income including the requested rate increase:

- Income before income taxes	\$23,410,128	
- Pro forma interest	(4,778,115)	
- Flow through adjustments	<u>46,320</u>	
- State taxable income	18,678,333	
- State income tax @ 5.99197%	<u>1,119,200</u>	1,119,200
- State excess tax amortization		<u>(1,019)</u>
- State income tax		<u>1,118,181</u>
- Federal taxable income	17,559,133	
- Federal income tax @ 35%	6,145,697	
- Fed excess tax amortization	(49,445)	
- ITC amortization	<u>(86,688)</u>	
- Federal income tax	<u>6,009,564</u>	

Please reconcile this AG-calculated FIT number of \$6,009,564 to the corresponding Company-calculated FIT number of \$5,940,983 on Schedule C-1.

Response:

The difference between the AG-calculated FIT number of \$6,009,564 and the corresponding Company-calculated FIT number of \$5,940,983 on Schedule C-1 is \$68,581. This difference is a result of the Federal taxable income on Schedule E-1.1, Line 9 of \$6,858,125 being calculated at a Federal income tax rate of 34% instead of 35% (\$6,858,125 X .01=\$68,581). On Schedule E-1.1, the first \$10,000,000 of Federal taxable income is calculated at the 34% tax rate. Once taxable income is over \$18,333,333 the tax rate is 35% for all taxable income.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 007:

With regard to the ADIT information shown on Schedule B-6, please explain the nature and purpose of the two ADIT balances in sub-accounts 2951 and 2953, RRA '93 1% Offset and RRA '93 Rate Base Increment.

Response:

The ADIT balances in sub-accounts 2951 and 2953 represent a write-up of the federal income tax rate from 34% to 35%. For regulatory purposes current and deferred taxes are reflected at 34%, however, the Company must provide deferred taxes at the statutory rate for GAAP purposes since the Company's income is included in the consolidated return of NiSource Inc. and taxed at the statutory federal income tax rate of 35%. Sub-account 2951 records the write-up of the tax rate on flow through depreciation and sub-account 2953 records the write-up of the tax rate on deferred depreciation, CIAC, Customer Advances, Loss on ACRS and Property Removal Costs. Since we are recovering in rates a federal income tax rate of 35% in the Gross Revenue Conversion Factor, the ADIT on the incremental increase of 1% is included as a reduction to rate base.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 008:

The response to AG-1-24(a) shows that the proposed adjusted test year revenues include Account 495 – Other Gas revenues of \$343,888. Please provide the actual Account 495 – Other revenues for each year from 2004 through 2008, as was requested in AG-1-24(b).

Response:

<u>Year</u>	<u>Account 495 Other Revenue</u>
2004	147,806
2005	496,329
2006	465,778
2007	427,733
2008	343,888

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 009:

The response to AG-1-24(d) shows that the proposed adjusted test year revenues include Account 483 – Sales for Resale revenues of \$211,101. Please provide the actual Account 483 – Sales for Resale revenues for each year from 2004 through 2008.

Response:

<u>Year</u>	<u>Account 483 Sales for Resale</u>
2004	186,736
2005	209,009
2006	258,844
2007	161,925
2008	243,259

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 010:

With regard to the response to PSC-2-43, explain why, if the PSC were to reject the Company's proposed late payment fee proposal, this would result in forfeited discount revenues of \$167,537 rather than the actual test year forfeited discount revenues of \$192,713.

Response:

Actual test year forfeited discount revenues of \$192,713 reflect the assessment of late payment penalties on revenues during the test year. \$167,537 is forfeited discount revenues reflect the assessment of late payment penalties on pro-forma revenue at current rates.

The difference is primarily caused by weather normalizing volumes and using the current gas cost recovery rate in determining pro-forma revenue.

However, in analyzing the response to PSC-2-43 Columbia discovered that there were cell reference errors on lines 32 through 44 of Attachment MPB-6 Sheet 4 of 4 that was attached to the response. Correcting the cell reference errors produces forfeited discount revenues of \$171,980 instead of \$167,537.

Attached is a corrected Attachment MPB-6 Sheet 4 of 4 in response to PSC-2-43.

Columbia Gas of Kentucky, Inc.
**Schedule of Additional Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2008**

Attachment AG Set 2 No 10
Attachment MPB-6
Sheet 4 of 4

<u>Line No.</u>		<u>Reference</u>	<u>Detail</u> (\$)	<u>Amount</u> (\$)
1	Change in Forfeited Discounts Revenue			
2	Test Year Forfeited Discounts (Account 487)	Schedule M-2.1		192,713.00
3	Test Year Revenue Subject to Late Payment Penalties:			
4	G1C LG&E Commercial	Schedule M-2.1	76,888.46	
5	GSO General Service - Commercial	Schedule M-2.1	59,683,440.58	
6	GSO General Service - Industrial	Schedule M-2.1	2,355,847.53	
7	IUS Intrastate Utility Service - Wholesale	Schedule M-2.1	254,639.38	
8	GTO GTS Choice - Commercial	Schedule M-2.1	3,595,137.38	
9	GTO GTS Choice - Industrial	Schedule M-2.1	64,589.67	
10	DS GTS Delivery Service - Commercial	Schedule M-2.1	1,020,173.08	
11	DS GTS Delivery Service - Industrial	Schedule M-2.1	3,435,275.12	
12	GDS GTS Grandfathered Delivery Service - Commercial	Schedule M-2.1	434,838.25	
13	GDS GTS Grandfathered Delivery Service - Industrial	Schedule M-2.1	204,801.06	
14	DS3 GTS Main Line Service - Industrial	Schedule M-2.1	22,709.43	
15	FX1 GTS Flex Rate - Commercial	Schedule M-2.1	136,239.48	
16	FX2 GTS Flex Rate - Industrial	Schedule M-2.1	8,079.95	
17	FX4 GTS Flex Rate - Industrial	Schedule M-2.1	24,257.89	
18	FX5 GTS Flex Rate - Industrial	Schedule M-2.1	492,547.14	
19	FX6 GTS Flex Rate - Industrial	Schedule M-2.1	32,771.16	
20	FX7 GTS Flex Rate - Industrial	Schedule M-2.1	197,160.49	
21	FX8 GTS Flex Rate - Industrial	Schedule M-2.1	20,647.13	
22	SAS GTS Special Agency Service	Schedule M-2.1	31,680.71	
23	SC2 GTS Special Rate - Industrial	Schedule M-2.1	157,598.52	
24	SC3 GTS Special Rate - Industrial	Schedule M-2.1	719,002.12	
25	Total			72,968,324.53
26	Ration of Late Payment Penalties to Total Revenue	Line 2 / Line 25		0.002641050
27	Proposed Revenue Subject to Late Payment Penalties:			
28	GSR/GTR Residential	MPB-6 Page 1	0	
29	GSO/GTO/GDS	MPB-6 Page 1	58,526,186	
30	DS/SAS	MPB-6 Page 1	4,520,176	
31	IUS	MPB-6 Page 1	221,402	
32	G1C	MPB-6 Page 1	78,443	
33	G1R	MPB-6 Page 1	0	
34	DS3	MPB-6 Page 1	22,709	
35	FX1	MPB-6 Page 1	45,564	
36	FX2	MPB-6 Page 1	7,999	
37	FX4	MPB-6 Page 1	24,247	
38	FX5	MPB-6 Page 1	492,547	
39	FX6	MPB-6 Page 1	32,771	
40	FX7	MPB-6 Page 1	197,160	
41	FX8	MPB-6 Page 1	23,173	
42	SC2	MPB-6 Page 1	163,829	
43	SC3	MPB-6 Page 1	761,882	
44	Total			65,118,088
45	Proposed Forfeited Discounts (Account 487)	Line 26 x Line 45		171,980
46	Proposed Adjustment to Account 487 Revenue	Line 46 - Line 2		(20,733)

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 011:

On page 29, lines 7 through 10, Mr. Balmert states: “Columbia believes the 5% penalty currently assessed to the Commercial and Industrial customer classes has served as an incentive for customers to pay their bills by the due date. A similar incentive applicable to residential customers will help reduce the uncollectible expense attributable to the Residential class.” [emphasis supplied].

In its response to AG-1-32, the Company agrees with the AG that its proposed uncollectible ratio of 1.410552% for the Residential customers is the actual 2008 ratio that does not reflect any impact of the proposed 5% Residential Late Payment Fee proposed by the Company in this case. In this same data response the Company now claims that the implementation of the Residential Late Payment Fee will result in a slight *increase* in the uncollectible ratio.

Please provide a detailed explanation for these inconsistent positions.

Response:

The statement in my testimony that “A similar incentive applicable to residential customers will help reduce the uncollectible expense attributable to the Residential class” is premised upon the assumption that if Columbia assessed a late payment fee (as most every company does for late payment or no payment) its customers would have a greater incentive to make more of a payment toward their unpaid balance for gas service. Even if the account ultimately gets shut-off, the theory is the customer may be making greater payments than he otherwise would have if Columbia did not have a late payment fee and therefore there would be a reduction in uncollectible accounts.

Mr. Racher was simply pointing out in response to AG-1-32 that if late payment fees are charged to accounts, customer balances owed CKY would increase. To the extent the customers do not pay those late fees included in their balance owed CKY, uncollectible accounts would actually be greater when the account is deemed to be uncollectible.

Both statements are true based on the assumptions underlying them.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 012:

With regard to the response to AG-1-35(c), please provide the following clarifying information:

- a. The top part of the response indicates that the actual 2008 Uncollectible Account 904 accrual of \$1,910,000 consists of \$1,371,336 for General Service uncollectible account expenses and \$538,664 of EAP related uncollectible expenses. Please confirm this. If this is not correct, provide the correct answer.
- b. The bottom part of the response indicates that the actual 2008 uncollectible account 904 expenses of \$2,451,089 consist of the same \$1,910,000 (which, as indicated in part (a) above, includes \$538,664 of EAP related uncollectible expenses), plus another \$538,664 for EAP related uncollectible expense, plus \$2,423 of other miscellaneous uncollectible expenses. Please explain the double-counted \$538,664 expense for the EAP related uncollectible expenses in order to reconcile the \$1,910,000 and \$2,451,089 uncollectible expense amounts.

Response:

- a. The top part of the response shows \$1,371,336 of Uncollectible Account 904 accrual as filed on Schedule D-2.1 Sheet 5 Line 6, which was incorrect (please see response to AG-1-60 paragraph 3). The correct amount on Schedule D-2.1 Sheet 5 Line 6 should be \$1,910,000 (please see response to PSC 3-040).
- b. The bottom part of the response shows the correct actual Account 904 amount of \$2,451,089 and the components of this amount. Thus, the \$538,664 of EAP related uncollectible expenses is not included as part of the \$1,910,000.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 013:

Please reconcile the annual uncollectible accrual amounts of \$1,194,997 (2004); \$984,998 (2005); \$1,131,001 (2006); and \$470,002 (2007) shown in column (d) in the response to AG-1-34(a) to the corresponding annual uncollectible accrual amounts of \$1,981,712 (2004); \$1,499,299 (2005); \$1,594,285 (2006); and \$1,181,046 (2007) shown in the response to AG-1-33. Explain in detail what makes up the differences in the uncollectible expense amounts for each year.

Response:

The accrual amounts in response to AG-1-34 shown in column (1) below represent accruals only for residential DIS billed accounts and exclude the Energy Assistance Program (EAP) expense in Account 904 as well as the GMB billing system accruals. Total Account 904 expenses in response to AG-1-33 shown in column (6) below are the sum of these amounts.

<u>Date</u>	<u>Accrual from AG 1-034 (d)</u> (1)	<u>EAP in 904</u> (2)	<u>GMB billing system Uncollectible in 904</u> (3)	<u>Accrual Adjustment</u> (4)	<u>Financial Statement Rounding</u> (5)	<u>Total Account 904 from AG 1-033</u> (6) = (1) + (2) + (3) + (4) + (5)
12/31/2004	1,194,997	779,469	14,897	(7,650)	(1)	1,981,712
12/31/2005	984,998	515,802	(1,504)	0	3	1,499,299
12/31/2006	1,131,001	431,835	31,448	0	1	1,594,285
12/31/2007	470,002	516,480	194,564	0	0	1,181,046

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 014:

With regard to the response to AG-1-37, please provide the following additional clarifying information:

- a. In its response to AG-1-37, the Company agrees that the total adjusted uncollectible expenses included in the adjusted test year O&M expenses amounts to \$2,419,089 and this expense of \$2,419,089 includes the uncollectible expenses associated with the commodity cost of gas. Does this mean that the Company is proposing base rate recovery for this expense level of \$2,419,089 on top of proposing surcharge recovery for the uncollectible expenses associated with the commodity cost of gas? Please explain this in detail and explain why this approach wouldn't result in a double-recovery of the uncollectible expenses associated with the commodity cost of gas.
- b. On page 23, lines 11-16 of his testimony, Mr. Balmert states that a total amount of \$1,063,315 (the sum of \$657,997, \$403,473, and 1,845) has been removed from the revenue requirement to determine base rates. Does this mean that the adjusted test year O&M expenses of \$2,419,089 referenced in part (a) above was reduced by \$1,063,315 so that only \$1,355,774 will be recovered through base rates and the remaining \$1,063,315 will be recovered from the Gas Cost Uncollectible Surcharge? If this is the case, explain in detail where in the filing schedules the Company has reduced the adjusted test year total uncollectible expenses of \$2,419,089 by \$1,063,315.
- c. In AG-1-37(b), the Company was asked what portion of the adjusted test year uncollectible expense amount of \$2,419,089 represents uncollectible expenses associated with the commodity cost of gas. The response of the Company was that it does not know because it "does not currently differentiate the uncollectible commodity gas cost revenue from other revenues on its books." Yet, on MPB-5, sheet 4, Mr. Balmert quantified that during the 2008 test year, the uncollectible expenses associated with the commodity cost of gas amounted to \$1,229,890. In this regard, provide the following:
 - 1) Explain these discrepant answers.
 - 2) Explain whether this means that of the adjusted test year uncollectible expenses of \$2,419,089, an amount of \$1,229,890 represents uncollectible expenses associated with the commodity cost of gas. If not, explain the correct answer.

Response:

Unadjusted per books uncollectible account expense for the test year 12 months ending December 31, 2008 is \$2,451,089 (see Schedule C-2.1, Sheet 2, Line 60). Included in this amount is \$1,229,890 of uncollectible expense resulting from billing the EGC Commodity rates during the test year (see MPB-5, sheet 4 of Mr. Balmert's testimony showing the calculated monthly detail).

Unadjusted per books uncollectible account expense was adjusted by (\$31,301) (see Schedule D-2.1, Sheet 5, Line 12) resulting in an adjusted uncollectible expense for the test year at current rates of \$2,419,788 (\$2,451,089 - \$31,301).

Adjusted per books uncollectible account expense at current rates was adjusted as follows resulting in adjusted test year uncollectible expense at proposed rates:

	<u>Reference</u>	<u>Detail</u>	<u>Amount</u>
Unadjusted per Books uncollectible expense	Schedule C-2.1, Sheet 2, Line 60		\$2,451,089
Annualization Adjustment	Schedule D-2.1, Sheet 5, Line 30 (corrected – see PSC 3-40)		<u>(569,965)</u>
Adjusted per books uncollectible expense at current rates	Tab 39 CCOS studies page 18, Line 5 (corrected for PSC 3-40)		\$1,881,124
Revenue Increase Requested	Schedule C-1, Sheet 1, Line 1 (note this amount will change as a result of PSC 3-40)	\$11,565,731	
Uncollectible Expense Ratio	Schedule H-1, Line 2	1.410552%	
Increased uncollectible expense	Included in Schedule C-1, Line 4, Column 2		<u>\$163,141</u>
Adjusted per books uncollectible expense at proposed rates	Included in Schedule C-1, Line 4, Column 3 (adjusted for PSC 3-40)		\$2,044,265

Included in these amounts of \$2,419,788 (at current rates) and \$2,044,265 (at proposed rates) above is \$1,063,315 of uncollectible expense resulting from using the most current (March 2009) EGC Commodity rate for the test year (see MPB-6, sheets 1 through 3 of Mr. Balmert's testimony showing the calculated detail by rate schedule).

With this as a basis, the responses to request no.14, sections a, b, and c are as follows:

- a. Columbia is not proposing base rate recovery of the expense level of \$2,419,089 in addition to proposing surcharge recovery for the uncollectible expenses associated with the commodity cost of gas.

Columbia is proposing to recover \$1,063,315 of the \$2,044,265 uncollectible expense at proposed rates through the proposed Gas Cost Uncollectible Charge as shown in Attachment MPB-6 of Mr. Balmert's testimony. The remaining \$980,950 of uncollectible accounts expense is proposed to be recovered through the proposed base rates.

The total amount of uncollectible expense included in the cost of service is \$2,044,265. The total revenue required to achieve the requested return on rate base of 9.00% is \$176,126,437 (see Schedule C-1). Of \$176,126,437 in proposed revenue, the \$1,063,315 of uncollectible accounts expense to be recovered through the proposed Gas Cost Uncollectible Charge was excluded from the determination of proposed base rates (see MPB-6, page 2, line 4 of \$657,997, page 2, line 14 of \$403,473, and page 3, line 25 of \$1,845). By excluding the \$1,063,315 when designing base rates, Columbia ensures that only the remaining \$980,950 of uncollectible accounts expense is recovered through the base rates thus avoiding double-recovery.

- b. The resulting amount of the calculation above of \$1,355,774 does not reflect the subtraction of the annualized uncollectible accounts expense at the March EGC rate of \$1,063,315 from the uncollectible accounts expense at proposed rates of \$2,044,265. As noted above, \$980,950 is the resulting amount to be recovered through base rates.

There is not an adjustment to the cost of service to eliminate the \$1,063,315 uncollectible accounts expense to be recovered through the Gas Cost Uncollectible Charge for the same reason there are not adjustments to eliminate gas cost expense or Energy Assistance Plan (EAP) expense. These are expenses which have offsetting revenues in the cost of service. When rates are designed, the revenues that offset these expenses are excluded from the determination of base rate recovery thus eliminating the need to make an adjustment to the cost of service.

- c. 1) Columbia does not currently track uncollectible accounts expense on revenues produced by billing the EGC commodity rate on its books. Attachment MPB-5

was created to illustrate Columbia's ability to recover uncollectible accounts expense on revenues produced by billing the EGC commodity rate through the current method of recovering these expenses through the base rates.

2) Of the unadjusted per books test year uncollectible expenses of \$2,451,089, an amount of \$1,229,890 represents the unadjusted uncollectible expenses associated with the commodity cost of gas that was calculated on MPB-5, page 4.

The difference between the unadjusted \$1,229,890 uncollectible expense associated with the commodity cost of gas and the \$1,063,315 uncollectible accounts expense to be recovered through the Gas Cost Uncollectible Charge is that the \$1,229,890 was calculated on a month by month basis using the EGC commodity rates in effect during the test year and an effective monthly uncollectible ratio where the \$1,063,315 was annualized using the most recent EGC commodity gas rate (March 2009) and the uncollectible ratio on Schedule H-1.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 015:

At the bottom of page 24 of his testimony, Mr. Balmert states that “Columbia will continue to be at risk that the fixed uncollectible percentage determined by Columbia witness Racher in Schedule D-2.1 Sheet 5 may under recover actual uncollectible expense.” What are the pro forma adjusted fixed uncollectible expenses shown on Schedule D-2.1, Sheet 5 that remain at risk for under recovery? Please show the dollar amount and the supporting calculations for this fixed uncollectible expense amount.

Response:

On page 23, lines 19 through 22 and page 24, lines 1 through 2 of my testimony I state “The uncollectible surcharge which Columbia will refer to as the Gas Cost Uncollectible Charge will be calculated quarterly (March, June, September, December) by multiplying the commodity EGC recovery rate in Columbia’s quarterly Gas Cost Adjustment (“GCA”) filing by the uncollectible percentage of 1.410552% supported by witness Racher on Schedule D-2.1 Sheet 5, Line 4 in this case. The revised uncollectible surcharge rate will be filed at the same time Columbia files its quarterly adjustments to its GCA rates”.

At the bottom of page 24 when I state “Columbia will continue to be at risk that the fixed uncollectible percentage determined by Columbia witness Racher in Schedule D-2.1 Sheet 5 may under recover actual uncollectible expense.” I am only referring to the 1.410552%. To the extent Columbia experiences a higher percentage of uncollectible revenue than the 1.410552% fixed (established) in this case, Columbia will be at risk for under-recovery of uncollectible accounts expense as a result of billing customers the commodity cost of gas through the proposed Gas Cost Uncollectible Surcharge until the next rate case in which a new accrual rate will be established because the 1.410552% used in the calculation of the Gas Cost Uncollectible Surcharge does not change until the next rate case.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 016:

In the same format and detail as per the response to AG-1-41, please provide the actual number of employees at the end of June 2009.

Response:

The actual number of employees at the end of June 2009 in the same format as per AG 1-041 is shown below.

Month-Year	Clerical	Exempt	Union Non- Exempt	Total
06-09	18	21	91	130

It should be noted that the exempt employee level has declined by 2 since the end of the test year because two employees were transferred from CKY to NCSC after the test year. Their time is still spent on CKY matters. The number of union employees has dropped by one which represents a vacancy which is in the posting and bidding process.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 017:

Are the number of exempt employees at 9/1/09 and the number of Union employees at 12/1/09 known and certain at this time?

Response:

While the number of exempt employees at 9/1/09 and the number of Union employees at 12/1/09 can not be known and certain at this time (this response was prepared in July, 2009) Columbia believes current workforce/workload planning projections indicate that exempt staffing level and union staffing level (when the vacancy noted below is factor in) are correct and we have no expectation of a need to be at any other staffing levels on 9/1/09 or 12/1/09.

As noted in the response to AG DR Set 2-016, the exempt employee level has declined by 2 since the end of the test year. These two employees were transferred from CKY to NCSC after the test year. Their time is still spent on CKY matters. The number of union employees has dropped by one which represents a vacancy which is in the posting and bidding process.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 018:

With regard to the historic incentive compensation expenses shown in the response to AG-1-45(c), please provide the following information:

- a. Reconcile the expenses listed for 2004 through 2006 to the incentive compensation expenses for the corresponding years in the response to AG-1-39 in the prior rate case.
- b. Reconcile the test year CIP expense of \$410,219 to the test year CIP expense of \$424,603 on Schedule D-2.3.
- c. Explain the negative expense in the year 2005.

Response:

- a. Columbia responded to AG-1-39 part c in the last rate case by providing total CIP compensation booked by the Company including the portion that was capitalized. Columbia responded to AG-1-45 part c in the current case by providing the CIP compensation booked to expense as requested.
- b. The total incentive compensation of \$424,603 on Schedule D-2.3 is made up of CIP expense of \$410,219 and SIP (Sales Incentive Plan) expense of \$14,384.
- c. The negative expense in year 2005 represents an adjustment booked in January 2005 to the year 2004 CIP accrual.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 019:

Re. response to AG-1-50(d): If the Company's proposed pension and OPEB (O&M expenses) of \$1,743,113 were to be accepted by the PSC in this case, for purposes of the proposed Rider POM, would the Company - starting at the rate effective date of this case - be deferring the difference (on a monthly basis) between this allowed expense level of \$1,743,113 and the actual expense level to be incurred starting with the rate effective date?

Response:

Columbia, for purposes of the proposed Rider POM, would defer the difference (on a monthly basis) between the allowed expense level of \$1,743,113 and the actual expenses to be incurred starting with the rate effective date. In addition, Columbia would defer the difference between the allowance for OPEB and Pension expense included in rates between January 1, 2009 and the rate effective date and the actual expenses incurred for that same time period.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL

Data Request 020:

With regard to the response to AG-1-54, please provide the following information:

- a. Explain why the amortization of the one-time IBM costs is not included in the pro forma test year NCSC costs of \$9,148,390.
- b. If this amortization cost is reflected as a test year expense elsewhere in the filing schedules, indicate the relevant filing schedule and the account number in which this expense is included. In addition, provide the annual expense amount included in the adjusted test year, the amortization starting date and the amortization ending date.
- c. Explain why the amortization of the one-time severance costs is not included in the pro forma test year NCSC costs of \$9,148,390.
- d. If this amortization cost is reflected as a test year expense elsewhere in the filing schedules, indicate the relevant filing schedule and the account number in which this expense is included. In addition, provide the annual expense amount included in the adjusted test year, the amortization starting date and the amortization ending date.
- e. If these two amortization expenses are not anywhere reflected as expenses in this case, please confirm this and explain why the Company is no longer booking these amortization expenses.

Response:

The amortization of the one-time IBM, Call Center, and severance costs related to the IBM agreement is not included in the pro forma test year NCSC costs of \$9,148,390. Columbia Gas of Kentucky was authorized in Case No. 2007-0008 to record the IBM, Call Center, and severance costs related to the IBM agreement to a regulatory asset (Account 182) and amortize over the recovery period to Account 923. The annual IBM and Call Center amortization expenses included in the adjusted test year are \$288,511 and 101,597, respectively, and are part of the amount on Schedule C-2.1 line 85. These costs are amortized over an eight year period beginning September, 2007 and ending August, 2015. The annual severance amortization expense included in the adjusted test year is \$26,449 and is part of the amount on Schedule C-2.1 line 85. The severance costs are amortized over a three year period beginning September, 2007 and ending August, 2010.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 021:

Re. response to AG-1-55: Are the expenses referenced in AG-1-55 reflected elsewhere in the adjusted test year expenses? If so, indicate on which filing schedules and in which account numbers they are included. In addition, provide the expense amounts included in the adjusted test year. If they are not anywhere reflected in the expenses in this case, please confirm this and explain why the Company is no longer booking these expenses.

Response:

The expenses referenced in AG-1-55 for costs associated with the \$38,033 loss on mainframe; the \$95,309 loss on the sale of the Marble Cliff building; and the \$22,236 Marble Cliff depreciation related to Columbia's prior rate case are not included in the current rate filing. These costs are typically one time in nature and thus would not repeat in future years. However, the loss on the sale of the Marble Cliff, which is related to the reduction in fair value of that facility as it is an asset held for sale, did have an additional write-down during the test year. Given the current economy and reduction in real estate values, an additional reduction in the fair value of the Marble Cliff facility (as required by Generally Accepted Accounting Principles) was billed to Columbia Gas of Kentucky during the test year in the amount of \$126,880. This amount was removed from test year expenses, in Line 4 of Schedule D-2.8, Sheet 2.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 022:

In its response to AG-1-59(d), the Company states that 73%, or \$182,604 of its total NCSC business promotion expenses charged to CGK “was directly billed to CGK.” Please provide detailed documentation showing the business promotion activities performed by AGSC specifically for CGK for which CGK was charged \$182,604. In addition, this documentation should show and explain why the business promotion activities were specifically charged to CGK, and why the ratepayers of CGK would derive specific benefits from these business promotion activities.

Response:

The direct billed portion of \$182,604 of total NCSC business promotion expenses charged to Columbia Gas of Kentucky is comprised of the following: employee labor, benefits and related payroll taxes of \$177,917 and employee expenses of \$4,687. Time spent by NCSC employees working directly for Columbia Gas of Kentucky is appropriately direct billed by the employee to that specific company. As noted in the response to AG-1-59, NCSC employees in this department billing Columbia Gas of Kentucky provide cost analysis and information to customers regarding products and services. In addition, these employees spent a great deal of time educating consumers on energy efficiency and conservation, as well as natural gas safety which allows consumers/rate payers to make educated choices regarding energy efficiency and conservation. Further, these activities benefit the ratepayers of Columbia Gas of Kentucky by synergizing the number of resources necessary to process customer additions, business development strategies, and cost analysis related to products and services.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 023:

Schedule D-2.8, Sheet 2 of 6, line 3 shows that the Company has *added* \$83,392 for the one-time WMS item whereas the response to AG-1-63(a) states that this WMS cost should be *excluded* from test year costs. Please explain this apparent discrepancy. In addition, please confirm that if the WMS should have been removed from rather than added to the test year costs, the total cost removal amount on Schedule D-2.8, Sheet 2 should be (\$479,262) rather than (\$312,478).

Response:

The one-time WMS item of \$83,392 was a credit that occurred as a result of a reclassification of a prior year software charge during the test year. Since this credit is one-time in nature, it is added back to test year costs in Schedule D-2.8, Sheet 2. The response to AG-1-63(a) should have read that the credit is one-time in nature and is therefore added back to test year costs. The total cost removal amount on Schedule D-2.8, Sheet 2 should be (\$312,478) as indicated in the original filing.

PSC Case No. 2009-00141
AG DR Set 2-024
Respondent(s): James Racher

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 024:

For each amortization expense associated with a deferred cost that is included in the adjusted test year, please provide: (1) description of the deferred cost; (2) unamortized deferred cost balance as of 12/31/08; (3) the amortization period used to amortize the cost; (4) starting date for amortization; (5) amortization expiration date; and (6) amortization expense included in the adjusted test year.

Response:

Please see the AG DR Set 2-024 Attachment 1 for the requested information.

COLUMBIA GAS OF KENTUCKY, INC.

AG DR SET 2-024 Attachment 1
SHEET 1 OF 1

Description	Unamortized Balance 12/31/08	Amortization Period	Starting Date	Expiration Date	Test Year	
					Amortization	Expense
Rate Case Costs	\$87,634	3 Years	Sept. 2007	Aug. 2010	\$	52,581
IBM Costs	\$1,923,408	8 Years	Sept. 2007	Aug. 2015	\$	288,511
Call Center Costs	\$677,315	8 Years	Sept. 2007	Aug. 2015	\$	101,597
Severance Related to the IBM Agreement	\$44,082	3 Years	Sept. 2007	Aug. 2010		\$26,449
OPEB Transitional Obligation	\$1,268,052	18 Years	Nov. 1994	Oct. 2012		\$330,798
SFAS 112	\$166,078	19 Years	Nov. 1994	Oct. 2013		\$34,361

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 025:

Please provide a detailed breakout and description of all items making up the test year amortization charges of \$416,558 included in Account 923, as shown in the response to AG-1-257.

Response:

The test year amortization charges of \$416,558 included in Account 923 as shown in the response to AG 1-257 are made up of the following:

One-time IBM costs	\$288,511
Call Center transition costs	\$101,597
IBM related severance costs	\$ 26,449
Rounding	<u>\$ 1</u>
Total	\$416,558

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 026:

Please provide a description and dollar breakout of the 10 due items making up the total amount of \$2,035 in the response to AG-1-75.

Response:

Please see the listing below for the items making up the total of \$2,035.

<u>Vendor</u>	<u>Amount</u>
	\$
Rotary Club of Lexington Annual Dues	465
Common Ground Alliance Membership	172
International Right of Way Association	9
Fayette County Bar Association	130
American Bar Association	414
D.C. Bar Association	121
Kentucky Bar Association	290
Public Relations Society of America Membership	275
IRWA Membership	9
Kentucky Association for Economic Development	<u>150</u>
Total	2,035

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 027:

With regard to the response to AG-1-74, please provide the following information:

- a. Explain the nature and purpose of the “marketing” expenses totaling \$15,362 in account 908.
- b. Explain the nature and purpose of the “marketing” expenses totaling \$164,969 in account 910.
- c. Provide the reasons why the total test year account 910 expenses of \$502,292 are so much higher than the account 910 expenses in 2007 (\$24,199), 2006 (\$46) and 2005 (\$1,292). In addition, explain whether the test year expenses of \$502,292 include non-recurring charges that cannot reasonably be expected to continue in the near term future.
- d. Nature and purpose of the advertising expenses of \$3,938 in account 921 and explain why this advertising expense has not been removed for ratemaking purposes as the Company has done for other advertising expenses.

Response:

- a. Prior to January 1, 2008 these NiSource Corporate Services (NCSC) marketing expenses were booked to Account 923 Outside Services. The change in account classification is a result of FERC Order 684, which required charges billed by NCSC to be recorded to the same FERC accounts on the affiliate books as booked by NCSC. These marketing expenses charged to Columbia Gas of Kentucky by NCSC are comprised of employee labor, various clearing costs and employee expenses. Time spent by these NCSC employees when working directly for Columbia Gas of Kentucky is billed by the employee to CKY. NCSC employees in this area billing Columbia Gas of Kentucky provide cost analysis and information to customers regarding products and services. In addition, these employees spent a great deal of time educating consumers on energy efficiency and conservation, as well as natural gas safety which allows consumers/rate payers to make educated choices regarding energy efficiency and conservation. Further, these activities benefit the ratepayers of Columbia Gas of Kentucky by synergizing the number of resources necessary to process customer additions, business development strategies, and cost analysis related to products and services.
- b. See response to Item a.

- c. The table below demonstrates the accounting changes that have taken place since 2007. These changes include marketing expenses, and NCSC expenses that were formerly booked to Account 923 Outside Services as noted in part a. above. These expenses are expected to recur.

Table AG Set 2 No. 027

<u>Description</u>	<u>Amount</u>	<u>Explanation</u>
	\$	
Expenses booked to Account 910	502,291	Test Year Expenses - 12/31/08
Accrued Management Services	(42,510)	Formerly booked to Account 923 Outside Services
Management Services	(294,794)	Formerly booked to Account 923 Outside Services
Marketing Expenses	<u>(164,969)</u>	Formerly booked to Account 923 Outside Services
Total	18	

- d. The Account 921 advertising amount of \$3,938 shown in the response to AG 1-074 on Attachment A reflects the total amount for 2008. \$3,788 of the total amount has been removed for ratemaking purposes on Schedule D-2.13 as shown on Attachment B of AG 1-072. The remaining \$150 expense included is for a "Call Before You Dig" logo.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 028:

With regard to the response to AG-1-85, please provide the following information:

- a. Reconcile the test year AGA dues of \$38,696 to the \$9,674 of AGA dues the Company is claiming for the test year in the response to AG-1-83(a).
- b. Provide the nature and purpose of the NARUC Conference Sponsorship expenses of \$833 and explain why these expenses should be recognized for ratemaking purposes.
- c. Provide the nature and purpose of the Advantica Membership Dues.
- d. Please confirm that the AGA 2007 Budget has the following functional breakout:

- Advertising	1.39%
- Public Affairs	23.29%
- Corporate Affairs	8.44%
- General & Administrative	18.77%
- General Counsel	4.09%
- Industry Finance & Administration Programs	5.16%
- Operations & Engineering Management	24.11%
- Policy, Planning & Regulatory Affairs	14.76%

Response:

- a. The AGA dues amount of \$9,674 shown in the response to AG 1-083(a) erroneously reflects quarterly dues. Multiplying this amount by 4 equals the annual dues of \$38,696 shown on AG 1-85.
- b. The NARUC Conference Sponsorship amount of \$833 reflects Columbia's portion of costs for sponsoring an annual AGA event at the NARUC Annual Convention. Columbia believes helping to facilitate the ability for utility commissioners and utility personnel to meet and discuss industry issues such as conservation, efficiency, pricing, safety, infrastructure investment, and other items is a benefit to customers and should be recognized for ratemaking.
- c. This cost reflects an annual license fee. Advantica supplies the system modeling software that engineering uses to analyze existing distribution system capacity performance and design replacement systems. This software is used in designing and laying out the new replacement distribution systems for the AMRP.

- d. Based on information reviewed, this appears to be correct. As noted in the response to AG 1-83, the AGA annual report of expenditures is no longer available after 2007. Furthermore, the AGA provides a bundled service. As a member of the AGA, a utility does not have the ability to pick and choose services. The AGA provides Columbia with updates on current regulatory issues such as: purchase gas adjustments, weather normalizations, low income assistance programs, and others. The AGA develops studies and research projects on matters pertaining to rate of return, rate base, rate design, revenue requirements, rate administration, rate case presentations, the impact of rates on load growth and financial results, and the analysis of trends in innovative rate structures. The AGA also covers costs associated with providing the utilities opportunities to participate in audio conferences with other utilities. The AGA provides information about many pertinent items such as: distribution pipeline safety requirements and system compliance, environmental matters, natural gas prices and supply.

Columbia believes the AGA provides many useful services and much information, including that noted above, that ultimately is beneficial to Columbia's customers. Columbia and its customers benefit from the many things that AGA provides that keep members current on a multitude of industry issues, from environmental matters, to pipeline safety issues, to supply availability. For any one company to stay abreast of so many far-ranging topics would be difficult and costly; for AGA to provide members such information and service is extremely cost-effective and efficient.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 029:

Please refer to the response to AG Data Request 91.

- a. The attached tour notes show several references to “staff.” Please explain all references to “staff.”
- b. The notes appear to have been taken by three different people. Please identify each person that took notes and their position.

Response:

- a) The references to “staff” relate to the Columbia Gas of Kentucky personnel in attendance during our meetings, October 2008. Each reference relates to questions of service life expectations for asset classes.
- b) The notes were taken by two individuals from Gannett Fleming, Inc.; Mr. John Spanos, Vice President, and Mr. Fred Johnston, Analyst.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 030:

Please refer to the response to AG Data Request 94. Page 2 of the August 12, 2005 Field Review Report states that “minor differences were noted between the depreciation rates in Power Plant and the depreciation study rates for CPA.” Please explain this comment and demonstrate how it relates to Mr. Spanos' studies.

Response:

The comment that “minor differences were noted between the depreciation rates in Power Plant and the depreciation study rates for CPA.” referred to the fact that depreciation rates within the Power Plant system were different from the latest CPA depreciation study rates by fractions of a percentage. The impact on the depreciation expense was extremely small. No such findings were made related to CKY. The comment has no relation ship to Mr. Spano’s studies.

PSC Case No. 2009-00141
AG DR Set 2-031
Respondent(s): Robert Kriner

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 031:

Please refer to the response to AG Data Request 96. Please limit the response to the Kentucky CFO's office.

Response:

There was no internal correspondence with the Kentucky CFO office relating to depreciation rates, retirement unit costs and/or the depreciation study during the period 2005-2009. Internal correspondence for the same time period with the Kentucky Controller's office is included in the response to AG DR Set 2-032.

PSC Case No. 2009-00141
AG DR Set 2-032
Respondent(s): Robert Kriner

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 032:

Please refer to the response to AG Data Request 97. Please limit the question to include only Mr. Spanos and/or Gannett Fleming.

Response:

The attachment labeled AG DR Set 2-32 Attachment A contains all correspondence with Mr. Spanos and /or Gannett Fleming relating to the Company's retirement unit costs, depreciation rates and/or the depreciation study for the period 2005-2009.



"Spanos, John J."
<jspanos@GFNET.com>
10/06/2006 01:25 PM

To Kevin Sollie/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, Robert
Kriner/NCS/Enterprise@NiSource

cc

bcc

Subject Depreciation assignment estimates

Bob & others:

Thank you for the opportunity to submit these depreciation assignment estimates for some of your companies. Based on the discussion we have had and the knowledge I have of your property records, here is the estimate of cost for each assignment.

Nisource – Columbia of Kentucky - \$25,000



Also attached is the first data requirements list for Nisource – Columbia of Kentucky

John

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data requirements list as of 2005.doc

~~Nisource~~ Robert Kriner/NCS/Enterprise
10/12/2006 02:40 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc Kevin Sollie/NCS/Enterprise@nisource, Lon
Patton/NCS/Enterprise@nisource
bcc Robert Kriner/NCS/Enterprise@NiSource
Subject Re: Depreciation assignment estimates

Hi John, some additional information that you might need. Regarding the pipeline replacement in CKY, David Roy should be your contact (614-460-6306). As a follow-up to the note I sent earlier today, do the amounts below include the depreciation study, testimony, and testifying? If not, what are the additional costs, in particular for CKY. Also, the target date for the first draft of testimony is December 8. Please let me know if that date is acceptable. Thanks for your help.

Robert G. Kriner
Controller - Energy Distribution
NiSource Corporate Services
200 Civic Center Drive
Columbus, Ohio, 43215
Work 614-460-5900
Cell 614-204-2590

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
10/06/2006 01:25 PM

To: Kevin Sollie/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, Robert
Kriner/NCS/Enterprise@NiSource
cc:
Subject: Depreciation assignment estimates

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[REDACTED]

[REDACTED]

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John



data requirements list as of 2005.d



"Spanos, John J."
<jspanos@GFNET.com>
10/13/2006 07:30 AM

To Robert Kriner/NCS/Enterprise@NiSource
cc Kevin Sollie/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource
bcc
Subject RE: Depreciation assignment estimates

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These cost are extremely difficult to estimate. If you need something for a budget I would say \$10,000 for each case but the range of costs for other client studies that we have done is \$2,000 to \$20,000.

-----Original Message-----

From: rkriner@nisource.com [mailto:rkriner@nisource.com]
Sent: Thursday, October 12, 2006 2:41 PM
To: Spanos, John J.
Cc: ksollie@nisource.com; lpatton@nisource.com
Subject: Re: Depreciation assignment estimates

Hi John, some additional information that you might need. Regarding the pipeline replacement in CKY, David Roy should be your contact (614-460-6306). As a follow-up to the note I sent earlier today, do the amounts below include the depreciation study, testimony, and testifying? If not, what are the additional costs, in particular for CKY. Also, the target date for the first draft of testimony is December 8. Please let me know if that date is acceptable. Thanks for your help.

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<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource,
> Robert
Kriner/NCS/Enterprise@NiSource

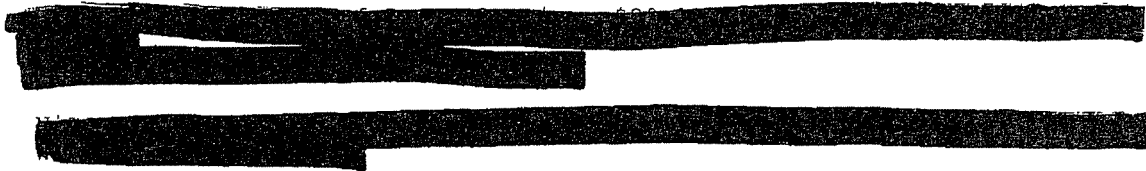
cc:

10/06/2006 01:25 Subject: Depreciation
assignment estimates
PM

Bob & others:

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Nisource ? Columbia of Kentucky - \$25,000



Also attached is the first data requirements list for Nisource ?
Columbia
of Kentucky

John

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MessageLabs.
For more information please visit <http://www.ers.ibm.com>

(See attached file: data requirements list as of 2005.doc)

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more information please visit <http://www.ers.ibm.com>



Kevin Sollie/NCS/Enterprise
10/13/2006 02:22 PM

To "Spanos, John J." <jspanos@GFNET.com>, jsaul@gfnet.com
cc Lon Patton/NCS/Enterprise@NiSource, Robert Kriner/NCS/Enterprise@NiSource, howardan@us.ibm.com, rick.king@us.ibm.com

bcc

Subject CKY Depreciation Study - data requirements follow up

You should now have all data requirements from your list that we can produce, either electronically or via UPS shipped today. We also provided data broken down by pipe type classes for Mains and Services in separate files. Please let us know if you will need anything else to complete the study.

Thanks,

Kevin

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
10/06/2006 01:25 PM

To: Kevin Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource, Robert Kriner/NCS/Enterprise@NiSource

cc:

Subject: Depreciation assignment estimates

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Nisource – Columbia of Kentucky - \$25,000

[REDACTED]

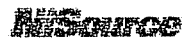
[REDACTED]

Also attached is the first data requirements list for Nisource – Columbia of Kentucky

John



data requirements list as of 2005.c

 Robert Kriner/NCS/Enterprise To jspanos@cfnet.com
11/16/2006 11:21 AM cc
bcc
Subject CKY depreciation study

Hi John,

Hope things are going well. Just wondering about your progress on the CKY depreciation study and testimony. Do you still anticipate having the study completed by Dec 1 and the first draft of testimony available by Dec 7? Thanks

Robert G. Kriner
Controller - Energy Distribution
NiSource Corporate Services
200 Civic Center Drive
Columbus, Ohio, 43215
Work 614-460-5900
Cell 614-204-2590



Kevin Sollie/NCS/Enterprise
11/21/2006 03:48 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc Lon Patton/NCS/Enterprise@NiSource,
<howardan@us.ibm.com>, "Saul, John E."
<jsaul@GFNET.com>

bcc

Subject RE: Depreciation assignment estimates

The reserve ledgers for 2002 & 2003 were sent hard copy with requirements for #2, 3, &4. Let me know if this audit summary helps.

CKY V - Dec 02.xls CKY V - Dec 03.xls

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913
"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
11/21/2006 03:27 PM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc: Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, <howardan@us.ibm.com>, "Saul,
John E." <jsaul@GFNET.com>
Subject: RE: Depreciation assignment estimates

Okay we will move along by vintaging those assets based on a curve. Do you by any chance have a summarized reserve statement for 2002 and 2003? The information we have on the cost of removal and salvage is not looking accurate.

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Tuesday, November 21, 2006 3:12 PM
To: Spanos, John J.
Cc: rkriner@nisource.com; lpatton@nisource.com; howardan@us.ibm.com;
Saul, John E.
Subject: RE: Depreciation assignment estimates

John,

I know. Its a very valid concern. Unfortunately a variety of things contributed to the fact we do not have this to pass to you, either electronically or in hard copy, including new systems and change of staff . This one year on CKY and CKY only, fell through the cracks. We did send the retirement data by account but cannot provide the vintages associated. I apologize for the additional work this is causing.

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J."

<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource
> cc: Robert
Kriner/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource,
<howardan@us.ibm.com>,
"Saul, John E." <jsaul@GFNET.com>
11/21/2006 01:16 Subject: RE:
Depreciation assignment estimates

PM

Kevin:

I am a little concerned with the fact that we do not have any aged data for 2002. This causes a hole in the data that skews results. I know that you switched systems but do you have anything hard copy that we can input?

John

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Tuesday, November 21, 2006 10:47 AM
To: Spanos, John J.
Cc: rkriner@nisource.com; lpatton@nisource.com; howardan@us.ibm.com;
Saul, John E.
Subject: RE: Depreciation assignment estimates

John,

Thanks for the update. Let us know if we can help any further with the Mains account issues. Also, can you please confirm that you believe you'll be able to meet the deadline of December 8th for both the study draft and the testimony? Thanks.

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J."

<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource
> cc:
Subject: RE:
Depreciation assignment estimates

11/21/2006 09:41

AM

Kevin:

I will make a determination as soon as the data is completed as to whether a field visit is necessary. If there is no significant changes to the life results than a field visit is not needed. However, we will still need to have discussions with management which can be completed either in person or by phone. I would like to plan 12/5 and 12/6 as the potential first days that this could happen. I know we are having some data issues with the mains accounts.

John

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Monday, November 20, 2006 2:42 PM
To: Spanos, John J.
Subject: RE: Depreciation assignment estimates

John,

Please let me know when you plan on taking your field audit to Lexington.

I can help make the arrangements. Thanks.

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

----- Forwarded by Kevin Sollie/NCS/Enterprise on 11/20/2006 02:40 PM

"Spanos, John J."

<jspanos@GFNET.com To: Robert
Kriner/NCS/Enterprise@NiSource
> cc: Kevin
Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource

Subject: RE:

Depreciation assignment estimates

10/13/2006 07:30

AM

The cost estimates include depreciation study and writing direct testimony, however, it does not include responding to data requests, writing rebuttal testimony or testifying.

These cost are extremely difficult to estimate. If you need something for a budget I would say \$10,000 for each case but the range of costs for other client studies that we have done is \$2,000 to \$20,000.

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Sent: Thursday, October 12, 2006 2:41 PM
To: Spanos, John J.
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Subject: Re: Depreciation assignment estimates

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Columbus, Ohio, 43215
Work 614-460-5900
Cell 614-204-2590

"Spanos, John J."

<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource,
> Robert
Kriner/NCS/Enterprise@NiSource

cc:

assignment estimates 10/06/2006 01:25
PM

Subject: Depreciation

Bob & others:

Thank you for the opportunity to submit these depreciation assignment estimates for some of your companies. Based on the discussion we have had and the knowledge I have of your property records, here is the estimate of cost for each assignment.

Nisource ? Columbia of Kentucky - \$25,000

Nisource ? Columbia of Pennsylvania - \$20,000 for service life study and a reduced cost for the ADR to \$5,000

Nisource ? Columbia of Ohio - \$25,000 which will include the preliminary work done this year.

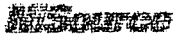
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John

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 Robert Kriner/NCS/Enterprise
11/21/2006 01:05 PM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc
bcc
Subject: RE: Depreciation assignment estimates 

I will let you make the arrangements.
Kevin Sollie

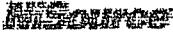
 Kevin Sollie
11/21/2006 11:33 AM


To: Robert Kriner/NCS/Enterprise@NiSource
cc: Lon Patton/NCS/Enterprise@NiSource
Subject: RE: Depreciation assignment estimates 

He would need to talk to Mike Webb and his support staff. Let me know if you want me to make any arrangements.


Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913


Robert Kriner

 Robert Kriner
11/21/2006 10:50 AM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc:
Subject: RE: Depreciation assignment estimates 

What management personnel will John need to talk to?
Kevin Sollie

 Kevin Sollie
11/21/2006 10:47 AM


To: "Spanos, John J." <jspanos@GFNET.com>
cc: Robert Kriner/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource, howardan@us.ibm.com, jsaul@gfnet.com
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Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>

 "Spanos, John J." <jspanos@GFNET.com>

To: Kevin Sollie/NCS/Enterprise@NiSource
cc:



11/21/2006 09:41 AM

Subject: RE: Depreciation assignment estimates

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To: Spanos, John J.

Subject: RE: Depreciation assignment estimates

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Kriner/NCS/Enterprise@NiSource
> cc: Kevin
Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource
Subject: RE:
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10/13/2006 07:30

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<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource,
> Robert
Kriner/NCS/Enterprise@NiSource

cc:

10/06/2006 01:25 Subject: Depreciation
assignment estimates
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[REDACTED]

[REDACTED]

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Columbia
of Kentucky

John

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(See attached file: data requirements list as of 2005.doc)

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MessageLabs.
For more information please visit <http://www.ers.ibm.com>



Kevin Sollie/NCS/Enterprise
12/05/2006 12:28 PM

To "Saul, John E." <jsaul@GFNET.com>
cc Lon Patton/NCS/Enterprise@NiSource
bcc
Subject RE: CDC Pipe Footage Report

Here are the breakdowns. A little hard to read. Call me with any questions. Thanks.

Property units for pipe.p Property units for services.p

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Saul, John E." <jsaul@GFNET.com>



"Saul, John E."
<jsaul@GFNET.com>
12/05/2006 11:33 AM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc:
Subject: RE: CDC Pipe Footage Report

Thanks Kevin,

Do you have a cross reference of the "ldg description" (ie. 4643xx) to the pipe type for all the codes/groups of codes?

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Tuesday, December 05, 2006 11:26 AM
To: Spanos, John J.
Cc: Saul, John E.; lpatton@nisource.com; rhunter@nisource.com
Subject: CDC Pipe Footage Report

John,

Here is the requested pipe footage report for 2005 for CKY. We went ahead and included the other CDC companies since you will be needing COH & CPA soon. Thanks.

There is also a report of footage by decade that may be helpful.

(See attached file: 2005 Pipe report.xls)

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

PROPERTY UNIT MANUAL

PIPE, LINE
PROPERTY UNITS

<u>Description</u>	<u>Number</u>
Aluminum	4600XX <i>Other</i>
Cast Iron - Treated	4610XX <i>C.I.</i>
Cast Iron - Untreated	4611XX <i>C.I.</i>
Galvanized - Screw	4620XX <i>B.S.</i>
Galvanized - Plain End Coupled (PEC)	4621XX
Galvanized - Plain End Weld (PEW)	4622XX
Galvanized - Other	4623XX
Plastic	4630XX <i>P</i>
Steel, Treated - Screw	4640XX <i>C.S.</i>
Steel, Treated - Plain End Coupled (PEC)	4641XX <i>C.S.</i>
Steel, Treated - Plain End Weld (PEW)	4642XX <i>C.S.</i>
Steel, Untreated - Screw	4643XX <i>B.S.</i>
Steel, Untreated - Plain End Coupled (PEC)	4644XX <i>B.S.</i>
Steel, Untreated - Plain End Weld (PEW)	4645XX <i>B.S.</i>
Steel, with Plastic Inserts	4646XX <i>Other</i>
Wrought Iron, Treated - Screw	4650XX <i>W.I.</i>
Wrought Iron, Treated - Plain End Coupled (PEC)	4651XX
Wrought Iron, Treated - Plain End Weld (PEW)	4652XX
Wrought Iron, Treated - Other	4653XX
Wrought Iron, Untreated - Screw	4654XX
Wrought Iron, Untreated - Plain End Cpld. (PEC)	4655XX
Wrought Iron, Untreated - Plain End Weld (PEW)	4656XX
Wrought Iron, Untreated - Other	4657XX
Pipe with Epoxy Lining	4660XX <i>Other</i>

See Standard Table of Nominal Pipe Sizes for last two digits. (For Steel, with Plastic Inserts, use nominal size of Plastic Insert.)

These P. U. numbers should not be used since we will not have treated W. I. Pipe.

When pricing Wrought Iron pipe (untreated) we can only have SCREW (4654XX) ; WELD (4656XX) ; and OTHER (4657XX) . If completion report indicates "W. I." - price from Wrought Iron Screw (4654XX) .

CATEGORY I - Main to Curb Valve with Plastic Insert (For retirement only)	STREET SERV. 526 0043 524 0057	6551XX 6552XX 6553XX
CATEGORY II - Curb Valve to Meter Set Assembly with Plastic Insert (For retirement only)	CUSTOMERS' SERV LINE 600 0243 600 0257	6554XX 6555XX 6556XX
CATEGORY III - Main to Meter Set Assembly	554 343 - 357	6558XX

(See Standard Table of Nominal Pipe Sizes for last two digits.)

PROPERTY UNIT DEFINITION:

Service Line - The piping delivering gas from the Main or the Transmission Company Line to the inlet valve of the Meter Set Assembly regardless of ownership.

For accounting purposes Service Lines are divided into three categories:

- CATEGORY I - Main to Curb Valve
- CATEGORY II - Curb Valve to Meter Set Assembly
- CATEGORY III - Main to Meter Set Assembly

PROPERTY UNIT INCLUDES:

Service line piping, valves and valve boxes, fittings, and service line pipe supports.

PROPERTY UNIT DOES NOT INCLUDE:

Side VALVES and boxes, VAULTS and DRIPS.

DRAWING NUMBER
655



Kevin Sollie/NCS/Enterprise
12/08/2006 04:03 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, hampton@us.ibm.com,
Ann Howard/NCS/Enterprise@NiSource
bcc

Subject Re: CKY Study draft report

Thanks, John. Will review for accuracy and reasonableness and get back with you by end of day Monday Dec 11. Keep us posted on the testimony due next Friday Dec 15.

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
12/08/2006 02:21 PM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc:
Subject: draft report

Kevin:

I am sending you our depreciation report for review. I have not described in the text of the report what is going in for mains and services since there are many possible changes to the calculation after everyone reviews the document and the results.

The report will be sent in three parts but two emails.

John

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Kevin Sollie/NCS/Enterprise
12/11/2006 02:38 PM

To jspanos@gfnet.com
cc Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource,
<hampton@us.ibm.com>, Ann
bcc

Subject CKY Depreciation Study - Draft Follow Up Questions

John,

I have summarized the the rate effect of your study below, as it pertains to our rate base annual recovery estimates as of September 30, 2006.

Comparing this study to the last study completed as of December 31, 2001, very little has changed. Net salvage percents and survivor curves are very much the same as is in current depreciation rates. The largest effect on rates would be the Equal Life Group procedure consideration which increase rates across all depreciation groups.

Questions:

1. With the proposed rates, the change in annual depreciation expense would be an estimate of \$2 million (please see attached worksheet). Of that increase, \$1.6 million can be attributed to the rate increases in Mains and Services, both 42% rate increases and approximately \$800,000 annual increase apiece.
 - From this data and comparing to the prior study information, 28% and 30% of the 42% increases for Mains & Services, respectively, is the result of using the Equal Life Group procedure rather than the Average Life Group procedure that was mandated in the current rates. How do you plan on supporting this procedure in your testimony knowing that it has not been accepted in the past?
 - With no difference or special weighting to Bare Steel and Cast Iron pipe types for negative net salvage (future cost or removal), does splitting out the rates between pipe types serve any benefit from the Company's perspective, in your opinion? My calculations for annual increases show as follows:
 - a. Mains: Split out: \$802,474; No Split: \$796,238
 - b. Services: Split out: \$796,595; No Split: \$802,177
2. What is the basis for the negative net salvage percentages for M&R Equipment (Accounts 378) and for Meter Installations (Account 382)?
 - Account 378: In the earlier study, the 5-Year moving average was +9% but you rounded up to -5%. In this study the 5-Year average is -12% but you rounded down to -10%
 - Account 382: In the earlier study, the 5-Year moving average was -1% but you rounded up to -5%. In this study the 5-Year average is -13% but you rounded down to -10%

CKY Rate Case - 9-06 GF Rates

Thanks for your quick turnaround on the study. It is very much appreciated..

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2007-00000
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF SEPTEMBER 30, 2006

SCHEDULE B-3

Date: Historic Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s):

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD		TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	RESERVE BALANCES			
			INVESTMENT	TOTAL				TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	
1		INTANGIBLE PLANT					100				
2	301.00	ORGANIZATION	521	0	521	0		0		0	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	148,443	102,097	148,443	102,097		102,097		102,097	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0	0	0		0		0	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0	0	0		0		0	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	1,260,242	559,800	1,260,242	559,800		559,800		559,800	
7		TOTAL INTANGIBLE PLANT	1,410,206	661,898	1,410,206	661,898		661,898		661,898	
8		PRODUCTION PLANT - LPG									
9	304.10	LAND	7,678	0	7,678	0		0		0	
10	305.00	STRUCTURES & IMPROVEMENTS	0	0	0	0		0		0	
11	311.00	LIQUIFIED PETROLEUM GAS EQUIPMENT	0	0	0	0		0		0	
12		TOTAL PRODUCTION PLANT - LPG	7,678	0	7,678	0		0		0	
13		DISTRIBUTION PLANT									
14	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0	206	0		0		0	
15	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	879,349	0	879,349	0		0		0	
16	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	476,253	107,284	476,253	107,284		107,284		107,284	
17	374.50	RIGHTS OF WAY	2,666,347	600,467	2,666,347	600,467		600,467		600,467	
18	375.20	STRUC & IMPROV-CITY GATE M & R	5,249	5,523	5,249	5,523		5,523		5,523	
19	375.30	STRUC & IMPROV-GENERAL M & R	10,848	10,948	10,848	10,948		10,948		10,948	
20	375.40	STRUC & IMPROV-REGULATING	562,598	296,213	562,598	296,213		296,213		296,213	
21	375.60	STRUC & IMPROV-DISTR. IND. M & R	86,210	96,468	86,210	96,468		96,468		96,468	
22	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,169,454	1,832,185	7,169,454	1,832,185		1,832,185		1,832,185	
23	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	74,308	62,460	74,308	62,460		62,460		62,460	
24	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	21,805	33,261	21,805		21,805		21,805	
25	376.00	MAINS	122,498,131	43,358,060	122,498,131	43,358,060		43,358,060		43,358,060	
26	378.10	M & R STA EQUIP-GENERAL	251,745	264,333	251,745	264,333		264,333		264,333	
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	4,288,594	2,049,544	4,288,594	2,049,544		2,049,544		2,049,544	
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,006	24,509	45,006	24,509		24,509		24,509	
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	248,640	257,909	248,640		248,640		248,640	
30	380.00	SERVICES	74,275,672	48,523,518	74,275,672	48,523,518		48,523,518		48,523,518	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2007-00000
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF SEPTEMBER 30, 2006

SCHEDULE B-3

Date: Historic Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s):

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD		RESERVE BALANCES		ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	TOTAL JURISDICTIONAL (G)		
1	381.00	METERS	11,091,529	3,709,949				3,709,949
2	382.00	METER INSTALLATIONS	7,538,571	3,068,495				3,068,495
3	383.00	HOUSE REGULATORS	2,782,287	943,205				943,205
4	384.00	HOUSE REGULATOR INSTALLATIONS	2,364,403	1,621,811				1,621,811
5	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,560,210	941,308				941,308
6	387.20	OTHER EQUIP-ODORIZATION	186,974	105,197				105,197
7	387.41	OTHER EQUIP-TELEPHONE	711,146	206,416				206,416
8	387.42	OTHER EQUIPMENT-RADIO	891,834	450,670				450,670
9	387.44	OTHER EQUIP-OTHER COMMUNICATION	126,460	48,564				48,564
10	387.45	OTHER EQUIP-TELEMETERING	1,111,983	363,811				363,811
11	387.46	OTHER EQUIP-CUST INFO SERVICE	127,355	96,637				96,637
12		TOTAL DISTRIBUTION PLANT	243,097,891	108,998,021				108,998,021
13		GENERAL PLANT						
14	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,258,848	493,713				493,713
15	391.11	OFFICE FURN & EQUIP-DATA HANDLING	38,508	(4,522)				(4,522)
16	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	665,848	346,828				346,828
17	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	129,060	47,535				47,535
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	26,560	(213)				(111,721)
21	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	106,588				74,802
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	37,937				181,232
23	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	1,374	1,539				1,539
24	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,827,958	894,405				894,405
25	395.00	LABORATORY	10,308	3,536				3,536
26	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	681,429	575,431				575,431
27	398.00	MISCELLANEOUS EQUIPMENT	99,854	51,309				51,309
28		TOTAL GENERAL PLANT	5,078,475	2,568,319				2,568,319
29		RETIREMENT WORK IN PROGRESS - GAS		(56,729)		**		(56,729)
30		TOTAL PLANT IN SERVICE	249,594,250	112,159,509				112,159,509

Thanks for your quick turnaround on the study. It is very much appreciated..

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

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more information please visit <http://www.ers.ibm.com>

Columbia Gas of Kentucky, Inc.
Case No. 2007-00000
Depreciation Expense Annualized - 2006 Depreciation Accrual Rates &
Depreciation Expense by Plant Account
Ended September 30, 2006

Date: Historic Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s):

SCHEDULE B-3.3

Line No.	Description	Gas Plant Account (1)	Accum Depr Base (2) \$	Current Rate (3) %	Projected Current Rates (4) \$	Projected Rate (3) %	Projected Proposed Rates (4) \$	Annual Estimated Effect (4) \$
INTANGIBLE PLANT								
1	ORGANIZATION COSTS	301.10	521	Amort.	0	Amort.	0	0
2	MISCELLANEOUS INTANGIBLE PLANT	303.00	149,443	Amort.	5,884	Amort.	5,884	0
3	MISC INTANGIBLE PLANT-DIS SOFTWARE	303.10	0	Amort.	109	Amort.	109	0
4	MISC INTANGIBLE PLANT-FARA SOFTWARE	303.20	0	Amort.	0	Amort.	0	0
5	MISC INTANGIBLE PLANT-OTHER SOFTWARE	303.30	1,260,242	Amort.	217,401	Amort.	217,401	0
PRODUCTION PLANT								
6	Structures and Improvements	305.00	0	0.00	0	0.00	0	0
7	Liquefied Petroleum Gas Equipment	311.00	0	0.00	0	0.00	0	0
DISTRIBUTION PLANT								
8	LAND RIGHTS-OTHER DISTR SYSTEMS	374.40	476,253	1.53	7,287	1.88	8,954	1,667
9	RIGHTS OF WAY	374.50	2,668,347	1.22	32,554	1.39	37,090	4,536
10	STRUC & IMPROV-CITY GATE M & R	375.20	5,249	1.96	103	2.98	156	54
11	STRUC & IMPROV-GENERAL M & R	375.30	10,848	1.96	213	2.98	323	111
12	STRUC & IMPROV-REGULATING	375.40	562,596	1.96	11,027	2.98	16,785	5,738
13	STRUC & IMPROV-DISTR. IND. M & R	375.60	88,210	1.96	1,729	2.98	2,629	900
14	STRUC & IMPROV-OTHER DISTR. SYSTEMS	375.70	7,169,454	2.00	143,389	2.01	144,106	717
15	STRUC & IMPROV-OTHER DISTR SYS-ILP	375.71	74,308	AMORT.	10,156	AMORT.	10,156	0
16	STRUC & IMPROV-COMMUNICATIONS	375.80	33,261	5.32	1,769	4.63	1,540	(230)
17	MAINS	376.00	122,498,185	1.57	1,923,222	0.00	0	(1,923,222)
	Cast Iron	376.10	294,824	2.44	0	2.44	7,194	7,194
	Bare Steel	376.20	18,778,362	0	0	2.66	499,504	499,504
	Coated Steel	376.30	32,864,697	0	0	2.05	673,726	673,726
	Plastic	376.40	70,560,302	0	0	2.19	1,545,271	1,545,271
18	M & R STATION EQUIP-GENERAL	378.10	251,745	2.35	5,916	3.19	8,031	2,115
19	M & R STA EQUIP-GENERAL-REGULATING	378.20	4,288,594	2.35	100,782	3.19	136,806	36,024
20	M & R STA EQUIP-GEN-LOCAL GAS PURCH	378.30	45,006	2.35	1,058	3.19	1,436	378
21	M & R STA EQUIP-CITY GATE CHECK STA	379.10	257,909	2.27	5,855	1.77	4,585	(1,290)
22	SERVICES	380.00	74,275,672	2.59	1,923,740	0.00	0	(1,923,740)
	Bare Steel	380.20	2,608,651	0	0	2.86	77,216	77,216
	Coated Steel	380.30	1,267,773	0	0	3.58	45,386	45,386
	Plastic	380.40	70,399,248	0	0	3.69	2,597,732	2,597,732
23	METERS	381.00	11,091,529	2.59	287,271	3.46	383,767	96,496
24	METER INSTALLATIONS	382.00	7,538,571	2.39	180,172	3.06	230,680	50,508
25	HOUSE REGULATORS	383.00	2,782,287	1.39	38,674	2.79	77,626	38,952
26	HOUSE REGULATOR INSTALLATIONS	384.00	2,364,403	1.10	26,008	1.42	33,575	7,566
27	INDUSTRIAL M & R STATION EQUIPMENT	385.00	2,580,210	2.09	53,926	4.92	126,946	73,020
28	OTHER EQUIP-ODORIZATION	387.20	186,974	4.22	7,890	6.84	12,415	4,525
29	OTHER EQUIP-TELEPHONE	387.41	711,146	2.34	16,641	3.76	26,739	10,098
30	OTHER EQUIPMENT-RADIO	387.42	891,834	2.34	20,869	3.76	33,533	12,664
31	OTHER EQUIP-OTHER COMMUNICATION	387.44	126,460	2.34	2,959	3.76	4,755	1,796
32	OTHER EQUIP-TELEMETERING	387.45	1,111,983	2.34	26,020	3.76	41,811	15,790
33	OTHER EQUIP-CUST INFO SERVICE	387.46	127,355	2.34	2,980	3.76	4,789	1,808
GENERAL PLANT								
Office Furniture and Equipment:								
34	OFFICE FURN & EQUIP-UNSPECIFIED	391.10	1,258,848	AMORT.	62,982	AMORT.	62,982	0
35	OFFICE FURN & EQUIP-DATA HANDLING	391.11	38,508	AMORT.	2,691	AMORT.	2,691	0
36	OFFICE FURN & EQUIP-INFO SYSTEMS	391.12	665,848	AMORT.	133,392	AMORT.	133,392	0
37	TRANS EQUIP-TRAILERS OVER \$1,000	392.20	129,060	6.34	8,182	4.38	5,653	(2,530)
38	TRANS EQUIP-TRAILERS \$1,000 or LESS	392.21	3,399	6.34	215	4.38	149	(67)
39	STORES EQUIPMENT	393.00	0	AMORT.	0	AMORT.	0	0
40	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	394.10	26,580	AMORT.	1,109	AMORT.	1,109	0
41	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	394.11	335,308	13.77	46,172	24.33	81,580	35,409
42	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	394.13	0	AMORT.	0	AMORT.	0	0
43	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	394.20	1,374	AMORT.	55	AMORT.	55	0
44	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	394.30	1,827,958	AMORT.	73,112	AMORT.	73,112	0
45	LABORATORY	395.00	10,308	AMORT.	515	AMORT.	515	0
46	POWER OPERATED EQUIP-GENERAL TOOLS	396.00	681,429	0.00	0	0.00	0	0
47	Miscellaneous Equipment	398.00	99,854	AMORT.	6,675	AMORT.	6,675	0
48	Annualized Depreciation on Year End Utility Plant		445,480,930		5,390,700		7,386,525	\$ 1,995,822



Kevin Sollie/NCS/Enterprise
12/13/2006 12:30 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource,
<hampton@us.ibm.com>, Ann
bcc

Subject RE: CKY Depreciation Study - Draft Follow Up Questions

Thanks, John. Answers are very much what I expected. Go ahead with testimony as planned and we will let you know if we need anything looked it or changed.

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
12/13/2006 10:51 AM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc: Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, <hampton@us.ibm.com>, Ann
Howard/NCS/Enterprise@NiSource, John
Skirtich/NCS/Enterprise@NiSource, Kelly
Humrichouse/NCS/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource
Subject: RE: CKY Depreciation Study - Draft Follow Up Questions

Let me give a quick response to the questions below:

First, equal life group is a major reason for the increase however, it is not the only reason for the increase as described by Kevin because the level of growth and the reserve level affect the changes from 2001 to 2005. So supporting the ELG procedure will be difficult since NiSource has not used it in the past but it has been proposed and it is being used by other utilities. And finally, it is the best method.

As for the mains and service split: I would have preferred doing an analysis to support the different lives for the types of mains instead of just studying the account as a whole and applying the same curve to all components with a truncation date for bare steel and cast iron. Analysis was not possible given the lack of historical data but high level assumptions can be made which will lack statistical support if we want to go that route.

As for the other net salvage estimates, the described changes are a result of using industry statistics as a more dominant factor in 2001 while the expected trends were better supported by historical data in the 2005 data.

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Monday, December 11, 2006 2:39 PM
To: Spanos, John J.
Cc: rkriner@nisource.com; lpatton@nisource.com; hampton@us.ibm.com;
ahoward@nisource.com; jskirti@nisource.com; khumric@nisource.com;
ssagun@nisource.com
Subject: CKY Depreciation Study - Draft Follow Up Questions

John,

I have summarized the the rate effect of your study below, as it pertains to our rate base annual recovery estimates as of September 30, 2006.

Comparing this study to the last study completed as of December 31, 2001, very little has changed. Net salvage percents and survivor curves are very much the same as is in current depreciation rates. The largest effect on rates would be the Equal Life Group procedure consideration which increase rates across all depreciation groups.

Questions:

With the proposed rates, the change in annual depreciation expense would be an estimate of \$2 million (please see attached worksheet). Of that increase, \$1.6 million can be attributed to the rate increases in Mains and Services, both 42% rate increases and approximately \$800,000 annual increase apiece.

From this data and comparing to the prior study information, 28% and 30% of the 42% increases for Mains & Services, respectively, is the result of using the Equal Life Group procedure rather than the Average Life Group procedure that was mandated in the current rates.

How do you plan on supporting this procedure in your testimony knowing that it has not been accepted in the past?

With no difference or special weighting to Bare Steel and Cast

Iron pipe types for negative net salvage (future cost or removal), does the splitting out the rates between pipe types serve any benefit from

the Company's perspective, in your opinion? My calculations for annual increases show as follows:

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Services: Split out: \$796,595; No Split: \$802,177

What is the basis for the negative net salvage percentages for M&R Equipment (Accounts 378) and for Meter Installations (Account 382)?

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but you rounded up to -5%. In this study the 5-Year average is

-12% but you rounded down to -10%

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-1% but you rounded up to -5%. In this study the 5-Year average is

-13% but you rounded down to -10%

(See attached file: CKY Rate Case - 9-06 GF Rates.xls)



Kevin Sollie/NCS/Enterprise
01/12/2007 11:04 AM

To "Spanos, John J." <jspanos@GFNET.com>
cc
bcc

Subject RE: CKY Depreciation Study - Draft Follow Up Questions

John, please submit 5 bound CKY studies as final to my attention. Thanks!

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

----- Forwarded by Kevin Sollie/NCS/Enterprise on 01/12/2007 11:02 AM -----



"Spanos, John J."
<jspanos@GFNET.com>
12/20/2006 08:04 AM

To: Kevin Sollie/NCS/Enterprise@NiSource
cc: Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource, <hampton@us.ibm.com>, Ann
Howard/NCS/Enterprise@NiSource, John
Skirtich/NCS/Enterprise@NiSource, Kelly
Humrichouse/NCS/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource
Subject: RE: CKY Depreciation Study - Draft Follow Up Questions

The methodology of the last study was ELG and through settlement discussions the rates were changed to be based on ASL. I contend in my testimony that my methodology is the same.

If that is not acceptable let me know.

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Tuesday, December 19, 2006 5:23 PM
To: Spanos, John J.
Cc: rkriner@nisource.com; lpatton@nisource.com; hampton@us.ibm.com;
ahoward@nisource.com; jskirti@nisource.com; khumric@nisource.com;
ssagun@nisource.com
Subject: RE: CKY Depreciation Study - Draft Follow Up Questions

Looks good.

I have only one question: Page 14, Line 8: You state that the only methodology change from the last study is the segregation of subaccounts for Mains & Services. This is true if the implication is that the last study reflects your initial compilation using Equal Life Group (ELG) procedure and NOT the agreed upon compiled rates using the Average Service Life (ASL) procedure. I assume you took that into consideration when wording your testimony question as you did. They may question this, though.

Thanks for the quick turnaround.

Kevin Sollie
IBM Business Consulting Services

Fixed Asset Manager - Nisource EDE
(614) 460-5913

"Spanos, John J."

<jspanos@GFNET.com To: Kevin
Sollie/NCS/Enterprise@NiSource
> cc: Robert
Kriner/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource,
<hampton@us.ibm.com>,
Ann Howard/NCS/Enterprise@NiSource, John
12/14/2006 02:29
Skirtich/NCS/Enterprise@NiSource, Kelly
Humrichouse/NCS/Enterprise@NiSource, Stanley
PM
Sagun/NCS/Enterprise@NiSource

Subject: RE: CKY

Depreciation Study -- Draft Follow Up Questions

Here is a draft of my direct testimony for your review

-----Original Message-----

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Monday, December 11, 2006 2:39 PM
To: Spanos, John J.
Cc: rkriner@nisource.com; lpatton@nisource.com; hampton@us.ibm.com;
ahoward@nisource.com; jskirti@nisource.com; khumric@nisource.com;
ssagun@nisource.com
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30% of the 42% increases for Mains & Services, respectively, is
the
result of using the Equal Life Group procedure rather than the
Average Life Group procedure that was mandated in the current
rates.

How do you plan on supporting this procedure in your testimony
knowing that it has not been accepted in the past?
With no difference or special weighting to Bare Steel and Cast

Iron
pipe types for negative net salvage (future cost or removal), does
splitting out the rates between pipe types serve any benefit from
the

Company's perspective, in your opinion? My calculations for
annual
increases show as follows:

Mains: Split out: \$802,474; No Split: \$796,238

Services: Split out: \$796,595; No Split: \$802,177

What is the basis for the negative net salvage percentages for M&R
Equipment (Accounts 378) and for Meter Installations (Account 382)?

Account 378: In the earlier study, the 5-Year moving average was
+9%
but you rounded up to -5%. In this study the 5-Year average is

-12%
but you rounded down to -10%

Account 382: In the earlier study, the 5-Year moving average was
-1%

but you rounded up to -5%. In this study the 5-Year average is
-13%
but you rounded down to -10%

(See attached file: CKY Rate Case - 9-06 GF Rates.xls)

Thanks for your quick turnaround on the study. It is very much
appreciated..

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913

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Scanned by IBM Email Security Management Services powered by
MessageLabs.



"Spanos, John J."
<jspanos@GFNET.com>
01/17/2007 09:58 AM

To John Skirtich/NCS/Enterprise@NiSource
cc Kevin Sollie/NCS/Enterprise@NiSource
bcc
Subject Spanos testimony

John:

Per Kevin Sollie's request, I am sending an electronic version of my current direct testimony. I believe it incorporates the few changes requested. A hard copy of this testimony and 5 bound copies of the report were sent to Kevin via FedEx yesterday.

John

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2007-01-08 Spanos Direct draft 2.doc

FINAL TESTIMONY FILED.

Kevin Sollie/NCS/Enterprise
10/02/2008 04:31 PM

To jspanos@gfnet.com
cc Robert Kriner/NCS/Enterprise@NiSource, Mark
Balmert/NCS/Enterprise@NiSource, James F
Racher/NCS/Enterprise@NiSource, Lon
bcc
Subject CKY Depreciation Study - Mains & Services accounts

John,

One area I failed to bring up for discussion this morning was the breakout of Mains and Services accounts by pipe type. In the last study, we presented the information by pipe type; cast iron, bare steel, coated steel, and plastic. However, the impact of doing this was minimal because of the lack of historical data to use in segregating these rates. Would an additional three years, added to the data since PowerPlant conversion (Sept 2003) provide a more accurate depiction of the current situation and result in rates that could show the potential acceleration of the rates for bare steel and cast iron pipe? Could the Company IRP/AMRP plans have an impact on your final study rates for these accounts?

For now, I suggest that we continue this and we will provide the breakout of pipe type and use the accounts, Bare Steel, Cast Iron, and Other as had been done in CPA. Along with considering the ELG vs ASL method, we will provide the breakout data and can then internally decide whether or not to present the rates broken out or in composite.

Jim and Mark,

Let us know if you would have any preferences different from this approach.

Thanks.

Kevin Sollie/NCS/Enterprise
10/15/2008 10:03 AM

To Kevin Sollie/NCS/Enterprise@NiSource
cc
bcc

Subject Fw: CKY Depreciation Study - Draft Follow Up Questions

----- Forwarded by Kevin Sollie/NCS/Enterprise on 10/15/2008 09:59 AM -----

Kevin Sollie/NCS/Enterprise
12/11/2006 02:38 PM

To jspanos@gfnet.com

cc Robert Kriner/NCS/Enterprise@NiSource, Lon
Patton/NCS/Enterprise@NiSource,
<hampton@us.ibm.com>, Ann
Howard/NCS/Enterprise@NiSource, John
Skirtich/NCS/Enterprise@NiSource, Kelly
Humrichouse/NCS/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource

Subject CKY Depreciation Study - Draft Follow Up Questions

John,

I have summarized the the rate effect of your study below, as it pertains to our rate base annual recovery estimates as of September 30, 2006.

Comparing this study to the last study completed as of December 31, 2001, very little has changed. Net salvage percents and survivor curves are very much the same as is in current depreciation rates. The largest effect on rates would be the Equal Life Group procedure consideration which increase rates across all depreciation groups.

Questions:

1. With the proposed rates, the change in annual depreciation expense would be an estimate of \$2 million (please see attached worksheet). Of that increase, \$1.6 million can be attributed to the rate increases in Mains and Services, both 42% rate increases and approximately \$800,000 annual increase apiece.
 - From this data and comparing to the prior study information, 28% and 30% of the 42% increases for Mains & Services, respectively, is the result of using the Equal Life Group procedure rather than the Average Life Group procedure that was mandated in the current rates. How do you plan on supporting this procedure in your testimony knowing that it has not been accepted in the past?
 - With no difference or special weighting to Bare Steel and Cast iron pipe types for negative net salvage (future cost or removal), does splitting out the rates between pipe types serve any benefit from the Company's perspective, in your opinion? My calculations for annual increases show as follows:
 - a. Mains: Split out: \$802,474; No Split: \$796,238
 - b. Services: Split out: \$796,595; No Split: \$802,177
2. What is the basis for the negative net salvage percentages for M&R Equipment (Accounts 378) and for Meter Installations (Account 382)?
 - Account 378: In the earlier study, the 5-Year moving average was +9% but you rounded up to -5%. In this study the 5-Year average is -12% but you rounded down to -10%
 - Account 382: In the earlier study, the 5-Year moving average was -1% but you rounded up to -5%. In this study the 5-Year average is -13% but you rounded down to -10%

CKY Rate Case - 9-06 GF Rates

Thanks for your quick turnaround on the study. It is very much appreciated..

Kevin Sollie
IBM Business Consulting Services
Fixed Asset Manager - Nisource EDE
(614) 460-5913



Kevin Sollie/NCS/Enterprise
10/23/2008 02:10 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc Lon Patton/NCS/Enterprise@NiSource, Matthew
Ruth/NCS/Enterprise@NiSource
bcc
Subject RE: CKY Depreciation Study - Mains & Services accounts

Here is our first send of the answers to your questions. We will follow up with #s 6 & 8 next week. Thanks.



CKY-SalvQuestions from Spanos.xls

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
10/20/2008 04:02 PM

To <ksollie@nisource.com>
cc <mruth@nisource.com>, <lpatton@nisource.com>
Subject RE: CKY Depreciation Study - Mains & Services accounts

Kevin:

We had a few retirement and cost of removal/salvage issues we wanted to get a better understanding. Hopefully, these are not major work but I would like to be sure they should be handled normally.

John

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Monday, October 20, 2008 10:40 AM
To: Spanos, John J.
Cc: mruth@nisource.com; lpatton@nisource.com
Subject: Fw: CKY Depreciation Study - Mains & Services accounts

Please do not bother with a breakout of the Services account. We decided that we do not have the detailed property record information to comfortably assume certain steel pipe based on vintage is bare or not. Just continue with your detailed breakdown of the Mains account only. Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

----- Forwarded by Kevin Sollie/NCS/Enterprise on 10/20/2008 10:32 AM -----

"Spanos, John J."
<jspanos@GFNET.com>

10/02/2008 09:01 PM

To: <ksollie@nisource.com>
cc: <rkriner@nisource.com>, <mbalmert@nisource.com>, <jfracher@nisource.com>, <lpatton@nisource.com>, <mruth@nisource.com>
Subject: CKY Depreciation Study - Mains & Services accounts
ect

I think we should try all the options and determine the best option after we see the results. I am not sure we will have enough data to see the impact but the AMRP will help.

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Thursday, October 02, 2008 4:32 PM
To: Spanos, John J.
Cc: rkriner@nisource.com; mbalmert@nisource.com; jfracher@nisource.com; lpattton@nisource.com; ksollie@nisource.com; mruth@nisource.com
Subject: CKY Depreciation Study - Mains & Services accounts


John,

One area I failed to bring up for discussion this morning was the breakout of Mains and Services accounts by pipe type. In the last study, we presented the information by pipe type; cast iron, bare steel, coated steel, and plastic. However, the impact of doing this was minimal because of the lack of historical data to use in segregating these rates. Would an additional three years, added to the data since PowerPlant conversion (Sept 2003) provide a more accurate depiction of the current situation and result in rates that could show the potential acceleration of the rates for bare steel and cast iron pipe? Could the Company IRP/AMRP plans have an impact on your final study rates for these accounts?

For now, I suggest that we continue this and we will provide the breakout of pipe type and use the accounts, Bare Steel, Cast Iron, and Other as had been done in CPA. Along with considering the ELG vs ASL method, we will provide the breakout data and can then internally decide whether or not to present the rates broken out or in composite.

Jim and Mark,

Let us know if you would have any preferences different from this approach.

Thanks.  CKY-SalvQuestions.xls

Columbia Gas of Kentucky
2007 Salvage Analysis Questions

	<u>Account</u>	<u>Year</u>	<u>Question</u>
1	375.34 (M&R)	2003-2007	Why has COR become so high? COR charges greater than \$2,000: - 12/04 - Relire reg station bldg @ New Circle Lexington for \$2,150 - 3/05 - Demolish bldg @ Station 86 Winchester for \$2,322 - 5/05 - Ashland radio building for \$9,314 - 8/07 - Dispose of Metac Reg station for \$2,664
2	375.70	2007	Does COR and Salvage relate to 2006 retirement? Sale of Paris office orig cost of \$53,682 in 12/06, COR for \$8,299 & Salvage for \$31,983 in 8/07
3a & 3b	380.00	2004 2005	Why is COR credit? Why is COR so high? Is it related to 2004? 3a: The 9/04 credit to work order 00566.WP0057.2623 for \$767,297 was a cleanup entry that is not COR; ignore it for study purposes 3b: 2005 charges are high; assume some of this should have been posted in 2003 & 2004.
4a & 4b	381.00	2005/2006	Why are retirements so low? There was a mechanical processing issue with retirement of meters that was resolved in 2007.
6	382.00	2005	Why is COR so high? All COR from this blanket work order were posted to the reserve in 12/05; \$11,224 represented 2004 charges & \$13,385 represented 2005 charges
6	384.00	2006	Why the high retirements? Some of the these retirements need to be reversed. We will follow up with the correct amount to be reversed next week. A key dept member is out this week
7	387.00	2001	Why the high COR? \$26,797 consulting fees paid to Material Resources
8a & 8b	387.40	1998/2000	Why the high salvage? 8a: 1998 was a communications structure on Holme St in Frankfurt for \$129,870 8b: 2000 was a 12/00 charge for \$31,044; you asked about this in the last rate case study, I'm not sure we ever gave you an answer because it seems it was a manual entry and we had trouble back then locating the journal detail; (we will follow up with our vital records dept & let you know what we find).
9a & 9b	396.00	2002/2004	Why the high salvage? 9a: 2002 sale of miscellaneous motorized equipment in 9/02 for \$33,177 9b: 2004 sale of miscellaneous motorized equipment in 12/04 for \$45,190



"Spanos, John J."
<jspanos@GFNET.com>
10/25/2008 03:34 PM

To : <ksollie@nisource.com>
cc
bcc
Subject: Columbia Gas of Ky

Kevin:

Here are our preliminary results for Columbia Gas of Kentucky using the ELG procedure. We will complete the ASL calculation on Monday so you have both before our trip.



John CGK07elg.XLS

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2007

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2007 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(6)	Composite Remaining Life (9)=(6)/(7)
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
	Land and Land Rights								
374.4	Land Rights	70-R2.5	0	474,715.59	116,459	358,260	7,994	1.68	44.8
374.5	Rights-of-Way	75-S4	0	2,686,348.92	641,159	2,027,189	35,203	1.32	57.6
	Total Account 374			3,143,064.51	757,618	2,385,449	43,197	1.37	
	Structures and Improvements								
375.34	Measuring and Regulating	46-S0.5	(10)	701,944.86	362,247	409,890	17,423	2.48	23.5
375.7	Other Distribution System	Square *	0	6,999,114.97	1,906,679	5,092,485	140,687	2.01	36.2
	Other Buildings	33-S1.5	0	119,980.93	72,805	47,177	3,287	2.74	14.4
	Distribution System Structures			7,119,095.90	1,979,484	5,139,612	143,874	2.02	
	Total Account 375.70								
375.71	Other Structures	Square *	0	74,308.31	74,308	0	0	-	-
375.8	Communication Structures	30-R3	0	33,260.58	24,016	9,245	1,063	3.20	8.7
	Total Account 375			7,928,609.65	2,440,055	5,558,747	162,360	2.05	
376 Mains									
	Cast Iron	66-R1.5 *	(15)	287,686.13	238,763	92,075	5,593	1.94	16.5
	Bare Steel	66-R1.5 *	(15)	18,346,180.26	14,775,315	6,322,791	375,866	2.05	16.8
	Coated Steel	66-R1.5	(15)	36,446,679.52	10,759,993	31,153,685	749,033	2.06	41.6
	Plastic	66-R1.5	(15)	74,917,833.83	18,979,717	67,175,791	1,598,772	2.13	42.0
	Total Account 376			129,998,379.74	44,753,788	104,744,342	2,729,064	2.10	
378 Meas and Reg Sta. Equip. - General									
379.1	Meas and Reg Sta. Equip. - City Gate	37-S0	(10)	4,678,739.27	2,453,209	2,693,402	136,300	2.91	19.8
380	Services	27-S1	(10)	257,909.74	255,958	27,741	2,765	1.07	10.0
381	Meters	39-R1.5	(60)	77,171,213.08	49,791,908	73,692,033	3,162,489	4.10	23.3
382	Meter Installations	36-R2.5	0	11,484,377.64	3,913,505	7,570,872	396,187	3.45	19.1
383	House Regulators	37-S2	(10)	7,745,125.52	3,245,398	5,274,239	255,705	3.30	20.6
384	House Regulator Installations	35-S2	(5)	3,220,777.10	988,731	2,393,085	94,118	2.92	25.4
385	Industrial Meas and Reg Equipment	33-R4	0	2,204,787.71	1,492,987	711,800	35,896	1.63	19.8
		32-O1	(5)	2,646,295.89	959,242	1,819,371	107,977	4.08	16.8
Other Equipment									
387.2	Odorization	25-R2.5	(5)	183,023.18	115,011	77,163	11,874	6.49	6.5
387.4	Customer Information Services	30-R2	(5)	3,225,365.64	1,254,459	2,132,178	121,147	3.76	17.5
	Total Account 387			3,408,388.82	1,369,469	2,209,339	133,021	3.90	
TOTAL DISTRIBUTION PLANT									
				253,887,667.67	112,411,868	209,080,420	7,259,078	2.86	
GENERAL PLANT									
	Office Furniture and Equipment								
391.1	Furniture	20-SQ	0	1,225,838.39	538,766	687,072	111,823	9.12	6.1
391.11	Equipment	15-SQ	0	27,553.81	(12,454)	40,007	26,287	95.40	1.5
391.12	Information Systems	5-SQ	0	236,974.08	229,096	9,879	3,540	1.48	2.8
	Total Account 391			1,492,366.28	755,408	736,958	141,650	9.49	

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2007 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
392.2	Transportation Equipment - Trailers	0	132,458.64	55,977	76,782	4,963	3.75	15.5
	Tools, Shop and Garage Equipment							
394	Equipment	0	1,795,292.02	931,377	863,918	66,101	3.68	13.1
394.11	GNG Facilities	0	136,515.63	(35,630)	172,146	66,651	48.82	2.6
	Total Account 394		1,931,807.65	895,747	1,036,064	132,752	6.87	
395	Laboratory Equipment	0	10,307.98	4,180	6,128	524	5.08	11.7
396	Power Operated Equipment	25	653,814.37	547,917	(57,457)	0	-	
398	Miscellaneous Equipment	0	91,475.08	47,097	44,378	12,198	13.33	3.6
	TOTAL GENERAL PLANT		4,312,230.00	2,305,926	1,842,853	292,087	6.77	
	TOTAL DEPRECIABLE PLANT		258,199,897.67	114,717,794	210,923,273	7,551,166	2.92	
	NONDEPRECIABLE PLANT							
301	Organization		521.20					
303	Misc. Intangible Plant		1,559,957.33	880,102				
304	Land		7,678.39					
374.1	Land		206.00					
374.2	Land		873,471.06					
	TOTAL NONDEPRECIABLE PLANT		2,441,833.98	880,102				
	OTHER PLANT							
393	Stores Equipment							
	TOTAL GAS PLANT		260,641,731.65	115,598,729	210,923,273	7,551,166		

* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.



"Spanos, John J."
<jspanos@GFNET.com>
10/27/2008 07:40 AM

To -<ksollie@nisource.com>
cc
bcc

Subject Columbia of Kentucky

History: This message has been replied to.

Kevin:

Here is the Average service life calculation for your review during the trip. What time do you want to meet at the office on Wednesday?



John CGK07asl.XLS

ASL

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2007 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
DEPRECIABLE PLANT								
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	70-R2.5	0	474,715.59	116,459	358,280	6,717	1.41	53.3
374.5	75-S4	0	2,868,348.92	641,159	2,027,189	33,659	1.26	60.2
	<i>Total Account 374</i>		3,143,064.51	757,618	2,385,449	40,373	1.28	
Structures and Improvements								
375.34	46-S0.5	(10)	701,944.86	362,247	409,890	13,452	1.92	30.5
375.7	Square	*	6,999,114.97	1,914,454	5,084,660	140,372	2.01	36.2
	33-S1.5	0	119,980.93	65,030	54,952	3,488	2.91	15.8
	<i>Total Account 375.70</i>		7,119,095.90	1,979,484	5,139,612	143,860	2.02	
375.71	Square	*	74,308.31	74,308	0	0	-	-
375.8	30-R3	0	33,250.58	24,016	9,245	860	2.59	10.8
	<i>Total Account 375</i>		7,928,609.65	2,440,055	5,558,747	158,172	1.99	
Mains								
376	68-R1.5	(15)	287,686.13	285,047	45,791	2,685	0.93	17.1
	68-R1.5	*	18,346,180.26	17,658,786	3,439,320	196,710	1.07	17.5
	68-R1.5	(15)	36,446,678.52	9,825,283	32,088,395	580,834	1.59	55.2
	68-R1.5	(15)	74,917,833.83	16,984,672	69,170,836	1,207,632	1.61	57.3
	<i>Total Account 376</i>		129,998,379.74	44,753,788	104,744,342	1,987,861	1.53	
Meas and Reg Sta. Equip. - General								
378	27-S0	(10)	4,678,799.27	2,453,209	2,693,402	101,748	2.17	26.5
379.1	27-S1	(10)	257,908.74	255,958	27,741	2,368	0.92	11.7
380	39-R1.5	(60)	77,171,213.08	49,781,908	73,692,033	2,369,202	3.07	31.1
381	38-R2.5	0	11,484,377.64	3,913,505	7,570,872	333,511	2.90	22.7
382	37-S2	(10)	7,745,125.52	3,245,398	5,274,239	218,398	2.82	24.1
383	35-S2	(5)	3,220,777.10	988,731	2,393,085	81,443	2.53	29.4
384	33-R4	0	2,204,787.71	1,492,987	711,800	33,110	1.50	21.5
385	32-O1	(5)	2,646,296.89	959,242	1,819,371	66,924	2.53	27.2
Other Equipment								
387.2	25-R2.5	(5)	183,023.18	115,011	77,163	10,537	5.76	7.3
387.4	30-R2	(5)	3,225,355.64	1,254,458	2,132,176	97,121	3.01	22.0
	<i>Total Account 387</i>		3,408,368.82	1,369,469	2,209,339	107,658	3.16	
TOTAL DISTRIBUTION PLANT								
			253,887,667.67	112,411,868	209,080,420	5,500,768	2.17	
GENERAL PLANT								
Office Furniture and Equipment								
391.1	20-SQ	0	1,225,638.39	538,766	687,072	111,823	9.12	6.1
391.11	15-SQ	0	27,553.81	(12,454)	40,007	26,287	95.40	1.5
391.12	5-SQ	0	238,974.08	229,096	9,879	3,540	1.48	2.8
	<i>Total Account 391</i>		1,492,366.28	755,408	736,958	141,650	9.49	

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2007 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
						Annual Amount (7)	Accrual Rate (8)=(7)/(4)	
392.2	Transportation Equipment - Trailers	0	132,458.64	55,677	76,782	4,493	3.39	17.1
394	Tools, Shop and Garage Equipment	0	1,795,292.02	931,377	863,918	66,101	3.68	13.1
394.11	Equipment	0	1,795,292.02	(35,630)	172,146	60,245	44.13	2.9
	CNG Facilities	0	136,515.63	895,747	1,036,064	126,346	6.54	
	Total Account 394		1,931,807.65					
395	Laboratory Equipment	0	10,307.98	4,180	6,128	524	5.08	11.7
396	Power Operated Equipment	25	653,814.37	547,817	(57,457)	0	-	-
398	Miscellaneous Equipment	0	91,475.08	47,097	44,378	12,198	13.33	3.6
	TOTAL GENERAL PLANT		4,312,230.00	2,305,926	1,842,853	285,211	6.61	
	TOTAL DEPRECIABLE PLANT		258,199,897.67	114,717,794	210,923,273	5,789,979	2.24	
	NONDEPRECIABLE PLANT							
301	Organization		521.20					
303	Misc. Intangible Plant		1,559,957.33	880,102				
304	Land		7,678.39					
374.1	Land		206.00					
374.2	Land		873,471.06					
	TOTAL NONDEPRECIABLE PLANT		2,441,833.98	880,102				
	OTHER PLANT							
393	Stores Equipment		250,641,731.65	115,598,729	210,923,273	5,785,979		
	TOTAL GAS PLANT		250,641,731.65	115,598,729	210,923,273	5,785,979		

* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.



Gary Sullivan/CKY/Enterprise

10/30/2008 01:17 PM

To jspanos@gfnet.com

cc Kevin Sollie/NCS/Enterprise@NiSource, Matthew
Ruth/NCS/Enterprise@NiSource

bcc

Subject Number of District Stations in Kentucky

Hi John,

Zane counted 475 district stations in CKY's inventory. This number has only increased by about 5 or 6 since 2002.

Dave Mueller indicated that there were no programs to replace equipment at either a faster or slower rate than past practices.

I don't recall exactly how the question was phrased, but CKY's inventory of pre-1950 pipe is 11%, pre-1960 pipe is 26%, or pre-1970 pipe is 49% according to our DOT submissions. That is compared against the total pipe footage not just bare steel.

Let me know if you have any other questions. Thanks.

Gary Sullivan
Leader, Field Engineering
Columbia Gas of Kentucky
Columbia Gas of Ohio
(859) 288-0225 Office
(859) 321-7377 Mobile

Attention: This message and all attachments are PRIVATE and may contain information that is CONFIDENTIAL and PRIVILEGED. If you receive this message in error, please notify the sender by reply email and delete the message immediately.



Kevin Sollie/NCS/Enterprise
11/07/2008 02:38 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc <lpatton@nisource.com>, <mruth@nisource.com>
bcc

Subject RE: CKY Depreciation Study - Data send through 12-07

I assumed you were going to do another send since we have been providing updated information. I will assume, however, at this point that the changes will be minor and we will see them with the inclusion of end-of-year 2008 data (not 9/08) for the final study.

Unless I hear otherwise, I will assume you have switched gears to the CMD data request requirements from us. (If you could contact me Monday to discuss the assignments, I would appreciate it.) Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>



"Spanos, John J."
<jspanos@GFNET.com>
11/07/2008 02:13 PM

To <ksollie@nisource.com>
cc <lpatton@nisource.com>, <mruth@nisource.com>

Subject RE: CKY Depreciation Study - Data send through 12-07

Is there a need to send you a draft study summary schedule for 12/31/07 when we know we are going to update for 9/08?

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Friday, November 07, 2008 9:07 AM
To: Spanos, John J.
Cc: lpatton@nisource.com; mruth@nisource.com
Subject: Fw: CKY Depreciation Study - Data send through 12-07

Let us know if you still need anything. And let us know if and when we will be getting a revised draft study summary table. Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

----- Forwarded by Kevin Sollie/NCS/Enterprise on 11/07/2008 09:01 AM -----

Matthew Ruth/NCS/Enterprise

11/05/2008 11:07 AM

To: "Spanos, John J." <jspanos@GFNET.com>
Cc: ksollie@nisource.com, lpatton@nisource.com
Subject: RE: Fw: CKY Depreciation Study - Data send through 12-07 [Link](#)

John,

Attached below are spreadsheet of everything unretired for 2006 and 2007. Vintage date is on spreadsheet.

Attached below are spreadsheets of the correct retirements for 2006 and 2007. Vintage date is on spreadsheet.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation
Phone: 614-460-4741

"Spanos, John J." <jspanos@GFNET.com>

11/04/2008 10:30 AM

To: <mruth@nisource.com>
Cc: <ksollie@nisource.com>, <lpatton@nisource.com>
Subject: RE: Fw: CKY Depreciation Study - Data send through 12-07

Can you tell us which of the retirements are to be unretired and which are to remain retired? Each individual entry is critical in the eventual calculation of depreciation.

From: mruth@nisource.com [mailto:mruth@nisource.com]
Sent: Tuesday, November 04, 2008 10:25 AM
To: Spanos, John J.
Cc: ksollie@nisource.com; lpatton@nisource.com
Subject: RE: Fw: CKY Depreciation Study - Data send through 12-07

John,

In 2006 we retired \$133,085 from the 384 account for a year end true up. We found \$115,611 to be erroneous retirements. The amount has since been unretired to correct our findings. The actual amount we have retired for 2006 is \$17,474.

In 2007 we retired \$31,296 from the 384 account for a year end true up. We found \$11,281 to be erroneous retirements. The amount has since been unretired to correct our findings. The actual amount we have retired for 2007 is \$20,015.

Please let us know if you need anything else.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation
Phone: 614-460-4741

"Spanos, John J." <jspanos@GFNET.com>

11/04/2008 09:33 AM

To <mruth@nisource.com>
Cc <lpatton@nisource.com>, <ksollie@nisource.com>
Subject RE: Fw: CKY Depreciation Study - Data send through 12-07

Matt:

Can you give me some detail as to what is to be reversed? The files you sent seem to be the same as what we already had? We looked at the 2006 & 2007 retirements and they are close to the amount you list below but not exactly the same.

Please give us a little more information.

John

From: mruth@nisource.com [mailto:mruth@nisource.com]
Sent: Monday, November 03, 2008 1:43 PM
To: Spanos, John J.
Cc: lpatton@nisource.com; ksollie@nisource.com
Subject: Re: Fw: CKY Depreciation Study - Data send through 12-07

John,

In response to Kevin's email below. The erroneous retirements that need to be reversed in account 384 is \$164,900.

Also regarding the year 2000 high salvage in account 387.40 by \$31,044, it is not salvage it is actually a transfer of WAN routers and equipment as a credit to the reserve. Assets were transferred in from our Service Corp.

Please let us know if you have any questions.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation
Phone: 614-460-4741

Kevin Sollie/NCS/Enterprise

10/09/2008 11:34 AM

To: spanos@gfnet.com
Cc: Matthew Ruth/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource
Subject: Fw: CKY Depreciation Study - Data send through 12-07

FYI... we have some retirements in Account 384 that are erroneous and will need to be reversed. We will follow up with you and quantify this amount at a later date. Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

----- Forwarded by Kevin Sollie/NCS/Enterprise on 10/09/2008 11:28 AM -----

Kevin Sollie/NCS/Enterprise


10/09/2008 09:58 AM

To: jspanos@gfnet.com
Cc: Matthew Ruth/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource
Subject: CKY Depreciation Study - Data send through 12-07

Attached is the plant data needed to complete a draft study as of December 31, 2007. As discussed, we will follow up at year-end with comparable data through December 31, 2008 to complete a final study for the CKY Rate Case. Please let us know if you have any questions about the data. Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

NiSource Matthew
Ruth/NCS/Enterprise
01/27/2009 02:51 PM

To "Spanos, John J." <jspanos@GFNET.com>
cc ksollie@nisource.com
bcc
Subject RE: Fw: CKY 2009 Data for Rate Case 

Hi John,

Please see attachment for item 3.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation
Phone: 614-460-4741

"Spanos, John J." <jspanos@GFNET.com>

01/21/2009 04:04 PM

To <mruth@nisource.com>
cc <ksollie@nisource.com>
Subject RE: Fw: CKY 2009 Data for Rate Case

I realized item 3 was not available yet but I was just reminding you that I need it before we can finish the assignment, so hopefully it will be available soon.

An example for item 4 is the retirement data you sent me for year 2008 account 376 has a total of 896,714 in retirements, however the reserve activity schedule you sent shows 2008 retirements for account 376 equal to 59,050. this type of discrepancy is for many accounts and has been occurring for many years. I just need to understand how you get these differences each year.

From: mruth@nisource.com [mailto:mruth@nisource.com]
Sent: Wednesday, January 21, 2009 3:20 PM
To: Spanos, John J.
Cc: ksollie@nisource.com
Subject: Re: Fw: CKY 2009 Data for Rate Case

Hi John,

- 1) the balances you sent for 2008 does not include a breakdown by type main. We had decided to maintain the types for Acct 376 but not 380.
- 2) Based on the balances there seems to be a transfer of \$2,189 between Acct 378 & 385. We need the vintage detail of that transfer.
The vintage year is 10/2000 for this 2" Regulator that was transfer.
- 3) We need the 2008 plant statement which you mentioned would come after the data.
2008 plant statement is unavailable because we have not yet finished closing for December 2008. Once this closes for 2008 we will send you requested information.
- 4) Can you explain why there is such a discrepancy between the yearly retirements in the plant activity versus the reserve activity.
Can you be more specific as to what you are looking for?

Please let us know if you need anything else.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation
Phone: 614-460-4741

Kevin Sollie/NCS/Enterprise

01/21/2009 11:35 AM

To Matthew Ruth/NCS/Enterprise@NISource
cc

Subject Fw: CKY 2009 Data for Rate Case

Matt, please look into 1, 2 & 4 below. Thanks.

----- Forwarded by Kevin Sollie/NCS/Enterprise on 01/21/2009 11:34 AM -----

"Spanos, John J." <jspanos@GFNET.com>

01/21/2009 09:57 AM

To <ksollie@nisource.com>
cc

Subject RE: CKY 2009 Data for Rate Case

Kevin:

There are a few issues that we have with the 2008 data:

- 1) the balances you sent for 2008 does not include a breakdown by type main. We had decided to maintain the types for Acct 376 but not 380.
- 2) Based on the balances there seems to be a transfer of \$2,189 between Acct 378 & 385. We need the vintage detail of that transfer.
- 3) We need the 2008 plant statement which you mentioned would come after the data.
- 4) Can you explain why there is such a discrepancy between the yearly retirements in the plant activity versus the reserve activity.

Thanks

John

From: ksollie@nsource.com [mailto:ksollie@nsource.com]
Sent: Friday, January 16, 2009 3:16 PM
To: Spanos, John J.
Subject: Fw: CKY 2009 Data for Rate Case

----- Forwarded by Kevin Sollie/NCS/Enterprise on 01/16/2009 03:11 PM -----

Matthew
Ruth/NCS/Enterprise

01/16/2009 03:02 PM

To: John Spanos/NCS/Enterprise@NiSource
cc: Kevin Sollie/NCS/Enterprise@NiSource, Lon Patton/NCS/Enterprise@NiSource, Molly Williams/NCS/Enterprise@NiSource
Subje: CKY 2009 Data for Rate Case
ct

John,

As promised here is 2008 plant data that is to go along with plant data already provided for the 2009 CKY Rate Case. As discussed in a meeting we had proposed completion of the by sometime early February. Please let us know if there will be any trouble meeting the deadline.

The following are in the attached zip file:

- CKY Reserve Ledger 2008
- CKY Addition Activity 2008
- CKY Retirement Activity 2008
- CKY CPR Detail 2008
- CKY Salvage Activity 2008

We will be able to provide the Plant In-service Ledger for 2008 once December business is officially closed. Please let us know if you will run into any trouble meeting the deadline.

Matthew Ruth
NiSource EDE
Fixed Asset & Depreciation



Phone: 614-460-4741 CKY Plant-in-service ledger 2008.xls



"Spanos, John J."
<jspanos@GFNET.com>
02/03/2009 09:43 AM

To <ksollie@nisource.com>
cc <mruth@nisource.com>
bcc
Subject RE: CGK

History: This message has been replied to.

Kevin:

You are correct. Sorry for the error. When the reserve adjustment amount is negative the accrual should be added. I have attached the corrected schedules. Do you want me to start preparing the report or is that premature.

John

From: ksollie@nisource.com [mailto:ksollie@nisource.com]
Sent: Tuesday, February 03, 2009 9:34 AM
To: Spanos, John J.
Cc: mruth@nisource.com
Subject: Re: CGK

Thanks for these. I believe there is one error. The footing on the annual accrual column is subtracting rather than adding the general plant amortization amounts on both schedules. Let me know if they need changed or if I'm missing something. Thanks.

Kevin Sollie
Nisource - Energy Distribution Group - East
Fixed Asset & Depreciation Specialist
(614) 460-5913

"Spanos, John J." <jspanos@GFNET.com>

01/30/2009 12:27 PM

To <ksollie@nisource.com>, <mruth@nisource.com>
cc
Subject CGK

Kevin & Matt:

Attached are two schedules that set forth preliminary results of the Columbia Gas of Kentucky update. The two schedules represent the ASL and ELG calculation and the reserve adjustment amortization for

general plant accounts. We have also updated the service life study through 2008. Actually, there were only four accounts 375.34, 375.70 – other, 378 and 384 that had changes to the life estimate from our 2007 analysis. There was no change to the net salvage analysis. The revised life analysis created a reduction of 54,000 in depreciation expense.

Further discussion can occur next week but I need to focus on the Maryland case over the weekend.



John CGKDBelg-Amort.XLS CGKDBasl-Amort.XLS

ELG

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Rate (8)=(7)/(4)	
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
374.4	Land and Land Rights	70-R2.5	0	555,084.60	124,496	430,593	9,457	1.70	45.5
374.5	Land Rights	75-S4	0	2,668,348.92	673,713	1,994,633	34,116	1.28	58.5
	Rights-of-Way			3,223,433.52	798,209	2,425,226	43,573	1.35	
	Total Account 374								
375.34	Structures and Improvements	47-S0.5	(10)	732,654.88	371,756	434,163	17,783	2.43	24.4
375.7	Measuring and Regulating	Square	*	7,000,103.15	2,047,444	4,952,658	140,609	2.01	35.2
	Other Distribution System	34-S1.5	0	179,280.37	73,863	105,419	5,312	2.96	19.8
	Distribution System Structures			7,179,383.52	2,121,307	5,058,077	145,921	2.03	
	Total Account 375.70								
375.8	Communication Structures	30-R3	0	33,260.58	25,766	7,475	800	2.41	9.3
	Total Account 375			7,945,298.98	2,518,849	5,499,715	164,504	2.07	
376	Mains	68-R1.5	*	287,300.46	238,550	91,845	5,873	2.04	15.6
	Cast Iron	68-R1.5	*	18,226,235.82	14,703,505	6,296,665	390,653	2.14	16.0
	Bare Steel	68-R1.5	(15)	38,761,932.46	11,240,089	33,336,128	800,408	2.06	41.6
	Coated Steel	68-R1.5	(15)	79,314,158.63	19,651,403	71,549,880	1,722,163	2.17	41.5
	Plastic			136,589,627.37	45,843,547	111,234,518	2,919,097	2.14	
	Total Account 376								
378	Meas and Reg Sta. Equip. - General	38-S0	(10)	4,838,300.25	2,513,586	2,808,543	138,181	2.86	20.3
379.1	Meas and Reg Sta. Equip. - City Gate	27-S1	(10)	257,908.74	261,813	21,886	2,258	0.88	9.7
380	Services	39-R1.5	(60)	80,363,819.98	51,026,459	77,555,649	3,361,836	4.18	23.1
381	Meters	37-R1.5	0	11,782,894.09	4,064,067	7,718,829	407,451	3.46	18.9
382	Meter Installations	37-S2	(10)	7,818,665.10	3,356,529	5,244,006	260,523	3.33	20.1
383	House Regulators	35-S2	(5)	3,575,312.32	1,027,633	2,726,438	109,967	3.08	24.8
384	House Regulator Installations	32-R4	0	2,327,988.32	1,640,703	687,288	38,499	1.55	17.9
385	Industrial Meas and Reg Equipment	32-O1	(5)	2,717,196.66	933,051	1,920,004	112,933	4.16	17.0
387.2	Other Equipment	25-R2.5	(5)	28,895.00	(33,290)	63,629	25,369	87.80	2.5
387.4	Odorization	30-R2	(5)	3,224,772.73	1,330,952	2,055,059	118,794	3.68	17.3
	Customer Information Services			3,253,667.73	1,297,662	2,118,688	144,163	4.43	
	Total Account 387								
	TOTAL DISTRIBUTION PLANT			264,694,112.96	115,282,108	219,960,790	7,702,985	2.91	

ELG

COLUMBIA GAS OF KENTUCKY, INC.
ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Calculated Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
GENERAL PLANT								
Office Furniture and Equipment								
391.1	20-SQ	0	1,213,530.11	860,914	352,616	60,620	5.00	5.8
391.11	15-SQ	0	13,816.01	3,345	10,471	921	6.67	11.4
Information Systems								
391.12	5-SQ	0	17,258.23	17,258	0	0	-	-
	5-SQ	0	252,455.59	161,244	91,212	50,481	20.00	1.8
			269,713.82	178,502	91,212	50,481	18.72	
			1,497,059.94	1,042,761	454,299	112,022	7.48	
			116,618.37	43,612	73,007	5,004	4.29	14.6
392.2	25-S3	0	1,974,686.20	940,265	1,034,424	78,900	4.00	13.1
394	12-S3	0	335,308.07	208,194	127,114	67,017	19.99	1.9
394.11			2,309,994.27	1,148,459	1,161,538	145,917	6.32	
			10,307.98	4,760	5,548	515	5.00	10.8
395	15-S1.5	25	653,814.37	552,542	(62,178)	0	-	-
396	15-SQ	0	78,932.17	54,533	24,399	5,268	6.67	4.6
398			4,666,727.10	2,846,667	1,656,613	268,726	5.76	
			269,360,840.06	118,128,775	221,617,403	7,971,711	2.96	
TOTAL GENERAL PLANT								
TOTAL DEPRECIABLE PLANT								
UNRECOVERED RESERVE TO BE AMORTIZED								
391.1			(273,190)			54,638	**	
391.11			(27,738)			5,548	**	
391.12			82,488			(16,498)	**	
394			46,701			(9,340)	**	
395			(65)			13	**	
398			(15,398)			3,060	**	
			(187,202)			37,440		
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED								

ELG

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Calculated Annual Accrual Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
AMORTIZABLE PLANT								
303	Misc. Intangible Plant		1,449,998.49	866,483				
TOTAL AMORTIZABLE PLANT								
NONDEPRECIABLE PLANT								
301	Organization		521.20					
304	Land		7,678.39					
374.1	Land		206.00					
374.2	Land		873,471.06					
TOTAL NONDEPRECIABLE PLANT								
OTHER PLANT								
393	Stores Equipment			833				
TOTAL OTHER PLANT								
TOTAL GAS PLANT								
			271,692,715.20	118,808,889	221,617,403	8,009,151		

* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.

** 5-Year amortization of unrecovered reserve related to implementation of amortization accounting.

ASL

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Annual Accrual Rate (8)=(7)/(4)	
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
374.4	Land and Land Rights								
374.5	Land Rights	70-R2.5	0	555,084.60	124,496	430,593	7,892	1.42	54.6
	Rights-of-Way	75-S4	0	2,668,348.92	673,713	1,994,633	32,647	1.22	61.1
	Total Account 374			3,223,433.52	798,209	2,425,226	40,539	1.26	
375.34	Structures and Improvements	47-S0.5	(10)	732,654.88	371,756	434,163	13,708	1.87	31.7
375.7	Measuring and Regulating	Square	*	7,000,103.15	2,055,492	4,944,610	140,379	2.01	35.2
	Other Distribution System	34-S1.5	0	179,280.37	65,815	113,467	5,157	2.88	22.0
	Other Buildings			7,179,383.52	2,121,307	5,058,077	145,536	2.03	
	Distribution System Structures								
	Total Account 375.70								
375.8	Communication Structures	30-R3	0	33,260.58	25,786	7,475	690	2.07	10.8
	Total Account 375			7,945,298.98	2,518,849	5,499,715	159,934	2.01	
376	Mains	68-R1.5	*	287,300.46	285,212	45,183	2,782	0.97	16.2
	Cast Iron	68-R1.5	*	18,226,235.82	17,608,866	3,351,314	201,192	1.10	16.7
	Bare Steel	68-R1.5	(15)	38,761,932.46	10,282,203	34,294,014	620,927	1.60	55.2
	Coated Steel	68-R1.5	(15)	79,314,158.63	17,667,276	73,944,007	1,283,800	1.62	57.3
	Plastic			136,589,627.37	45,843,547	111,234,518	2,108,701	1.54	
	Total Account 376								
378	Meas and Reg Sta. Equip. - General	38-S0	(10)	4,838,300.25	2,513,586	2,808,543	102,706	2.12	27.3
379.1	Meas and Reg Sta. Equip. - City Gate	27-S1	(10)	257,908.74	261,813	21,886	1,951	0.76	11.2
380	Services	39-R1.5	(60)	80,363,819.98	51,026,459	77,565,649	2,520,344	3.14	30.8
381	Meters	37-R1.5	0	11,782,894.09	4,064,067	7,718,829	314,264	2.67	24.6
382	Meter Installations	37-S2	(10)	7,818,665.10	3,356,529	5,244,006	222,502	2.85	23.6
383	House Regulators	35-S2	(5)	3,575,312.32	1,027,633	2,726,438	94,870	2.65	28.7
384	House Regulator Installations	32-R4	0	2,327,988.32	1,640,703	687,288	35,453	1.52	19.4
385	Industrial Meas and Reg Equipment	32-O1	(5)	2,717,196.56	933,051	1,920,004	71,497	2.63	26.9
387.2	Other Equipment	25-R2.5	(5)	28,895.00	(33,290)	63,629	24,253	83.93	2.6
387.4	Odorization	30-R2	(5)	3,224,772.73	1,330,952	2,055,059	95,761	2.97	21.5
	Customer Information Services			3,253,667.73	1,297,662	2,118,688	120,004	3.69	
	Total Account 387								
	TOTAL DISTRIBUTION PLANT			264,694,112.96	115,282,108	219,960,790	5,792,765	2.19	

ASL

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
						Annual Amount (7)	Rate (8)=(7)/(4)	
GENERAL PLANT								
Office Furniture and Equipment								
391.1	20-SQ	0	1,213,530.11	860,914	352,616	60,620	5.00	5.8
391.11	15-SQ	0	13,816.01	3,345	10,471	921	6.67	11.4
Information Systems								
Fully Amortized								
391.12	5-SQ	0	17,258.23	17,258	0	0	-	-
	5-SQ	0	252,455.59	161,244	91,212	50,481	20.00	1.8
			269,713.82	178,502	91,212	50,481	18.72	
			1,497,059.94	1,042,761	454,299	112,022	7.48	
			116,618.37	43,612	73,007	4,515	3.87	16.2
392.2	25-S3	0						
Transportation Equipment - Trailers								
Tools, Shop and Garage Equipment								
394	25-SQ	0	1,974,686.20	940,265	1,034,424	78,900	4.00	13.1
394.11	12-S3	0	335,308.07	208,194	127,114	60,950	18.18	2.1
			2,309,994.27	1,148,459	1,161,538	139,860	6.05	
			10,307.98	4,760	5,548	515	5.00	10.8
395	20-SQ	0						
396	15-S1.5	25	653,814.37	552,542	(62,178)	0	-	-
398	15-SQ	0	78,932.17	54,533	24,399	5,268	6.67	4.6
			4,656,727.10	2,846,667	1,656,613	262,180	5.62	
			269,360,840.06	118,128,775	221,617,403	6,054,945	2.25	
TOTAL DEPRECIABLE PLANT								
UNRECOVERED RESERVE TO BE AMORTIZED								
391.1	Furniture		(273,190)			54,638	**	
391.11	Equipment		(27,738)			5,548	**	
391.12	Information Systems		82,488			(16,498)	**	
394	Equipment		46,701			(9,340)	**	
395	Laboratory Equipment		(65)			13	**	
398	Miscellaneous Equipment		(15,398)			3,080	**	
			(187,202)			37,440		
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED								

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
AMORTIZABLE PLANT								
303 Misc. Intangible Plant			1,449,998.49	866,483				
TOTAL AMORTIZABLE PLANT			1,449,998.49	866,483				
NONDEPRECIABLE PLANT								
301 Organization			521.20					
304 Land			7,678.39					
374.1 Land			206.00					
374.2 Land			873,471.06					
TOTAL NONDEPRECIABLE PLANT			881,876.65					
OTHER PLANT								
393 Stores Equipment				833				
TOTAL OTHER PLANT				833				
TOTAL GAS PLANT			271,952,715.20	118,908,889	221,617,403	6,092,385		

* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.
** 5-Year amortization of unrecovered reserve related to implementation of amortization accounting.



"Spanos, John J."
<jspanos@GFNET.com>
03/19/2009 01:57 PM

To <sseiple@nsource.com>, <hamiller@nsource.com>,
<jmcoop@nsource.com>, <ssagun@nsource.com>,
<jfracher@nsource.com>, <mbalmert@nsource.com>,
cc <mkempic@nsource.com>, <bjscott@nsource.com>
bcc

Subject RE: Rate Case -- Testimony -- Spanos, John

Blanks will be filled in when the exhibit is finalized.

-----Original Message-----

From: sseiple@nsource.com [mailto:sseiple@nsource.com] On Behalf Of
CKY_Regulatory_Proceedings@nsource.com
Sent: Thursday, March 19, 2009 1:20 PM
To: hamiller@nsource.com; jmcoop@nsource.com; ssagun@nsource.com;
jfracher@nsource.com; mbalmert@nsource.com; dcreekmur@nsource.com;
sseiple@nsource.com; ksollie@nsource.com; rkriner@nsource.com
Cc: mkempic@nsource.com; bjscott@nsource.com; Spanos, John J.
Subject: Rate Case -- Testimony -- Spanos, John

My revisions are highlighted. Primarily, they are formatting changes. I
note that there are still a few blanks to be filled in.

The following testimony has been created in the regulatory case
management
database and is being sent for your review. Please review it and let
me
know if you have any questions. All changes should be made using
Word's
"track changes" feature within the draft testimony.

Link to document: (Document link: Click to open...)

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



"Spanos, John J."
<jspanos@GFNET.com>
03/19/2009 01:58 PM

To <rkriner@nisource.com>, <bjscott@nisource.com>
cc <bjscott@nisource.com>, <dcreekmur@nisource.com>, <hamiller@nisource.com>, <jfracher@nisource.com>, <jmcoop@nisource.com>, <ksollie@nisource.com>, bcc

Subject RE: Rate Case -- Testimony -- Spanos, John

Any change to the 20 year time period will change my results as well as testimony

-----Original Message-----

From: rkriner@nisource.com [mailto:rkriner@nisource.com]
Sent: Thursday, March 19, 2009 1:46 PM
To: bjscott@nisource.com
Cc: bjscott@nisource.com; dcreekmur@nisource.com; hamiller@nisource.com; jfracher@nisource.com; Spanos, John J.; jmcoop@nisource.com; ksollie@nisource.com; mbalmert@nisource.com; mkempic@nisource.com; ssagun@nisource.com; sseiple@nisource.com
Subject: Re: Rate Case -- Testimony -- Spanos, John

My only comment is that we need to make sure that the years associated with the bare steel, cast iron replacement program mentioned in John's testimony aligns with all other testimony - 20 years or ??????????.

CKY Regulatory

Proceedings

(Brandi Scott)

To

Sent by: Brandi
Scott

Herbert A

Miller/CKY/Enterprise@NiSource,

Judy

Cooper/CKY/Enterprise@NiSource,

03/18/2009 07:58

Stanley

AM

Sagun/NCS/Enterprise@NiSource,

James F

Racher/NCS/Enterprise@NiSource,

Please respond to

Mark

Brandi Scott

Balmert/NCS/Enterprise@NiSource,

Daniel

Creekmur/NCS/Enterprise@NiSource,

Steve

Seiple/NCS/Enterprise@NiSource,

Kevin

Sollie/NCS/Enterprise@NiSource,

Robert

Kriner/NCS/Enterprise@NiSource

cc

Mark

Kempic/CPA/Enterprise@NiSource,

Brandi

Scott/NCS/Enterprise@NiSource,

jspanos@GFNET.com@NiSource

Subject

Rate Case -- Testimony -- Spanos,

John

The following record has been created in the regulatory case management database.

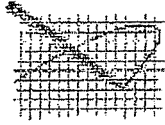
Link to document: (Document link: Click to open...)

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Jim Racher - 614.460.5978

Jennifer Logan - 614.460.4654

Mark Kempic - 724.416.6328



CKY Regulatory Proceedings
(Steve Seiple)
Sent by: Steve Seiple

03/19/2009 01:19 PM


Please respond to
Steve Seiple

To Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
cc Mark Kempic/CPA/Enterprise@NiSource, Brandi
Scott/NCS/Enterprise@NiSource,
jspanos@GFNET.com@NiSource
bcc

Subject Rate Case -- Testimony -- Spanos, John

My revisions are highlighted. Primarily, they are formatting changes. I note that there are still a few blanks to be filled in.

The following testimony has been created in the regulatory case management database and is being sent for your review. Please review it and let me know if you have any questions. All changes should be made using Word's "track changes" feature within the draft testimony.

Link to document: 

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



"Spanos, John J."
<jspanos@GFNET.com>
03/31/2009 10:00 AM

To <jfracher@nisource.com>
cc <lpatton@nisource.com>, <ksollie@nisource.com>, <mbalmert@nisource.com>, <jmcoop@nisource.com>, <dmueller@nisource.com>, <gsullil1@nisource.com>, bcc

Subject RE: CKY Rate Case - AMRP Program

Attached is my revised testimony(second draft) and the new pages of study that incorporates the change described below.

-----Original Message-----

From: jfracher@nisource.com [mailto:jfracher@nisource.com]
Sent: Monday, March 30, 2009 12:41 PM
To: Spanos, John J.
Cc: lpatton@nisource.com; ksollie@nisource.com; mbalmert@nisource.com; jmcoop@nisource.com; dmueller@nisource.com; gsullil1@nisource.com; DRoy@NiSource.com; sseiple@nisource.com; hamiller@nisource.com; prmoul@verizon.net
Subject: CKY Rate Case - AMRP Program

John,

There has been an agreement that the 30 year AMRP program began January 1, 2008. This changes your study and testimony that were based on a 20 year program. All witnesses will be reflecting this information in their testimony. Please provide us with your revised study as soon as possible.

Please contact me if you have any questions.

Thanks,
Jim

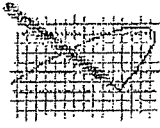
James F. Racher
Director of Demand Forecasting and Regulatory Services
NCSC Rate and Regulatory Services

(614) 460-5978 - office
(614) 460-4833 - fax
(614) 917-9137 - cell
jfracher@nisource.com



Col Gas of KY-revisedstudypages.PDF 2009-03-31 SPANDS rebuttal Testimony.doc

FILED IN STUDY AND AS TESTIMONY.



CKY Regulatory Proceedings
(Steve Seiple)
Sent by: Steve Seiple

04/01/2009 01:56 PM


Please respond to
Steve Seiple

To Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
cc Mark Kempic/CPA/Enterprise@NiSource, Brandi
Scott/NCS/Enterprise@NiSource,
jspanos@GFNET.com@NiSource
bcc

Subject Rate Case -- Testimony -- Spanos, John

History:  This message has been replied to.

The following testimony has been created in the regulatory case management database and is being sent for your review. Please review it and let me know if you have any questions. All changes should be made using Word's "track changes" feature within the draft testimony.

Link to document: 

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



CKY Regulatory Proceedings
(Steve Seiple)

Sent by: Steve Seiple

04/03/2009 02:23 PM

Please respond to
Steve Seiple

To Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
cc Mark Kempic/CPA/Enterprise@NiSource, Brandi
Scott/NCS/Enterprise@NiSource,
jspanos@GFNET.com@NiSource

bcc

Subject Rate Case -- Testimony -- Spanos, John

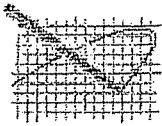
John, I made only minor revisions, and highlighted a few areas where blanks still need to be filled in.
Thanks!

The following testimony has been created in the regulatory case management database and is being sent
for your review. Please review it and let me know if you have any questions. All changes should be
made using Word's "track changes" feature within the draft testimony.

Link to document: 

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



CKY Regulatory Proceedings
(Brandi Scott)
Sent by: Brandi Scott

04/06/2009 10:09 AM


Please respond to
Brandi Scott

To Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
cc Mark Kempic/CPA/Enterprise@NiSource, Brandi
Scott/NCS/Enterprise@NiSource,
jspanos@GFNET.com@NiSource
bcc

Subject Rate Case -- Testimony -- Spanos, John

History:  This message has been replied to.

The following testimony has been revised and is being sent for your review. Please review it and let me know if you have any questions. All changes should be made using Word's "track changes" feature within the draft testimony.

Link to document: 

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



"Spanos, John J."
<jspanos@GFNET.com>
04/06/2009 10:03 AM

To <sseiple@nsource.com>, <hamiller@nsource.com>, <jmcoop@nsource.com>, <ssagun@nsource.com>, <jfracher@nsource.com>, <mbalmert@nsource.com>, <mkempic@nsource.com>, <bjscott@nsource.com>

bcc

Subject RE: Rate Case -- Testimony -- Spanos, John

Here is my revised testimony that accepts the minor changes and inserted the page numbers.

-----Original Message-----

From: sseiple@nsource.com [mailto:sseiple@nsource.com] On Behalf Of CKY_Regulatory_Proceedings@nsource.com
Sent: Friday, April 03, 2009 2:24 PM
To: hamiller@nsource.com; jmcoop@nsource.com; ssagun@nsource.com; jfracher@nsource.com; mbalmert@nsource.com; dcreekmur@nsource.com; sseiple@nsource.com; ksollie@nsource.com; rkriner@nsource.com
Cc: mkempic@nsource.com; bjscott@nsource.com; Spanos, John J.
Subject: Rate Case -- Testimony -- Spanos, John

John, I made only minor revisions, and highlighted a few areas where blanks still need to be filled in. Thanks!

The following testimony has been created in the regulatory case management database and is being sent for your review. Please review it and let me know if you have any questions. All changes should be made using Word's "track changes" feature within the draft testimony.

Link to document: (Document link: Click to open...)

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



2009-04-03 SPANOS Testimony.doc

FILED AS TESTIMONY



"Spanos, John J."
<jspanos@GFNET.com>
04/07/2009 09:42 PM

To <ksollie@nisource.com>

cc

bcc

Subject report

History: This message has been forwarded.

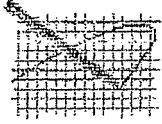
Kevin:

Here is the electronic version of the report



John Columbia Gas of KY 2008.pdf

FILED AS STUDY.



CKY Regulatory Proceedings
(Brandi Scott)
Sent by: Brandi Scott

04/21/2009 01:18 PM


Please respond to
Brandi Scott

To Brandi Scott/NCS/Enterprise@NiSource, Daniel
Creekmur/NCS/Enterprise@NiSource, James F
Racher/NCS/Enterprise@NiSource, Judy
cc Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
bcc

Subject Rate Case -- Testimony -- Spanos, John

History:  This message has been replied to and forwarded.

The following draft testimony is being sent to you for final review before it is filed with the Commission.
Please let me know if there are any final changes.

Link to document: 

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328



CKY Regulatory Proceedings
(Steve Seiple)
Sent by: Steve Seiple

04/22/2009 09:17 AM

Please respond to
Steve Seiple

To Herbert A Miller/CKY/Enterprise@NiSource, Judy
Cooper/CKY/Enterprise@NiSource, Stanley
Sagun/NCS/Enterprise@NiSource, James F
cc Mark Kempic/CPA/Enterprise@NiSource, Brandi
Scott/NCS/Enterprise@NiSource,
jspanos@GFNET.com@NiSource

bcc

Subject CKY Rate Case -- Testimony -- Spanos, John

History: This message has been replied to.

I consider this to be a final draft. Unless anyone else has changes this one is just about ready to lock down.

Link to document:

Your CKY Regulatory Case Management Database Administrators are:

Jim Racher - 614.460.5978
Jennifer Logan - 614.460.4654
Mark Kempic - 724.416.6328

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 033:

Please refer to the response to AG Data Request 121. Please explain how the AG can verify this response and provide the requisite evidence necessary to make such verification.

Response:

Attachment A hereto reconciles the amount of depreciation/amortization recorded on the trial balance as of 12/31/2008 (see Attachment B (extracted from the trial balance)) to the amount of depreciation/amortization utilized in Mr. Spanos depreciation study (see Attachment C). The difference between the two amount totaling \$212,263 is depreciation reserve associated with retirement work in progress. Attachment D (extract from the trial balance) lists the regulatory liabilities recorded on the general ledger, none of which are associated with cost of removal. Based on these facts, it is evident that the depreciation reserves utilized by Mr. Spanos did not reflect any reclassification of cost of removal from the accumulated reserve to a regulatory asset as noted in the response to AG Data Request Set 1-121.

**Columbia Gas of Kentucky, Inc.
 Accumulated Provision for Depreciation and Depletion
 As of December 31, 2008**

AG DR Set 2-33
 Attachment A

Trial Balance (Depreciation/Amortization Reserve)	118,596,626	(Attachment B)
Depreciation Study (Depreciation/Amortization Reserve) (pages III-4 through III-6)	118,808,889	(Attachment C)
Difference	<u>(212,263)</u>	
Difference Explanation:		
Account 108 - Retirement Work in Progress	(212,278)	
Rounding	15	
	<u>(212,263)</u>	
Trial Balance Detail:		
Account 108 - Accumulated Depreciation	116,086,470	
Account 108 - Retirement Work in Progress	(212,278)	
Account 111 - Accumulated Amortization	2,722,434	
	118,596,626	

*DEPRECIATION/AMORTIZATION
 RESERVE @ 12/31/08*

CKY Trial Balance
 Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108				00116	WP---		0810	50.32	50.00	
32	108				00554	WP----		0621	150.00	150.00	
32	108				00554	WP----		0622	-6,589.66	-6,589.00	
32	108				00558	WP---		0621	42,748.32	42,748.00	
32	108				00558	WP---		0622	2,142.58	2,142.00	
32	108				00558	WP---		0623	-42,000.67	-42,000.00	
32	108				00558	WP---		0624	62.31	62.00	
32	108				00558	WP----		0625	2,049.34	2,049.00	
32	108				00558	WP----		0627	611.68	612.00	
32	108				00558	WP----		0629	272.90	273.00	
32	108				00558	WP----		0631	6,527.17	6,527.00	
32	108				00558	WP----		0632	361.42	361.00	
32	108				00558	WP----		0633	2,255.48	2,256.00	
32	108				00560	WP---		0621	5,214.65	5,214.00	
32	108				00560	WP---		0624	159.99	160.00	
32	108				00560	WP---		0625	1,650.75	1,651.00	
32	108				00560	WP---		0626	50.00	50.00	
32	108				00560	WP---		0627	529.51	530.00	
32	108				00560	WP---		0629	642.15	642.00	
32	108				00560	WP---		0631	100.00	100.00	
32	108				00560	WP---		0633	71.71	71.00	
32	108				00562	WP---		0621	9,552.44	9,553.00	
32	108				00562	WP---		0623	158.85	159.00	
32	108				00562	WP---		0624	110.45	110.00	
32	108				00562	WP---		0625	100.00	100.00	
32	108				00562	WP---		0626	39.63	40.00	
32	108				00562	WP---		0629	1,062.60	1,062.00	
32	108				00562	WP---		0631	118.41	119.00	
32	108				00562	WP---		0632	48.37	48.00	
32	108				00562	WP---		0633	1,447.90	1,448.00	
32	108				00562	WP---		7623	130.89	131.00	
32	108				00562	WP---		8621	2,987.90	2,988.00	
32	108				00562	WP---		8622	32.51	32.00	
32	108				00562	WP---		8623	1,002.12	1,003.00	
32	108				00562	WP---		8624	3,146.04	3,146.00	
32	108				00562	WP---		8629	100.00	100.00	
32	108				00566	WP---		0621	84,979.15	84,979.00	
32	108				00566	WP---		0622	4,401.81	4,402.00	
32	108				00566	WP---		0623	8,963.00	8,963.00	
32	108				00566	WP---		0624	4,479.66	4,479.00	
32	108				00566	WP----		0625	2,789.33	2,790.00	
32	108				00566	WP----		0626	2,721.90	2,721.00	
32	108				00566	WP---		0627	4,589.49	4,590.00	
32	108				00566	WP----		0628	295.06	295.00	
32	108				00566	WP---		0629	15,911.55	15,912.00	
32	108				00566	WP---		0631	73,437.03	73,437.00	
32	108				00566	WP---		0632	2,144.64	2,144.00	
32	108				00566	WP---		0633	1,729.56	1,730.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108				00566	WP----		8631	463.56	463.00	
32	108				00568	WP----		0049	133.31	134.00	
32	108				00576	WP----		0621	-407.87	-407.00	
32	108				00576	WP----		0622	-29,161.07	-29,161.00	
32	108				00576	WP----		0624	417.28	416.00	
32	108				00580	WP----		0621	4,049.58	4,050.00	
32	108				00580	WP----		0622	41.01	41.00	
32	108				00580	WP----		0623	251.00	251.00	
32	108				00580	WP----		0624	58.56	58.00	
32	108				00580	WP----		0625	251.08	251.00	
32	108				00580	WP----		0626	163.56	164.00	
32	108				00580	WP----		0627	209.00	209.00	
32	108				00580	WP----		0629	1,012.90	1,013.00	
32	108				00580	WP----		0631	3,905.03	3,905.00	
32	108				00580	WP----		0632	-129.41	-129.00	
32	108				00580	WP----		0633	466.15	465.00	
32	108				00582	WP----		0621	6,270.28	6,271.00	
32	108				00582	WP----		0622	57.89	58.00	
32	108				00582	WP----		0623	402.48	402.00	
32	108				00582	WP----		0624	23.70	24.00	
32	108				00582	WP----		0625	204.99	205.00	
32	108				00582	WP----		0626	132.61	132.00	
32	108				00582	WP----		0627	95.88	96.00	
32	108				00582	WP----		0629	837.81	838.00	
32	108				00582	WP----		0631	4,247.23	4,247.00	
32	108				00582	WP----		0632	151.60	152.00	
32	108				00582	WP----		0633	950.53	950.00	
32	108				00584	WP----		0000	-199.20	-198.00	
32	108				00584	WP----		0621	7,162.96	7,162.00	
32	108				00584	WP----		0622	62.36	63.00	
32	108				00584	WP----		0623	56.55	56.00	
32	108				00584	WP----		0624	3,234.61	3,235.00	
32	108				00584	WP----		0625	268.01	268.00	
32	108				00584	WP----		0627	481.95	482.00	
32	108				00584	WP----		0629	1,780.33	1,780.00	
32	108				00584	WP----		0631	14,439.28	14,439.00	
32	108				00584	WP----		0633	-618.25	-617.00	
32	108				00586	WP----		0621	777.53	777.00	
32	108				00586	WP----		0624	1,423.88	1,423.00	
32	108				00586	WP----		0631	1,093.34	1,094.00	
32	108				00586	WP----		0633	45.98	46.00	
32	108				00588	WP----		0621	2,074.31	2,074.00	
32	108				00588	WP----		0626	951.63	952.00	
32	108				00588	WP----		0627	251.73	251.00	
32	108				00588	WP----		0631	-9,998.49	-9,997.00	
32	108				00588	WP----		0632	211.82	211.00	
32	108				00588	WP----		8621	202.16	202.00	
32	108				00598	WP----		0621	417.78	418.00	

**CKY Trial Balance
Balances for TME 12/31/2008**

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108				00598	WP----		0623	66.70	66.00	
32	108				00598	WP----		0626	40.09	41.00	
32	108				00598	WP----		0629	160.12	160.00	
32	108				00598	WP----		0631	-6.16	-6.00	
32	108				00598	WP----		0632	21.86	21.00	
32	108				00598	WP----		0633	1,655.81	1,656.00	
32	108				00902	WP----		0000	-2,584.45	-2,583.00	
32	108				00902	WP----		0600	439.00	438.00	
32	108				00904	WP----		0000	31,647.65	31,647.00	
32	108				00904	WP----		0623	10,537.54	10,538.00	
32	108				00904	WP----		0631	-12,777.82	-12,777.00	
32	108				00906	WP----		0621	63,831.40	63,830.00	
32	108				00906	WP----		0623	70,860.04	70,860.00	
32	108				00906	WP----		0631	72,314.21	72,315.00	
32	108				00908	WP----		0600	-6.00	-5.00	
32	108				00910	WP----		0486	216.94	216.00	
32	108				00916	WP----		0621	3,985.80	3,985.00	
32	108				00916	WP----		0626	1,837.95	1,838.00	
32	108				00916	WP----		0629	398.98	399.00	
32	108				00916	WP----		0631	566.68	567.00	
32	108				00990	WP----		0000	-2,692.66	-2,692.00	
32	108				00999	WP----		0000	1,025.26	1,025.00	
32	108				01604	WP----		0810	1,639.96	1,640.00	
32	108				07006	WP----		8624	1,331.60	1,331.00	
32	108				07118	WP----		0627	319.47	320.00	
32	108				07222	WP----		0622	-4,721.55	-4,721.00	
32	108				07222	WP----		0627	463.20	462.00	
32	108				07222	WP----		8622	737.25	738.00	
32	108				07226	WP----		8632	1,148.00	1,148.00	
32	108				07810	WP----		0622	13,303.34	13,303.00	
32	108				07924	WP----		0621	2,612.61	2,613.00	
32	108				07928	WP----		0621	471.88	471.00	
32	108				10110	GP0000				1.00	
32	108				10110	G00000			-1,326,924.90	-1,326,849.00	
32	108				10110	G30500			110,954.93	110,955.00	
32	108				10110	G31100			1,215,969.97	1,215,965.00	
32	108				10135	GP0000				-1.00	
32	108				10135	GP0376				1.00	
32	108				10135	GP0380				-1.00	
32	108				10135	GP0381				1.00	
32	108				10135	GP0383				-1.00	
32	108				10135	GP0384				1.00	
32	108				10135	GP0386				-1.00	
32	108				10135	GP0576				1.00	
32	108				10135	GP3560				-1.00	
32	108				10135	GP3760				1.00	
32	108				10135	GP3781				-1.00	
32	108				10135	GP3783				1.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108				10135	GP3810				-1.00	
32	108				10135	GP3830				1.00	
32	108				10135	GP3850				-1.00	
32	108				10135	GP3874				1.00	
32	108				10135	GP8746				-1.00	
32	108				10135	G00000			-119,435,189.10	-119,435,148.00	
32	108				10135	G31100			62.12	61.00	
32	108				10135	G37420			18,208.58	18,209.00	
32	108				10135	G37440			-29,450.01	-29,394.00	
32	108				10135	G37450			-172,525.96	-172,528.00	
32	108				10135	G37520			-268.05	-265.00	
32	108				10135	G37530			-573.23	-575.00	
32	108				10135	G37540			29,817.61	29,783.00	
32	108				10135	G37560			-9,196.38	-9,186.00	
32	108				10135	G37570			-599,043.39	-599,049.00	
32	108				10135	G37580			-9,289.98	-9,288.00	
32	108				10135	G37600			-831,248.27	-831,342.00	
32	108				10135	G37810			-9,977.05	-9,972.00	
32	108				10135	G37820			37,231.96	37,238.00	
32	108				10135	G37830			21,773.17	21,774.00	
32	108				10135	G37910			-29,023.45	-29,023.00	
32	108				10135	G38000			5,176,886.34	5,176,883.00	
32	108				10135	G38100			558,999.65	559,008.00	
32	108				10135	G38200			-287,204.37	-287,205.00	
32	108				10135	G38300			-97,808.84	-97,807.00	
32	108				10135	G38400			38,508.69	38,501.00	
32	108				10135	G38500			538,083.73	538,060.00	
32	108				10135	G38720			184,909.55	184,935.00	
32	108				10135	G38741			-98,074.79	-98,071.00	
32	108				10135	G38742			-119,576.30	-119,584.00	
32	108				10135	G38744			-45,345.77	-45,337.00	
32	108				10135	G38745			-98,878.11	-98,880.00	
32	108				10135	G38746			-13,930.29	-13,929.00	
32	108				10135	G39110				1.00	
32	108				10135	G39111				-1.00	
32	108				10135	G39430				1.00	
32	108				10140	GP0000				1.00	
32	108				10140	GP3760				-1.00	
32	108				10140	G00000				9.00	
32	108				10140	G37600			-735.65	-735.00	
32	108				10140	G38000			735.65	736.00	
32	108				10150	GP3912				-1.00	
32	108				10150	GP3922				1.00	
32	108				10150	GP8744				-1.00	
32	108				10150	GP9110				1.00	
32	108				10150	G00000			-3,106,173.50	-3,106,077.00	
32	108				10150	G39110			150,444.53	150,428.00	
32	108				10150	G39111			78,001.54	77,998.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108				10150	G39112			1,057,536.46	1,057,536.00	
32	108				10150	G39220			-29,078.20	-29,076.00	
32	108				10150	G39221			1,467.58	1,468.00	
32	108				10150	G39300			13,787.48	13,788.00	
32	108				10150	G39410			10,464.43	10,463.00	
32	108				10150	G39411			227,897.09	227,888.00	
32	108				10150	G39412			2,874.54	2,873.00	
32	108				10150	G39420			1,712.67	1,714.00	
32	108				10150	G39430			492,843.01	492,837.00	
32	108				10150	G39500			1,436.66	1,436.00	
32	108				10150	G39600			237,095.98	237,088.00	
32	108				10150	G39800			55,341.47	55,342.00	
32	108				10200	GP0000				-1.00	
32	108	0001			00110	WP---		0046	-2,762.95	-2,761.00	
32	108	0001			00116	WP---		0000	61,832.20	61,833.00	
32	108	0001			00116	WP---		0810	-6,946.08	-6,945.00	
32	108	0001			00116	WP---		4810	-1,305,198.14	-1,305,195.00	
32	108	0001			00544	WP---		2621	-106,254.20	-106,252.00	
32	108	0001			00544	WP---		2623	66,911.39	66,911.00	
32	108	0001			00544	WP---		2629	44,668.06	44,665.00	
32	108	0001			00544	WP---		2631	71,411.64	71,411.00	
32	108	0001			00544	WP---		2633	-12,081.54	-12,082.00	
32	108	0001			00554	WP---		0622	6,589.66	6,590.00	
32	108	0001			00558	WP---		0000	-37,429.33	-37,424.00	
32	108	0001			00558	WP---		0009	-373.93	-376.00	
32	108	0001			00558	WP---		0032	-61,650.49	-61,650.00	
32	108	0001			00558	WP---		0621	-153,841.59	-153,835.00	
32	108	0001			00558	WP---		0622	-15,018.64	-15,016.00	
32	108	0001			00558	WP---		0623	42,332.95	42,332.00	
32	108	0001			00558	WP---		0624	-84.34	-84.00	
32	108	0001			00558	WP---		0625	-4,428.12	-4,429.00	
32	108	0001			00558	WP---		0627	-1,249.51	-1,249.00	
32	108	0001			00558	WP---		0629	-18,932.11	-18,932.00	
32	108	0001			00558	WP---		0631	-31,321.81	-31,320.00	
32	108	0001			00558	WP---		0632	-795.09	-795.00	
32	108	0001			00558	WP---		0633	-13,257.10	-13,257.00	
32	108	0001			00558	WP---		1009	-19,994.22	-19,994.00	
32	108	0001			00558	WP---		2621	-560,792.56	-560,771.00	
32	108	0001			00558	WP---		2622	-4,063.76	-4,065.00	
32	108	0001			00558	WP---		2623	-157,324.57	-157,326.00	
32	108	0001			00558	WP---		2624	-676.92	-677.00	
32	108	0001			00558	WP---		2625	-3,111.77	-3,110.00	
32	108	0001			00558	WP---		2627	-128,076.41	-128,076.00	
32	108	0001			00558	WP---		2629	-182,486.24	-182,482.00	
32	108	0001			00558	WP---		2631	-476,683.36	-476,683.00	
32	108	0001			00558	WP---		2632	-47,138.55	-47,138.00	
32	108	0001			00558	WP---		2633	-60,196.67	-60,199.00	
32	108	0001			00560	WP---		0621	-11,405.28	-11,403.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00560	WP---		0624	-321.40	-321.00	
32	108		0001		00560	WP---		0625	-6,841.91	-6,841.00	
32	108		0001		00560	WP---		0626	-54.40	-54.00	
32	108		0001		00560	WP----		0627	-1,670.01	-1,670.00	
32	108		0001		00560	WP----		0629	-7,710.99	-7,712.00	
32	108		0001		00560	WP----		0631	-287.91	-288.00	
32	108		0001		00560	WP---		0633	-6,477.57	-6,478.00	
32	108		0001		00560	WP---		2621	-159,591.64	-159,588.00	
32	108		0001		00560	WP---		2623	-61,271.45	-61,271.00	
32	108		0001		00560	WP----		2624	-2,787.42	-2,788.00	
32	108		0001		00560	WP---		2625	-15,053.32	-15,054.00	
32	108		0001		00560	WP---		2627	-9,227.59	-9,227.00	
32	108		0001		00560	WP---		2629	-32,074.84	-32,073.00	
32	108		0001		00560	WP---		2631	-95,711.07	-95,716.00	
32	108		0001		00560	WP----		2632	-31,258.81	-31,259.00	
32	108		0001		00560	WP----		2633	-7,131.44	-7,129.00	
32	108		0001		00562	WP---		0621	-32,301.73	-32,303.00	
32	108		0001		00562	WP---		0623	-2,864.57	-2,864.00	
32	108		0001		00562	WP---		0624	-163.32	-164.00	
32	108		0001		00562	WP---		0625	-1,596.44	-1,596.00	
32	108		0001		00562	WP---		0626	-944.14	-944.00	
32	108		0001		00562	WP----		0629	-9,093.64	-9,093.00	
32	108		0001		00562	WP----		0631	-6,011.27	-6,011.00	
32	108		0001		00562	WP---		0632	-655.50	-656.00	
32	108		0001		00562	WP---		0633	-2,512.10	-2,512.00	
32	108		0001		00562	WP---		2621	-893,338.85	-893,338.00	
32	108		0001		00562	WP---		2622	-10,667.11	-10,668.00	
32	108		0001		00562	WP---		2623	-136,866.18	-136,865.00	
32	108		0001		00562	WP---		2625	-1,119.01	-1,119.00	
32	108		0001		00562	WP---		2627	-30,363.01	-30,364.00	
32	108		0001		00562	WP---		2629	-168,726.68	-168,727.00	
32	108		0001		00562	WP---		2631	-138,878.88	-138,878.00	
32	108		0001		00562	WP---		2632	-90,366.17	-90,369.00	
32	108		0001		00562	WP---		2633	-22,599.72	-22,597.00	
32	108		0001		00562	WP---		8621	-68,206.51	-68,209.00	
32	108		0001		00562	WP---		8622	-711.77	-712.00	
32	108		0001		00562	WP---		8623	-44,952.34	-44,953.00	
32	108		0001		00562	WP---		8624	-32,427.07	-32,427.00	
32	108		0001		00562	WP----		8629	-14,509.00	-14,509.00	
32	108		0001		00562	WP---		8632	-1,083.21	-1,084.00	
32	108		0001		00562	WP---		8633	-4,124.94	-4,125.00	
32	108		0001		00566	WP---		0000	-766.14	-766.00	
32	108		0001		00566	WP----		0621	-594,070.96	-594,070.00	
32	108		0001		00566	WP----		0622	-20,836.92	-20,837.00	
32	108		0001		00566	WP----		0623	-54,693.15	-54,693.00	
32	108		0001		00566	WP---		0624	-61,578.18	-61,577.00	
32	108		0001		00566	WP---		0625	-15,892.52	-15,895.00	
32	108		0001		00566	WP----		0626	-1,684.71	-1,684.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00566	WP----		0627	-35,512.63	-35,511.00	
32	108		0001		00566	WP----		0628	-2,037.93	-2,038.00	
32	108		0001		00566	WP----		0629	-124,465.22	-124,466.00	
32	108		0001		00566	WP----		0631	-404,096.26	-404,095.00	
32	108		0001		00566	WP----		0632	-24,573.24	-24,575.00	
32	108		0001		00566	WP----		0633	-12,761.36	-12,760.00	
32	108		0001		00566	WP----		2621	-3,695,486.82	-3,695,494.00	
32	108		0001		00566	WP----		2622	-1,400.67	-1,401.00	
32	108		0001		00566	WP----		2623	-655,391.13	-655,385.00	
32	108		0001		00566	WP----		2624	-519.14	-519.00	
32	108		0001		00566	WP----		2625	-61,877.55	-61,876.00	
32	108		0001		00566	WP----		2626	-1,134.43	-1,134.00	
32	108		0001		00566	WP----		2627	-494,439.78	-494,442.00	
32	108		0001		00566	WP----		2628	-117.55	-118.00	
32	108		0001		00566	WP----		2629	-1,252,981.14	-1,252,978.00	
32	108		0001		00566	WP----		2631	-3,040,441.75	-3,040,443.00	
32	108		0001		00566	WP----		2632	-542,383.18	-542,383.00	
32	108		0001		00566	WP----		2633	-699,318.13	-699,317.00	
32	108		0001		00566	WP----		8631	-567.33	-568.00	
32	108		0001		00568	WP----		0032	-1,236,657.12	-1,236,661.00	
32	108		0001		00568	WP----		0049	-204,500.69	-204,501.00	
32	108		0001		00576	WP----		0621	-79.49	-81.00	
32	108		0001		00576	WP----		0622	29,161.07	29,160.00	
32	108		0001		00576	WP----		0624	-422.78	-421.00	
32	108		0001		00576	WP----		2621	-3,365.30	-3,365.00	
32	108		0001		00576	WP----		2623	-147.64	-147.00	
32	108		0001		00576	WP----		2632	-587.54	-588.00	
32	108		0001		00580	WP----		0621	-8,385.27	-8,385.00	
32	108		0001		00580	WP----		0622	-195.70	-195.00	
32	108		0001		00580	WP----		0623	-872.52	-873.00	
32	108		0001		00580	WP----		0624	-193.50	-192.00	
32	108		0001		00580	WP----		0625	-405.54	-406.00	
32	108		0001		00580	WP----		0626	-81.25	-81.00	
32	108		0001		00580	WP----		0627	-619.01	-620.00	
32	108		0001		00580	WP----		0629	-2,397.39	-2,397.00	
32	108		0001		00580	WP----		0631	-8,301.31	-8,302.00	
32	108		0001		00580	WP----		0632	-858.34	-859.00	
32	108		0001		00580	WP----		0633	-1,151.07	-1,149.00	
32	108		0001		00580	WP----		2621	-104,505.42	-104,505.00	
32	108		0001		00580	WP----		2623	-9,505.41	-9,508.00	
32	108		0001		00580	WP----		2625	-1,086.57	-1,086.00	
32	108		0001		00580	WP----		2626	-82.31	-82.00	
32	108		0001		00580	WP----		2627	-32,191.89	-32,190.00	
32	108		0001		00580	WP----		2629	-1,756.78	-1,759.00	
32	108		0001		00580	WP----		2631	-130,230.37	-130,237.00	
32	108		0001		00580	WP----		2632	-5,427.90	-5,427.00	
32	108		0001		00580	WP----		2633	-65,474.64	-65,476.00	
32	108		0001		00582	WP----		0621	-12,830.62	-12,831.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00582	WP----		0622	-166.06	-166.00	
32	108		0001		00582	WP----		0623	-661.82	-662.00	
32	108		0001		00582	WP----		0624	-86.93	-86.00	
32	108		0001		00582	WP----		0625	-477.94	-479.00	
32	108		0001		00582	WP----		0626	-132.61	-133.00	
32	108		0001		00582	WP----		0627	-270.62	-270.00	
32	108		0001		00582	WP----		0628	-7.90	-8.00	
32	108		0001		00582	WP----		0629	-2,264.09	-2,265.00	
32	108		0001		00582	WP----		0631	-7,582.42	-7,582.00	
32	108		0001		00582	WP----		0632	300.64	298.00	
32	108		0001		00582	WP----		0633	-2,161.68	-2,159.00	
32	108		0001		00582	WP----		2621	-35,267.67	-35,262.00	
32	108		0001		00582	WP----		2623	-2,798.82	-2,800.00	
32	108		0001		00582	WP----		2625	-1,432.44	-1,431.00	
32	108		0001		00582	WP----		2627	-6,825.13	-6,827.00	
32	108		0001		00582	WP----		2629	-9,216.65	-9,214.00	
32	108		0001		00582	WP----		2631	-43,922.60	-43,926.00	
32	108		0001		00582	WP----		2632	-11,856.92	-11,856.00	
32	108		0001		00582	WP----		2633	-43,518.35	-43,524.00	
32	108		0001		00584	WP----		0000	199.30	198.00	
32	108		0001		00584	WP----		0600	1,546.86	1,546.00	
32	108		0001		00584	WP----		0621	-34,279.98	-34,281.00	
32	108		0001		00584	WP----		0622	-268.11	-268.00	
32	108		0001		00584	WP----		0623	-4,259.85	-4,260.00	
32	108		0001		00584	WP----		0624	-3,614.94	-3,616.00	
32	108		0001		00584	WP----		0625	-668.13	-668.00	
32	108		0001		00584	WP----		0627	-1,472.13	-1,472.00	
32	108		0001		00584	WP----		0629	-4,959.12	-4,959.00	
32	108		0001		00584	WP----		0631	-26,783.40	-26,783.00	
32	108		0001		00584	WP----		0632	-716.99	-717.00	
32	108		0001		00584	WP----		0633	-3,477.46	-3,478.00	
32	108		0001		00584	WP----		2621	-141,482.54	-141,477.00	
32	108		0001		00584	WP----		2623	-43,908.37	-43,908.00	
32	108		0001		00584	WP----		2624	-7,618.57	-7,618.00	
32	108		0001		00584	WP----		2625	-3,239.65	-3,240.00	
32	108		0001		00584	WP----		2627	-9,538.77	-9,539.00	
32	108		0001		00584	WP----		2629	-81,482.59	-81,482.00	
32	108		0001		00584	WP----		2631	-36,650.12	-36,649.00	
32	108		0001		00584	WP----		2632	-15,642.55	-15,642.00	
32	108		0001		00584	WP----		2633	-6,155.93	-6,155.00	
32	108		0001		00586	WP----		0600	119.34	119.00	
32	108		0001		00586	WP----		0621	-5,962.62	-5,964.00	
32	108		0001		00586	WP----		0624	-1,423.88	-1,424.00	
32	108		0001		00586	WP----		0631	-3,619.34	-3,619.00	
32	108		0001		00586	WP----		2621	-23,316.93	-23,317.00	
32	108		0001		00586	WP----		2623	-12,656.11	-12,655.00	
32	108		0001		00586	WP----		2627	-2,904.29	-2,904.00	
32	108		0001		00586	WP----		2629	-15,710.81	-15,710.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00586	WP---		2631	-11,051.43	-11,051.00	
32	108		0001		00586	WP---		2632	-1,390.79	-1,390.00	
32	108		0001		00586	WP---		2633	-187.86	-188.00	
32	108		0001		00588	WP---		0000	1.98	1.00	
32	108		0001		00588	WP---		0621	-16,313.32	-16,311.00	
32	108		0001		00588	WP---		0622	-5,049.32	-5,050.00	
32	108		0001		00588	WP---		0624	-753.55	-753.00	
32	108		0001		00588	WP---		0626	-2,603.43	-2,603.00	
32	108		0001		00588	WP---		0627	-729.94	-730.00	
32	108		0001		00588	WP---		0631	-2,610.43	-2,610.00	
32	108		0001		00588	WP---		0632	-459.09	-460.00	
32	108		0001		00588	WP---		2621	-224,332.56	-224,336.00	
32	108		0001		00588	WP---		2623	-45,428.73	-45,427.00	
32	108		0001		00588	WP---		2627	-9,524.51	-9,526.00	
32	108		0001		00588	WP---		2629	-40,852.09	-40,850.00	
32	108		0001		00588	WP---		2631	-34,506.36	-34,505.00	
32	108		0001		00588	WP---		2632	-30,741.42	-30,741.00	
32	108		0001		00588	WP---		2633	-205.62	-206.00	
32	108		0001		00596	WP---		2621	-36,537.54	-36,537.00	
32	108		0001		00596	WP---		2629	-1,393.16	-1,394.00	
32	108		0001		00596	WP---		2631	-14,301.38	-14,302.00	
32	108		0001		00596	WP---		2632	-61.05	-61.00	
32	108		0001		00598	WP---		0621	-805.67	-804.00	
32	108		0001		00598	WP---		0623	-66.70	-66.00	
32	108		0001		00598	WP---		0626	-40.09	-40.00	
32	108		0001		00598	WP---		0629	-965.93	-966.00	
32	108		0001		00598	WP---		0631	-39.96	-40.00	
32	108		0001		00598	WP---		0632	-202.82	-203.00	
32	108		0001		00598	WP---		0633	-1,655.81	-1,656.00	
32	108		0001		00598	WP---		2621	-1,745.42	-1,744.00	
32	108		0001		00598	WP---		2622	-48.39	-48.00	
32	108		0001		00598	WP---		2623	-11.78	-12.00	
32	108		0001		00598	WP---		2627	-40.48	-40.00	
32	108		0001		00598	WP---		2629	-4,103.25	-4,104.00	
32	108		0001		00598	WP---		2631	-1,200.35	-1,200.00	
32	108		0001		00598	WP---		2632	167.38	166.00	
32	108		0001		00598	WP---		2633	-69.50	-68.00	
32	108		0001		00902	WP---		0000	-11,278.74	-11,281.00	
32	108		0001		00902	WP---		0032	10.00	9.00	
32	108		0001		00902	WP---		0600	-18,116.22	-18,115.00	
32	108		0001		00902	WP---		2600	-34,524.77	-34,524.00	
32	108		0001		00902	WP---		2610	-584.33	-584.00	
32	108		0001		00902	WP---		2621	-68,635.77	-68,637.00	
32	108		0001		00902	WP---		2622	-622.00	-622.00	
32	108		0001		00902	WP---		2623	-15,017.84	-15,019.00	
32	108		0001		00902	WP---		2624	-640.45	-641.00	
32	108		0001		00902	WP---		2625	-2,350.62	-2,351.00	
32	108		0001		00902	WP---		2627	-7,283.04	-7,283.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00902	WP----		2629	-9,281.32	-9,282.00	
32	108		0001		00902	WP----		2631	-27,328.10	-27,328.00	
32	108		0001		00902	WP----		2632	-9,190.89	-9,191.00	
32	108		0001		00902	WP----		2633	-1,928.53	-1,928.00	
32	108		0001		00904	WP----		0000	-64,395.64	-64,394.00	
32	108		0001		00904	WP----		0623	-5,268.77	-5,268.00	
32	108		0001		00904	WP----		0627	-918.65	-919.00	
32	108		0001		00904	WP----		0631	-19,315.28	-19,316.00	
32	108		0001		00904	WP----		2629	-7,335.28	-7,335.00	
32	108		0001		00904	WP----		2631	-69,426.17	-69,426.00	
32	108		0001		00906	WP----		2621	-7,584.28	-7,586.00	
32	108		0001		00906	WP----		2623	-31,786.67	-31,786.00	
32	108		0001		00906	WP----		2631	-150,878.52	-150,877.00	
32	108		0001		00908	WP----		0032	412.94	413.00	
32	108		0001		00908	WP----		0600	-16,116.00	-16,117.00	
32	108		0001		00908	WP----		2600	-95,708.62	-95,710.00	
32	108		0001		00908	WP----		2621	-7,810.65	-7,811.00	
32	108		0001		00908	WP----		2623	4,725.00	4,724.00	
32	108		0001		00908	WP----		2631	-474.76	-475.00	
32	108		0001		00908	WP----		2632	-27,596.00	-27,596.00	
32	108		0001		00910	WP----		0486	-4,802.20	-4,802.00	
32	108		0001		00910	WP----		2610	-6,669.64	-6,669.00	
32	108		0001		00910	WP----		2621	-1,240.16	-1,239.00	
32	108		0001		00910	WP----		2623	-67.22	-67.00	
32	108		0001		00910	WP----		2631	-57.15	-57.00	
32	108		0001		00912	WP----		0032	-8,784.95	-8,785.00	
32	108		0001		00912	WP----		0600	-131,225.04	-131,225.00	
32	108		0001		00912	WP----		2600	-3,125.00	-3,125.00	
32	108		0001		00912	WP----		2610	-339,733.55	-339,733.00	
32	108		0001		00912	WP----		2615	-399,183.81	-399,183.00	
32	108		0001		00912	WP----		2621	-581,709.56	-581,710.00	
32	108		0001		00912	WP----		2623	-54,151.08	-54,151.00	
32	108		0001		00912	WP----		2625	-20,146.97	-20,147.00	
32	108		0001		00912	WP----		2627	-50,673.36	-50,673.00	
32	108		0001		00912	WP----		2629	-55,270.38	-55,270.00	
32	108		0001		00912	WP----		2631	-70,332.05	-70,333.00	
32	108		0001		00912	WP----		2632	-27,899.86	-27,899.00	
32	108		0001		00912	WP----		2633	-41,843.51	-41,844.00	
32	108		0001		00914	WP----		0032	-1,120,524.09	-1,120,524.00	
32	108		0001		00916	WP----		0000	-278,027.73	-278,027.00	
32	108		0001		00916	WP----		0032	-110,188.77	-110,188.00	
32	108		0001		00916	WP----		0621	-14,680.79	-14,681.00	
32	108		0001		00916	WP----		0626	-1,837.95	-1,838.00	
32	108		0001		00916	WP----		0629	-4,098.98	-4,099.00	
32	108		0001		00916	WP----		0631	-2,739.49	-2,739.00	
32	108		0001		00916	WP----		2621	-83,655.93	-83,660.00	
32	108		0001		00916	WP----		2623	-15,064.36	-15,064.00	
32	108		0001		00916	WP----		2625	-427.63	-428.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0001		00916	WP----		2627	-8,239.78	-8,239.00	
32	108		0001		00916	WP----		2629	-11,401.71	-11,403.00	
32	108		0001		00916	WP----		2631	-31,352.36	-31,347.00	
32	108		0001		00916	WP----		2632	-21,217.67	-21,218.00	
32	108		0001		00916	WP----		2633	-36,550.47	-36,551.00	
32	108		0001		00918	WP----		2621	-130,790.96	-130,791.00	
32	108		0001		00918	WP----		2623	-1,358.29	-1,358.00	
32	108		0001		00918	WP----		2631	-263.37	-264.00	
32	108		0001		00990	WP----		0000	29,391.90	29,389.00	
32	108		0001		00999	WP----		0000	-12,454.90	-12,456.00	
32	108		0001		00999	WP----		0032	14,365.85	14,364.00	
32	108		0001		00999	WP----		1993	8,710.52	8,710.00	
32	108		0001		00999	WP----		1994	-5,110.04	-5,110.00	
32	108		0001		01604	WP----		0810	-36,427.54	-36,427.00	
32	108		0001		07002	WP----		2623	-158,427.93	-158,428.00	
32	108		0001		07006	WP----		8624	-10,518.88	-10,519.00	
32	108		0001		07102	WP----		2621	-2,813.91	-2,814.00	
32	108		0001		07104	WP----		2621	-506.84	-507.00	
32	108		0001		07110	WP----		2621	-482.69	-483.00	
32	108		0001		07118	WP----		0627	-34,367.59	-34,368.00	
32	108		0001		07204	WP----		2621	-29,242.25	-29,241.00	
32	108		0001		07206	WP----		2621	-1,692.26	-1,692.00	
32	108		0001		07216	WP----		0632	-19,991.68	-19,990.00	
32	108		0001		07222	WP----		0622	-19,077.80	-19,078.00	
32	108		0001		07222	WP----		0627	-10,431.80	-10,432.00	
32	108		0001		07222	WP----		8622	-920.39	-920.00	
32	108		0001		07226	WP----		8632	-10,836.73	-10,837.00	
32	108		0001		07310	WP----		2627	-36,276.43	-36,276.00	
32	108		0001		07318	WP----		2631	-72,932.40	-72,932.00	
32	108		0001		07328	WP----		2621	-1,150.00	-1,150.00	
32	108		0001		07406	WP----		2632	-16,385.35	-16,386.00	
32	108		0001		07502	WP----		2623	-220.00	-220.00	
32	108		0001		07506	WP----		2621	-95,942.16	-95,943.00	
32	108		0001		07606	WP----		2621	-155,812.71	-155,811.00	
32	108		0001		07608	WP----		2621	-109,146.47	-109,146.00	
32	108		0001		07706	WP----		2621	-3,055.43	-3,054.00	
32	108		0001		07706	WP----		2627	-79,243.93	-79,244.00	
32	108		0001		07708	WP----		2629	-704.09	-705.00	
32	108		0001		07802	WP----		2623	-9,692.54	-9,692.00	
32	108		0001		07810	WP----		2622	-13,303.34	-13,304.00	
32	108		0001		07924	WP----		0621	-16,188.60	-16,189.00	
32	108		0001		07928	WP----		2621	-42,075.50	-42,075.00	
32	108		0001		09312	WP----		2621	-7,261.97	-7,262.00	
32	108		0001		09312	WP----		2627	-170.11	-169.00	
32	108		0001		09312	WP----		2631	-5,777.18	-5,777.00	
32	108		0004		00576	WP----		2621	1.00		
32	108		0005		00562	WP----		8623	130.89	130.00	
32	108		0005		00576	WP----		0621	-66.51	-67.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0005		00906	WP---		0623	-2,196.13	-2,196.00	
32	108		0005		00906	WP---		0631	-775.09	-775.00	
32	108		0006		00562	WP---		7623	-130.89	-130.00	
32	108		0006		00576	WP---		0621	66.51	66.00	
32	108		0006		00906	WP---		0623	2,196.13	2,196.00	
32	108		0006		00906	WP---		0631	775.09	775.00	
32	108		0006		00910	WP---		0486	424.00	424.00	
32	108		0006		07222	WP---		0622	2,003.03	2,002.00	
32	108		0050		00544	WP---		0621	1,086.40	1,086.00	
32	108		0050		00544	WP---		2621	-1,500.00	-1,500.00	
32	108		0050		00904	WP---		2629	2,744.30	2,743.00	
32	108		0050		00906	WP---		2631	900.00	899.00	
32	108		0055		00544	WP---		2623	-129,870.00	-129,870.00	
32	108		0055		00544	WP---		2629	95,285.00	95,284.00	
32	108		0055		00544	WP---		2633	-41,025.68	-41,025.00	
32	108		0055		00576	WP---		0621	1,300.00	1,299.00	
32	108		0055		00918	WP---		2623	-9,358.22	-9,359.00	
32	108		0055		00999	WP---		0032	-52,901.07	-52,900.00	
32	108		0055		00999	WP---		1993	-14,747.27	-14,746.00	
32	108		0055		00999	WP---		1994	-7,867.77	-7,868.00	
32	108		0056		00566	WP---		0632	-15.75	-15.00	
32	108		0056		00580	WP---		0632	-83.37	-82.00	
32	108		0056		00582	WP---		0632	-87.36	-87.00	
32	108		0056		00584	WP---		2632	-512.31	-512.00	
32	108		0056		00588	WP---		8621	-2,043.72	-2,042.00	
32	108		0056		00598	WP---		0632	-25.86	-26.00	
32	108		0057		00110	WP---		0046	-13,738.82	-13,739.00	
32	108		0057		00576	WP---		0621	-3,800.00	-3,800.00	
32	108		0057		00586	WP---		0621	-550.00	-550.00	
32	108		0057		00588	WP---		2629	-1,475.00	-1,475.00	
32	108		0058		00116	WP---		4810	-61,622.61	-61,623.00	
32	108		0058		00544	WP---		2621	-23,976.00	-23,976.00	
32	108		0058		00544	WP---		2623	-164,835.00	-164,835.00	
32	108		0058		00544	WP---		2629	-165,796.10	-165,796.00	
32	108		0058		00544	WP---		2631	-200,000.00	-199,999.00	
32	108		0058		00544	WP---		8633	-5,845.54	-5,846.00	
32	108		0058		00558	WP---		0629	-0.50		
32	108		0058		00562	WP---		2621	-2,825.00	-2,826.00	
32	108		0058		00562	WP---		2633	-1,038.00	-1,038.00	
32	108		0058		00566	WP---		0621	-2.95	-4.00	
32	108		0058		00568	WP---		0032	-17,018.86	-17,018.00	
32	108		0058		00568	WP---		0049	-2,758.00	-2,758.00	
32	108		0058		00576	WP---		0621		-1.00	
32	108		0058		00576	WP---		2632	-1.00	-1.00	
32	108		0058		00580	WP---		0623	-0.83	-1.00	
32	108		0058		00580	WP---		2623	-2.90	-4.00	
32	108		0058		00582	WP---		0621	-29.45	-31.00	
32	108		0058		00582	WP---		0623	-0.20		

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0058		00582	WP----		0629	-0.17	-1.00	
32	108		0058		00582	WP----		2621	-15.60	-14.00	
32	108		0058		00582	WP----		2623	-0.85	-1.00	
32	108		0058		00584	WP----		0621	-12.10	-11.00	
32	108		0058		00584	WP----		0622	-0.06		
32	108		0058		00584	WP----		0627	-0.60		
32	108		0058		00584	WP----		0629	-1.00		
32	108		0058		00584	WP----		2621	0.60		
32	108		0058		00588	WP----		0621	-3.15	-2.00	
32	108		0058		00588	WP----		0627	-0.25		
32	108		0058		00588	WP----		0631	-0.57		
32	108		0058		00598	WP----		0621	-0.50	-1.00	
32	108		0058		00598	WP----		0623	-0.20		
32	108		0058		00902	WP----		0000	-305.00	-305.00	
32	108		0058		00902	WP----		0600	389.00	388.00	
32	108		0058		00902	WP----		2621	-2,998.00	-2,998.00	
32	108		0058		00906	WP----		2621	-52,742.48	-52,742.00	
32	108		0058		00906	WP----		2623		-1.00	
32	108		0058		00906	WP----		2631	-489,271.50	-489,273.00	
32	108		0058		00908	WP----		0032	-412.94	-413.00	
32	108		0058		00908	WP----		0600	-3,028.00	-3,028.00	
32	108		0058		00908	WP----		2600	-77,141.00	-77,141.00	
32	108		0058		00908	WP----		2621	-44,602.50	-44,603.00	
32	108		0058		00908	WP----		2623	-10,785.00	-10,786.00	
32	108		0058		00916	WP----		0629	-900.00	-899.00	
32	108		0079		00110	WP----		0046	16,501.77	16,500.00	
32	108		0079		00116	WP----		0000	-61,956.44	-61,957.00	
32	108		0079		00116	WP----		0810	6,846.76	6,845.00	
32	108		0079		00116	WP----		4810	1,327,964.94	1,327,963.00	
32	108		0079		00544	WP----		0621	1,000.00	998.00	
32	108		0079		00544	WP----		2621	149,043.89	149,041.00	
32	108		0079		00544	WP----		2623	224,584.39	224,580.00	
32	108		0079		00544	WP----		2629	152.75	152.00	
32	108		0079		00544	WP----		2631	126,888.36	126,887.00	
32	108		0079		00544	WP----		2633	58,952.76	58,951.00	
32	108		0079		00558	WP----		0000	37,429.33	37,423.00	
32	108		0079		00558	WP----		0009	373.93	374.00	
32	108		0079		00558	WP----		0032	61,650.49	61,650.00	
32	108		0079		00558	WP----		0621	111,872.23	111,868.00	
32	108		0079		00558	WP----		0622	12,776.16	12,773.00	
32	108		0079		00558	WP----		0623	717.68	718.00	
32	108		0079		00558	WP----		0624	154.95	154.00	
32	108		0079		00558	WP----		0625	2,078.78	2,078.00	
32	108		0079		00558	WP----		0627	637.83	637.00	
32	108		0079		00558	WP----		0629	18,759.71	18,759.00	
32	108		0079		00558	WP----		0631	30,372.42	30,370.00	
32	108		0079		00558	WP----		0632	359.36	359.00	
32	108		0079		00558	WP----		0633	14,338.25	14,339.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		00558	WP----		1009	19,994.22	19,994.00	
32	108		0079		00558	WP----		2621	431,592.80	431,543.00	
32	108		0079		00558	WP----		2622	3,690.01	3,690.00	
32	108		0079		00558	WP----		2623	87,894.74	87,881.00	
32	108		0079		00558	WP----		2624	324.20	324.00	
32	108		0079		00558	WP----		2625	2,504.83	2,503.00	
32	108		0079		00558	WP----		2627	70,847.68	70,841.00	
32	108		0079		00558	WP----		2629	146,744.12	146,741.00	
32	108		0079		00558	WP----		2631	394,181.37	394,179.00	
32	108		0079		00558	WP----		2632	32,884.93	32,882.00	
32	108		0079		00558	WP----		2633	43,315.42	43,316.00	
32	108		0079		00560	WP----		0621	8,233.57	8,234.00	
32	108		0079		00560	WP----		0624	161.41	162.00	
32	108		0079		00560	WP----		0625	5,191.16	5,191.00	
32	108		0079		00560	WP----		0626	4.40	4.00	
32	108		0079		00560	WP----		0627	1,140.50	1,142.00	
32	108		0079		00560	WP----		0629	7,068.84	7,069.00	
32	108		0079		00560	WP----		0631	1,098.28	1,099.00	
32	108		0079		00560	WP----		0633	6,405.86	6,406.00	
32	108		0079		00560	WP----		2621	119,958.29	119,961.00	
32	108		0079		00560	WP----		2623	40,508.62	40,508.00	
32	108		0079		00560	WP----		2624	2,749.24	2,749.00	
32	108		0079		00560	WP----		2625	13,206.40	13,206.00	
32	108		0079		00560	WP----		2627	1,263.34	1,263.00	
32	108		0079		00560	WP----		2629	23,130.22	23,131.00	
32	108		0079		00560	WP----		2631	77,152.21	77,150.00	
32	108		0079		00560	WP----		2632	18,467.18	18,467.00	
32	108		0079		00560	WP----		2633	6,375.96	6,376.00	
32	108		0079		00562	WP----		0621	24,079.31	24,079.00	
32	108		0079		00562	WP----		0623	18,371.57	18,370.00	
32	108		0079		00562	WP----		0624	52.87	53.00	
32	108		0079		00562	WP----		0625	1,496.44	1,496.00	
32	108		0079		00562	WP----		0626	904.51	905.00	
32	108		0079		00562	WP----		0629	9,947.86	9,949.00	
32	108		0079		00562	WP----		0631	6,633.65	6,635.00	
32	108		0079		00562	WP----		0632	1,376.95	1,377.00	
32	108		0079		00562	WP----		0633	1,064.20	1,064.00	
32	108		0079		00562	WP----		2621	744,428.27	744,427.00	
32	108		0079		00562	WP----		2622	10,539.14	10,539.00	
32	108		0079		00562	WP----		2623	95,949.00	95,949.00	
32	108		0079		00562	WP----		2625	608.18	609.00	
32	108		0079		00562	WP----		2627	27,264.90	27,265.00	
32	108		0079		00562	WP----		2629	136,663.45	136,665.00	
32	108		0079		00562	WP----		2631	107,012.59	107,009.00	
32	108		0079		00562	WP----		2632	62,096.05	62,095.00	
32	108		0079		00562	WP----		2633	9,266.78	9,270.00	
32	108		0079		00562	WP----		8621	65,688.10	65,687.00	
32	108		0079		00562	WP----		8622	679.26	679.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		00562	WP---		8623	43,819.33	43,819.00	
32	108		0079		00562	WP---		8624	29,281.03	29,281.00	
32	108		0079		00562	WP---		8629	18,371.69	18,371.00	
32	108		0079		00562	WP---		8632	394.06	394.00	
32	108		0079		00562	WP---		8633	3,793.37	3,793.00	
32	108		0079		00566	WP---		0000	766.14	766.00	
32	108		0079		00566	WP---		0621	365,377.04	365,375.00	
32	108		0079		00566	WP---		0622	4,091.19	4,091.00	
32	108		0079		00566	WP---		0623	18,338.04	18,337.00	
32	108		0079		00566	WP---		0624	25,192.99	25,193.00	
32	108		0079		00566	WP---		0625	5,910.36	5,910.00	
32	108		0079		00566	WP---		0627	20,649.51	20,651.00	
32	108		0079		00566	WP---		0628	1,860.42	1,861.00	
32	108		0079		00566	WP---		0629	38,759.18	38,758.00	
32	108		0079		00566	WP---		0631	172,373.94	172,376.00	
32	108		0079		00566	WP---		0632	9,663.12	9,661.00	
32	108		0079		00566	WP---		0633	6,391.14	6,392.00	
32	108		0079		00566	WP---		2621	1,815,430.26	1,815,432.00	
32	108		0079		00566	WP---		2622	-368.73	-368.00	
32	108		0079		00566	WP---		2623	404,447.77	404,449.00	
32	108		0079		00566	WP---		2625	46,707.06	46,707.00	
32	108		0079		00566	WP---		2627	263,811.52	263,812.00	
32	108		0079		00566	WP---		2629	494,378.83	494,379.00	
32	108		0079		00566	WP---		2631	1,924,044.32	1,924,038.00	
32	108		0079		00566	WP---		2632	190,417.94	190,424.00	
32	108		0079		00566	WP---		2633	443,264.01	443,266.00	
32	108		0079		00566	WP---		8631	103.77	104.00	
32	108		0079		00568	WP---		0032	1,225,723.59	1,225,721.00	
32	108		0079		00568	WP---		0049	204,705.35	204,705.00	
32	108		0079		00576	WP---		0621	1,935.57	1,936.00	
32	108		0079		00576	WP---		2621	200.00	200.00	
32	108		0079		00576	WP---		2632	500.00	500.00	
32	108		0079		00580	WP---		0621	3,828.50	3,828.00	
32	108		0079		00580	WP---		0622	126.51	126.00	
32	108		0079		00580	WP---		0623	262.51	263.00	
32	108		0079		00580	WP---		0624	125.40	127.00	
32	108		0079		00580	WP---		0625	154.46	153.00	
32	108		0079		00580	WP---		0627	324.05	324.00	
32	108		0079		00580	WP---		0629	1,223.60	1,224.00	
32	108		0079		00580	WP---		0631	4,042.00	4,043.00	
32	108		0079		00580	WP---		0632	134.62	135.00	
32	108		0079		00580	WP---		0633	517.25	517.00	
32	108		0079		00580	WP---		2621	78,836.58	78,837.00	
32	108		0079		00580	WP---		2623	9,053.81	9,050.00	
32	108		0079		00580	WP---		2625	1,086.57	1,086.00	
32	108		0079		00580	WP---		2627	32,014.76	32,018.00	
32	108		0079		00580	WP---		2629	1,605.92	1,605.00	
32	108		0079		00580	WP---		2631	129,149.42	129,149.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		00580	WP----		2632	4,741.43	4,741.00	
32	108		0079		00580	WP----		2633	63,872.36	63,877.00	
32	108		0079		00582	WP----		0621	6,395.48	6,392.00	
32	108		0079		00582	WP----		0622	89.36	90.00	
32	108		0079		00582	WP----		0623	193.34	192.00	
32	108		0079		00582	WP----		0624	63.23	64.00	
32	108		0079		00582	WP----		0625	272.95	272.00	
32	108		0079		00582	WP----		0627	144.41	146.00	
32	108		0079		00582	WP----		0628	7.90	8.00	
32	108		0079		00582	WP----		0629	1,421.27	1,421.00	
32	108		0079		00582	WP----		0631	3,134.26	3,133.00	
32	108		0079		00582	WP----		0632	87.64	88.00	
32	108		0079		00582	WP----		0633	561.70	562.00	
32	108		0079		00582	WP----		2621	35,232.88	35,228.00	
32	108		0079		00582	WP----		2623	2,799.73	2,796.00	
32	108		0079		00582	WP----		2625	1,432.44	1,434.00	
32	108		0079		00582	WP----		2627	6,730.76	6,734.00	
32	108		0079		00582	WP----		2629	9,216.82	9,219.00	
32	108		0079		00582	WP----		2631	43,371.25	43,371.00	
32	108		0079		00582	WP----		2632	11,743.33	11,745.00	
32	108		0079		00582	WP----		2633	42,214.32	42,215.00	
32	108		0079		00584	WP----		0000	-0.10		
32	108		0079		00584	WP----		0600	-1,546.86	-1,546.00	
32	108		0079		00584	WP----		0621	27,238.56	27,237.00	
32	108		0079		00584	WP----		0622	205.81	206.00	
32	108		0079		00584	WP----		0623	4,203.30	4,203.00	
32	108		0079		00584	WP----		0624	340.76	341.00	
32	108		0079		00584	WP----		0625	400.12	400.00	
32	108		0079		00584	WP----		0627	990.78	991.00	
32	108		0079		00584	WP----		0629	3,179.79	3,182.00	
32	108		0079		00584	WP----		0631	11,800.09	11,801.00	
32	108		0079		00584	WP----		0632	1,137.39	1,138.00	
32	108		0079		00584	WP----		0633	4,095.71	4,095.00	
32	108		0079		00584	WP----		2621	121,014.29	121,012.00	
32	108		0079		00584	WP----		2623	34,628.12	34,629.00	
32	108		0079		00584	WP----		2624	7,496.31	7,496.00	
32	108		0079		00584	WP----		2625	2,710.33	2,710.00	
32	108		0079		00584	WP----		2627	8,773.77	8,774.00	
32	108		0079		00584	WP----		2629	37,766.48	37,768.00	
32	108		0079		00584	WP----		2631	30,376.46	30,375.00	
32	108		0079		00584	WP----		2632	12,092.60	12,093.00	
32	108		0079		00584	WP----		2633	4,246.53	4,247.00	
32	108		0079		00586	WP----		0600	-119.34	-119.00	
32	108		0079		00586	WP----		0621	5,735.09	5,735.00	
32	108		0079		00586	WP----		0631	2,526.00	2,526.00	
32	108		0079		00586	WP----		2621	7,223.06	7,224.00	
32	108		0079		00586	WP----		2623	5,218.72	5,218.00	
32	108		0079		00586	WP----		2627	200.00	200.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		00586	WP----		2629	12,193.62	12,193.00	
32	108		0079		00586	WP----		2631	6,211.33	6,211.00	
32	108		0079		00586	WP----		2632	860.09	860.00	
32	108		0079		00586	WP----		2633	141.88	142.00	
32	108		0079		00588	WP----		0000	-1.98	-1.00	
32	108		0079		00588	WP----		0621	13,455.78	13,455.00	
32	108		0079		00588	WP----		0622	3,975.07	3,976.00	
32	108		0079		00588	WP----		0624	627.80	627.00	
32	108		0079		00588	WP----		0626	1,651.80	1,652.00	
32	108		0079		00588	WP----		0627	478.46	479.00	
32	108		0079		00588	WP----		0631	12,608.92	12,609.00	
32	108		0079		00588	WP----		0632	247.27	247.00	
32	108		0079		00588	WP----		2621	202,114.36	202,118.00	
32	108		0079		00588	WP----		2623	37,068.80	37,068.00	
32	108		0079		00588	WP----		2627	7,795.22	7,795.00	
32	108		0079		00588	WP----		2629	37,592.45	37,592.00	
32	108		0079		00588	WP----		2631	28,690.46	28,689.00	
32	108		0079		00588	WP----		2632	24,769.69	24,768.00	
32	108		0079		00596	WP----		2621	36,537.54	36,537.00	
32	108		0079		00596	WP----		2629	826.42	827.00	
32	108		0079		00596	WP----		2631	7,267.15	7,267.00	
32	108		0079		00598	WP----		0621	175.76	176.00	
32	108		0079		00598	WP----		0629	805.81	806.00	
32	108		0079		00598	WP----		0632	43.23	43.00	
32	108		0079		00598	WP----		2621	1,373.41	1,374.00	
32	108		0079		00598	WP----		2629	4,078.42	4,078.00	
32	108		0079		00598	WP----		2631	1,200.35	1,200.00	
32	108		0079		00902	WP----		0000	14,168.19	14,170.00	
32	108		0079		00902	WP----		0600	54,740.99	54,739.00	
32	108		0079		00902	WP----		2610	584.33	584.00	
32	108		0079		00902	WP----		2621	68,695.77	68,697.00	
32	108		0079		00902	WP----		2622	622.00	622.00	
32	108		0079		00902	WP----		2623	15,017.84	15,017.00	
32	108		0079		00902	WP----		2624	640.45	640.00	
32	108		0079		00902	WP----		2625	2,350.62	2,351.00	
32	108		0079		00902	WP----		2627	7,283.04	7,281.00	
32	108		0079		00902	WP----		2629	9,281.32	9,281.00	
32	108		0079		00902	WP----		2631	27,328.10	27,328.00	
32	108		0079		00902	WP----		2632	9,190.89	9,192.00	
32	108		0079		00902	WP----		2633	1,928.53	1,928.00	
32	108		0079		00904	WP----		0000	32,747.99	32,748.00	
32	108		0079		00904	WP----		0623	-5,268.77	-5,267.00	
32	108		0079		00904	WP----		0627	918.65	919.00	
32	108		0079		00904	WP----		0631	67,372.96	67,373.00	
32	108		0079		00904	WP----		2629	4,270.98	4,271.00	
32	108		0079		00904	WP----		2631	31,097.34	31,097.00	
32	108		0079		00906	WP----		2631	20,143.35	20,143.00	
32	108		0079		00908	WP----		0600	20,163.00	20,163.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		00908	WP----		2600	171,836.62	171,837.00	
32	108		0079		00908	WP----		2621	47,688.15	47,688.00	
32	108		0079		00908	WP----		2631	474.76	475.00	
32	108		0079		00908	WP----		2632	27,596.00	27,596.00	
32	108		0079		00910	WP----		0486	3,958.34	3,958.00	
32	108		0079		00910	WP----		2621	1,184.75	1,185.00	
32	108		0079		00912	WP----		0032	8,784.95	8,785.00	
32	108		0079		00912	WP----		0600	134,350.04	134,349.00	
32	108		0079		00912	WP----		2610	339,733.55	339,735.00	
32	108		0079		00912	WP----		2615	399,183.81	399,184.00	
32	108		0079		00912	WP----		2621	581,709.56	581,709.00	
32	108		0079		00912	WP----		2623	54,151.08	54,150.00	
32	108		0079		00912	WP----		2625	20,146.97	20,147.00	
32	108		0079		00912	WP----		2627	50,673.36	50,673.00	
32	108		0079		00912	WP----		2629	55,270.38	55,272.00	
32	108		0079		00912	WP----		2631	70,332.05	70,331.00	
32	108		0079		00912	WP----		2632	27,899.86	27,901.00	
32	108		0079		00912	WP----		2633	41,843.51	41,842.00	
32	108		0079		00914	WP----		0032	1,120,524.09	1,120,524.00	
32	108		0079		00916	WP----		0000	278,027.73	278,028.00	
32	108		0079		00916	WP----		0032	110,188.77	110,189.00	
32	108		0079		00916	WP----		0621	12,588.01	12,588.00	
32	108		0079		00916	WP----		0629	4,600.00	4,599.00	
32	108		0079		00916	WP----		0631	2,172.81	2,172.00	
32	108		0079		00916	WP----		0632	22.51	22.00	
32	108		0079		00916	WP----		2621	81,762.91	81,765.00	
32	108		0079		00916	WP----		2623	15,064.36	15,065.00	
32	108		0079		00916	WP----		2625	427.63	428.00	
32	108		0079		00916	WP----		2627	8,239.78	8,240.00	
32	108		0079		00916	WP----		2629	11,401.71	11,400.00	
32	108		0079		00916	WP----		2631	31,352.36	31,354.00	
32	108		0079		00916	WP----		2632	21,195.16	21,194.00	
32	108		0079		00916	WP----		2633	36,550.47	36,549.00	
32	108		0079		00918	WP----		2621	127,506.66	127,507.00	
32	108		0079		00918	WP----		2623	10,659.64	10,660.00	
32	108		0079		00990	WP----		0000	-26,699.24	-26,697.00	
32	108		0079		00999	WP----		0000	11,429.64	11,431.00	
32	108		0079		00999	WP----		1993	6,036.75	6,036.00	
32	108		0079		00999	WP----		1994	12,977.81	12,977.00	
32	108		0079		01604	WP----		0810	34,787.58	34,788.00	
32	108		0079		07006	WP----		8624	9,187.28	9,187.00	
32	108		0079		07118	WP----		0627	34,048.12	34,047.00	
32	108		0079		07206	WP----		2621	1,639.00	1,639.00	
32	108		0079		07216	WP----		0632	19,991.68	19,992.00	
32	108		0079		07222	WP----		0622	21,796.32	21,796.00	
32	108		0079		07222	WP----		0627	9,968.60	9,969.00	
32	108		0079		07222	WP----		8622	183.14	183.00	
32	108		0079		07226	WP----		8632	9,688.73	9,688.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		0079		07310	WP---		2627	35,929.71	35,929.00	
32	108		0079		07318	WP----		2631	69,621.39	69,621.00	
32	108		0079		07406	WP----		2632	16,365.35	16,365.00	
32	108		0079		07506	WP---		2621	95,641.54	95,642.00	
32	108		0079		07606	WP---		2621	155,529.61	155,529.00	
32	108		0079		07608	WP---		2621	108,597.11	108,597.00	
32	108		0079		07706	WP---		2627	77,991.58	77,992.00	
32	108		0079		07924	WP---		0621	13,575.99	13,577.00	
32	108		0079		07928	WP----		2621	41,603.62	41,604.00	
32	108		0079		09312	WP----		2621	6,317.89	6,318.00	
32	108		0079		09312	WP----		2631	5,650.01	5,650.00	
32	108		1010		00116	WP---	1862	4810	1,058.60	1,059.00	26.00
32	108		1010		00116	WP---	2610	4810	1,405.90	1,406.00	
32	108		1010		00116	WP---	2612	4810	1,047.79	1,048.00	
32	108		1010		00116	WP---	2618	4810	2,540.03	2,540.00	
32	108		1010		00116	WP---	2621	4810	891.65	891.00	37.62
32	108		1010		00116	WP---	7710	4810	8,220.98	8,218.00	211.00
32	108		1010		00544	WP----		2629	99.81	99.00	
32	108		1010		00544	WP----	2610	0621	2,002.02	2,002.00	69.00
32	108		1010		00544	WP----	2610	2621	612.98	614.00	27.00
32	108		1010		00544	WP----	2610	2623	2,553.39	2,553.00	120.00
32	108		1010		00544	WP----	2610	2629	296.44	295.00	13.00
32	108		1010		00544	WP----	2612	2621	17.50	17.00	0.50
32	108		1010		00544	WP----	2623	2623	-906.92	-906.00	
32	108		1010		00558	WP----	0000	0632	55.05	55.00	
32	108		1010		00558	WP----	1543	0631	121.36	121.00	5.55
32	108		1010		00558	WP----	1816	2621	1,052.73	1,047.00	32.90
32	108		1010		00558	WP----	1816	2623	219.05	216.00	6.34
32	108		1010		00558	WP----	1816	2627	51.94	52.00	1.91
32	108		1010		00558	WP----	1816	2629	188.16	187.00	5.49
32	108		1010		00558	WP----	1816	2631	58.53	56.00	1.97
32	108		1010		00558	WP----	1817	2621	5,068.21	5,061.00	177.54
32	108		1010		00558	WP----	1817	2623	384.57	384.00	13.48
32	108		1010		00558	WP----	1817	2633	42.56	43.00	1.38
32	108		1010		00558	WP----	1818	2621	3,013.43	2,999.00	93.39
32	108		1010		00558	WP----	1818	2623	5,183.30	5,174.00	149.25
32	108		1010		00558	WP----	1818	2629	475.79	475.00	13.41
32	108		1010		00558	WP----	1818	2631	574.34	575.00	16.44
32	108		1010		00558	WP----	1818	2632	52.28	51.00	1.44
32	108		1010		00558	WP----	1920	2631	34.01	34.00	1.39
32	108		1010		00558	WP----	2610	2621	64.50	64.00	2.76
32	108		1010		00558	WP----	2610	2625	69.01	69.00	2.95
32	108		1010		00558	WP----	2610	2629	28.81	29.00	1.18
32	108		1010		00558	WP----	2618	2623	5.10	5.00	0.20
32	108		1010		00558	WP----	2618	2627	70.38	71.00	2.46
32	108		1010		00558	WP----	2618	2629	44.78	45.00	1.60
32	108		1010		00558	WP----	2621	0621	6,670.77	6,669.00	203.07
32	108		1010		00558	WP----	2621	2621	29,962.65	29,954.00	1,116.64

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00558	WP---	2621	2623	2,599.91	2,601.00	102.24
32	108		1010		00558	WP---	2621	2627	1,143.35	1,143.00	46.48
32	108		1010		00558	WP---	2621	2629	685.99	686.00	22.42
32	108		1010		00558	WP---	2621	2631	499.66	499.00	20.00
32	108		1010		00558	WP---	2621	2632	52.62	53.00	2.00
32	108		1010		00558	WP---	2622	0622	239.31	240.00	10.64
32	108		1010		00558	WP---	2622	0624	48.12	49.00	
32	108		1010		00558	WP---	2622	2627	119.25	120.00	5.01
32	108		1010		00558	WP---	2623	0623	199.03	198.00	6.86
32	108		1010		00558	WP---	2623	2621	777.02	777.00	27.00
32	108		1010		00558	WP---	2623	2623	20,608.19	20,600.00	762.24
32	108		1010		00558	WP---	2623	2627	12.32	13.00	0.45
32	108		1010		00558	WP---	2624	0624	93.77	94.00	4.21
32	108		1010		00558	WP---	2625	2625	151.40	151.00	6.80
32	108		1010		00558	WP---	2627	0627	85.08	86.00	4.17
32	108		1010		00558	WP---	2627	2623	19.08	19.00	0.96
32	108		1010		00558	WP---	2627	2627	6,520.23	6,525.00	248.00
32	108		1010		00558	WP---	2627	2629	277.41	279.00	9.72
32	108		1010		00558	WP---	2629	0629	462.26	461.00	12.56
32	108		1010		00558	WP---	2629	2621	415.34	415.00	12.72
32	108		1010		00558	WP---	2629	2625	32.27	32.00	1.38
32	108		1010		00558	WP---	2629	2627	5,696.49	5,695.00	200.22
32	108		1010		00558	WP---	2629	2629	14,498.98	14,496.00	513.56
32	108		1010		00558	WP---	2629	2631	49.06	49.00	2.36
32	108		1010		00558	WP---	2631	0631	4,351.96	4,352.00	145.93
32	108		1010		00558	WP---	2631	0633	84.30	84.00	
32	108		1010		00558	WP---	2631	2621	51.94	52.00	2.50
32	108		1010		00558	WP---	2631	2631	23,772.64	23,777.00	949.18
32	108		1010		00558	WP---	2631	2632	394.14	396.00	11.76
32	108		1010		00558	WP---	2631	2633	3,273.93	3,274.00	114.92
32	108		1010		00558	WP---	2632	2629	200.19	200.00	8.00
32	108		1010		00558	WP---	2632	2632	7,081.68	7,079.00	304.49
32	108		1010		00558	WP---	2633	0633	606.37	606.00	11.53
32	108		1010		00558	WP---	2633	2633	2,465.46	2,468.00	91.57
32	108		1010		00560	WP---	1816	2621	56.64	57.00	1.51
32	108		1010		00560	WP---	1816	2623	773.89	774.00	20.75
32	108		1010		00560	WP---	1816	2631	98.51	98.00	2.75
32	108		1010		00560	WP---	1816	2632	56.35	57.00	1.66
32	108		1010		00560	WP---	1817	2621	1,027.51	1,027.00	36.79
32	108		1010		00560	WP---	1817	2623	-715.55	-713.00	
32	108		1010		00560	WP---	1817	2627	1,301.69	1,302.00	43.98
32	108		1010		00560	WP---	1818	2621	2,195.65	2,197.00	65.95
32	108		1010		00560	WP---	1818	2623	775.00	774.00	20.74
32	108		1010		00560	WP---	1818	2627	413.99	414.00	12.44
32	108		1010		00560	WP---	1818	2631	1,122.74	1,123.00	31.97
32	108		1010		00560	WP---	1818	2632	1,589.29	1,590.00	44.80
32	108		1010		00560	WP---	2610	2621	32.16	32.00	1.33
32	108		1010		00560	WP---	2621	0621	973.74	974.00	40.73

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00560	WP----	2621	0624	25.36	26.00	1.16
32	108		1010		00560	WP----	2621	0631	168.86	169.00	8.00
32	108		1010		00560	WP----	2621	2621	12,187.05	12,189.00	313.63
32	108		1010		00560	WP----	2621	2623	1,461.97	1,462.00	57.85
32	108		1010		00560	WP----	2621	2629	108.33	108.00	4.90
32	108		1010		00560	WP----	2621	2631	80.04	80.00	3.39
32	108		1010		00560	WP----	2621	2632	45.69	45.00	1.70
32	108		1010		00560	WP----	2621	8621	57.29	57.00	2.30
32	108		1010		00560	WP----	2622	0622		1.00	-0.13
32	108		1010		00560	WP----	2623	2623	4,909.88	4,910.00	185.93
32	108		1010		00560	WP----	2627	2627	215.16	215.00	9.45
32	108		1010		00560	WP----	2627	2629	66.89	67.00	2.29
32	108		1010		00560	WP----	2629	0629	447.57	447.00	22.10
32	108		1010		00560	WP----	2629	2625	19.88	20.00	0.85
32	108		1010		00560	WP----	2629	2627	2,270.73	2,270.00	78.25
32	108		1010		00560	WP----	2629	2629	4,270.52	4,271.00	165.63
32	108		1010		00560	WP----	2631	0631	1,518.45	1,517.00	66.84
32	108		1010		00560	WP----	2631	2631	4,507.87	4,506.00	269.36
32	108		1010		00560	WP----	2632	0632	810.38	810.00	38.27
32	108		1010		00560	WP----	2632	2632	6,403.78	6,405.00	266.78
32	108		1010		00560	WP----	2633	2633	479.93	480.00	19.47
32	108		1010		00562	WP----		2621	950.42	950.00	
32	108		1010		00562	WP----	0000	0621	51.40	50.00	
32	108		1010		00562	WP----	1816	2621	299.95	301.00	9.78
32	108		1010		00562	WP----	1816	2629	45.24	45.00	1.73
32	108		1010		00562	WP----	1817	2621	12,960.76	12,959.00	445.19
32	108		1010		00562	WP----	1817	2623	48.08	49.00	1.71
32	108		1010		00562	WP----	1817	2629	261.11	261.00	9.62
32	108		1010		00562	WP----	1817	2632	177.32	178.00	5.50
32	108		1010		00562	WP----	1818	2621	11,271.45	11,267.00	349.03
32	108		1010		00562	WP----	1818	2623	1,386.65	1,386.00	40.85
32	108		1010		00562	WP----	1818	2627	135.58	135.00	4.45
32	108		1010		00562	WP----	1818	2629	528.55	529.00	14.78
32	108		1010		00562	WP----	1818	2631	353.83	354.00	10.85
32	108		1010		00562	WP----	1818	2633	110.06	111.00	3.11
32	108		1010		00562	WP----	2610	2631	210.34	211.00	6.50
32	108		1010		00562	WP----	2610	2632	36.16	36.00	1.00
32	108		1010		00562	WP----	2612	2621	72.52	72.00	2.00
32	108		1010		00562	WP----	2618	2621	29.58	30.00	1.05
32	108		1010		00562	WP----	2621	0621	1,772.27	1,774.00	67.78
32	108		1010		00562	WP----	2621	2621	14,316.55	14,316.00	514.34
32	108		1010		00562	WP----	2621	2623	1,862.92	1,864.00	47.09
32	108		1010		00562	WP----	2621	2625	242.11	242.00	11.00
32	108		1010		00562	WP----	2621	2629	366.11	367.00	14.20
32	108		1010		00562	WP----	2621	2631	163.68	164.00	7.60
32	108		1010		00562	WP----	2621	2633	162.87	163.00	8.00
32	108		1010		00562	WP----	2621	8621	1,261.45	1,261.00	10.16
32	108		1010		00562	WP----	2622	0622	85.19	86.00	4.00

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00562	WP---	2623	2621	522.76	523.00	19.01
32	108		1010		00562	WP----	2623	2623	2,882.43	2,881.00	100.31
32	108		1010		00562	WP----	2625	2625	106.57	107.00	5.21
32	108		1010		00562	WP----	2627	2627	849.02	848.00	32.64
32	108		1010		00562	WP---	2629	0629	44.29	44.00	
32	108		1010		00562	WP---	2629	2621	1,068.32	1,068.00	44.33
32	108		1010		00562	WP---	2629	2623	99.59	100.00	2.99
32	108		1010		00562	WP---	2629	2627	292.45	293.00	10.51
32	108		1010		00562	WP----	2629	2629	6,705.73	6,707.00	261.69
32	108		1010		00562	WP---	2629	2632	375.09	375.00	11.58
32	108		1010		00562	WP---	2629	8629	65.21	65.00	
32	108		1010		00562	WP---	2631	0631	331.58	331.00	1.16
32	108		1010		00562	WP---	2631	2631	12,316.31	12,314.00	469.71
32	108		1010		00562	WP---	2631	2633	1,888.96	1,888.00	74.68
32	108		1010		00562	WP---	2631	8631	17.28	18.00	0.85
32	108		1010		00562	WP---	2631	8633	434.15	434.00	13.32
32	108		1010		00562	WP----	2632	0632	953.05	953.00	
32	108		1010		00562	WP---	2632	2632	14,873.73	14,872.00	378.85
32	108		1010		00562	WP---	2632	8632	453.52	454.00	
32	108		1010		00562	WP---	2633	0633	48.40	48.00	2.28
32	108		1010		00562	WP---	2633	2633	1,499.06	1,499.00	44.30
32	108		1010		00562	WP---	2633	8633	202.75	203.00	10.02
32	108		1010		00566	WP---	0000	0621	68,093.45	68,096.00	
32	108		1010		00566	WP---	0000	0622	792.60	794.00	
32	108		1010		00566	WP---	0000	0623	5,983.79	5,978.00	
32	108		1010		00566	WP---	0000	0624	694.92	696.00	
32	108		1010		00566	WP---	0000	0625	156.28	156.00	
32	108		1010		00566	WP---	0000	0626	97.24	98.00	
32	108		1010		00566	WP---	0000	0627	615.14	614.00	
32	108		1010		00566	WP---	0000	0629	4,462.34	4,466.00	
32	108		1010		00566	WP---	0000	0631	11,944.19	11,941.00	
32	108		1010		00566	WP---	0000	0632	1,092.80	1,093.00	
32	108		1010		00566	WP---	0000	0633	1,490.72	1,491.00	
32	108		1010		00566	WP---	0710	2623	38.37	38.00	1.23
32	108		1010		00566	WP---	0810	2621	22.49	22.00	0.85
32	108		1010		00566	WP---	1120	2631	102.46	103.00	2.77
32	108		1010		00566	WP---	1220	2621	37.96	39.00	1.17
32	108		1010		00566	WP---	1261	0621	46.41	47.00	2.00
32	108		1010		00566	WP---	1320	2621	37.71	38.00	1.48
32	108		1010		00566	WP---	1323	2627	26.59	26.00	1.12
32	108		1010		00566	WP---	1323	2631	42.14	43.00	1.93
32	108		1010		00566	WP---	1385	2623	5.35	5.00	0.21
32	108		1010		00566	WP---	1420	2631	10.16	10.00	0.33
32	108		1010		00566	WP---	1432	2629	133.26	133.00	5.12
32	108		1010		00566	WP---	1520	2629	146.29	146.00	4.51
32	108		1010		00566	WP----	1520	2631	23.97	24.00	0.87
32	108		1010		00566	WP---	1533	2633	2.17	2.00	0.08
32	108		1010		00566	WP---	1816	2621	409.94	410.00	11.29

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00566	WP---	1816	2629	203.43	203.00	5.75
32	108		1010		00566	WP----	1816	2631	65.44	67.00	2.40
32	108		1010		00566	WP---	1817	2621	4,863.34	4,863.00	171.06
32	108		1010		00566	WP---	1817	2623	377.59	377.00	13.17
32	108		1010		00566	WP---	1817	2627	409.29	411.00	13.25
32	108		1010		00566	WP---	1817	2629	197.75	197.00	6.63
32	108		1010		00566	WP---	1817	2631	458.93	459.00	15.50
32	108		1010		00566	WP---	1818	2621	5,055.58	5,058.00	156.47
32	108		1010		00566	WP---	1818	2623	1,851.62	1,851.00	59.06
32	108		1010		00566	WP---	1818	2627	244.73	245.00	7.41
32	108		1010		00566	WP---	1818	2629	298.92	299.00	9.07
32	108		1010		00566	WP---	1818	2631	651.98	650.00	20.36
32	108		1010		00566	WP---	1920	2631	7,048.95	7,048.00	242.92
32	108		1010		00566	WP---	2151	2631	28.57	28.00	1.01
32	108		1010		00566	WP---	2221	2621		1.00	
32	108		1010		00566	WP---	2221	2623	59.53	60.00	1.81
32	108		1010		00566	WP---	2221	2631	1,156.72	1,155.00	40.50
32	108		1010		00566	WP---	2221	2632	1,615.97	1,616.00	54.00
32	108		1010		00566	WP---	2225	2621	196.40	197.00	6.87
32	108		1010		00566	WP----	2231	2621	1.46	2.00	0.05
32	108		1010		00566	WP---	2321	2631	18.42	18.00	0.68
32	108		1010		00566	WP---	2371	0625	49.92	50.00	2.36
32	108		1010		00566	WP---	2421	2621	2.66	3.00	0.08
32	108		1010		00566	WP---	2421	2631	68.30	69.00	2.35
32	108		1010		00566	WP---	2610	2621	3.42	4.00	0.15
32	108		1010		00566	WP---	2618	2621	37.31	37.00	1.43
32	108		1010		00566	WP---	2618	2629	39.08	39.00	1.45
32	108		1010		00566	WP----	2621	0621	25,838.24	25,838.00	605.92
32	108		1010		00566	WP----	2621	0629	11.52	11.00	0.48
32	108		1010		00566	WP----	2621	0631	133.59	133.00	5.53
32	108		1010		00566	WP---	2621	2621	539,663.11	539,660.00	13,540.92
32	108		1010		00566	WP---	2621	2623	7,642.90	7,646.00	271.22
32	108		1010		00566	WP---	2621	2627	719.33	719.00	29.68
32	108		1010		00566	WP---	2621	2629	5,443.05	5,443.00	232.98
32	108		1010		00566	WP---	2622	0621	7.69	8.00	0.35
32	108		1010		00566	WP---	2622	0622	969.82	969.00	28.97
32	108		1010		00566	WP---	2622	0624	241.40	242.00	11.09
32	108		1010		00566	WP---	2622	2622	290.66	291.00	12.37
32	108		1010		00566	WP---	2622	2627	823.00	823.00	34.68
32	108		1010		00566	WP----	2622	2632	134.86	135.00	5.74
32	108		1010		00566	WP---	2623	0621	62.80	63.00	
32	108		1010		00566	WP----	2623	0622	309.96	310.00	
32	108		1010		00566	WP----	2623	0623	6,836.84	6,839.00	204.44
32	108		1010		00566	WP---	2623	0624	1,781.92	1,783.00	86.18
32	108		1010		00566	WP---	2623	2621	11,727.68	11,729.00	424.02
32	108		1010		00566	WP----	2623	2623	109,521.16	109,517.00	2,940.34
32	108		1010		00566	WP---	2623	2629	193.65	194.00	6.33
32	108		1010		00566	WP---	2623	2632	747.50	748.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00566	WP---	2624	0621	1,270.97	1,270.00	57.82
32	108		1010		00566	WP---	2624	0624	2,374.76	2,376.00	85.50
32	108		1010		00566	WP---	2625	0625	1,971.58	1,970.00	66.06
32	108		1010		00566	WP---	2625	2625	2,118.83	2,117.00	99.19
32	108		1010		00566	WP---	2625	2629	180.11	180.00	8.80
32	108		1010		00566	WP---	2627	0627	1,068.66	1,068.00	42.37
32	108		1010		00566	WP---	2627	2621	0.63	1.00	0.02
32	108		1010		00566	WP---	2627	2623	0.63		0.02
32	108		1010		00566	WP---	2627	2627	27,504.73	27,508.00	728.92
32	108		1010		00566	WP---	2627	2629	11,336.63	11,336.00	403.97
32	108		1010		00566	WP---	2629	0627	310.99	312.00	11.82
32	108		1010		00566	WP---	2629	0629	6,998.39	6,999.00	131.73
32	108		1010		00566	WP---	2629	2621	6,131.36	6,131.00	203.99
32	108		1010		00566	WP---	2629	2627	30,304.39	30,304.00	1,076.87
32	108		1010		00566	WP---	2629	2629	278,090.19	278,091.00	8,828.29
32	108		1010		00566	WP---	2629	2631	615.05	616.00	25.33
32	108		1010		00566	WP---	2631	0631	50,016.78	50,015.00	1,191.34
32	108		1010		00566	WP---	2631	0633	84.30	84.00	
32	108		1010		00566	WP---	2631	2621	30.62	30.00	1.30
32	108		1010		00566	WP---	2631	2631	556,009.11	556,014.00	18,726.61
32	108		1010		00566	WP---	2631	2632	8.23	8.00	0.36
32	108		1010		00566	WP---	2631	2633	11,090.96	11,087.00	460.47
32	108		1010		00566	WP---	2632	0621	31.60	32.00	1.41
32	108		1010		00566	WP---	2632	0632	8,470.46	8,470.00	220.41
32	108		1010		00566	WP---	2632	2621	148.66	148.00	4.44
32	108		1010		00566	WP---	2632	2623	55.16	55.00	
32	108		1010		00566	WP---	2632	2627	340.57	341.00	13.61
32	108		1010		00566	WP---	2632	2629	1,703.52	1,704.00	52.30
32	108		1010		00566	WP---	2632	2631	96.18	96.00	3.50
32	108		1010		00566	WP---	2632	2632	178,143.06	178,140.00	6,661.08
32	108		1010		00566	WP---	2633	0633	2,977.73	2,977.00	124.61
32	108		1010		00566	WP---	2633	2629	190.47	191.00	8.00
32	108		1010		00566	WP---	2633	2631	116.38	117.00	4.22
32	108		1010		00566	WP---	2633	2632	13.48	13.00	0.33
32	108		1010		00566	WP---	2633	2633	96,145.05	96,153.00	3,136.80
32	108		1010		00566	WP---	3710	2631	15.79	16.00	0.61
32	108		1010		00566	WP---	3730	0625	33.69	34.00	1.38
32	108		1010		00566	WP---	3820	2621	210.48	211.00	7.58
32	108		1010		00566	WP---	3910	2621	8.61	9.00	0.35
32	108		1010		00568	WP---	7680	0049	145.79	146.00	8.50
32	108		1010		00568	WP---	7750	0032	8,710.71	8,713.00	387.00
32	108		1010		00568	WP---	7750	0049	8,792.59	8,794.00	288.00
32	108		1010		00576	WP---	2610	0621	174.54	175.00	6.00
32	108		1010		00576	WP---	2610	2632	70.08	70.00	3.00
32	108		1010		00576	WP---	2612	2621	53.04	53.00	1.50
32	108		1010		00576	WP---	2621	2621	319.16	320.00	
32	108		1010		00576	WP---	7770	0621	348.20	348.00	
32	108		1010		00576	WP---	7780	0621	181.72	183.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00580	WP---	1816	2621	85.91	85.00	2.50
32	108		1010		00580	WP---	1816	2629	60.95	61.00	1.74
32	108		1010		00580	WP---	1818	2621	40.39	41.00	1.18
32	108		1010		00580	WP---	2621	0621	332.88	332.00	12.30
32	108		1010		00580	WP---	2621	2621	424.91	424.00	16.38
32	108		1010		00580	WP---	2621	2623	240.45	240.00	10.10
32	108		1010		00580	WP---	2622	0622	18.48	19.00	0.31
32	108		1010		00580	WP---	2623	0623	132.78	130.00	2.16
32	108		1010		00580	WP---	2623	2623	14.32	14.00	0.56
32	108		1010		00580	WP---	2624	0624	6.25	7.00	
32	108		1010		00580	WP---	2627	0627	53.45	55.00	2.13
32	108		1010		00580	WP---	2627	2627	106.40	105.00	4.86
32	108		1010		00580	WP---	2629	0627	3.16	3.00	
32	108		1010		00580	WP---	2629	0629	107.35	107.00	2.52
32	108		1010		00580	WP---	2629	2629	14.74	15.00	0.66
32	108		1010		00580	WP---	2631	0631	232.35	232.00	5.49
32	108		1010		00580	WP---	2631	2631	722.69	721.00	30.70
32	108		1010		00580	WP---	2632	0632	469.46	468.00	16.96
32	108		1010		00580	WP---	2632	2632	194.88	196.00	7.51
32	108		1010		00580	WP---	2633	0633	110.45	111.00	1.67
32	108		1010		00580	WP---	2633	2633	1,026.29	1,025.00	40.88
32	108		1010		00580	WP---	3730	2633	42.49	43.00	1.57
32	108		1010		00582	WP---	2621	0621	127.89	128.00	4.57
32	108		1010		00582	WP---	2621	2621	32.24	33.00	1.44
32	108		1010		00582	WP---	2621	2633	54.39	54.00	2.14
32	108		1010		00582	WP---	2622	0622	12.39	13.00	
32	108		1010		00582	WP---	2623	0623	33.22	33.00	0.28
32	108		1010		00582	WP---	2627	0627	16.77	17.00	0.41
32	108		1010		00582	WP---	2627	2627	61.60	60.00	2.84
32	108		1010		00582	WP---	2629	0627	3.16	3.00	
32	108		1010		00582	WP---	2629	0629	3.32	4.00	
32	108		1010		00582	WP---	2631	0631	128.31	129.00	0.93
32	108		1010		00582	WP---	2631	2631	370.57	370.00	15.95
32	108		1010		00582	WP---	2632	0632	44.21	43.00	1.53
32	108		1010		00582	WP---	2632	2632	91.79	92.00	3.96
32	108		1010		00582	WP---	2633	0633	440.87	440.00	1.67
32	108		1010		00582	WP---	2633	2633	766.18	767.00	29.93
32	108		1010		00582	WP---	3730	2633	42.22	42.00	1.56
32	108		1010		00584	WP---	1816	2621	2,831.82	2,832.00	80.42
32	108		1010		00584	WP---	1816	2623	1,380.09	1,381.00	27.91
32	108		1010		00584	WP---	1816	2627	843.12	843.00	25.97
32	108		1010		00584	WP---	1816	2629	1,606.25	1,607.00	45.76
32	108		1010		00584	WP---	1816	2631	601.95	601.00	17.53
32	108		1010		00584	WP---	1816	2632	956.17	955.00	27.44
32	108		1010		00584	WP---	1816	2633	220.86	221.00	6.55
32	108		1010		00584	WP---	1817	2621	238.54	239.00	8.47
32	108		1010		00584	WP---	1817	2631	64.49	64.00	2.22
32	108		1010		00584	WP---	1818	2621	643.09	644.00	20.66

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00584	WP----	1818	2623	116.77	116.00	3.21
32	108		1010		00584	WP----	1818	2629	953.19	954.00	28.09
32	108		1010		00584	WP----	1818	2631	250.94	251.00	7.59
32	108		1010		00584	WP----	1818	2632	548.98	548.00	15.76
32	108		1010		00584	WP----	1818	2633	457.85	458.00	13.45
32	108		1010		00584	WP----	1920	2631	197.04	197.00	7.53
32	108		1010		00584	WP----	2621	0621	714.95	716.00	9.06
32	108		1010		00584	WP----	2621	0624	23.83	24.00	1.09
32	108		1010		00584	WP----	2621	2621	5,981.26	5,985.00	265.64
32	108		1010		00584	WP----	2621	2623	392.96	394.00	17.03
32	108		1010		00584	WP----	2621	2629	331.51	331.00	14.35
32	108		1010		00584	WP----	2621	2632	593.16	593.00	21.17
32	108		1010		00584	WP----	2621	2633	74.92	75.00	3.00
32	108		1010		00584	WP----	2622	0624	24.89	25.00	
32	108		1010		00584	WP----	2623	0623	34.04	34.00	1.69
32	108		1010		00584	WP----	2623	2623	1,130.81	1,128.00	47.01
32	108		1010		00584	WP----	2624	0624	54.68	54.00	3.00
32	108		1010		00584	WP----	2625	0625	72.55	72.00	4.12
32	108		1010		00584	WP----	2625	2625	143.78	144.00	7.01
32	108		1010		00584	WP----	2627	0631	161.39	161.00	
32	108		1010		00584	WP----	2627	2627	435.33	433.00	17.67
32	108		1010		00584	WP----	2627	2629	59.29	59.00	2.60
32	108		1010		00584	WP----	2629	0629	786.34	786.00	38.24
32	108		1010		00584	WP----	2629	2625	54.08	54.00	2.31
32	108		1010		00584	WP----	2629	2627	61.66	61.00	2.27
32	108		1010		00584	WP----	2629	2629	2,541.41	2,541.00	91.04
32	108		1010		00584	WP----	2631	0631	1,488.92	1,490.00	24.11
32	108		1010		00584	WP----	2631	0633	34.68	35.00	1.45
32	108		1010		00584	WP----	2631	2621	47.06	47.00	6.66
32	108		1010		00584	WP----	2631	2631	2,167.30	2,171.00	296.13
32	108		1010		00584	WP----	2632	0632	142.70	142.00	
32	108		1010		00584	WP----	2632	2632	1,812.40	1,813.00	80.75
32	108		1010		00584	WP----	2633	0633	26.89	27.00	1.26
32	108		1010		00584	WP----	2633	2633	270.47	271.00	9.15
32	108		1010		00584	WP----	7710	2629	85.68	85.00	2.50
32	108		1010		00586	WP----	1816	2621	191.56	191.00	5.52
32	108		1010		00586	WP----	1816	2623	408.92	409.00	11.11
32	108		1010		00586	WP----	1817	2621	1,287.31	1,287.00	46.36
32	108		1010		00586	WP----	1817	2623	162.10	162.00	5.85
32	108		1010		00586	WP----	1818	2621	88.21	88.00	2.60
32	108		1010		00586	WP----	1818	2629	43.44	44.00	1.31
32	108		1010		00586	WP----	2610	2623	58.98	59.00	2.00
32	108		1010		00586	WP----	2621	2621	3,667.76	3,668.00	139.63
32	108		1010		00586	WP----	2621	2623	110.23	110.00	4.20
32	108		1010		00586	WP----	2623	2623	2,424.11	2,425.00	111.78
32	108		1010		00586	WP----	2627	2627	153.51	154.00	6.71
32	108		1010		00586	WP----	2629	2629	1,376.33	1,377.00	46.69
32	108		1010		00586	WP----	2631	0631	1,928.45	1,928.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00586	WP----	2631	2631	615.18	615.00	25.97
32	108		1010		00586	WP----	2632	2632	364.13	364.00	17.00
32	108		1010		00588	WP----	1815	2621	148.96	149.00	4.00
32	108		1010		00588	WP----	1816	2621	2,681.25	2,678.00	79.12
32	108		1010		00588	WP----	1816	2623	2,448.08	2,449.00	82.62
32	108		1010		00588	WP----	1816	2627	941.82	939.00	27.93
32	108		1010		00588	WP----	1816	2629	969.41	968.00	27.55
32	108		1010		00588	WP----	1816	2631	170.67	172.00	5.36
32	108		1010		00588	WP----	1816	2632	254.61	254.00	7.67
32	108		1010		00588	WP----	1817	2621	42.21	42.00	1.45
32	108		1010		00588	WP----	1817	2623	187.94	188.00	6.26
32	108		1010		00588	WP----	1817	2631	129.26	129.00	4.42
32	108		1010		00588	WP----	1818	2621	952.35	952.00	30.20
32	108		1010		00588	WP----	1818	2623	78.57	79.00	2.20
32	108		1010		00588	WP----	1818	2629	125.94	126.00	3.68
32	108		1010		00588	WP----	2621	0621	1,789.14	1,790.00	72.64
32	108		1010		00588	WP----	2621	0622	17.19	17.00	
32	108		1010		00588	WP----	2621	0629	354.26	354.00	16.00
32	108		1010		00588	WP----	2621	2621	9,403.53	9,407.00	391.70
32	108		1010		00588	WP----	2621	2623	2,285.18	2,285.00	91.52
32	108		1010		00588	WP----	2621	2627	355.20	354.00	14.23
32	108		1010		00588	WP----	2621	2629	1,575.61	1,577.00	61.50
32	108		1010		00588	WP----	2621	2631	214.31	215.00	6.92
32	108		1010		00588	WP----	2621	2632	1,066.72	1,067.00	41.93
32	108		1010		00588	WP----	2621	2633	58.67	59.00	1.98
32	108		1010		00588	WP----	2622	0622	658.31	659.00	
32	108		1010		00588	WP----	2622	0624	41.63	41.00	
32	108		1010		00588	WP----	2623	2623	220.32	220.00	8.73
32	108		1010		00588	WP----	2624	0624	39.65	40.00	
32	108		1010		00588	WP----	2629	2621	174.44	175.00	8.00
32	108		1010		00588	WP----	2629	2629	380.12	381.00	13.38
32	108		1010		00588	WP----	2631	0631	81.72	82.00	
32	108		1010		00588	WP----	2631	2631	1,994.32	1,994.00	83.44
32	108		1010		00588	WP----	2631	2632	126.07	126.00	4.83
32	108		1010		00588	WP----	2631	2633	46.81	47.00	1.68
32	108		1010		00588	WP----	2632	2632	2,256.76	2,256.00	103.74
32	108		1010		00588	WP----	2633	2633	32.73	33.00	1.28
32	108		1010		00596	WP----	1816	2621	23.52	23.00	0.68
32	108		1010		00596	WP----	1816	2623	50.24	50.00	1.51
32	108		1010		00596	WP----	1816	2629	3.30	4.00	0.10
32	108		1010		00596	WP----	1816	2631	1,576.09	1,576.00	25.38
32	108		1010		00596	WP----	1816	2632	34.15	34.00	1.03
32	108		1010		00596	WP----	2610	2629	95.69	96.00	3.85
32	108		1010		00596	WP----	2618	2629	44.05	45.00	1.40
32	108		1010		00596	WP----	2631	2631	750.58	748.00	28.79
32	108		1010		00598	WP----	1816	2621	14.74	15.00	0.41
32	108		1010		00598	WP----	1816	2629	15.06	15.00	0.43
32	108		1010		00598	WP----	2621	0621	140.82	140.00	6.73

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1010		00598	WP----	2621	2621	202.62	204.00	9.08
32	108		1010		00598	WP----	2621	2633	31.75	32.00	1.08
32	108		1010		00598	WP----	2622	0622	19.98	20.00	0.98
32	108		1010		00598	WP----	2623	0623	8.41	9.00	0.40
32	108		1010		00598	WP----	2627	0627	26.73	27.00	1.31
32	108		1010		00598	WP----	2631	0631	30.20	30.00	
32	108		1010		00598	WP----	2632	0632	93.35	93.00	
32	108		1010		00598	WP----	2633	2633	13.40	13.00	0.60
32	108		1010		00904	WP----	0000	0631	-19.61	-18.00	
32	108		1010		00904	WP----	2631	0631	316.05	317.00	
32	108		1010		00906	WP----	0051	2631	4,384.81	4,386.00	114.00
32	108		1010		00906	WP----	2631	0631	266.10	266.00	
32	108		1010		00910	WP----	0051	2621	42.39	42.00	2.00
32	108		1010		00910	WP----	2629	0486	138.40	138.00	
32	108		1010		00910	WP----	2629	2623	41.74	41.00	1.74
32	108		1010		00918	WP----	1818	2621	722.72	723.00	24.45
32	108		1010		00918	WP----	2623	2623	7.74	7.00	0.26
32	108		1010		00918	WP----	2631	2631	182.30	183.00	7.30
32	108		1010		00918	WP----	2632	2623	29.71	30.00	1.23
32	108		1010		07002	WP----	2621	2623	12,507.60	12,507.00	493.02
32	108		1010		07102	WP----	1817	2621	1,595.07	1,595.00	54.97
32	108		1010		07104	WP----	2621	2621	348.04	349.00	13.00
32	108		1010		07110	WP----	2621	2621	311.72	311.00	10.00
32	108		1010		07204	WP----	1816	2621	358.97	359.00	11.37
32	108		1010		07204	WP----	1818	2621	7,166.20	7,168.00	195.89
32	108		1010		07206	WP----	2621	2621	26.22	26.00	1.00
32	108		1010		07310	WP----	2627	0627	48.52	48.00	
32	108		1010		07318	WP----	2631	8631	2,136.47	2,137.00	58.68
32	108		1010		07506	WP----	2621	2621	200.04	200.00	8.41
32	108		1010		07606	WP----	2621	2621	190.88	191.00	8.00
32	108		1010		07608	WP----	2621	2621	373.08	373.00	16.00
32	108		1010		07706	WP----	1818	2621	1,635.78	1,635.00	48.65
32	108		1010		07706	WP----	2627	2627	392.70	393.00	13.76
32	108		1010		07708	WP----	1816	2629	90.39	90.00	2.68
32	108		1010		07708	WP----	2629	2629	366.92	367.00	10.94
32	108		1010		07802	WP----	1816	2623	329.47	330.00	9.67
32	108		1010		07802	WP----	1818	2623	549.32	549.00	16.68
32	108		1010		07802	WP----	2621	2623	1,261.30	1,261.00	40.76
32	108		1010		07802	WP----	2623	2623	1,788.20	1,789.00	56.12
32	108		1010		07802	WP----	2627	2623	138.19	138.00	4.25
32	108		1010		07802	WP----	2629	2623	516.76	517.00	16.21
32	108		1010		07804	WP----	1818	2621	127.13	127.00	3.80
32	108		1010		07808	WP----	1818	2629	905.50	906.00	26.40
32	108		1010		07810	WP----	1818	2629	507.01	506.00	15.18
32	108		1010		07812	WP----	1816	2621	431.34	431.00	11.50
32	108		1010		07812	WP----	1818	2621	3,554.53	3,556.00	102.37
32	108		1020		00116	WP----		4810	4,410.63	4,408.00	
32	108		1020		00544	WP----		0621	712.86	713.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1020		00544	WP---		2621	212.30	211.00	
32	108		1020		00544	WP---		2623	442.46	440.00	
32	108		1020		00544	WP---		2629	138.77	139.00	
32	108		1020		00558	WP---		0621	2,443.70	2,442.00	
32	108		1020		00558	WP---		0622	86.75	86.00	
32	108		1020		00558	WP---		0623	70.23	71.00	
32	108		1020		00558	WP---		0624	51.00	52.00	
32	108		1020		00558	WP---		0627	29.59	31.00	
32	108		1020		00558	WP---		0629	162.27	161.00	
32	108		1020		00558	WP---		0631	1,592.38	1,592.00	
32	108		1020		00558	WP---		0632	19.26	20.00	
32	108		1020		00558	WP---		0633	256.83	258.00	
32	108		1020		00558	WP---		2621	13,959.10	13,961.00	
32	108		1020		00558	WP---		2623	9,613.33	9,610.00	
32	108		1020		00558	WP---		2625	83.87	83.00	
32	108		1020		00558	WP---		2627	4,813.59	4,810.00	
32	108		1020		00558	WP---		2629	5,828.40	5,826.00	
32	108		1020		00558	WP---		2631	8,159.94	8,159.00	
32	108		1020		00558	WP---		2632	2,293.84	2,297.00	
32	108		1020		00558	WP---		2633	1,876.81	1,878.00	
32	108		1020		00560	WP---		0621	360.72	360.00	
32	108		1020		00560	WP---		0622		1.00	
32	108		1020		00560	WP---		0624	8.58	9.00	
32	108		1020		00560	WP---		0629	160.78	160.00	
32	108		1020		00560	WP---		0631	587.71	586.00	
32	108		1020		00560	WP---		0632	290.83	291.00	
32	108		1020		00560	WP---		2621	4,906.34	4,906.00	
32	108		1020		00560	WP---		2623	2,334.47	2,336.00	
32	108		1020		00560	WP---		2625	5.48	6.00	
32	108		1020		00560	WP---		2627	1,711.80	1,710.00	
32	108		1020		00560	WP---		2629	1,493.74	1,491.00	
32	108		1020		00560	WP---		2631	1,717.46	1,720.00	
32	108		1020		00560	WP---		2632	2,593.91	2,593.00	
32	108		1020		00560	WP---		2633	148.02	149.00	
32	108		1020		00560	WP---		8621	20.60	21.00	
32	108		1020		00562	WP---		0621	651.87	652.00	
32	108		1020		00562	WP---		0622	29.62	30.00	
32	108		1020		00562	WP---		0629	16.42	16.00	
32	108		1020		00562	WP---		0631	122.46	122.00	
32	108		1020		00562	WP---		0632	353.39	353.00	
32	108		1020		00562	WP---		0633	18.10	18.00	
32	108		1020		00562	WP---		2621	14,821.10	14,820.00	
32	108		1020		00562	WP---		2623	2,072.28	2,072.00	
32	108		1020		00562	WP---		2625	94.88	95.00	
32	108		1020		00562	WP---		2627	405.71	405.00	
32	108		1020		00562	WP---		2629	2,572.46	2,574.00	
32	108		1020		00562	WP---		2631	4,276.96	4,274.00	
32	108		1020		00562	WP---		2632	3,041.17	3,043.00	

CKY Trial Balance
Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1020		00562	WP----		2633	1,263.64	1,265.00	
32	108		1020		00562	WP----		8621	468.16	469.00	
32	108		1020		00562	WP----		8629	24.19	24.00	
32	108		1020		00562	WP----		8631	6.01	6.00	
32	108		1020		00562	WP----		8632	168.14	169.00	
32	108		1020		00562	WP----		8633	225.48	225.00	
32	108		1020		00566	WP----		0621	10,087.31	10,087.00	
32	108		1020		00566	WP----		0622	467.57	468.00	
32	108		1020		00566	WP----		0623	2,469.92	2,468.00	
32	108		1020		00566	WP----		0624	1,569.02	1,570.00	
32	108		1020		00566	WP----		0625	756.93	757.00	
32	108		1020		00566	WP----		0627	496.19	496.00	
32	108		1020		00566	WP----		0629	2,595.94	2,598.00	
32	108		1020		00566	WP----		0631	18,914.52	18,914.00	
32	108		1020		00566	WP----		0632	3,138.72	3,138.00	
32	108		1020		00566	WP----		0633	1,138.69	1,137.00	
32	108		1020		00566	WP----		2621	134,933.73	134,926.00	
32	108		1020		00566	WP----		2622	118.70	119.00	
32	108		1020		00566	WP----		2623	28,449.30	28,454.00	
32	108		1020		00566	WP----		2625	744.44	746.00	
32	108		1020		00566	WP----		2627	18,707.88	18,715.00	
32	108		1020		00566	WP----		2629	93,650.50	93,640.00	
32	108		1020		00566	WP----		2631	170,457.20	170,462.00	
32	108		1020		00566	WP----		2632	58,053.22	58,052.00	
32	108		1020		00566	WP----		2633	34,653.60	34,651.00	
32	108		1020		00568	WP----		0032	2,525.78	2,528.00	
32	108		1020		00568	WP----		0049	2,680.91	2,681.00	
32	108		1020		00576	WP----		0621	241.19	240.00	
32	108		1020		00576	WP----		2621	120.19	122.00	
32	108		1020		00576	WP----		2632	18.46	19.00	
32	108		1020		00580	WP----		0621	117.77	117.00	
32	108		1020		00580	WP----		0622	6.65	8.00	
32	108		1020		00580	WP----		0623	48.39	49.00	
32	108		1020		00580	WP----		0624	2.31	3.00	
32	108		1020		00580	WP----		0627	20.33	19.00	
32	108		1020		00580	WP----		0629	39.04	39.00	
32	108		1020		00580	WP----		0631	84.39	86.00	
32	108		1020		00580	WP----		0632	171.08	170.00	
32	108		1020		00580	WP----		0633	40.00	41.00	
32	108		1020		00580	WP----		2621	179.09	179.00	
32	108		1020		00580	WP----		2623	78.92	79.00	
32	108		1020		00580	WP----		2627	34.45	34.00	
32	108		1020		00580	WP----		2629	26.40	26.00	
32	108		1020		00580	WP----		2631	219.81	218.00	
32	108		1020		00580	WP----		2632	62.01	61.00	
32	108		1020		00580	WP----		2633	319.14	322.00	
32	108		1020		00582	WP----		0621	45.00	45.00	
32	108		1020		00582	WP----		0622	4.38	4.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1020		00582	WP---		0623	12.23	12.00	
32	108		1020		00582	WP---		0627	7.14	7.00	
32	108		1020		00582	WP---		0629	1.23	1.00	
32	108		1020		00582	WP---		0631	46.32	46.00	
32	108		1020		00582	WP---		0632	17.05	19.00	
32	108		1020		00582	WP---		0633	162.54	163.00	
32	108		1020		00582	WP---		2621	11.04	12.00	
32	108		1020		00582	WP---		2627	20.53	21.00	
32	108		1020		00582	WP---		2631	112.15	110.00	
32	108		1020		00582	WP---		2632	31.56	32.00	
32	108		1020		00582	WP---		2633	259.23	258.00	
32	108		1020		00584	WP---		0621	262.90	262.00	
32	108		1020		00584	WP---		0623	11.51	12.00	
32	108		1020		00584	WP---		0624	35.87	36.00	
32	108		1020		00584	WP---		0625	27.14	27.00	
32	108		1020		00584	WP---		0629	273.35	273.00	
32	108		1020		00584	WP---		0631	580.51	580.00	
32	108		1020		00584	WP---		0632	52.93	53.00	
32	108		1020		00584	WP---		0633	20.79	20.00	
32	108		1020		00584	WP---		2621	3,315.17	3,325.00	
32	108		1020		00584	WP---		2623	938.26	939.00	
32	108		1020		00584	WP---		2625	63.68	64.00	
32	108		1020		00584	WP---		2627	515.54	512.00	
32	108		1020		00584	WP---		2629	1,925.90	1,925.00	
32	108		1020		00584	WP---		2631	1,152.51	1,159.00	
32	108		1020		00584	WP---		2632	1,211.63	1,213.00	
32	108		1020		00584	WP---		2633	384.78	385.00	
32	108		1020		00586	WP---		0631	682.25	682.00	
32	108		1020		00586	WP---		2621	1,768.34	1,768.00	
32	108		1020		00586	WP---		2623	1,133.09	1,133.00	
32	108		1020		00586	WP---		2627	52.04	52.00	
32	108		1020		00586	WP---		2629	600.59	601.00	
32	108		1020		00586	WP---		2631	227.93	228.00	
32	108		1020		00586	WP---		2632	95.92	95.00	
32	108		1020		00588	WP---		0621	643.57	644.00	
32	108		1020		00588	WP---		0622	250.52	250.00	
32	108		1020		00588	WP---		0624	30.15	30.00	
32	108		1020		00588	WP---		0629	144.63	144.00	
32	108		1020		00588	WP---		0631	31.53	31.00	
32	108		1020		00588	WP---		2621	4,520.61	4,517.00	
32	108		1020		00588	WP---		2623	1,764.77	1,768.00	
32	108		1020		00588	WP---		2627	465.28	465.00	
32	108		1020		00588	WP---		2629	1,077.90	1,081.00	
32	108		1020		00588	WP---		2631	836.11	836.00	
32	108		1020		00588	WP---		2632	1,214.48	1,217.00	
32	108		1020		00588	WP---		2633	41.16	42.00	
32	108		1020		00596	WP---		2621	7.39	7.00	
32	108		1020		00596	WP---		2623	14.72	15.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		1020		00596	WP----		2629	50.92	51.00	
32	108		1020		00596	WP----		2631	804.79	804.00	
32	108		1020		00596	WP----		2632	14.44	14.00	
32	108		1020		00598	WP----		0621	48.94	49.00	
32	108		1020		00598	WP----		0622	6.72	6.00	
32	108		1020		00598	WP----		0623	2.84	2.00	
32	108		1020		00598	WP----		0627	9.30	10.00	
32	108		1020		00598	WP----		0631	11.19	11.00	
32	108		1020		00598	WP----		0632	35.38	36.00	
32	108		1020		00598	WP----		2621	73.59	71.00	
32	108		1020		00598	WP----		2629	5.56	6.00	
32	108		1020		00598	WP----		2633	13.45	13.00	
32	108		1020		00904	WP----		0631	110.22	112.00	
32	108		1020		00906	WP----		0631	102.73	102.00	
32	108		1020		00906	WP----		2631	694.61	695.00	
32	108		1020		00910	WP----		0486	53.42	53.00	
32	108		1020		00910	WP----		2621	6.78	7.00	
32	108		1020		00910	WP----		2623	12.42	12.00	
32	108		1020		00918	WP----		2621	288.72	288.00	
32	108		1020		00918	WP----		2623	10.89	11.00	
32	108		1020		00918	WP----		2631	56.44	57.00	
32	108		1020		07002	WP----		2623	3,879.12	3,877.00	
32	108		1020		07102	WP----		2621	650.77	651.00	
32	108		1020		07104	WP----		2621	112.00	113.00	
32	108		1020		07110	WP----		2621	115.47	116.00	
32	108		1020		07204	WP----		2621	2,670.18	2,668.00	
32	108		1020		07206	WP----		2621	8.44	8.00	
32	108		1020		07310	WP----		0627	17.99	18.00	
32	108		1020		07318	WP----		8631	763.45	763.00	
32	108		1020		07506	WP----		2621	53.64	54.00	
32	108		1020		07606	WP----		2621	52.62	52.00	
32	108		1020		07608	WP----		2621	101.88	101.00	
32	108		1020		07706	WP----		2621	519.51	519.00	
32	108		1020		07706	WP----		2627	116.98	117.00	
32	108		1020		07708	WP----		2629	145.54	146.00	
32	108		1020		07802	WP----		2623	1,441.25	1,442.00	
32	108		1020		07804	WP----		2621	39.11	40.00	
32	108		1020		07808	WP----		2629	265.24	265.00	
32	108		1020		07810	WP----		2629	159.13	158.00	
32	108		1020		07812	WP----		2621	1,169.72	1,170.00	
32	108		2020		00116	WP----		4810	62.12	64.00	
32	108		2020		00544	WP----		0621	5.72	6.00	
32	108		2020		00544	WP----		2629	2.63	3.00	
32	108		2020		00558	WP----		0621	334.22	335.00	
32	108		2020		00558	WP----		0624	4.85	5.00	
32	108		2020		00558	WP----		0631	136.49	136.00	
32	108		2020		00558	WP----		0633	41.84	42.00	
32	108		2020		00558	WP----		2621	12,558.29	12,560.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		2020		00558	WP----		2623	8,187.90	8,185.00	
32	108		2020		00558	WP----		2627	1,610.79	1,610.00	
32	108		2020		00558	WP----		2629	2,961.21	2,961.00	
32	108		2020		00558	WP----		2631	4,203.06	4,204.00	
32	108		2020		00558	WP----		2632	2,189.94	2,191.00	
32	108		2020		00558	WP----		2633	89.37	90.00	
32	108		2020		00560	WP----		0621	120.83	121.00	
32	108		2020		00560	WP----		0631	13.46	14.00	
32	108		2020		00560	WP----		0632	104.07	104.00	
32	108		2020		00560	WP----		0633	6.77	7.00	
32	108		2020		00560	WP----		2621	1,322.27	1,322.00	
32	108		2020		00560	WP----		2623	3,168.13	3,166.00	
32	108		2020		00560	WP----		2627	43.36	43.00	
32	108		2020		00560	WP----		2629	439.08	442.00	
32	108		2020		00560	WP----		2631	1,029.76	1,030.00	
32	108		2020		00560	WP----		2632	1,564.62	1,568.00	
32	108		2020		00562	WP----		0621	2,795.04	2,795.00	
32	108		2020		00562	WP----		0629	74.18	74.00	
32	108		2020		00562	WP----		2621	34,631.76	34,634.00	
32	108		2020		00562	WP----		2623	2,333.58	2,331.00	
32	108		2020		00562	WP----		2625	-913.82	-913.00	
32	108		2020		00562	WP----		2627	260.19	261.00	
32	108		2020		00562	WP----		2629	2,921.85	2,921.00	
32	108		2020		00562	WP----		2631	1,454.57	1,452.00	
32	108		2020		00562	WP----		2632	3,751.38	3,748.00	
32	108		2020		00562	WP----		2633	12.04	12.00	
32	108		2020		00562	WP----		8632	6.70	7.00	
32	108		2020		00562	WP----		8633	202.00	202.00	
32	108		2020		00566	WP----		0621	3,180.98	3,182.00	
32	108		2020		00566	WP----		0622	463.06	464.00	
32	108		2020		00566	WP----		0623	1,254.24	1,255.00	
32	108		2020		00566	WP----		0624	1,204.17	1,204.00	
32	108		2020		00566	WP----		0625	36.00	35.00	
32	108		2020		00566	WP----		0627	75.44	76.00	
32	108		2020		00566	WP----		0629	957.53	958.00	
32	108		2020		00566	WP----		0631	7,457.41	7,454.00	
32	108		2020		00566	WP----		0632	1,006.16	1,009.00	
32	108		2020		00566	WP----		0633	1,042.21	1,041.00	
32	108		2020		00566	WP----		2621	81,422.52	81,412.00	
32	108		2020		00566	WP----		2623	27,335.12	27,333.00	
32	108		2020		00566	WP----		2625	113.34	114.00	
32	108		2020		00566	WP----		2627	7,925.53	7,929.00	
32	108		2020		00566	WP----		2629	25,829.80	25,824.00	
32	108		2020		00566	WP----		2631	39,018.20	39,014.00	289.00
32	108		2020		00566	WP----		2632	31,737.30	31,744.00	
32	108		2020		00566	WP----		2633	10,254.12	10,254.00	2,306,752.00
32	108		2020		00568	WP----		0032	4,460.81	4,461.00	
32	108		2020		00576	WP----		2623	147.64	147.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		2020		00580	WP----		0623	126.40	126.00	
32	108		2020		00580	WP----		0632	-47.52	-46.00	
32	108		2020		00580	WP----		1816	36,760.57	36,760.00	
32	108		2020		00580	WP----		2627	14.76	15.00	
32	108		2020		00580	WP----		2629	29.11	29.00	
32	108		2020		00580	WP----		2632	623.86	625.00	
32	108		2020		00582	WP----		0623	12.31	13.00	
32	108		2020		00582	WP----		0632	-511.82	-510.00	
32	108		2020		00582	WP----		2632	-44.80	-45.00	
32	108		2020		00584	WP----		0624	2.85	3.00	
32	108		2020		00584	WP----		0629	229.62	230.00	
32	108		2020		00584	WP----		0632	-627.80	-627.00	
32	108		2020		00584	WP----		2621	727.55	730.00	
32	108		2020		00584	WP----		2623	3,097.70	3,097.00	
32	108		2020		00584	WP----		2629	-229.59	-228.00	
32	108		2020		00584	WP----		2631		1.00	
32	108		2020		00584	WP----		2632	-230.12	-229.00	
32	108		2020		00586	WP----		2621	349.69	350.00	
32	108		2020		00586	WP----		2623	118.05	118.00	
32	108		2020		00588	WP----		0621	28.02	28.00	
32	108		2020		00588	WP----		0622	66.19	66.00	
32	108		2020		00588	WP----		0623	0.02		
32	108		2020		00588	WP----		2621		1.00	
32	108		2020		00588	WP----		2623	-0.02		
32	108		2020		00588	WP----		2631	19.82	20.00	
32	108		2020		00588	WP----		2632	86.69	88.00	
32	108		2020		00596	WP----		2629	43.93	42.00	
32	108		2020		00596	WP----		2631	3,452.45	3,452.00	
32	108		2020		00598	WP----		2632	-141.52	-140.00	
32	108		2020		00906	WP----		0631	1,027.14	1,027.00	
32	108		2020		07002	WP----		2623	13,620.73	13,621.00	
32	108		2020		07102	WP----		2621	23.30	23.00	
32	108		2020		07706	WP----		2621	388.06	388.00	
32	108		2020		09312	WP----		2621		1.00	
32	108		2031		00558	WP----		2621	13.86	14.00	
32	108		2031		00558	WP----		2627	20.13	20.00	
32	108		2031		00558	WP----		2632	24.15	25.00	
32	108		2031		00560	WP----		2632	0.68		
32	108		2031		00562	WP----		2621	4.06	4.00	
32	108		2031		00562	WP----		2623	0.31	1.00	
32	108		2031		00562	WP----		2629	27.51	27.00	
32	108		2031		00562	WP----		2631	0.21	1.00	
32	108		2031		00562	WP----		2632	24.32	24.00	
32	108		2031		00566	WP----		2621	3.60	3.00	
32	108		2031		00566	WP----		2623	151.37	151.00	
32	108		2031		00566	WP----		2629	0.99	1.00	
32	108		2031		00566	WP----		2631	17.80	18.00	
32	108		2031		00566	WP----		2632	0.49	1.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		2031		00584	WP----		2632		1.16	1.00
32	108		2032		00558	WP----		0621		41.86	41.00
32	108		2032		00566	WP----		0621		7.15	8.00
32	108		2032		00566	WP----		0623		8.05	8.00
32	108		2032		00566	WP----		0624		13.45	14.00
32	108		2032		00566	WP----		0629		77.70	77.00
32	108		2032		00566	WP----		0631		324.98	325.00
32	108		2032		00566	WP----		0632		72.00	71.00
32	108		2032		00586	WP----		0633		7.67	8.00
32	108		2034		00580	WP----		1816	1,400.00	1,400.00	1,400.00
32	108		2070		00544	WP----		2621		1.17	1.00
32	108		2070		00544	WP----		2623			1.00
32	108		2070		00544	WP----		2629		7.50	7.00
32	108		2070		00558	WP----		2631		50.78	50.00
32	108		2081		00116	WP----		4810		31.97	32.00
32	108		3A20		00566	WP----		2631		125.14	128.00
32	108		3A20		00906	WP----		2631		3.07	3.00
32	108		3A20		07002	WP----		2623		14.04	14.00
32	108		3B01		00544	WP----		0621		2,680.00	2,680.00
32	108		3B01		00558	WP----		0621		5,121.60	5,119.00
32	108		3B01		00558	WP----		0623		200.00	200.00
32	108		3B01		00558	WP----		0625		500.00	500.00
32	108		3B01		00558	WP----		0631		3,398.50	3,399.00
32	108		3B01		00558	WP----		0633		85.54	85.00
32	108		3B01		00558	WP----		2621		29,307.71	29,308.00
32	108		3B01		00558	WP----		2623		17,375.83	17,379.00
32	108		3B01		00558	WP----		2625		23.00	23.00
32	108		3B01		00558	WP----		2627		13,764.50	13,762.00
32	108		3B01		00558	WP----		2629		3,190.50	3,189.00
32	108		3B01		00558	WP----		2631		13,094.32	13,094.00
32	108		3B01		00560	WP----		0621		1,558.00	1,558.00
32	108		3B01		00560	WP----		0625		161.00	161.00
32	108		3B01		00560	WP----		0629		350.00	350.00
32	108		3B01		00560	WP----		0631		100.00	100.00
32	108		3B01		00560	WP----		2621		6,465.90	6,466.00
32	108		3B01		00560	WP----		2623		5,651.75	5,652.00
32	108		3B01		00560	WP----		2627		632.68	634.00
32	108		3B01		00560	WP----		2629		1,250.58	1,251.00
32	108		3B01		00560	WP----		2631		11,968.34	11,967.00
32	108		3B01		00560	WP----		8621		380.00	380.00
32	108		3B01		00562	WP----		0621		1,500.00	1,500.00
32	108		3B01		00562	WP----		0623		50.00	50.00
32	108		3B01		00562	WP----		0629		100.00	100.00
32	108		3B01		00562	WP----		0631		200.00	200.00
32	108		3B01		00562	WP----		2621		39,709.54	39,712.00
32	108		3B01		00562	WP----		2623		3,133.52	3,134.00
32	108		3B01		00562	WP----		2627		162.00	163.00
32	108		3B01		00562	WP----		2629		11,114.35	11,114.00

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3B01		00562	WP---		2631	2,713.46	2,714.00	
32	108		3B01		00562	WP---		8621	550.00	550.00	
32	108		3B01		00562	WP---		8629	1,824.32	1,825.00	
32	108		3B01		00566	WP---		0621	375.00	375.00	
32	108		3B01		00566	WP---		2621	1,508.35	1,509.00	
32	108		3B01		00566	WP---		2623	-1,499.00	-1,498.00	
32	108		3B01		00566	WP---		2631	36.42	36.00	
32	108		3B01		00586	WP---		2621	200.00	200.00	
32	108		3B01		00588	WP---		2623	-1,264.00	-1,263.00	
32	108		3B01		07002	WP---		2623	120,575.12	120,574.00	
32	108		3B01		07204	WP---		2621	16,506.00	16,506.00	
32	108		3B01		07310	WP---		0627	272.00	272.00	
32	108		3B01		07328	WP---		8621	1,150.00	1,150.00	
32	108		3B01		07706	WP---		2627	573.68	574.00	
32	108		3B01		07812	WP---		2621	16,777.67	16,778.00	
32	108		3B02		00554	WP---		0621	-150.00	-149.00	
32	108		3B02		00558	WP---		0621	200.00	200.00	
32	108		3B02		00558	WP---		2621	-253.80	-253.00	
32	108		3B02		00560	WP---		8621	150.00	150.00	
32	108		3B02		00566	WP---		0621	49,230.50	49,228.00	
32	108		3B02		00566	WP---		0622	7,754.52	7,754.00	
32	108		3B02		00566	WP---		0623	9,313.50	9,313.00	
32	108		3B02		00566	WP---		0624	20,117.40	20,118.00	
32	108		3B02		00566	WP---		0625	2,640.00	2,640.00	
32	108		3B02		00566	WP---		0627	267.00	267.00	
32	108		3B02		00566	WP---		0629	6,875.00	6,875.00	
32	108		3B02		00566	WP---		0631	73,215.10	73,214.00	
32	108		3B02		00566	WP---		0632	1,530.00	1,530.00	
32	108		3B02		00566	WP---		0633	350.00	350.00	
32	108		3B02		00566	WP---		2621	629,256.00	629,239.00	
32	108		3B02		00566	WP---		2623	77,119.37	77,126.00	
32	108		3B02		00566	WP---		2625	8,922.00	8,922.00	
32	108		3B02		00566	WP---		2627	74,500.42	74,497.00	
32	108		3B02		00566	WP---		2629	157,674.08	157,675.00	
32	108		3B02		00566	WP---		2631	51,871.60	51,873.00	
32	108		3B02		00566	WP---		2632	800.00	800.00	
32	108		3B02		00566	WP---		2633	71,519.78	71,519.00	
32	108		3B03		00596	WP---		2629	270.00	270.00	
32	108		3B04		00566	WP---		0621	325.00	325.00	
32	108		3B04		00566	WP---		0629	1,600.00	1,600.00	
32	108		3B04		00584	WP---		2621	3,794.48	3,795.00	
32	108		3B04		00584	WP---		2623	5,650.50	5,651.00	
32	108		3B04		00584	WP---		2625	105.00	105.00	
32	108		3B04		00584	WP---		2629	6,596.97	6,596.00	
32	108		3B04		00584	WP---		2631	1,024.60	1,024.00	
32	108		3B04		00588	WP---		2621	2,330.41	2,329.00	
32	108		3B04		00588	WP---		2623	520.00	520.00	
32	108		3B04		00588	WP---		2629	2,113.16	2,113.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3B04		00598	WP---		0622	18.94	19.00	
32	108		3B04		07802	WP---		2623	2,776.72	2,777.00	
32	108		3B09		00116	WP---		4810	5,080.00	5,080.00	
32	108		3B09		00544	WP---		0621	1,000.00	1,000.00	
32	108		3B09		00544	WP---		2621	1,000.00	1,000.00	
32	108		3B09		00544	WP---		2623	1,000.00	1,002.00	
32	108		3B09		00544	WP---		2629	4,820.47	4,819.00	
32	108		3B09		00558	WP---		2621	1,722.90	1,723.00	
32	108		3B09		00558	WP---		2629	448.00	448.00	
32	108		3B09		00558	WP---		2633	480.00	480.00	
32	108		3B09		00562	WP---		2627	550.00	550.00	
32	108		3B09		00562	WP---		2629	-505.00	-504.00	
32	108		3B09		00562	WP---		2631	1,601.50	1,601.00	
32	108		3B09		00562	WP---		2633	3,865.75	3,866.00	
32	108		3B09		00562	WP---		8629	100.00	100.00	
32	108		3B09		00566	WP---		0621	71.40	71.00	
32	108		3B09		00566	WP---		0622	200.00	200.00	
32	108		3B09		00566	WP---		0623	200.00	200.00	
32	108		3B09		00566	WP---		0624	550.00	550.00	
32	108		3B09		00566	WP---		0627	1,925.00	1,925.00	
32	108		3B09		00566	WP---		0629	41,703.00	41,703.00	
32	108		3B09		00566	WP---		2621	1,094.00	1,094.00	
32	108		3B09		00566	WP---		2629	800.00	800.00	
32	108		3B09		00576	WP---		2621	771.05	771.00	
32	108		3B09		00586	WP---		0621	2,300.00	2,300.00	
32	108		3B09		00586	WP---		2621	2,870.40	2,871.00	
32	108		3B09		00586	WP---		2623	3,814.10	3,813.00	
32	108		3B09		00586	WP---		2627	720.00	719.00	
32	108		3B09		00586	WP---		2629	1,107.20	1,107.00	
32	108		3B09		00904	WP---		0631	2,600.00	2,600.00	
32	108		3B09		00904	WP---		2629	320.00	320.00	
32	108		3B09		00906	WP---		2631	7,986.25	7,987.00	
32	108		3B09		00918	WP---		2621	2,050.00	2,050.00	
32	108		3B09		07502	WP---		2623	220.00	220.00	
32	108		3B09		07806	WP---		2623	2,004.25	2,004.00	
32	108		3B19		00566	WP---		2621	554.40	555.00	
32	108		3B20		00558	WP---		0621	6.72	6.00	
32	108		3B20		00558	WP---		2621	1,097.00	1,097.00	
32	108		3B20		00558	WP---		2623	1,707.34	1,707.00	
32	108		3B20		00560	WP---		2621	68.00	68.00	
32	108		3B20		00566	WP---		0621	28.00	28.00	
32	108		3B20		00566	WP---		0627	303.00	303.00	
32	108		3B20		00566	WP---		2621	4,442.35	4,442.00	
32	108		3B20		00566	WP---		2623	40.00	40.00	
32	108		3B20		00584	WP---		2621	34.00	34.00	
32	108		3B20		00584	WP---		2629	34.00	34.00	
32	108		3B20		00586	WP---		2621	578.00	577.00	
32	108		3B21		00566	WP---		0621	280.00	280.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3B21		00580	WP---		2623	39.00	39.00	
32	108		3B21		00586	WP----		2621	2,150.00	2,150.00	
32	108		3B22		00562	WP----		8621	28.00	28.00	
32	108		3B22		00566	WP----		0621	28.00	28.00	
32	108		3B23		00586	WP----		0631	40.00	40.00	
32	108		3B23		00586	WP----		2621	50.00	50.00	
32	108		3B24		00562	WP----		2621	392.50	392.00	
32	108		3B24		00566	WP----		2621	350.00	350.00	
32	108		3B24		00566	WP----		2627	2,687.45	2,688.00	
32	108		3B29		00562	WP----		2621	-995.75	-994.00	
32	108		3B29		00566	WP----		0623	200.00	200.00	
32	108		3B29		00566	WP----		0625	4,015.00	4,015.00	
32	108		3B29		00566	WP----		0627	4,307.00	4,307.00	
32	108		3B29		00566	WP----		2621	639.00	639.00	
32	108		3B29		00566	WP----		2627	308.00	308.00	
32	108		3B39		00580	WP----		2621	542.33	542.00	
32	108		3B41		00558	WP----		0621	251.50	251.00	
32	108		3B41		00558	WP----		0631	2,070.88	2,071.00	
32	108		3B41		00558	WP----		2621	15,852.43	15,853.00	
32	108		3B41		00558	WP----		2623	8,225.83	8,225.00	
32	108		3B41		00558	WP----		2627	19,358.37	19,357.00	
32	108		3B41		00558	WP----		2629	2,045.02	2,046.00	
32	108		3B41		00558	WP----		2631	8,142.24	8,142.00	
32	108		3B41		00558	WP----		2633	1,051.44	1,051.00	
32	108		3B41		00560	WP----		0621	414.40	414.00	
32	108		3B41		00560	WP----		2621	1,690.24	1,689.00	
32	108		3B41		00560	WP----		2623	2,987.08	2,988.00	
32	108		3B41		00560	WP----		2629	274.00	274.00	
32	108		3B41		00560	WP----		2631	2,117.79	2,118.00	
32	108		3B41		00562	WP----		2621	2,891.06	2,892.00	
32	108		3B41		00562	WP----		2623	7,549.10	7,548.00	
32	108		3B41		00562	WP----		2627	91.00	91.00	
32	108		3B41		00562	WP----		2629	916.37	915.00	
32	108		3B41		00562	WP----		2631	748.00	748.00	
32	108		3B41		00562	WP----		2632	73.71	74.00	
32	108		3B41		00566	WP----		0621	10,239.62	10,242.00	
32	108		3B41		00566	WP----		0622	2,420.20	2,420.00	
32	108		3B41		00566	WP----		0623	4,581.30	4,580.00	
32	108		3B41		00566	WP----		0624	2,861.35	2,861.00	
32	108		3B41		00566	WP----		0627	1,691.83	1,692.00	
32	108		3B41		00566	WP----		0629	9,944.42	9,943.00	
32	108		3B41		00566	WP----		0631	14,632.44	14,634.00	
32	108		3B41		00566	WP----		2621	328,030.43	328,032.00	
32	108		3B41		00566	WP----		2623	86,970.22	86,967.00	
32	108		3B41		00566	WP----		2627	50,160.87	50,162.00	
32	108		3B41		00566	WP----		2629	110,435.39	110,432.00	
32	108		3B41		00566	WP----		2631	121,277.99	121,275.00	
32	108		3B41		00566	WP----		2632	24,630.01	24,632.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3B41		00566	WP----		2633	6,757.39	6,757.00	
32	108		3B41		00584	WP----		2623	394.00	394.00	
32	108		3B41		00586	WP----		2623	357.00	357.00	
32	108		3B41		00588	WP----		2631	1,808.21	1,808.00	
32	108		3B41		00906	WP----		0631	4,957.75	4,958.00	
32	108		3B41		07810	WP----		2629	1,319.82	1,320.00	
32	108		3B42		00560	WP----		0629	54.00	54.00	
32	108		3B42		00566	WP----		0623	143.75	144.00	
32	108		3B42		00566	WP----		0624	91.50	91.00	
32	108		3B42		00566	WP----		0627	5.25	5.00	
32	108		3B42		00566	WP----		0629	591.74	592.00	
32	108		3B42		00566	WP----		0631	178.75	181.00	
32	108		3B42		00566	WP----		2621	175.00	175.00	
32	108		3B42		00566	WP----		2623	30.00	30.00	
32	108		3B42		00566	WP----		2627	15.00	15.00	
32	108		3B42		00566	WP----		2629	14.00	14.00	
32	108		3B42		00566	WP----		2631	2,426.00	2,426.00	
32	108		3B53		00566	WP----		2621	458.85	459.00	
32	108		3B60		00116	WP----		4810	2,927.39	2,927.00	
32	108		3B60		00544	WP----		2621	2,100.00	2,100.00	
32	108		3B60		00544	WP----		2623		2.00	
32	108		3B60		00544	WP----		2629	1,050.00	1,050.00	
32	108		3B60		00544	WP----		2631	1,400.00	1,400.00	
32	108		3B60		00558	WP----		2621	649.00	649.00	
32	108		3B60		00558	WP----		2623	196.40	198.00	
32	108		3B60		00558	WP----		2627	180.00	180.00	
32	108		3B60		00560	WP----		2621	192.00	191.00	
32	108		3B60		00560	WP----		2623	212.00	212.00	
32	108		3B60		00560	WP----		2627	97.00	97.00	
32	108		3B60		00560	WP----		2629	95.00	95.00	
32	108		3B60		00560	WP----		2631	90.00	90.00	
32	108		3B60		00560	WP----		2632	532.31	533.00	
32	108		3B60		00562	WP----		2621	736.41	736.00	
32	108		3B60		00562	WP----		2623	231.40	232.00	
32	108		3B60		00562	WP----		2629	178.20	178.00	
32	108		3B60		00562	WP----		2631	80.00	80.00	
32	108		3B60		00566	WP----		2621	227.00	227.00	
32	108		3B60		00566	WP----		2623	140.00	140.00	
32	108		3B60		00566	WP----		2627	35.00	35.00	
32	108		3B60		00566	WP----		2632	35.00	35.00	
32	108		3B60		00580	WP----		2623	35.00	35.00	
32	108		3B60		00584	WP----		2621	159.00	159.00	
32	108		3B60		00584	WP----		2623	25.00	25.00	
32	108		3B60		00588	WP----		2621	127.25	127.00	
32	108		3B60		00588	WP----		2623	65.00	65.00	
32	108		3B60		00598	WP----		2621	35.00	35.00	
32	108		3B60		00906	WP----		0621	989.50	990.00	
32	108		3B60		00906	WP----		0623	56,398.47	56,397.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3B60		00906	WP---		0631	298,028.36	298,029.00	
32	108		3B60		00906	WP---		2623	5,083.03	5,083.00	
32	108		3B60		00906	WP---		2631	41,826.84	41,829.00	
32	108		3B60		00906	WP---		2632	998.00	998.00	
32	108		3B60		07204	WP---		2621	271.40	271.00	
32	108		3B60		07706	WP---		2627	105.00	105.00	
32	108		3B60		07810	WP---		2629	114.40	115.00	
32	108		3B66		00116	WP---		4810	2,257.74	2,258.00	
32	108		3B66		00562	WP---		2621	766.05	766.00	
32	108		3B66		00562	WP---		2627	-125.00	-124.00	
32	108		3B66		00562	WP---		2629	924.42	924.00	
32	108		3B66		00586	WP---		2621	900.00	900.00	
32	108		3B66		00586	WP---		2627	1,750.00	1,750.00	
32	108		3B66		00906	WP---		2631	2,304.00	2,305.00	
32	108		3C10		00116	WP---		4810	7,642.44	7,643.00	
32	108		3C10		00544	WP---		2629	2,739.50	2,740.00	
32	108		3C10		00558	WP---		2633	1,947.39	1,948.00	
32	108		3C10		00560	WP---		2621	3,588.43	3,588.00	
32	108		3C10		00562	WP---		2621	2,609.30	2,609.00	
32	108		3C10		00562	WP---		2623	2,413.75	2,413.00	
32	108		3C10		00562	WP---		2629		2.00	
32	108		3C10		00562	WP---		2631	1,741.00	1,741.00	
32	108		3C10		00562	WP---		2632	1,903.30	1,903.00	
32	108		3C10		00562	WP---		2633	3,610.30	3,610.00	
32	108		3C10		00576	WP---		2621	1,812.60	1,811.00	
32	108		3C10		00584	WP---		2621	284.64	285.00	
32	108		3C10		00584	WP---		2629	26,690.48	26,690.00	
32	108		3C10		00584	WP---		2631	175.28	174.00	
32	108		3C10		07002	WP---		2623	4,377.00	4,377.00	
32	108		3C15		00544	WP---		2629	2,150.00	2,150.00	
32	108		3C23		00906	WP---		2631	214,916.69	214,927.00	
32	108		3D02		00544	WP---		2621	281.25	281.00	
32	108		3D02		00544	WP---		2623		1.00	
32	108		3D02		00544	WP---		2629	352.50	352.00	
32	108		3E23		00906	WP---		2631	-30,389.26	-30,389.00	
32	108		3F01		00116	WP---		4810	408.00	407.00	
32	108		3F01		00544	WP---		0621	87.23	87.00	
32	108		3F01		00544	WP---		2621	2.50	2.00	
32	108		3F01		00544	WP---		2623		3.00	
32	108		3F01		00544	WP---		2629	14.50	15.00	
32	108		3F01		00562	WP---		2627		-1.00	
32	108		3F01		00562	WP---		2632	1.69	2.00	
32	108		3F03		00560	WP---		2632	18.00	18.00	
32	108		3F03		00562	WP---		2627	52.00	52.00	
32	108		3F03		07406	WP---		0632	20.00	20.00	
32	108		3F10		00566	WP---		2633	6.90	7.00	
32	108		3K11		00562	WP---		2629	1,173.24	1,173.00	
32	108		3K11		00566	WP---		2629	220.84	220.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		3K11		00584	WP----		2629	2,767.50	2,766.00	
32	108		3K11		00586	WP----		2623	50.00	50.00	
32	108		3K13		00544	WP----		2623	68.00	68.00	
32	108		3K18		00544	WP----		2631	300.00	300.00	
32	108		3K41		00544	WP----		0621	89.10	89.00	
32	108		3K41		00544	WP----		2621	-30,843.00	-30,842.00	
32	108		3K41		00544	WP----		2629	3,395.66	3,395.00	
32	108		3K41		00576	WP----		0621	-1.00		
32	108		3XXX		00116	WP----		0810	49.00	49.00	
32	108		3XXX		00558	WP----		0621	-150.00	-149.00	
32	108		3XXX		00558	WP----		0622	100.00	100.00	
32	108		3XXX		00562	WP----		8621	100.00	100.00	
32	108		3XXX		00566	WP----		0621	150.00	150.00	
32	108		3XXX		00906	WP----		0621	-4,494.14	-4,493.00	
32	108		3Z99		00544	WP----		2629	852.00	852.00	
32	108		4090		00558	WP----		2621	415.73	416.00	
32	108		4090		00560	WP----		2621	37.10	38.00	
32	108		4090		00566	WP----		0621	680.52	680.00	
32	108		4090		00566	WP----		2621	8,191.36	8,189.00	
32	108		4090		00566	WP----		2623	47.70	48.00	
32	108		4090		00566	WP----		2632	1,678.62	1,677.00	
32	108		4090		00566	WP----		2633	79.10	79.00	
32	108		4090		00588	WP----		2632	460.60	461.00	
32	108		4090		00596	WP----		2629	28.00	28.00	
32	108		5010		00576	WP----		0621	19.04	19.00	
32	108		5011		00576	WP----		0621	13.70	14.00	
32	108		5015		00116	WP----		4810	367.85	369.00	
32	108		5015		00544	WP----		0621	309.84	309.00	
32	108		5015		00544	WP----		2621	33.32	34.00	
32	108		5015		00544	WP----		2623		-1.00	
32	108		5015		00560	WP----		2631	-4.50	-3.00	
32	108		5015		00562	WP----		2621	14.00	13.00	
32	108		5015		00566	WP----		2621	2.25	3.00	
32	108		5015		00576	WP----		2621	38.96	39.00	
32	108		5015		00582	WP----		2633	6.00	6.00	
32	108		5015		00906	WP----		2631	22.00	22.00	
32	108		5019		00116	WP----		4810	274.97	275.00	
32	108		5019		00544	WP----		2623	52.29	52.00	
32	108		5019		00562	WP----		2632	32.50	32.00	
32	108		5025		00116	WP----		4810	108.95	108.00	
32	108		5025		00544	WP----		0621	175.10	175.00	
32	108		5025		00558	WP----		2632	10.60	10.00	
32	108		5025		00562	WP----		2621	46.18	46.00	
32	108		5025		00562	WP----		2623	28.64	29.00	
32	108		5025		00562	WP----		2627	7.32	7.00	
32	108		5025		00562	WP----		2631	9.00	9.00	
32	108		5025		00562	WP----		2632	124.31	125.00	
32	108		5025		00562	WP----		2633	6.14	7.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		5025		00576	WP----		2621	42.00	42.00	
32	108		5025		00582	WP----		2633	4.01	4.00	
32	108		5025		00584	WP----		2631		1.00	
32	108		5025		00906	WP----		2631	6.00	6.00	
32	108		5026		00558	WP----		0621	98.75	99.00	
32	108		5026		00558	WP----		0631	56.00	56.00	
32	108		5026		00558	WP----		2621	821.68	820.00	
32	108		5026		00558	WP----		2623	857.10	857.00	
32	108		5026		00558	WP----		2627	395.00	394.00	
32	108		5026		00558	WP----		2629	404.70	406.00	
32	108		5026		00558	WP----		2631	396.00	397.00	
32	108		5026		00558	WP----		2632	16.00	16.00	
32	108		5026		00558	WP----		2633	163.00	163.00	
32	108		5026		00560	WP----		2621	105.50	104.00	
32	108		5026		00560	WP----		2623	89.00	88.00	
32	108		5026		00560	WP----		2627	61.00	60.00	
32	108		5026		00560	WP----		2629	175.50	175.00	
32	108		5026		00560	WP----		2631	76.00	75.00	
32	108		5026		00560	WP----		2632	64.00	64.00	
32	108		5026		00560	WP----		2633	29.50	28.00	
32	108		5026		00562	WP----		0621	14.25	14.00	
32	108		5026		00562	WP----		2621	775.00	779.00	
32	108		5026		00562	WP----		2623	172.00	172.00	
32	108		5026		00562	WP----		2629	44.75	44.00	
32	108		5026		00562	WP----		2631	273.50	275.00	
32	108		5026		00562	WP----		2633	79.50	80.00	
32	108		5026		00566	WP----		0621	239.50	240.00	
32	108		5026		00566	WP----		0623	13.50	14.00	
32	108		5026		00566	WP----		0624	42.00	41.00	
32	108		5026		00566	WP----		0629	56.50	56.00	
32	108		5026		00566	WP----		0631	14.25	14.00	
32	108		5026		00566	WP----		0633	155.00	155.00	
32	108		5026		00566	WP----		2621	3,276.28	3,267.00	
32	108		5026		00566	WP----		2623	363.78	364.00	
32	108		5026		00566	WP----		2627	107.00	107.00	
32	108		5026		00566	WP----		2629	368.75	369.00	
32	108		5026		00566	WP----		2631	724.15	725.00	
32	108		5026		00566	WP----		2632	51.01	50.00	
32	108		5026		00566	WP----		2633	452.85	452.00	
32	108		5026		00580	WP----		2621	7.38	8.00	
32	108		5026		00584	WP----		2621	74.00	74.00	
32	108		5026		00584	WP----		2623	15.00	15.00	
32	108		5026		00584	WP----		2627	30.00	30.00	
32	108		5026		00584	WP----		2629	45.50	45.00	
32	108		5026		00584	WP----		2631		2.00	
32	108		5026		00584	WP----		2632	30.25	31.00	
32	108		5026		00584	WP----		2633	46.50	47.00	
32	108		5026		00586	WP----		2623	14.75	15.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		5026		00586	WP---		2629	15.50	16.00	
32	108		5026		00588	WP---		2621	61.50	61.00	
32	108		5026		00588	WP---		2623	123.50	124.00	
32	108		5026		00588	WP---		2627	15.50	16.00	
32	108		5026		00588	WP---		2629	30.00	30.00	
32	108		5026		00588	WP---		2632	74.25	74.00	
32	108		5026		07002	WP---		2623	150.00	150.00	
32	108		5026		07102	WP---		2621	77.50	78.00	
32	108		5026		07110	WP---		2621	15.50	16.00	
32	108		5026		07204	WP---		2621	237.50	238.00	
32	108		5026		07206	WP---		2621	15.00	15.00	
32	108		5026		07706	WP---		2621	32.00	32.00	
32	108		5026		07708	WP---		2629	16.00	16.00	
32	108		5026		07802	WP---		2623	80.00	80.00	
32	108		5026		07810	WP---		2629	16.00	16.00	
32	108		5027		00558	WP---		0621	0.84	1.00	
32	108		5027		00558	WP---		0631	5.00	5.00	
32	108		5027		00558	WP---		2621	10.54	11.00	
32	108		5027		00558	WP---		2623	126.67	125.00	
32	108		5027		00558	WP---		2627	15.79	15.00	
32	108		5027		00558	WP---		2629	5.30	5.00	
32	108		5027		00558	WP---		2631	10.54	10.00	
32	108		5027		00558	WP---		2633	63.00	63.00	
32	108		5027		00560	WP---		0631	4.50	4.00	
32	108		5027		00560	WP---		2623	37.02	37.00	
32	108		5027		00560	WP---		2627	10.60	10.00	
32	108		5027		00560	WP---		2629	42.36	42.00	
32	108		5027		00560	WP---		2632	26.46	26.00	
32	108		5027		00562	WP---		2621	5.30	5.00	
32	108		5027		00562	WP---		2623	15.90	16.00	
32	108		5027		00562	WP---		2629	26.29	26.00	
32	108		5027		00562	WP---		2632	5.30	6.00	
32	108		5027		00562	WP---		2633	31.70	31.00	
32	108		5027		00566	WP---		0624	55.00	54.00	
32	108		5027		00566	WP---		0627	5.00	5.00	
32	108		5027		00566	WP---		0629	35.00	35.00	
32	108		5027		00566	WP---		2621	247.96	251.00	
32	108		5027		00566	WP---		2623	169.00	168.00	
32	108		5027		00566	WP---		2627	31.56	31.00	
32	108		5027		00566	WP---		2629	184.96	182.00	
32	108		5027		00566	WP---		2631	25.66	25.00	
32	108		5027		00566	WP---		2633	414.57	416.00	
32	108		5027		00580	WP---		2623	3.93	4.00	
32	108		5027		00584	WP---		0629	25.00	25.00	
32	108		5027		00584	WP---		2623	15.85	15.00	
32	108		5027		00584	WP---		2629	21.20	21.00	
32	108		5027		00584	WP---		2632	26.30	26.00	
32	108		5027		00586	WP---		2627	5.25	5.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		5027		00588	WP----		2623	53.37	52.00	
32	108		5027		00588	WP----		2629	15.84	16.00	
32	108		5027		00588	WP----		2632	10.54	10.00	
32	108		5027		00598	WP----		2633	1.32	1.00	
32	108		5027		07002	WP----		2623	321.47	323.00	
32	108		5027		07810	WP----		2629	10.60	11.00	
32	108		5060		00558	WP----		0633	5.00	5.00	
32	108		5060		00566	WP----		0622	5.00	5.00	
32	108		5060		00566	WP----		0627	5.00	5.00	
32	108		5060		00566	WP----		0629	35.00	35.00	
32	108		5061		00558	WP----		0631	13.50	14.00	
32	108		5061		00558	WP----		0633	13.50	13.00	
32	108		5061		00562	WP----		0629	13.50	13.00	
32	108		5061		00562	WP----		0631	54.00	54.00	
32	108		5061		00562	WP----		8633	67.50	68.00	
32	108		5061		00566	WP----		0621	216.00	216.00	
32	108		5061		00566	WP----		0623	40.50	40.00	
32	108		5061		00566	WP----		0631	108.00	107.00	
32	108		5061		00566	WP----		0633	81.00	81.00	
32	108		6030		00566	WP----		2623	112.00	112.00	
32	108		8010		00910	WP----		2610	6,669.64	6,672.00	145.50
32	108		8010		00910	WP----		2621	57.15	57.00	
32	108		8010		09312	WP----		2621	944.08	945.00	102.50
32	108		8010		09312	WP----		2627	170.11	171.00	
32	108		8010		09312	WP----		2631	127.17	128.00	4.00
32	108		8971		00558	WP----		2629	185.00	185.00	
32	108		8971		00560	WP----		2631	20.00	20.00	
32	108		8971		00562	WP----		0631	1,033.88	1,034.00	
32	108		8971		00562	WP----		8621	8.50	9.00	
32	108		8971		00566	WP----		0631	560.00	560.00	
32	108		8971		00566	WP----		2623	80.00	80.00	
32	108		8971		00566	WP----		2627	155.00	155.00	
32	108		8971		00566	WP----		2631	1,920.00	1,919.00	
32	108		8971		00576	WP----		0624	5.50	5.00	
32	108		8971		00906	WP----		2623	-101,589.20	-101,588.00	
32	108		8990		00558	WP----		2621	12.94	13.00	
32	108		8990		00560	WP----		2621	-50.00	-49.00	
32	108		8990		00562	WP----		2627	19.51	19.00	
32	108		8990		00562	WP----		2631	78.94	79.00	
32	108		8990		00562	WP----		2632	1,600.02	1,599.00	
32	108		8990		00562	WP----		2633	52.21	52.00	
32	108		8990		00566	WP----		2621	62.41	63.00	
32	108		8990		00906	WP----		0623	36.33	38.00	
32	108		9541		00544	WP----		0621	74.10	74.00	36.00
32	108		9541		00544	WP----		2621	80.65	79.00	27.00
32	108		9541		00544	WP----		2623		3.00	46.00
32	108		9541		00544	WP----		2629	48.85	49.00	13.00
32	108		9541		00558	WP----		0631	15.40	15.00	7.33

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9541		00558	WP----		2621	143.42	144.00	42.77
32	108		9541		00558	WP----		2623	334.20	334.00	129.83
32	108		9541		00558	WP----		2625	6.03	6.00	1.83
32	108		9541		00558	WP----		2629	3.30	3.00	1.18
32	108		9541		00558	WP----		2631	264.51	265.00	121.06
32	108		9541		00558	WP----		2632	21.31	19.00	4.06
32	108		9541		00558	WP----		2633	30.73	31.00	8.96
32	108		9541		00560	WP----		2621	82.03	83.00	34.35
32	108		9541		00560	WP----		2623	5.09	5.00	0.53
32	108		9541		00560	WP----		2627	13.23	13.00	6.96
32	108		9541		00560	WP----		2631	87.50	88.00	38.84
32	108		9541		00562	WP----		2621	323.18	323.00	115.10
32	108		9541		00562	WP----		2623	27.08	27.00	12.52
32	108		9541		00562	WP----		2627	10.68	10.00	4.45
32	108		9541		00562	WP----		2629	97.70	98.00	28.85
32	108		9541		00562	WP----		2631	195.74	197.00	64.48
32	108		9541		00562	WP----		2633	7.10	6.00	3.94
32	108		9541		00566	WP----		0629	0.91	1.00	0.48
32	108		9541		00566	WP----		0631	0.57	1.00	0.26
32	108		9541		00566	WP----		2621	599.75	598.00	239.15
32	108		9541		00566	WP----		2623	827.56	824.00	311.07
32	108		9541		00566	WP----		2629	58.87	61.00	22.38
32	108		9541		00566	WP----		2631	2,223.34	2,225.00	933.60
32	108		9541		00566	WP----		2632	0.97	1.00	0.36
32	108		9541		00566	WP----		2633	353.34	354.00	134.34
32	108		9541		00576	WP----		0621	35.20	35.00	6.00
32	108		9541		00580	WP----		2621	1.93	2.00	1.13
32	108		9541		00580	WP----		2633	36.29	36.00	7.29
32	108		9541		00582	WP----		2621	0.18		0.10
32	108		9541		00582	WP----		2633	36.15	35.00	7.26
32	108		9541		00584	WP----		2621	-28.26	-27.00	13.60
32	108		9541		00584	WP----		2623	2.06	2.00	1.03
32	108		9541		00584	WP----		2629	34.20	34.00	9.00
32	108		9541		00584	WP----		2631	-29.32	-27.00	2.39
32	108		9541		00586	WP----		0631	2.65	2.00	
32	108		9541		00586	WP----		2621	94.80	95.00	25.71
32	108		9541		00588	WP----		2621	25.43	26.00	4.71
32	108		9541		00588	WP----		2623			4.17
32	108		9541		00588	WP----		2633	4.29	5.00	1.28
32	108		9541		00596	WP----		2629	16.68	17.00	5.25
32	108		9541		00596	WP----		2631	14.17	14.00	4.23
32	108		9541		00904	WP----		0631	-3.15	-2.00	
32	108		9541		07002	WP----		2623	23.85	24.00	7.12
32	108		9541		07708	WP----		2629	54.96	55.00	10.94
32	108		9541		07802	WP----		2623	240.78	240.00	42.24
32	108		9542		00116	WP----		4810	181.24	181.00	29.62
32	108		9542		00544	WP----		0621	104.75	105.00	33.00
32	108		9542		00544	WP----		2621	2.50	3.00	0.50

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9542		00558	WP---		0621	686.62	686.00	118.34
32	108		9542		00558	WP---		0622	47.59	48.00	10.64
32	108		9542		00558	WP---		0623	33.95	36.00	6.86
32	108		9542		00558	WP---		0624	22.06	21.00	4.21
32	108		9542		00558	WP---		0627	14.18	15.00	4.17
32	108		9542		00558	WP---		0629	77.97	77.00	12.56
32	108		9542		00558	WP---		0631	614.49	612.00	121.54
32	108		9542		00558	WP---		0633	30.54	31.00	
32	108		9542		00558	WP---		2621	8,614.84	8,612.00	1,192.75
32	108		9542		00558	WP---		2623	5,211.59	5,210.00	771.60
32	108		9542		00558	WP---		2625	41.36	42.00	9.30
32	108		9542		00558	WP---		2627	2,981.51	2,984.00	458.68
32	108		9542		00558	WP---		2629	4,101.94	4,102.00	503.70
32	108		9542		00558	WP---		2631	4,296.65	4,292.00	713.55
32	108		9542		00558	WP---		2632	1,608.41	1,608.00	285.65
32	108		9542		00558	WP---		2633	1,227.70	1,226.00	167.20
32	108		9542		00560	WP---		0621	139.57	140.00	40.73
32	108		9542		00560	WP---		0622		1.00	-0.13
32	108		9542		00560	WP---		0624	4.24	4.00	1.16
32	108		9542		00560	WP---		0629	73.30	72.00	22.10
32	108		9542		00560	WP---		0631	236.78	237.00	64.84
32	108		9542		00560	WP---		0632	114.56	115.00	30.27
32	108		9542		00560	WP---		2621	2,912.88	2,915.00	368.33
32	108		9542		00560	WP---		2623	1,375.12	1,372.00	209.78
32	108		9542		00560	WP---		2625	4.93	5.00	0.85
32	108		9542		00560	WP---		2627	1,139.76	1,142.00	129.16
32	108		9542		00560	WP---		2629	1,147.68	1,152.00	172.82
32	108		9542		00560	WP---		2631	1,163.13	1,162.00	233.21
32	108		9542		00560	WP---		2632	1,965.76	1,966.00	278.44
32	108		9542		00560	WP---		2633	89.23	89.00	17.26
32	108		9542		00560	WP---		8621	7.71	8.00	2.30
32	108		9542		00562	WP---		0621	281.00	282.00	64.05
32	108		9542		00562	WP---		0622	13.16	13.00	4.00
32	108		9542		00562	WP---		0629	6.50	7.00	
32	108		9542		00562	WP---		0631	29.97	30.00	
32	108		9542		00562	WP---		0632	67.62	68.00	
32	108		9542		00562	WP---		2621	9,052.58	9,055.00	1,159.22
32	108		9542		00562	WP---		2623	994.64	992.00	170.01
32	108		9542		00562	WP---		2625	67.27	68.00	16.21
32	108		9542		00562	WP---		2627	257.57	258.00	40.65
32	108		9542		00562	WP---		2629	1,459.92	1,462.00	250.61
32	108		9542		00562	WP---		2631	2,438.85	2,436.00	383.86
32	108		9542		00562	WP---		2632	2,759.20	2,757.00	325.54
32	108		9542		00562	WP---		2633	667.68	669.00	111.93
32	108		9542		00562	WP---		8621	158.42	158.00	10.16
32	108		9542		00562	WP---		8629	10.04	10.00	
32	108		9542		00562	WP---		8631	2.89	3.00	0.85
32	108		9542		00562	WP---		8632	48.28	48.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9542		00562	WP----		8633	56.47	57.00	11.67
32	108		9542		00566	WP---		0621	2,878.73	2,874.00	453.08
32	108		9542		00566	WP---		0622	166.33	166.00	28.97
32	108		9542		00566	WP----		0623	630.40	632.00	117.10
32	108		9542		00566	WP----		0624	513.02	516.00	122.81
32	108		9542		00566	WP----		0625	338.17	339.00	69.80
32	108		9542		00566	WP----		0627	212.12	213.00	49.93
32	108		9542		00566	WP----		0629	946.45	943.00	104.00
32	108		9542		00566	WP---		0631	6,951.85	6,951.00	1,015.84
32	108		9542		00566	WP---		0632	774.62	775.00	129.20
32	108		9542		00566	WP---		0633	541.63	542.00	121.28
32	108		9542		00566	WP---		2621	76,932.07	76,931.00	11,145.59
32	108		9542		00566	WP---		2622	44.55	44.00	12.37
32	108		9542		00566	WP---		2623	14,286.37	14,287.00	2,342.12
32	108		9542		00566	WP---		2625	423.20	426.00	99.19
32	108		9542		00566	WP---		2627	12,309.91	12,310.00	1,733.36
32	108		9542		00566	WP---		2629	66,426.22	66,420.00	8,721.90
32	108		9542		00566	WP---		2631	104,715.88	104,711.00	15,949.35
32	108		9542		00566	WP---		2632	43,079.29	43,079.00	6,773.74
32	108		9542		00566	WP---		2633	24,636.82	24,646.00	3,289.18
32	108		9542		00576	WP---		0621	38.20	38.00	
32	108		9542		00576	WP---		2621	8.30	10.00	1.50
32	108		9542		00580	WP---		0621	56.54	59.00	12.30
32	108		9542		00580	WP---		0622	3.05	3.00	0.31
32	108		9542		00580	WP---		0623	20.38	18.00	2.16
32	108		9542		00580	WP----		0624	0.98	1.00	
32	108		9542		00580	WP---		0627	9.02	10.00	2.13
32	108		9542		00580	WP---		0629	14.50	14.00	2.01
32	108		9542		00580	WP---		0631	37.54	38.00	5.49
32	108		9542		00580	WP---		0632	76.72	77.00	16.45
32	108		9542		00580	WP---		0633	17.22	16.00	1.67
32	108		9542		00580	WP---		2621	109.57	110.00	17.14
32	108		9542		00580	WP---		2623	35.11	35.00	7.34
32	108		9542		00580	WP---		2627	21.52	22.00	4.86
32	108		9542		00580	WP---		2629	19.66	20.00	2.40
32	108		9542		00580	WP---		2631	138.45	136.00	30.57
32	108		9542		00580	WP---		2632	33.70	33.00	7.51
32	108		9542		00580	WP---		2633	178.07	182.00	33.59
32	108		9542		00582	WP---		0621	21.42	22.00	4.57
32	108		9542		00582	WP---		0622	2.04	2.00	
32	108		9542		00582	WP---		0623	5.30	3.00	0.28
32	108		9542		00582	WP---		0627	3.26	4.00	0.41
32	108		9542		00582	WP----		0629	0.46		
32	108		9542		00582	WP---		0631	26.30	27.00	0.93
32	108		9542		00582	WP---		0632	5.62	6.00	1.01
32	108		9542		00582	WP---		0633	46.04	47.00	1.67
32	108		9542		00582	WP---		2621	6.93	7.00	1.32
32	108		9542		00582	WP---		2627	12.24	12.00	2.84

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9542		00582	WP---		2631	68.63	71.00	15.95
32	108		9542		00582	WP---		2632	16.54	17.00	3.77
32	108		9542		00582	WP---		2633	135.85	134.00	24.81
32	108		9542		00584	WP---		0621	73.23	73.00	4.49
32	108		9542		00584	WP---		0624	19.00	20.00	4.09
32	108		9542		00584	WP---		0625	20.81	21.00	4.12
32	108		9542		00584	WP---		0629	105.81	106.00	31.12
32	108		9542		00584	WP---		0631	198.06	197.00	19.95
32	108		9542		00584	WP---		0632	11.77	11.00	
32	108		9542		00584	WP---		0633	7.59	7.00	2.71
32	108		9542		00584	WP---		2621	2,026.19	2,028.00	320.23
32	108		9542		00584	WP---		2623	671.03	674.00	83.96
32	108		9542		00584	WP---		2625	42.28	42.00	9.32
32	108		9542		00584	WP---		2627	320.66	316.00	45.91
32	108		9542		00584	WP---		2629	1,504.38	1,507.00	169.50
32	108		9542		00584	WP---		2631	839.02	845.00	266.75
32	108		9542		00584	WP---		2632	784.71	786.00	128.19
32	108		9542		00584	WP---		2633	364.07	364.00	32.15
32	108		9542		00586	WP---		0631	365.99	365.00	
32	108		9542		00586	WP---		2621	986.51	984.00	168.40
32	108		9542		00586	WP---		2623	1,269.65	1,271.00	104.73
32	108		9542		00586	WP---		2627	23.49	24.00	6.71
32	108		9542		00586	WP---		2629	311.07	311.00	32.07
32	108		9542		00586	WP---		2631	719.94	719.00	19.25
32	108		9542		00586	WP---		2632	36.25	35.00	9.00
32	108		9542		00588	WP---		0621	277.30	280.00	66.48
32	108		9542		00588	WP---		0622	82.04	82.00	
32	108		9542		00588	WP---		0624	14.32	14.00	
32	108		9542		00588	WP---		0629	57.60	58.00	16.00
32	108		9542		00588	WP---		0631	12.00	12.00	
32	108		9542		00588	WP---		2621	2,830.67	2,827.00	471.63
32	108		9542		00588	WP---		2623	1,509.10	1,514.00	168.29
32	108		9542		00588	WP---		2627	301.75	298.00	42.16
32	108		9542		00588	WP---		2629	682.29	683.00	92.58
32	108		9542		00588	WP---		2631	576.11	576.00	97.88
32	108		9542		00588	WP---		2632	683.27	683.00	141.75
32	108		9542		00588	WP---		2633	21.96	23.00	3.66
32	108		9542		00596	WP---		2621	7.41	7.00	0.68
32	108		9542		00596	WP---		2623	15.86	16.00	1.51
32	108		9542		00596	WP---		2629	0.98	1.00	0.10
32	108		9542		00596	WP---		2631	393.62	393.00	44.60
32	108		9542		00596	WP---		2632	12.46	13.00	1.03
32	108		9542		00598	WP---		0621	22.87	23.00	6.73
32	108		9542		00598	WP---		0622	2.75	2.00	0.98
32	108		9542		00598	WP---		0623	0.73	1.00	0.20
32	108		9542		00598	WP---		0627	4.45	4.00	1.31
32	108		9542		00598	WP---		0631	4.73	5.00	
32	108		9542		00598	WP---		0632	9.00	10.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9542		00598	WP----		2621	46.06	46.00	9.49
32	108		9542		00598	WP----		2629	4.21	4.00	0.43
32	108		9542		00598	WP----		2633	9.58	9.00	1.68
32	108		9542		00904	WP----		0631	45.46	46.00	
32	108		9542		00906	WP----		0631	27.48	27.00	
32	108		9542		00906	WP----		2631	617.31	618.00	
32	108		9542		00910	WP----		0486	11.10	11.00	
32	108		9542		00910	WP----		2621	6.24	6.00	2.00
32	108		9542		00910	WP----		2623	13.06	13.00	1.74
32	108		9542		00918	WP----		2621	222.86	223.00	24.45
32	108		9542		00918	WP----		2623	8.53	8.00	1.49
32	108		9542		00918	WP---		2631	24.63	25.00	4.52
32	108		9542		07002	WP---		2623	2,959.00	2,959.00	485.90
32	108		9542		07102	WP---		2621	467.27	467.00	54.97
32	108		9542		07104	WP---		2621	46.80	47.00	13.00
32	108		9542		07110	WP---		2621	40.00	40.00	10.00
32	108		9542		07204	WP---		2621	2,032.00	2,032.00	194.02
32	108		9542		07206	WP---		2621	3.60	4.00	1.00
32	108		9542		07310	WP---		0627	8.21	8.00	
32	108		9542		07318	WP----		8631	411.09	410.00	58.68
32	108		9542		07506	WP---		2621	39.11	39.00	8.41
32	108		9542		07606	WP---		2621	39.60	39.00	8.00
32	108		9542		07608	WP---		2621	74.40	74.00	16.00
32	108		9542		07706	WP---		2621	480.08	480.00	48.65
32	108		9542		07706	WP---		2627	63.99	64.00	13.76
32	108		9542		07708	WP---		2629	30.28	30.00	2.68
32	108		9542		07802	WP---		2623	878.95	880.00	81.35
32	108		9542		07804	WP----		2621	41.04	41.00	3.80
32	108		9542		07808	WP----		2629	255.74	256.00	26.40
32	108		9542		07810	WP---		2629	160.46	159.00	15.18
32	108		9542		07812	WP---		2621	1,101.11	1,100.00	113.87
32	108		9550		00116	WP---		4810	61.80	61.00	15.17
32	108		9550		00558	WP---		0621	139.97	140.00	30.21
32	108		9550		00558	WP---		0631	70.07	68.00	13.81
32	108		9550		00558	WP---		0633		1.00	
32	108		9550		00558	WP---		2621	698.39	699.00	196.59
32	108		9550		00558	WP----		2623	1,333.15	1,328.00	325.89
32	108		9550		00558	WP---		2627	361.74	362.00	90.87
32	108		9550		00558	WP---		2629	756.02	759.00	169.21
32	108		9550		00558	WP---		2631	800.12	804.00	197.36
32	108		9550		00558	WP---		2632	508.65	508.00	147.63
32	108		9550		00558	WP---		2633	242.00	240.00	47.41
32	108		9550		00560	WP---		0621	1.82	2.00	
32	108		9550		00560	WP---		0631	73.36	73.00	17.00
32	108		9550		00560	WP----		0632	26.84	27.00	0.35
32	108		9550		00560	WP---		2621	178.43	178.00	67.47
32	108		9550		00560	WP----		2623	178.51	180.00	52.78
32	108		9550		00560	WP---		2627	53.25	53.00	23.80

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9550		00560	WP---		2629	109.82	110.00	21.86
32	108		9550		00560	WP---		2631	175.74	174.00	59.65
32	108		9550		00560	WP---		2632	336.80	334.00	81.96
32	108		9550		00562	WP---		0621	36.40	36.00	8.00
32	108		9550		00562	WP---		0631	17.76	18.00	
32	108		9550		00562	WP---		0632	29.90	30.00	
32	108		9550		00562	WP---		2621	495.14	492.00	169.66
32	108		9550		00562	WP---		2623	135.68	137.00	35.91
32	108		9550		00562	WP---		2627	5.08	5.00	1.08
32	108		9550		00562	WP---		2629	40.42	40.00	16.32
32	108		9550		00562	WP---		2631	539.34	540.00	124.94
32	108		9550		00562	WP---		2632	523.69	524.00	129.77
32	108		9550		00562	WP---		2633	119.30	118.00	30.70
32	108		9550		00562	WP---		8621	38.58	39.00	
32	108		9550		00562	WP---		8632	12.51	13.00	
32	108		9550		00562	WP---		8633	39.26	40.00	6.66
32	108		9550		00566	WP---		0621	533.93	535.00	82.46
32	108		9550		00566	WP---		0623	302.86	303.00	40.86
32	108		9550		00566	WP---		0624	34.40	34.00	8.00
32	108		9550		00566	WP---		0631	2,549.66	2,545.00	311.14
32	108		9550		00566	WP---		0632	314.80	316.00	46.54
32	108		9550		00566	WP---		0633	0.02	1.00	
32	108		9550		00566	WP---		2621	11,973.70	11,978.00	3,024.84
32	108		9550		00566	WP---		2623	4,348.89	4,349.00	1,130.00
32	108		9550		00566	WP---		2627	2,054.03	2,051.00	587.83
32	108		9550		00566	WP---		2629	14,116.46	14,116.00	2,705.87
32	108		9550		00566	WP---		2631	25,216.93	25,209.00	6,075.90
32	108		9550		00566	WP---		2632	8,047.45	8,052.00	2,089.24
32	108		9550		00566	WP---		2633	814.55	816.00	208.57
32	108		9550		00580	WP---		0632	34.93	35.00	3.87
32	108		9550		00580	WP---		2621	0.10		0.02
32	108		9550		00580	WP---		2623	8.06	8.00	1.99
32	108		9550		00584	WP---		2621	132.22	134.00	44.86
32	108		9550		00584	WP---		2623	9.48	10.00	2.71
32	108		9550		00584	WP---		2629	167.76	167.00	29.41
32	108		9550		00584	WP---		2631	25.13	26.00	43.66
32	108		9550		00584	WP---		2632	131.58	132.00	32.07
32	108		9550		00586	WP---		0631	256.80	257.00	
32	108		9550		00586	WP---		2621	296.26	296.00	75.43
32	108		9550		00586	WP---		2623	256.71	256.00	69.04
32	108		9550		00586	WP---		2629	63.06	63.00	15.38
32	108		9550		00586	WP---		2631	0.91	1.00	9.06
32	108		9550		00586	WP---		2632	34.40	35.00	8.00
32	108		9550		00588	WP---		2621	63.34	63.00	14.56
32	108		9550		00588	WP---		2623	22.30	21.00	5.86
32	108		9550		00588	WP---		2629	14.67	15.00	3.19
32	108		9550		00588	WP---		2631	17.78	18.00	7.90
32	108		9550		00588	WP---		2632	70.56	71.00	26.86

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9550		00596	WP---		2631	42.53	42.00	11.50
32	108		9550		00906	WP---		0631	10.58	10.00	
32	108		9550		07506	WP---		2621	7.83	8.00	3.01
32	108		9570		00558	WP---		0621	30.88	30.00	
32	108		9570		00558	WP---		0631	21.59	22.00	
32	108		9570		00558	WP---		0633	10.46	10.00	
32	108		9570		00558	WP---		2621	408.13	409.00	
32	108		9570		00558	WP---		2623	75.97	75.00	
32	108		9570		00558	WP---		2629	37.00	37.00	
32	108		9570		00558	WP---		2631	312.52	313.00	
32	108		9570		00558	WP---		2633	26.81	26.00	
32	108		9570		00558	WP3192		2629	0.02		
32	108		9570		00558	WP3198		2629	0.02		
32	108		9570		00558	WP4773		2631	0.08		
32	108		9570		00558	WP4780		2623	0.02		
32	108		9570		00558	WP4843		2623	0.01		
32	108		9570		00558	WP4962		2623	0.05		
32	108		9570		00558	WP5280		2631	0.10		
32	108		9570		00558	WP5289		2623	0.02		
32	108		9570		00560	WP---		0621	42.30	43.00	
32	108		9570		00560	WP---		0631	3.36	3.00	
32	108		9570		00560	WP---		0632	26.02	26.00	
32	108		9570		00560	WP---		0633	2.03	2.00	
32	108		9570		00560	WP---		2621	7.01	7.00	
32	108		9570		00560	WP---		2623	198.86	199.00	
32	108		9570		00560	WP---		2629	41.09	42.00	
32	108		9570		00560	WP---		2631	50.50	52.00	
32	108		9570		00560	WP3284		2629	0.01		
32	108		9570		00560	WP4803		2621	0.01		
32	108		9570		00560	WP5331		2623	0.38		
32	108		9570		00562	WP---		0621	865.18	866.00	
32	108		9570		00562	WP---		0629	18.55	18.00	
32	108		9570		00562	WP---		2621	-732.33	-729.00	
32	108		9570		00562	WP---		2623	70.92	71.00	
32	108		9570		00562	WP---		2631	133.94	135.00	
32	108		9570		00562	WP---		2632	3.64	4.00	
32	108		9570		00562	WP---		8633	4.75	5.00	
32	108		9570		00562	WP5180		2631	0.05		
32	108		9570		00566	WP---		0621	607.98	609.00	
32	108		9570		00566	WP---		0622	110.35	112.00	
32	108		9570		00566	WP---		0623	296.34	296.00	
32	108		9570		00566	WP---		0624	280.36	280.00	
32	108		9570		00566	WP---		0625	12.35	12.00	
32	108		9570		00566	WP---		0627	18.87	19.00	
32	108		9570		00566	WP---		0629	153.89	155.00	
32	108		9570		00566	WP---		0631	1,543.53	1,542.00	
32	108		9570		00566	WP---		0632	90.54	91.00	
32	108		9570		00566	WP---		0633	301.14	300.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	108		9570		00566	WP---		2621	1,924.12	1,922.00	
32	108		9570		00566	WP---		2623	426.30	425.00	
32	108		9570		00566	WP---		2625	31.59	31.00	
32	108		9570		00566	WP---		2627	224.87	224.00	
32	108		9570		00566	WP---		2629	347.86	347.00	
32	108		9570		00566	WP---		2631	1,772.22	1,772.00	
32	108		9570		00566	WP---		2632	87.16	87.00	
32	108		9570		00566	WP---		2633	5.72	6.00	
32	108		9570		00566	WP0057		2621	1.50	2.00	
32	108		9570		00566	WP0057		2623	0.32		
32	108		9570		00566	WP0057		2627	0.25		
32	108		9570		00566	WP0057		2629	0.40	1.00	
32	108		9570		00566	WP0057		2631	1.63	1.00	
32	108		9570		00566	WP0057		2632	0.04		
32	108		9570		00566	WP4711		2621	0.08		
32	108		9570		00580	WP---		0623	31.60	31.00	
32	108		9570		00580	WP---		0632	1.67	2.00	
32	108		9570		00580	WP---		2632	2.18	2.00	
32	108		9570		00582	WP---		0623	3.08	3.00	
32	108		9570		00582	WP---		0632	10.92	11.00	
32	108		9570		00584	WP---		0624	0.71	1.00	
32	108		9570		00584	WP---		0629	80.37	81.00	
32	108		9570		00584	WP---		2621		2.00	
32	108		9570		00584	WP---		2623	90.50	90.00	
32	108		9570		00584	WP---		2629	-68.88	-68.00	
32	108		9570		00584	WP3484		2629	-0.13		
32	108		9570		00584	WP5095		2623	0.17		
32	108		9570		00588	WP---		0621	7.00	7.00	
32	108		9570		00588	WP---		0623	0.01		
32	108		9570		00588	WP---		2621		1.00	
32	108		9570		00588	WP---		2623	-0.01		
32	108		9570		00596	WP---		2629	13.18	13.00	
32	108		9570		00596	WP5304		2629	0.01		
32	108		9580		00588	WP---		2621	152.17	152.00	
	108	Total							-115,874,192.32	-115,874,205.00	2,471,497.38
32	111				10400	GP0000			82,341.61	82,342.00	
32	111				10400	GP0303			-1,917.45	-1,917.00	
32	111				10400	GP3022			-701.98	-702.00	
32	111				10400	GP3030			-211,646.09	-211,646.00	
32	111				10400	GP3031			-195,206.07	-195,206.00	
32	111				10400	GP3032			-58,474.02	-58,474.00	
32	111				10400	GP3033			-207,398.06	-207,398.00	
32	111				10400	G30300			115,526.43	115,703.00	
32	111				10400	G30310			195,206.07	195,208.00	
32	111				10400	G30320			58,474.02	58,474.00	
32	111				10400	G30330			-642,687.73	-642,685.00	
32	111				10400	G37571				-1.00	
32	111				10440	GP0000			94,094.51	94,093.00	

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)	Stats
32	111				10440	GP3757			-145,663.29	-145,662.00	
32	111				10440	GP7571			351.39	350.00	
32	111				10440	G37570			908.86	908.00	
32	111				10440	G37571			50,308.53	50,302.00	
32	111				10460	G00000			218.22	217.00	
32	111				10460	G39110			-590,226.89	-590,231.00	
32	111				10460	G39111			27,885.22	27,884.00	
32	111				10460	G39112			-261,721.22	-261,736.00	
32	111				10460	G39220				21.00	
32	111				10460	G39221				-2.00	
32	111				10460	G39300			-833.02	-831.00	
32	111				10460	G39410			-4,816.22	-4,814.00	
32	111				10460	G39413				5.00	
32	111				10460	G39420			-185.21	-181.00	
32	111				10460	G39430			-944,306.91	-944,315.00	
32	111				10460	G39500			-4,695.39	-4,689.00	
32	111				10460	G39800			-39,331.42	-39,343.00	
32	111				10465	G39413			-37,937.36	-37,938.00	
						111 Total			-2,722,433.47	-2,722,264.00	0.00
						Grand Total			-118,596,625.79	-118,596,469.00	2,471,497.38

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Rate (8)=(7)/(4)	
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
374.4	Land and Land Rights								
374.5	Rights-of-Way	70-R2.5 75-S4	0 0	555,084.60 2,668,348.92	124,496 673,713	430,593 1,994,633	9,457 34,116	1.70 1.28	45.5 58.5
	Total Account 374			3,223,433.52	798,209	2,425,226	43,573	1.35	
375.34	Structures and Improvements	47-S0.5	(10)	732,654.88	371,756	434,163	17,783	2.43	24.4
375.7	Measuring and Regulating Other Distribution System	Square 34-S1.5	0 0	7,000,103.15 179,280.37	2,047,444 73,863	4,952,658 105,419	140,609 5,312	2.01 2.96	35.2 19.8
	Total Account 375.70			7,179,383.52	2,121,307	5,058,077	145,921	2.03	
375.8	Communication Structures	30-R3	0	33,260.58	25,786	7,475	800	2.41	9.3
	Total Account 375			7,945,298.98	2,518,849	5,499,715	164,504	2.07	
376	Mains								
	Cast Iron	68-R1.5	(15)	287,300.46	227,689	102,706	4,940	1.72	20.8
	Bare Steel	68-R1.5	(15)	18,226,235.82	13,889,593	7,070,577	327,623	1.80	21.6
	Coated Steel	68-R1.5	(15)	38,761,932.46	11,540,092	33,036,125	792,869	2.05	41.7
	Plastic	68-R1.5	(15)	79,314,158.63	20,186,173	71,025,110	1,709,265	2.16	41.6
	Total Account 376			136,589,627.37	45,843,547	111,234,518	2,834,717	2.08	
378	Mees and Reg Sta. Equip. - General	38-S0	(10)	4,838,300.25	2,513,586	2,808,543	138,181	2.86	20.3
379.1	Mees and Reg Sta. Equip. - City Gate	27-S1	(10)	257,908.74	261,813	21,886	2,258	0.88	9.7
380	Services	39-R1.5	(60)	80,363,819.98	51,026,459	77,555,649	3,361,836	4.18	23.1
381	Meters	37-R1.5	0	11,782,894.09	4,084,067	7,718,829	407,451	3.46	18.9
382	Meter Installations	37-S2	(10)	7,818,665.10	3,356,529	5,244,006	260,523	3.33	20.1
383	House Regulators	35-S2	(5)	3,575,312.32	1,627,633	2,726,438	109,967	3.08	24.8
384	House Regulator Installations	32-R4	0	2,327,988.32	1,640,703	687,288	38,499	1.65	17.9
385	Industrial Meas and Reg Equipment	32-O1	(5)	2,717,196.56	933,051	1,920,004	112,933	4.16	17.0
	Other Equipment								
387.2	Odorization	25-R2.5	(5)	28,895.00	(33,290)	63,629	25,369	87.80	2.5
387.4	Customer Information Services	30-R2	(5)	3,224,772.73	1,330,952	2,055,059	118,794	3.68	17.3
	Total Account 387			3,253,667.73	1,297,662	2,118,688	144,163	4.43	
	TOTAL DISTRIBUTION PLANT			264,694,112.96	115,282,108	219,960,790	7,618,605	2.88	

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

	(1) Depreciable Group	(2) Survivor Curve	(3) Net Salvage	(4) Original Cost at December 31, 2008	(5) Book Reserve	(6) Future Book Accruals	(7) Calculated Annual Amount	(8)=(7)/(4) Rate	(9)=(6)/(7) Composite Remaining Life
GENERAL PLANT									
391.1	Office Furniture and Equipment	20-SQ	0	1,213,530.11	860,914	352,616	60,620	5.00	5.8
391.11	Furniture	15-SQ	0	13,816.01	3,345	10,471	921	6.67	11.4
391.12	Information Systems Fully Amortized	5-SQ	0	17,258.23	17,258	0	0	-	-
				252,455.59	161,244	91,212	50,481	20.00	1.8
				269,713.82	178,502	91,212	50,481	18.72	
	<i>Total Account 391</i>			1,497,059.94	1,042,761	454,299	112,022	7.48	
392.2	Transportation Equipment - Trailers	25-S3	0	116,618.37	43,612	73,007	5,004	4.29	14.6
394	Tools, Shop and Garage Equipment	25-SQ	0	1,974,686.20	940,265	1,034,424	78,900	4.00	13.1
394.11	Equipment	12-S3	0	335,308.07	208,194	127,114	87,017	19.99	1.9
				2,309,994.27	1,148,459	1,161,538	145,917	6.32	
	<i>Total Account 394</i>								
395	Laboratory Equipment	20-SQ	0	10,307.98	4,760	5,548	515	5.00	10.8
396	Power Operated Equipment	15-S1.5	25	653,814.37	552,542	(62,178)	0	-	-
398	Miscellaneous Equipment Fully Amortized	15-SQ	0	3,290.19	3,290	0	0	-	-
				75,641.98	51,822	23,820	5,043	6.67	4.7
	<i>Total Account 398</i>			78,932.17	55,112	23,820	5,043	6.39	
	TOTAL GENERAL PLANT			4,666,727.10	2,847,246	1,656,034	268,501	5.75	
	TOTAL DEPRECIABLE PLANT			269,360,840.06	118,129,354	221,616,824	7,887,106	2.93	
UNRECOVERED RESERVE TO BE AMORTIZED									
391.1	Furniture			(273,190)			54,638	**	
391.11	Equipment			(27,738)			5,548	**	
391.12	Information Systems			82,488			(16,498)	**	
394	Equipment			46,701			(9,340)	**	
395	Laboratory Equipment			(65)			13	**	
398	Miscellaneous Equipment			(15,977)			3,195	**	
	TOTAL UNRECOVERED RESERVE TO BE AMORTIZED			(187,781)			37,556		

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2008

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2008 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(8)/(7)
						Annual Amount (7)	Accrual Rate (8)=(7)/(4)	
AMORTIZABLE PLANT								
303 Misc. Intangible Plant			1,449,998.49	866,483				
TOTAL AMORTIZABLE PLANT								
NONDEPRECIABLE PLANT								
301 Organization			521.20					
304 Land			7,678.39					
374.1 Land			206.00					
374.2 Land			873,471.06					
TOTAL NONDEPRECIABLE PLANT								
OTHER PLANT								
393 Stores Equipment				833				
TOTAL OTHER PLANT								
TOTAL GAS PLANT								
			271,692,715.20	118,808,889	221,616,324		7,924,662	

* Indicates the use of an Interim survivor curve. Each asset class has a probable retirement date.
** 5-year amortization of unrecovered reserve related to implementation of amortization accounting.

AG DR SET 2-33
ATTACHMENT D

REGULATORY LIABILITIES
@ 12/31/2008

CKY Trial Balance

Balances for TME 12/31/2008

co	gen	aux	ce	proj	act	fac	hcc	tcc	actual	rounded(TB)
32	254	0032			15565				-469,565.00	-469,556
32	254	3509			12769					1
32	254	3516			12175				-2,041,889.00	-2,041,891
32	254	3517							-223,507.00	-223,507
32	254	3534								12
32	254	4005							-1,104,983.13	-1,104,980
		254 Total							-3,839,944.13	-3,839,921
32	242	0022			15170	101290			-122,391.42	-122,476
32	242	0022			15170	101300				11
32	242	0022			15170	101330			-2,035,074.44	-2,035,035
32	242	0022			15180	101360			-2,695.21	-2,676
		242 Total							-2,160,161.07	-2,160,176.00
		Grand Total							-6,000,105.20	-6,000,097.00

SFAS 96
RETIREMENT INCOME PLAN
SFAS 96
OPER
HEDGING

ESTIMATED REFUNDS
11
11
11

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 034:

Refer to the responses to AG Data Request Nos. 91, 124, 127, 128 and 129. Please identify and explain all recommendations, both written and verbal, Mr. Spanos made to the Company regarding its recording of gross salvage, cost of removal and net salvage.

Response:

Mr. Spanos only recommends a net salvage percent to be utilized for developing a depreciation rate. There were discussions between Mr. Spanos and the Company related to possible outlier entries, but that does not change recording entry practices by the Company.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 035:

Please refer to the response to AG Data Request 109. For each of the Columbia Gas properties please provide the amortization periods in use by account, along with a description of when they were implemented, how any under/over recovered reserves were handled upon implementation and the orders approving implementation.

Response:

The attached spreadsheet sets forth the amortization periods by account for each of the Columbia Gas properties. The study year of implementation is as follows:

Columbia Gas of Kentucky – 2001
Columbia Gas of Ohio – 1998
Columbia Gas of Maryland – 1995
Columbia Gas of Pennsylvania – 1996
Columbia Gas of Virginia – 1997

There was no discussion on how to handle under/over recovered reserves in those cases as amortization is not a heavily discussed issue. However, in 2008, the Company began the implementation of correcting any over/under recovered reserve by properly implementing the amortization rate by account and avoiding the volatile remaining life amortization rate which does not correct the over/under recovered reserve issues. This practice assures a constant rate by account and full recovery of all assets.

**Columbia Gas of Kentucky, Inc.
Implementation of General Plant Amortization**

<u>Account</u>	<u>Columbia Gas of Maryland, Inc.</u>	<u>Columbia Gas of Pennsylvania, Inc.</u>	<u>Columbia Gas of Virginia, Inc.</u>	<u>Columbia Gas of Ohio, Inc.</u>	<u>Columbia Gas of Kentucky, Inc.</u>
391.10	20-SQ	20-SQ	20-SQ		20-SQ
391.11	15-SQ	15-SQ	15-SQ		15-SQ
391.12	10-SQ	5-SQ	5-SQ		5-SQ
391.20			15-SQ		
391.40				20-SQ	
391.50				5-SQ	
392.00				15-SQ	
393.00	30-SQ	20-SQ	20-SQ		20-SQ
394.00	30-SQ	25-SQ	25-SQ		25-SQ
395.00	25-SQ	20-SQ	20-SQ		15-SQ
397.10		10-SQ			
397.24		15-SQ			
397.50		10-SQ			
398.00	20-SQ	15-SQ	15-SQ	20-SQ	20-SQ

PSC Case No. 2009-00141
AG DR Set 2-036
Respondent(s): John Spanos

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 036:

Please refer to the response to AG Data Request 119. Provide Attachment A AG-119-CGK 08elg-RateBrkDown in Excel format with all formulae intact.

Response:

Please refer to the enclosed CD and the file AG 2-036_AG-119-CGK 08elg-RateBrkDown.xls.

PSC Case No. 2009-00141
AG DR Set 2-037
Respondent(s): Robert Kriner

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 037:

Please refer to the response to AG Data Request 134. Please withdraw this question.

Response:

No response required.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 038:

Please refer to the response to AG Data Request 135. Do Mr. Spanos' net salvage estimates reflect the present value of the future net salvage he proposes? If not, what do his net salvage estimates represent?

Response:

Mr. Spanos's net salvage estimates do not reflect the present value of the future net salvage. The net salvage estimates proposed by Mr. Spanos reflect the traditional methodology of determining net salvage percents as customarily set forth and approved by the KPSC. These reflect annual retirements and the cost of removal and gross salvage incurred for those retirements.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 039:

Please refer to the response to AG Data Request 138. Please explain the negative cost of removal amounts in 2004.

Response:

The negative cost of removal amounts in 2004 were the result of mechanical processing errors in the legacy plant accounting system which occurred during the years 2001-2003, and resulted in cost of removal charges being over cleared to the Accumulated Reserve for Depreciation account. During data conversion processes to the new plant accounting system (PowerPlant), the errors were discovered and corrected, which then resulted in a negative entry to cost of removal.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL

Data Request 040:

Please refer to the response to AG Data Request 142. Is it the Company's contention that the AMRP is the only program it has in place that might affect plant lives? If yes, provide the requested information for the AMRP. If not, identify the other programs and provide the requested information.

Response:

All construction and maintenance activities normally performed by Columbia, including AMRP, affect plant lives. The requested information from AG Data Request 142 pertaining to the AMRP is shown below:

- a. The AMRP started in 2008 as discussed in Section V, Page 8 of my direct testimony.
- b. The AMRP will impact utility accounts 376 mains and 380 service lines.
- c & d. Columbia does not account for the associated operating and maintenance expenses by asset class or group. Rather it accounts for operating and maintenance expenses on an aggregated basis, in accordance with FERC utility accounting guidelines, associated with operating its entire system regardless of the age, size, material, etc. of a given asset class or group. The plant additions for mains and services starting with actuals installed in 2008 and forecasted through the end of the program are provided in AG DR 2-044 and Staff DR 2-008.
- e. Mr. Spanos utilized judgment in order to consider the appropriate plant lives for the assets affected by AMRP. As discussed above, the combined life analysis for Accounts 376 and 380 are affected by AMRP. The AMRP program primarily affects the older assets as cast iron and bare steel were the early vintages in each account. Thus, Mr. Spanos took into account when establishing his mortality curve that the older vintages will be retired within the next 30 years. Consequently, when calculating the depreciation rate the cast iron and bare steel assets are truncated at 30 years from the test date.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 041:

Refer to response to AG Data Request 141. Is it the company's practice to maintain its plant to the minimum required levels?

Response:

This question appears disconnected from the previous question and the associated response. Furthermore, we are unclear as to the meaning of the phrase "practice to maintain its plant the minimum required levels?" If the Attorney General's office can submit a more specific request clarifying its meaning, Columbia will attempt to provide the data requested.

PSC Case No. 2009-00141
AG DR Set 2-042
Respondent(s): Dave Mueller

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 042:

Please provide the attachment referred to in the response to AG Data Request 150.

Response:

The year-by-year summary is attached. New main and service additions are expected to level off beginning in 2008 while replacement mains and services will increase as a result of Columbia's AMRP.

Year	New Main Additions (feet)		Replacement Main Additions (feet)		No. of Services	
	Steel	Plastic	Steel	Plastic	New Service Additions	Replacement
1999	77507	180205	15880	37495	2470	1702
2000	5742	160976	3656	28307	2280	2017
2001	3120	89359	4735	66805	1479	1906
2002	6	81255	40921	55506	1435	1820
2003	1806	73856	8760	39439	1546	1945
2004	2625	88001	3230	28896	1119	1601
2005	2630	68734	3774	31100	979	1202
2006	180	58345	5979	30388	674	1271
2007	38209	72261	23145	54710	491	1394
2008	5	50250	23995	92935	405	1933

PSC Case No. 2009-00141
AG DR Set 2-043
Respondent(s): John Spanos

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 043:

Please refer to the response to AG Data Request 158. Provide the attachment in Excel format with all formulae intact.

Response:

The attached spreadsheet, Attachment A AG 1-158 for 2-043.xls, includes all formulae intact.

COLUMBIA GAS OF KENTUCKY, INC.

CALCULATED ANNUAL ACCRUAL RATES BY COMPONENT USING CURRENT RATES AS OF DECEMBER 31, 2001

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2001 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Capital Recovery Accrual Rate (9)	Cost of Removal Accrual Rate (10)	Gross Salvage Accrual Rate (11)
							Annual Amount (7)	Rate (8)=(7)/(4)			
DEPRECIABLE PLANT											
DISTRIBUTION PLANT											
	Land and Land Rights										
374.4	Land Rights	65-R2.5	0	416,312.90	84,786	331,530	6,387	1.53	1.53	0.00	0.00
374.5	Rights-of-Way	70-S4	0	1,388,000.43	444,124	943,872	16,965	1.22	1.22	0.00	0.00
	<i>Total Account 374</i>			<u>1,804,313.33</u>	<u>528,910</u>	<u>1,275,402</u>	<u>23,352</u>	<u>1.29</u>			
	Structures and Improvements										
375.34	Measuring and Regulating	42-S0.5	(10)	607,999.91	338,974	329,827	11,939	1.96	1.65	0.31	0.00
375.7	Other Distribution System										
	Distribution System Structures	Square *	0	6,858,275.77	1,110,602	5,747,674	136,212	1.99	1.99	0.00	0.00
	Other Buildings	30-S0.5	0	110,342.43	52,272	58,071	3,347	3.03	3.03	0.00	0.00
	<i>Total Account 375.70</i>			<u>6,968,618.20</u>	<u>1,162,874</u>	<u>5,805,745</u>	<u>139,559</u>	<u>2.00</u>			
375.71	Other Structures	Square *	0	63,495.37	18,971	44,524	8,096	12.75	12.75	0.00	0.00
375.8	Communication Structures	30-R3	0	33,260.58	14,719	18,542	1,769	5.32	5.32	0.00	0.00
	<i>Total Account 375</i>			<u>7,673,374.06</u>	<u>1,535,538</u>	<u>6,198,638</u>	<u>161,363</u>	<u>2.10</u>			
376	Mains	64-R2	(15)	111,332,702.80	38,453,922	89,578,687	1,745,826	1.57	1.35	0.28	(0.06)
378	Meas and Reg Sta. Equip. - General	32-S0	(5)	4,228,068.95	2,029,902	2,409,569	99,201	2.35	2.22	0.16	(0.03)
379.1	Meas and Reg Sta. Equip. - City Gate	22-R2.5	(5)	259,389.51	214,814	57,546	5,884	2.27	2.15	0.16	(0.04)
380	Services	38-R2	(50)	62,871,583.36	41,680,225	52,627,154	1,630,295	2.59	1.38	1.21	0.00
381	Meters	40-R2.5	0	9,635,566.47	3,329,218	6,306,345	249,641	2.59	2.59	0.00	0.00
382	Meter Installations	38-S1.5	(5)	6,606,914.64	2,382,463	4,554,796	158,201	2.39	2.20	0.19	0.00
383	House Regulators	32-S2	(5)	1,106,465.79	804,024	357,764	15,371	1.39	1.24	0.17	(0.02)
384	House Regulator Installations	35-S2	0	2,136,350.31	1,464,528	671,824	23,575	1.10	1.10	0.00	0.00
385	Industrial Meas and Reg Equipment	30-R0.5	(5)	1,998,787.82	1,044,108	1,054,620	41,745	2.09	1.92	0.22	(0.05)
DISTRIBUTION PLANT, CONT.											
387.2	Other Equipment	25-R2.5	0	212,002.37	100,611	111,391	8,943	4.22	4.22	0.00	0.00
387.4	Customer Information Services	27-R2	0	1,847,883.98	928,060	919,821	43,255	2.34	2.34	0.00	0.00
	<i>Total Account 387</i>			<u>2,059,886.35</u>	<u>1,028,671</u>	<u>1,031,212</u>	<u>52,198</u>	<u>2.53</u>			
	<i>Total Distribution Plant</i>			<u>211,713,403.39</u>	<u>94,496,323</u>	<u>166,123,557</u>	<u>4,206,652</u>	<u>1.99</u>			

COLUMBIA GAS OF KENTUCKY, INC.

CALCULATED ANNUAL ACCRUAL RATES BY COMPONENT USING CURRENT RATES AS OF DECEMBER 31, 2001

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2001 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Calculated Accrual Rate (8)=(7)/(4)	Capital Recovery Accrual Rate (9)	Cost of Removal Accrual Rate (10)	Gross Salvage Accrual Rate (11)
GENERAL PLANT										
Office Furniture and Equipment										
391.1 Furniture	20-SQ	0	1,275,746.64	249,843	1,025,902	92,950	7.29	7.29	0.00	0.00
391.11 Equipment	15-SQ	0	115,686.62	48,116	67,571	22,915	19.81	19.81	0.00	0.00
391.12 Information Systems	5-SQ	0	379,116.35	105,634	273,482	76,771	20.25	20.25	0.00	0.00
<i>Total Account 391</i>			<u>1,770,549.61</u>	<u>403,593</u>	<u>1,366,955</u>	<u>192,636</u>	<u>10.88</u>			
Transportation Equipment - Trailers										
392.2	17-S3	0	75,707.28	22,923	52,785	4,797	6.34	6.34	0.00	0.00
393 Stores Equipment	20-SQ	0	13,787.48	13,787	0	0	-	-	-	-
Tools, Shop and Garage Equipment										
394 Equipment	25-SQ	0	1,628,860.38	661,248	967,616	61,778	3.79	3.79	0.00	0.00
394.11 CNG Facilities	12-S3	0	818,313.55	193,258	625,057	112,714	13.77	13.77	0.00	0.00
<i>Total Account 394</i>			<u>2,447,173.94</u>	<u>854,506</u>	<u>1,592,673</u>	<u>174,492</u>	<u>7.13</u>			
Laboratory Equipment										
395	20-SQ	0	6,390.81	1,872	4,519	311	4.87	4.87	0.00	0.00
396 Power Operated Equipment	14-S1	25	615,401.28	615,401	(153,852)	0	-	-	-	-
GENERAL PLANT, CONT.										
398 Miscellaneous Equipment	15-SQ	0	129,846.09	56,581	73,265	9,557	7.36	7.36	0.00	0.00
<i>Total General Plant</i>			<u>5,058,856.49</u>	<u>1,968,663</u>	<u>2,936,345</u>	<u>381,793</u>	<u>7.55</u>			
<i>Subtotal Depreciable Plant</i>			<u>216,772,259.88</u>	<u>96,464,986</u>	<u>169,059,902</u>	<u>4,588,445</u>	<u>2.12</u>			
NONDEPRECIABLE PLANT										
301 Organization			521.20							
302 Franchises & Consents			0.00							
303 Misc. Intangible Plant			2,401,559.52							
304 Land			7,678.39							
374.2 Land			877,248.57							
<i>Subtotal Nondepreciable Plant</i>			<u>3,287,007.68</u>							
<i>Total Gas Plant</i>			<u>220,059,267.56</u>	<u>96,464,986</u>						

* Indicates the use of an interim survivor curve and retirement date.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 044:

Please refer to the response to Staff Data Request 2-008. Please provide the same information for actual main and service replacements for 2005, 2006, 2007, 2008 and 2009 to date.

Response:

Columbia does not currently report costs separately for priority pipe and mandatory relocation replacements and retirements. For example, municipal projects can include the replacement of all types of mains, but the costs are captured under one common category. In addition, service lines are currently replaced using blanket cost categories which cannot be readily separated. Columbia captures how much priority pipe is retired from month to month. In an effort to be responsive, the following table captures the installed footage and associated costs for main replacements due to municipally driven projects and priority pipe related projects. The priority main retired footage is derived from the DOT annual report mileage. Finally for 2009 data, there are timing differences between when expenses are reported and paid and when the pipe installed footage is booked. This is normal, but may create some disparity in the numbers.

	Replacement Main Installed (Feet)	Priority Main Retired (Feet)	Number Services Replaced	Total Priority Pipe Capital		
				Mains	Services	Total
2009 (May 31)	32,604	46,813	<u>902</u>	\$ 3,176,249	\$ 1,383,032	\$ 4,559,281
2008	116,930	105,600	1,933	\$ 7,425,576	\$ 2,894,165	\$ 10,319,741
2007	77,855	26,400	1,394	\$ 4,810,972	\$ 2,224,646	\$ 7,035,618
2006	36,367	56,707	1,271	\$ 2,389,049	\$ 1,937,994	\$ 4,327,043
2005	34,874	22,493	1,072	\$ 1,677,775	\$ 1,669,210	\$ 3,346,985

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL

Data Request 045:

RE: Follow-Up Data Request to Company's Response to AG DR 1-257. Please explain and provide further details as applicable for Cost Element 8011 (Accrued Service Corporation Charges) and Cost Element 8911 (Amortization Charges).

Response:

Cost Element 8011 (Accrued Service Corporation Charges) reflects an estimate for the current month's NiSource Corporate Services charges (NCSC). Actual charges are not known until NCSC closes its books, therefore Columbia books an estimate on its books under cost element 8011 for current month charges. The next month Columbia reverses the prior month estimate and books actual charges under Cost Element 8010. This occurs every month from January through November. For the month of December, Columbia waits for NCSC to close its books and records actual charges under Cost Element 8011. The \$777,508.32 shown in response to data request AG DR 1-257 reflects the December 2008 actual NCSC charges. The following shows the activity for Cost Element 8011 for Account 923 during the test year:

<u>Month</u>	<u>Description</u>	<u>Amount</u>
1/08	Management Services Bill Est. for Jan.	\$565,582.31
2/08	Management Services Bill Est. for Jan.	(565,582.31)
2/08	Management Services Bill Est. for Feb.	593,529.95
3/08	Management Services Bill Est. for Feb.	(593,529.95)
3/08	Management Services Bill Est. for Mar.	703,207.94
4/08	Management Services Bill Est. for Mar.	(703,207.94)
4/08	Management Services Bill Est. for Apr.	587,863.82
5/08	Management Services Bill Est. for Apr.	(587,863.82)
5/08	Management Services Bill Est. for May.	605,425.05
6/08	Management Services Bill Est. for May.	(605,425.05)
6/08	Management Services Bill Est. for Jun.	624,350.09
7/08	Management Services Bill Est. for Jun.	(624,350.09)
7/08	Management Services Bill Est. for Jul.	564,855.69
8/08	Management Services Bill Est. for Jul.	(564,855.69)
8/08	Management Services Bill Est. for Aug.	530,643.71
9/08	Management Services Bill Est. for Aug.	(530,643.71)
9/08	Management Services Bill Est. for Sep.	628,262.41
10/08	Management Services Bill Est. for Sep.	(628,262.41)
10/08	Management Services Bill Est. for Oct.	600,516.28
11/08	Management Services Bill Est. for Oct.	(600,516.28)

11/08	Management Services Bill Est. for Nov.	586,144.17
12/08	Management Services Bill Est. for Nov.	(586,144.17)
12/08	Management Services Bill Actual for Dec.	777,508.32

Cost Element 8911 (Amortization Charges) reflects the amortization expenses as included on AG DR Set 2-025.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 046:

RE: Follow-Up Data Request to Company's Response to AG DR 1-258. Please provide the following: (a) the specifics (as originally requested) of the types of charges to Columbia Gas of Kentucky in greater detail than what is provided under the column heading "Service Category;" and, (b) the definitions and explanations of the various "Allocation Code" and "Basis" itemizations provided in the response; e.g., 12/NCS Overheads; AG/Basis 1; 32/Direct Billed; etc.

Response:

- (a) Detail providing the job order description along with the items originally provided in AG Set 1-258 Attachment A is attached hereto as Attachment A.
- (b) The definition of the various allocation bases have been provided in the filing requirement #6-t. These have been included below for your convenience. NCSC (Co. 12 allocator) overheads include costs to maintain the service corporation including service company tax expense, interest expense, and accounting and budgeting expense. NCSC overheads are billed to the affiliates based on each company's portion of the total NCSC direct and allocated labor. Allocations among affiliates are made only if it is impractical or inappropriate to charge an affiliate directly. The charges billed to the Co. 32 allocator, represent direct billings to Columbia Gas of Kentucky. When charges cannot be direct billed and do not related to NCSC overhead, then an allocation basis is used. The allocation codes are groupings of companies under the allocation bases, i.e. "AC" represents the allocation code for the five Columbia Gas distribution companies under Basis 1 ("A_" = Basis 1, "B_" = Basis 2, etc.). Attached hereto is Attachment B which provides a summary matrix of the groupings of companies under each allocation basis billed to Columbia Gas of Kentucky during the test year.

Allocation Bases definitions

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

BASIS 2

GROSS FIXED ASSETS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 8

GROSS DEPRECIABLE PROPERTY

- Job order charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 9

AUTOMOBILE UNITS

- Job order charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

BASIS 10

NUMBER OF RETAIL CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

BASIS 11

NUMBER OF REGULAR EMPLOYEES

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

BASIS 13

FIXED ALLOCATION

- Job order charges will be allocated to each benefitted affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 20

DIRECT COSTS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its direct costs billed by Service Corporation to the total of all direct costs billed by Service Corporation. All companies may be included in this allocation.

NOTE: Basis 3-6, 12, 18-19 are no longer utilized.

COLUMBIA GAS OF KENTUCKY, INC.
 AG SET 2-046

Service Category	Job Order	Job Order Description	OrigCo	Basis	Total
Accounting and Statistical Services	00020001	PAYROLL - SC	12	NCS Overheads	9.75
Accounting and Statistical Services	00020100	PAYROLL - CORP	AG	Basis 1	120.82
Accounting and Statistical Services	00020200	PAYROLL - REQUESTS BY AFFILIATES	32	Direct Billed	2,183.30
Accounting and Statistical Services	00020202	PAYROLL SERVICES	KF	Basis 11	9,371.04
Accounting and Statistical Services	00050100	AIR TRANSPORTATION	TA	Basis 20	811.63
Accounting and Statistical Services	00060001	CONSOLIDATED FINANCIAL REPORTING - SC	12	NCS Overheads	1,208.49
Accounting and Statistical Services	00060100	CONSOLIDATED FINANCIAL REPORTING - CORPORATE CHARGES	12	NCS Overheads	10,417.99
Accounting and Statistical Services	00060100	CONSOLIDATED FINANCIAL REPORTING - CORPORATE CHARGES	TA	Basis 20	98,655.05
Accounting and Statistical Services	00080100	ADMINISTRATIVE MATTERS	AD	Basis 1	(0.63)
Accounting and Statistical Services	00080200	CONTINUING LEGAL EDUCATION	AD	Basis 1	(0.18)
Accounting and Statistical Services	00130301	PRESIDENT AND CEO	TA	Basis 20	348.35
Accounting and Statistical Services	00150101	EH & S GENERAL	TA	Basis 20	4.94
Accounting and Statistical Services	00160001	AUDITING - GENERAL - SC	12	NCS Overheads	0.46
Accounting and Statistical Services	00270100	HUMAN RESOURCES - CORPORATE	KF	Basis 11	13.44
Accounting and Statistical Services	00550001	FINANCIAL PLANNING - SC	12	NCS Overheads	16.33
Accounting and Statistical Services	00550300	UNREGULATED FINANCE & ACCOUNTING	TA	Basis 20	2.71
Accounting and Statistical Services	00570101	GOVERNMENTAL AFFAIRS - CORPORATE CHARGES	TA	Basis 20	0.02
Accounting and Statistical Services	00580001	PIPELINE ACCOUNTING - SC	12	NCS Overheads	17.97
Accounting and Statistical Services	00580100	PIPELINE ACCOUNTING - CORPORATE	AD	Basis 1	(0.85)
Accounting and Statistical Services	00590001	DISTRIBUTION ACCOUNTING - SC	12	NCS Overheads	238.54
Accounting and Statistical Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	32	Direct Billed	178,517.74
Accounting and Statistical Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	AC	Basis 1	29,492.59
Accounting and Statistical Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	AD	Basis 1	54,845.43
Accounting and Statistical Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	AG	Basis 1	1.34
Accounting and Statistical Services	00590200	DISTRIBUTION ACCOUNTING - REQUESTED	32	Direct Billed	12,259.18
Accounting and Statistical Services	00610001	NCS ACCOUNTING - NCS ONLY	12	NCS Overheads	22,911.39
Accounting and Statistical Services	00610100	NCS ACCOUNTING - CORPORATE	12	NCS Overheads	116.81
Accounting and Statistical Services	00610101	NCS ACCOUNTING	TA	Basis 20	586.63
Accounting and Statistical Services	00640101	CORPORATE COMPLIANCE	TA	Basis 20	44,155.75
Accounting and Statistical Services	00670001	ACCOUNTS PAYABLE - SC	12	NCS Overheads	875.88
Accounting and Statistical Services	00670100	ACCOUNTS PAYABLE - CORPORATE	AC	Basis 1	1,773.09
Accounting and Statistical Services	00670100	ACCOUNTS PAYABLE - CORPORATE	AD	Basis 1	6,356.81
Accounting and Statistical Services	00670100	ACCOUNTS PAYABLE - CORPORATE	AG	Basis 1	178.39
Accounting and Statistical Services	00670101	ACCOUNTS PAYABLE - GENERAL CHARGES	TA	Basis 20	6,124.14
Accounting and Statistical Services	00670102	VENDOR PROJECT	TA	Basis 20	11.08
Accounting and Statistical Services	00670103	ACCOUNTS PAYABLE - MAILINGS	12	NCS Overheads	273.41
Accounting and Statistical Services	00670103	ACCOUNTS PAYABLE - MAILINGS	AC	Basis 1	1,102.45
Accounting and Statistical Services	00670200	ACCOUNTS PAYABLE - REQUESTED	32	Direct Billed	7,233.33
Accounting and Statistical Services	00670206	AP PNC CHARGES	32	Direct Billed	4,873.86
Accounting and Statistical Services	00800001	REGULATORY ACCOUNTING - SC	12	NCS Overheads	35.04
Accounting and Statistical Services	00800100	REGULATORY ACCOUNTING - CORPORATE	AD	Basis 1	33,735.85
Accounting and Statistical Services	00800200	REGULATORY ACCOUNTING - REQUESTED	32	Direct Billed	66,604.75
Accounting and Statistical Services	00860101	STRATEGIC PROCUREMENT & ANALYSIS - TA	TA	Basis 20	21.83
Accounting and Statistical Services	00921001	GOVERNANCE	TA	Basis 20	12.20
Accounting and Statistical Services	00929200	FINANCE AND ACCOUNTING - TRANSITION COSTS	TA	Basis 20	(2,945.66)
Accounting and Statistical Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(14,043.10)
Accounting and Statistical Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(5,778.37)
Accounting and Statistical Services	05720110	PROJECT SPECTRUM	TA	Basis 20	20.78
Accounting and Statistical Services	05720119	STRATEGIC PLANNING MODEL	TA	Basis 20	76,008.54
Accounting and Statistical Services	05790001	CAPITAL CONSTRUCTION CHARGES	32	Direct Billed	23,622.14
Accounting and Statistical Services	05790001	CAPITAL CONSTRUCTION CHARGES	AC	Basis 1	565.41
Accounting and Statistical Services	05790001	CAPITAL CONSTRUCTION CHARGES	AD	Basis 1	4,959.03

Accounting and Statistical Services	05800001	PEOPLESOFT IMPLEMENTATION - EXPENSES	TA	Basis 20	1,868.64
Accounting and Statistical Services	05800003	PEOPLESOFT 8.9 AP MODULE PROJECT - CAPITAL	AB	Basis 1	458.43
Accounting and Statistical Services	05800004	NISOURCE DATA WAREHOUSE PROJECT	AB	Basis 1	719.78
Accounting and Statistical Services	05800005	PEOPLESOFT 8.9 AP PROJECT - EXPENSES	AB	Basis 1	15.52
Accounting and Statistical Services	08000101	IT ADMIN - IT GENERAL MANAGEMENT	MK	Basis 13	20.86
Accounting and Statistical Services	92000000	IBM - FINANCE & ACCOUNTING	TA	Basis 20	(1,646.32)
Accounting and Statistical Services	92000002	IBM - FINANCE & ACCOUNTING - SALES TAX	TA	Basis 20	183.25
Accounting and Statistical Services	92000004	OUTSOURCING SETTLEMENT - F&A	32	Direct Billed	7,860.34
Accounting and Statistical Services	92010000	IBM - F&A - ACCOUNTS PAYABLE & T&E	12	NCS Overheads	3,473.33
Accounting and Statistical Services	92010000	IBM - F&A - ACCOUNTS PAYABLE & T&E	32	Direct Billed	25,383.00
Accounting and Statistical Services	92040000	IBM - F&A - PAYROLL	TA	Basis 20	772.16
Accounting and Statistical Services	92040000	IBM - F&A - PAYROLL	32	Direct Billed	7,598.00
Accounting and Statistical Services	92050000	IBM - F&A - OVERALL	TA	Basis 20	19,585.53
Accounting and Statistical Services	97000002	IBM - SUPPLY CHAIN - SALES TAX	TA	Basis 20	17.89
Auditing Services	0090100	ADMINISTRATIVE MATTERS	12	NCS Overheads	1.45
Auditing Services	00160001	AUDITING - GENERAL - SC	12	NCS Overheads	53.24
Auditing Services	00160101	AUDITING	TA	Basis 20	16,612.92
Auditing Services	00160102	AUDITING ADMINISTRATIVE	GG	Basis 7	75.97
Auditing Services	00160300	CDC SOX TESTING	AC	Basis 1	495.67
Auditing Services	00161335	CONTRACT COMPLIANCE (RENEW INT'L)	12	NCS Overheads	2,211.76
Auditing Services	00161376	PENSION PLAN	TA	Basis 20	1.13
Auditing Services	00162115	CLIENT SUPPORT	12	NCS Overheads	392.16
Auditing Services	00162173	IBM TRANSFORMATION PROJECTS	TA	Basis 20	381.17
Auditing Services	00162174	CLIENT SUPPORT - ALL COMPANIES	TA	Basis 20	7,074.95
Auditing Services	00163160	2Q-Internal Audit SOX testing - Columbus	TA	Basis 20	387.50
Auditing Services	00163179	3Q - IA SOX TESTING - MERRILLVILLE	TA	Basis 20	2.38
Auditing Services	00163182	4Q - IA SOX TESTING - CHARLESTON	TA	Basis 20	864.54
Auditing Services	00163183	4Q - IA SOX TESTING - MERRILLVILLE	TA	Basis 20	535.52
Auditing Services	00163184	4Q - IA SOX TESTING - COLUMBUS	TA	Basis 20	964.46
Auditing Services	00167003	SARBANES-OXLEY COMPLIANCE TEAM - ALL COMPANIES (TA)	TA	Basis 20	23,923.24
Auditing Services	00169001	DEPARTMENT ADMINISTRATION & PLANNING	TA	Basis 20	24,570.99
Auditing Services	00169003	COORD. W/ OUTSIDE AUDITORS	TA	Basis 20	160.22
Auditing Services	00169005	PREP. OF ANNUAL AUDIT PLAN	TA	Basis 20	2,748.38
Auditing Services	00169006	RISK ASSESSMENT/INTERNAL CONTROL	TA	Basis 20	306.97
Auditing Services	00169007	STAFF ADMINISTRATION TIME	TA	Basis 20	100.82
Auditing Services	00169008	TRAINING AND EDUCATION	TA	Basis 20	2,612.15
Auditing Services	00169010	AUDIT COMMITTEE	TA	Basis 20	870.28
Auditing Services	00169011	MISCELLANEOUS	TA	Basis 20	6,710.96
Auditing Services	00169012	DEPT MANAGEMENT SYSTEM	TA	Basis 20	110.85
Auditing Services	00169014	NISOURCE AUDIT GUIDELINES	TA	Basis 20	131.22
Auditing Services	00169015	PROFESSIONAL ASSOCIATIONS	TA	Basis 20	380.46
Auditing Services	00169017	ACL SUPPORT & PLANNING	TA	Basis 20	6.03
Auditing Services	00169018	RESEARCH & CURRENT ISSUES	TA	Basis 20	52.72
Auditing Services	00169019	RECRUITING	TA	Basis 20	641.79
Auditing Services	00169020	STAFF MEETINGS	TA	Basis 20	1,184.13
Auditing Services	00169021	ADMINISTRATIVE ASSISTANT/ SECRETARY	TA	Basis 20	2,517.11
Auditing Services	00169022	TECHNOLOGY SUPPORT	TA	Basis 20	55.24
Auditing Services	00169023	AUTO AUDIT IMPLEMENTATION AND SUPPORT	TA	Basis 20	371.04
Auditing Services	00169024	RISK NAVIGATOR IMPLEMENTATION AND SUPPORT	TA	Basis 20	227.99
Auditing Services	00169025	LEADERSHIP COUNCIL	TA	Basis 20	979.28
Auditing Services	00169026	CORPORATE PLANNING	TA	Basis 20	2,741.23
Auditing Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	35.17
Auditing Services	00660101	TREASURY	TA	Basis 20	17.85
Auditing Services	02420046	SEVERANCE	TA	Basis 20	904.21
Auditing Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(2,540.25)

Corporate Services	00920400	TRANSFORMATION	TA	Basis 20	21,796.21
Corporate Services	00921001	GOVERNANCE	TA	Basis 20	57,975.15
Corporate Services	00929100	CUSTOMER CONTACT CENTERS - TRANSITION COSTS	JD	Basis 10	2,477.79
Corporate Services	00929100	CUSTOMER CONTACT CENTERS - TRANSITION COSTS	JE	Basis 10	619.84
Corporate Services	00929200	FINANCE AND ACCOUNTING - TRANSITION COSTS	TA	Basis 20	21,329.79
Corporate Services	00929201	F&A AP - TRANSITION COSTS	KS	Basis 11	218.26
Corporate Services	00929202	F&A AP - TRANSITION COSTS	AD	Basis 1	2,437.67
Corporate Services	00929202	F&A AP - TRANSITION COSTS	AS	Basis 1	935.54
Corporate Services	00929400	HUMAN RESOURCES - TRANSITION COSTS	KF	Basis 11	9,940.32
Corporate Services	00929500	METER TO CASH - TRANSITION COSTS	JE	Basis 10	1,330.91
Corporate Services	00929700	SUPPLY CHAIN - TRANSITION COSTS	TA	Basis 20	79,532.84
Corporate Services	02420046	SEVERANCE	TA	Basis 20	1,382.21
Corporate Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(5,043.67)
Corporate Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(2,099.61)
Corporate Services	05720121	MAXIMO PROCUREMENT SYSTEM - DESIGN PHASE	AN	Basis 1	1,730.74
Corporate Services	05720122	MAXIMO PROCUREMENT SYSTEM - IMPLEMENTATION PHASE	AN	Basis 1	356.26
Corporate Services	05739000	TRANSITION COSTS - ALL TOWERS	TA	Basis 20	35,761.41
Corporate Services	05880003	PEOPLESOFT 8.9 AP MODULE PROJECT - CAPITAL	TA	Basis 1	16.94
Corporate Services	05880011	SOX 2005	TA	Basis 20	113.98
Corporate Services	05910001	WORK MANAGEMENT SYSTEM PROJECT - EXPENSES	JE	Basis 10	(87.26)
Corporate Services	06000098	IT ADMINISTRATION - INTERNAL TRAINING	12	NCS Overheads	26.44
Corporate Services	06000099	IT ADMINISTRATION - EXTERNAL TRAINING	12	NCS Overheads	23.47
Corporate Services	06000101	IT ADMIN - IT GENERAL MANAGEMENT	12	NCS Overheads	2,543.19
Corporate Services	06000101	IT ADMIN - IT GENERAL MANAGEMENT	MM	Basis 13	2,409.74
Corporate Services	06000102	IT ADMIN - IT ARCHITECTURE	12	NCS Overheads	247.90
Corporate Services	06000104	IT ADMIN - SECURITY	MM	Basis 13	2.59
Corporate Services	06000105	IT ADMIN - COMPLIANCE	MM	Basis 13	104.51
Corporate Services	06020106	IT BUSINESS RELATIONSHIP - DISTRIBUTION APPLICATIONS	JB	Basis 10	702.36
Corporate Services	06060108	IT BUSINESS RELATIONSHIP - CORP APPS	MM	Basis 13	516.49
Corporate Services	06070109	IT SERVICE PERFORMANCE - INFRASTRUCTURE	12	NCS Overheads	145.33
Corporate Services	06070109	IT SERVICE PERFORMANCE - INFRASTRUCTURE	MM	Basis 13	11.48
Corporate Services	06741020	GEAC - GENERAL LEDGER PS	AC	Basis 1	4,416.37
Corporate Services	98990058	RFS - MAXIMO INVENTORY IMPLEMENTATION	JE	Basis 10	12,784.00
Customer Billing, Collection, and Contact Services	00300001	MARKETING - DIST	12	NCS Overheads	66.23
Customer Billing, Collection, and Contact Services	00300100	MARKETING - DIST	AD	Basis 1	-
Customer Billing, Collection, and Contact Services	00300101	MARKETING - DIST	JB	Basis 10	(0.01)
Customer Billing, Collection, and Contact Services	00300101	MARKETING - DIST	JD	Basis 10	(0.01)
Customer Billing, Collection, and Contact Services	00530001	ED-COLUMBIA & BSG - TOTAL- SC	12	NCS Overheads	14.81
Customer Billing, Collection, and Contact Services	00530053	GENERAL REVENUE RECOVERY MATTERS	JB	Basis 10	0.03
Customer Billing, Collection, and Contact Services	00530053	GENERAL REVENUE RECOVERY MATTERS	JE	Basis 10	(0.01)
Customer Billing, Collection, and Contact Services	00530053	GENERAL REVENUE RECOVERY MATTERS	JJ	Basis 10	0.02
Customer Billing, Collection, and Contact Services	00530101	TRANSACTION SERVICES -	TA	Basis 20	-
Customer Billing, Collection, and Contact Services	00530107	BILL PRINTING AND INSERTING - DEPRECIATION	JE	Basis 10	19,361.25
Customer Billing, Collection, and Contact Services	00921001	GOVERNANCE	TA	Basis 20	454.64
Customer Billing, Collection, and Contact Services	00929500	METER TO CASH - TRANSITION COSTS	JD	Basis 10	(0.02)
Customer Billing, Collection, and Contact Services	00929700	SUPPLY CHAIN - TRANSITION COSTS	TA	Basis 20	-
Customer Billing, Collection, and Contact Services	00960001	RETAIL SERVICES - NCS ONLY	12	NCS Overheads	99.26
Customer Billing, Collection, and Contact Services	00960102	RETAIL SERVICES	JE	Basis 10	24,232.38
Customer Billing, Collection, and Contact Services	00960200	RETAIL SERVICES - REQUESTED	32	Direct Billed	1,117.57
Customer Billing, Collection, and Contact Services	00960200	RETAIL SERVICES - REQUESTED	AD	Basis 1	5,425.77
Customer Billing, Collection, and Contact Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	10,222.32
Customer Billing, Collection, and Contact Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	4,080.69
Customer Billing, Collection, and Contact Services	19809103	GTS	JD	Basis 10	(0.02)
Customer Billing, Collection, and Contact Services	21209030	CUSTOMER PROGRAMS	JB	Basis 10	166.36
Customer Billing, Collection, and Contact Services	21209030	CUSTOMER PROGRAMS	JJ	Basis 10	10,363.71
Customer Billing, Collection, and Contact Services	30309030	CUSTOMER RECORDS AND COLLECTION	JB	Basis 10	29,917.76

Customer Billing, Collection, and Contact Services	30309030	CUSTOMER RECORDS AND COLLECTION	JD	Basis 10	215.61
Customer Billing, Collection, and Contact Services	30309030	CUSTOMER RECORDS AND COLLECTION	JL	Basis 10	8,795.07
Customer Billing, Collection, and Contact Services	30309032	MARKETING - DISTRIBUTION	AD	Basis 1	37.50
Customer Billing, Collection, and Contact Services	53009030	METER TO CASH MATTERS	32	Direct Billed	1,485.00
Customer Billing, Collection, and Contact Services	53009030	METER TO CASH MATTERS	JB	Basis 10	39,767.99
Customer Billing, Collection, and Contact Services	53009030	METER TO CASH MATTERS	JD	Basis 10	2,217.75
Customer Billing, Collection, and Contact Services	53009030	METER TO CASH MATTERS	JE	Basis 10	26,092.44
Customer Billing, Collection, and Contact Services	53009030	METER TO CASH MATTERS	JL	Basis 10	10,659.07
Customer Billing, Collection, and Contact Services	53009030	STANDARDS AND COMPLIANCE - OPERATIONS - 3070 - GAS ONLY	AR	Basis 1	-
Customer Billing, Collection, and Contact Services	53609030	PRINTING AND INSERTING - DEPARTMENTAL EXPENSES	32	Direct Billed	(160,227.23)
Customer Billing, Collection, and Contact Services	53609030	PRINTING AND INSERTING - DEPARTMENTAL EXPENSES	JE	Basis 10	161,097.17
Customer Billing, Collection, and Contact Services	53609030	PRINTING AND INSERTING - DEPARTMENTAL EXPENSES	JL	Basis 10	188,989.15
Customer Billing, Collection, and Contact Services	53609031	MAINFRAME PRINTING	JD	Basis 10	7,867.98
Customer Billing, Collection, and Contact Services	91000000	IBM - CONTACT CENTERS	32	Direct Billed	-
Customer Billing, Collection, and Contact Services	91000000	IBM - CONTACT CENTERS	JD	Basis 10	(5,191.67)
Customer Billing, Collection, and Contact Services	95000000	IBM - METER TO CASH - GENERAL SRVS	32	Direct Billed	-
Customer Billing, Collection, and Contact Services	95000000	IBM - METER TO CASH - GENERAL SRVS	JD	Basis 10	-
Customer Billing, Collection, and Contact Services	95000000	IBM - METER TO CASH - GENERAL SRVS	JE	Basis 10	-
Customer Billing, Collection, and Contact Services	95000002	IBM - METER TO CASH - SALES TAX	JB	Basis 10	73.60
Customer Billing, Collection, and Contact Services	99109030	IBM - CONTACT CENTERS	32	Direct Billed	375,378.55
Customer Billing, Collection, and Contact Services	99109030	IBM - CONTACT CENTERS	JD	Basis 10	7,999.00
Customer Billing, Collection, and Contact Services	99109030	IBM - CONTACT CENTERS	JD	Basis 10	(34,614.68)
Customer Billing, Collection, and Contact Services	99109031	CCC - OUTSOURCED	32	Direct Billed	277,389.17
Customer Billing, Collection, and Contact Services	99509030	IBM - METER TO CASH - GENERAL SRVS	32	Direct Billed	110,781.87
Customer Billing, Collection, and Contact Services	99509030	IBM - METER TO CASH - GENERAL SRVS	JD	Basis 10	648.14
Customer Billing, Collection, and Contact Services	99509030	IBM - METER TO CASH - GENERAL SRVS	JD	Basis 10	2,664.76
Customer Billing, Collection, and Contact Services	99509030	IBM - METER TO CASH - GENERAL SRVS	JE	Basis 10	(1,573.41)
Customer Billing, Collection, and Contact Services	99509032	IBM - METER TO CASH - SALES TAX	JB	Basis 10	1,279.52
Customer Billing, Collection, and Contact Services	99599030	RFS-49 - ROUTE SMART IMPLEMENTATION AND SUPPORT	JE	Basis 10	2.57
Customer Billing, Collection, and Contact Services	99599031	RFS-2103 - MTC MONITOR UPGRADE	JE	Basis 10	223.50
Employee Services	00020202	PAYROLL SERVICES	KF	Basis 11	36.09
Employee Services	00060100	CONSOLIDATED FINANCIAL REPORTING - CORPORATE CHARGES	TA	Basis 20	134.02
Employee Services	00230101	CORPORATE COMMUNICATIONS - CORP CHARGES	TA	Basis 20	0.44
Employee Services	00270001	HUMAN RESOURCES - SC	12	NCS Overheads	18.33
Employee Services	00270100	HUMAN RESOURCES - CORPORATE	KF	Basis 11	75,640.38
Employee Services	00270100	HUMAN RESOURCES - CORPORATE	KS	Basis 11	163.56
Employee Services	00280001	HRIS - SC	12	NCS Overheads	5,222.69
Employee Services	00280100	HRIS - CORPORATE	KF	Basis 11	410.31
Employee Services	00280201	HRIS SERVICES REQUESTED BY THE AFFILIATES	12	NCS Overheads	(30.30)
Employee Services	00280205	HR SERVICES	KF	Basis 11	3.20
Employee Services	00280206	OD SERVICES	KF	Basis 11	7,510.03
Employee Services	00320100	ED - HUMAN RESOURCES - CORPORATE	KD	Basis 11	248.25
Employee Services	00330001	REGULATORY & GOVERNMENTAL - DIST - SC	12	NCS Overheads	35.45
Employee Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	1,408.87
Employee Services	00410214	MANAGE EMPLOYEE RELOCATION PROGRAM	KF	Basis 11	757.31
Employee Services	00670102	VENDOR PROJECT	TA	Basis 20	27.05
Employee Services	00860101	STRATEGIC PROCUREMENT & ANALYSIS - TA	TA	Basis 20	20.91
Employee Services	00910001	HUMAN RESOURCES - NCS ONLY	12	NCS Overheads	18,088.90
Employee Services	00910200	HUMAN RESOURCES	AD	Basis 1	180.22
Employee Services	00910200	HUMAN RESOURCES	32	Direct Billed	77,863.32
Employee Services	00929400	HUMAN RESOURCES - TRANSITION COSTS	KF	Basis 11	29,025.36
Employee Services	00929500	METER TO CASH - TRANSITION COSTS	JE	Basis 10	3,645.42
Employee Services	00940212	EMC SCADA/EM SUPPORT SERVICES	12	NCS Overheads	174.14
Employee Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	10.80
Employee Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(2,243.22)

Employee Services	05739000	TRANSITION COSTS - ALL TOWERS	TA	Basis 20	702.20
Employee Services	21008070	ESS ADMINISTRATION	JJ	Basis 10	5.51
Employee Services	25108700	WMS/GIS	JE	Basis 10	55.14
Employee Services	94000000	IBM - HUMAN RESOURCES	KF	Basis 11	(7,147.12)
Employee Services	94000004	OUTSOURCING SETTLEMENT - IIR	KF	Basis 11	4,106.77
Employee Services	94010000	IBM - HR - COMPENSATION	KF	Basis 11	391.19
Employee Services	94020000	IBM - HR - SERVICE CENTER	KF	Basis 11	58,399.59
Employee Services	94040000	IBM - HR - OVERALL	KF	Basis 11	1,160.41
Employee Services	94990113	RFS-113 - HR WPR BUYSOURCE ASSISTANCE	KF	Basis 11	349.10
Engineering and Research Services	00162174	CLIENT SUPPORT - ALL COMPANIES	TA	Basis 20	0.01
Engineering and Research Services	00520300	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	(1.12)
Engineering and Research Services	00530001	ED-COLUMBIA & BSG - TOTAL- SC	12	NCS Overheads	-
Engineering and Research Services	00530100	ED-COLUMBIA & BSG - TOTAL - CORPORATE	AD	Basis 1	-
Engineering and Research Services	00530201	TECHNICAL OPERATIONS, HCC 5310, COLUMBIA TCC 1817	JJ	Basis 10	0.02
Engineering and Research Services	00530210	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG)	32	Direct Billed	-
Engineering and Research Services	00530213	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG)	BA	Basis 2	(0.06)
Engineering and Research Services	00530213	TECHNICAL OPERATIONS - GIS	32	Direct Billed	-
Engineering and Research Services	00530213	TECHNICAL OPERATIONS - GIS	BA	Basis 2	(0.48)
Engineering and Research Services	00530215	TECHNICAL OPERATIONS - M&R	BA	Basis 2	0.05
Engineering and Research Services	00530216	TECHNICAL OPERATIONS - SURVEY & LAND	BA	Basis 2	(0.11)
Engineering and Research Services	00530225	METER OPERATIONS	BA	Basis 2	16.10
Engineering and Research Services	00530226	MAPPING LEADER	BA	Basis 2	(0.13)
Engineering and Research Services	00530227	REGULATORY COMPLIANCE AND TRAINING	JE	Basis 10	0.09
Engineering and Research Services	00530310	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT	AQ	Basis 1	0.01
Engineering and Research Services	00530320	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION	AR	Basis 1	(0.01)
Engineering and Research Services	00530340	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT	AR	Basis 1	-
Engineering and Research Services	02420077	SEVERANCE	AR	Basis 2	-
Engineering and Research Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	14,946.78
Engineering and Research Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	6,068.26
Engineering and Research Services	05910001	WORK MANAGEMENT SYSTEM PROJECT - EXPENSES	JE	Basis 10	(5.47)
Engineering and Research Services	05910004	GIS	JE	Basis 10	29,325.16
Engineering and Research Services	05910004	GIS	JJ	Basis 10	1,019.99
Engineering and Research Services	05918704	GIS	JE	Basis 10	284.44
Engineering and Research Services	05918704	GIS	JJ	Basis 10	-
Engineering and Research Services	53108701	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG) - 95/5	32	Direct Billed	(111.42)
Engineering and Research Services	53108701	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG) - 95/5	BA	Basis 2	37,076.90
Engineering and Research Services	53108702	TECHNICAL OPERATIONS	JE	Basis 10	729.21
Engineering and Research Services	53108702	TECHNICAL OPERATIONS	JJ	Basis 10	938.68
Engineering and Research Services	53108703	REGULATORY COMPLIANCE	JE	Basis 10	5,250.30
Engineering and Research Services	53108705	TECHNICAL OPERATIONS - GIS - 85/15	32	Direct Billed	4,259.33
Engineering and Research Services	53108705	TECHNICAL OPERATIONS - GIS - 85/15	BA	Basis 2	2,151.46
Engineering and Research Services	53108707	TECHNICAL OPERATIONS - M&R - 98/2	BA	Basis 2	464.70
Engineering and Research Services	53108708	TECHNICAL OPERATIONS - SURVEY & LAND - 85/15	BA	Basis 2	916.89
Engineering and Research Services	53118704	METER OPERATIONS - 98/2	BA	Basis 2	7,751.37
Engineering and Research Services	53118705	MAPPING LEADER - 90/10	BA	Basis 2	255.35
Engineering and Research Services	53118706	REGULATORY COMPLIANCE AND TRAINING	JE	Basis 10	309.68
Engineering and Research Services	53118708	STANDARDS AND COMPLIANCE - MANAGEMENT - 30/70	AR	Basis 1	0.99
Engineering and Research Services	53118709	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - 30/70	AQ	Basis 1	176.86
Engineering and Research Services	53118709	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - 30/70	AR	Basis 1	32.13
Engineering and Research Services	53128700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - 30/70	AQ	Basis 1	13.21
Engineering and Research Services	53128702	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT - 30/70	AR	Basis 1	(157.77)
Engineering and Research Services	53128702	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT - 30/70	AR	Basis 1	4.30
Engineering and Research Services	53208700	ENGINEERING SERVICES - OPERATIONS - 95/5	AR	Basis 1	23.35
Engineering and Research Services	53208700	ENGINEERING SERVICES - OPERATIONS - 95/5 - GAS ONLY	AR	Basis 1	12,653.33
Engineering and Research Services	53208700	ENGINEERING SERVICES - OPERATIONS - 95/5 - GAS ONLY	AR	Basis 1	33,144.87

Account Number	Description	BA	Basis	Amount
53208704	ENGINEERING SERVICES - OPERATIONS - 95/5	BA	Basis 2	5,902.18
53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70	32	Direct Billed	1,395.12
53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70	AR	Basis 1	23.64
53308703	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT - OPERATIONS - 30/70	AR	Basis 1	19.26
53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 30/70	AR	Basis 1	16.81
53708700	TECHNICAL OPS - GIS	32	Direct Billed	5,733.42
53708700	TECHNICAL OPS - GIS	BA	Basis 2	283.55
53708700	TECHNICAL OPS - GIS - 85/15	32	Direct Billed	3,216.48
53708700	TECHNICAL OPS - GIS - 85/15	BA	Basis 2	26,489.15
53708705	TECHNICAL OPERATIONS - GIS	32	Direct Billed	1,270.30
53908700	GAS SYSTEMS PLANNING - OPERATIONS - 95/5	32	Direct Billed	26,271.88
53908700	GAS SYSTEMS PLANNING - OPERATIONS - 95/5	AR	Basis 1	2,958.32
53908700	GAS SYSTEMS PLANNING - OPERATIONS - 95/5 - GAS ONLY	32	Direct Billed	38,699.78
53908700	GAS SYSTEMS PLANNING - OPERATIONS - 95/5 - GAS ONLY	AC	Basis 1	186.49
53908700	GAS SYSTEMS PLANNING - OPERATIONS - 95/5 - GAS ONLY	AD	Basis 1	2,586.79
53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5	AR	Basis 1	3,011.12
53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5	32	Direct Billed	45.23
53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	AR	Basis 1	1,143.94
53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	32	Direct Billed	130.20
53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	AD	Basis 1	4,786.74
53908702	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - 95/5	AR	Basis 1	2,442.87
53908702	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - 95/5	AR	Basis 1	3,062.04
53908702	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - 95/5 - GAS ONLY	32	Direct Billed	7,214.10
53908702	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - 95/5 - GAS ONLY	AD	Basis 1	3,117.69
53908702	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - 95/5 - GAS ONLY	AR	Basis 1	5,241.97
53908703	GAS INFRASTRUCTURE ANALYSIS - OPERATIONS - 95/5	AR	Basis 1	687.51
53908703	GAS INFRASTRUCTURE ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	AC	Basis 1	749.83
53908703	GAS INFRASTRUCTURE ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	AD	Basis 1	226.81
53908703	GAS INFRASTRUCTURE ANALYSIS - OPERATIONS - 95/5 - GAS ONLY	AR	Basis 1	1,264.80
53908704	GAS SYSTEMS PLANNING - OPERATIONS	32	Direct Billed	1,933.82
53908704	GAS SYSTEMS PLANNING - OPERATIONS	AR	Basis 1	63.77
53908704	GAS SYSTEMS PLANNING - OPERATIONS - GAS ONLY	32	Direct Billed	160.58
53908704	GAS SYSTEMS PLANNING - OPERATIONS - GAS ONLY	AD	Basis 1	109.99
53908704	GAS SYSTEMS PLANNING - OPERATIONS - GAS ONLY	AR	Basis 1	89.15
53908705	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS	AR	Basis 1	18.31
53908705	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - GAS ONLY	AD	Basis 1	4.23
53908705	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - GAS ONLY	AR	Basis 1	31.64
53908706	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS	AR	Basis 1	9.63
53908707	CAPITAL ALLOCATION AND ASSET MGT - OPERATIONS - GAS ONLY	AR	Basis 1	74.41
53908708	DKT LINE REPAIR	AR	Basis 1	4.25
53908708	DKT LINE REPAIR	32	Direct Billed	1,495.23
85109081	NEW BUSINESS TEAM - CDC - CAPITAL - 95/5	32	Direct Billed	-
00190001	GAS SUPPLY - SC	12	NCS Overheads	(0.01)
00190100	GAS SUPPLY - CORPORATE	12	NCS Overheads	0.02
00190100	GAS SUPPLY - CORPORATE	AC	Basis 1	-
00190101	GAS SUPPLY - CORPORATE	JD	Basis 10	(7.16)
00190200	GAS SUPPLY - DIRECT CHARGE	32	Direct Billed	-
00410207	MANAGE EMPLOYEE RELOCATION PROGRAM	AD	Basis 1	2.90
02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	12,438.90
02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	5,192.85
19408070	GAS SUPPLY	JD	Basis 10	0.62
19408072	GAS SUPPLY	AC	Basis 1	59.34
19508070	GAS SUPPLY	32	Direct Billed	7,554.81
19508070	GAS SUPPLY	JD	Basis 10	116,480.24
19508072	GAS SUPPLY	AC	Basis 1	739.96
19508072	GAS SUPPLY	AD	Basis 1	2.29

Gas Dispatching Services	19608070	GAS SUPPLY	32	Direct Billed	13,662.49
Gas Dispatching Services	19608070	GAS SUPPLY	JD	Basis 10	41,499.72
Information Services	00230100	CORPORATE COMMUNICATIONS - CORPORATE	AD	Basis 1	4,383.24
Information Services	00230101	CORPORATE COMMUNICATIONS - CORP CHARGES	TA	Basis 20	39,135.68
Information Services	00230300	CORPORATE AFFAIRS	TA	Basis 20	20,668.59
Information Services	00250600	GAS DISTRIBUTION COMMUNICATIONS	AD	Basis 1	1,434.41
Information Services	00830001	INVESTOR RELATIONS-SC	12	NCS Overheads	30.62
Information Services	00830101	INVESTOR RELATIONS - SHAREHOLDER SERVICES	TA	Basis 20	11,777.89
Information Services	00929400	HUMAN RESOURCES - TRANSITION COSTS	KF	Basis 11	330.43
Information Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(1,502.86)
Information Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(617.81)
Information Services	25008700	DISTRIBUTION OPERATIONS	AD	Basis 1	5,600.03
Information Technology Services	00410213	MANAGE EMPLOYEE RELOCATION PROGRAM	MM	Basis 13	3,684.56
Information Technology Services	00860001	STRATEGIC PROCUREMENT & ANALYSIS - SC	12	NCS Overheads	3.22
Information Technology Services	00870001	MATERIALS & SERVICES-SC	TA	NCS Overheads	4.48
Information Technology Services	00921001	GOVERNANCE	TA	Basis 20	11,455.50
Information Technology Services	00929200	FINANCE AND ACCOUNTING - TRANSITION COSTS	TA	Basis 20	(0.01)
Information Technology Services	00940001	TELECOMMUNICATION SYSTEM - CS	12	NCS Overheads	2.43
Information Technology Services	00940100	EMC SERVICES	12	NCS Overheads	29.23
Information Technology Services	00940108	COMMUNICATION DEPRECIATION COSTS	MM	Basis 13	12,764.68
Information Technology Services	00940203	CELLULAR PHONE SERVICES	12	NCS Overheads	6.51
Information Technology Services	00940204	EMC PAGER SERVICES	12	NCS Overheads	(0.04)
Information Technology Services	00940204	EMC PAGER SERVICES	AG	Basis 1	16.86
Information Technology Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(2,267.44)
Information Technology Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(941.66)
Information Technology Services	05720110	PROJECT SPECTRUM	TA	Basis 20	0.27
Information Technology Services	08000096	IT ADMINISTRATION - INTERNAL TRAINING	12	NCS Overheads	2.31
Information Technology Services	08000099	IT ADMINISTRATION - EXTERNAL TRAINING	12	NCS Overheads	18.63
Information Technology Services	08000101	IT ADMIN - IT GENERAL MANAGEMENT	12	NCS Overheads	1,283.33
Information Technology Services	08000101	IT ADMIN - IT GENERAL MANAGEMENT	MK	Basis 13	12,233.09
Information Technology Services	08000102	IT ADMIN - IT GENERAL MANAGEMENT	MM	Basis 13	79,640.83
Information Technology Services	08000103	IT ADMIN - IT ARCHITECTURE	12	NCS Overheads	284.07
Information Technology Services	08000104	IT ADMIN - DISASTER RECOVERY	MM	Basis 13	4,167.93
Information Technology Services	08000104	IT ADMIN - SECURITY	MM	Basis 13	12,896.32
Information Technology Services	08000105	IT ADMIN - COMPLIANCE	MM	Basis 13	22,900.09
Information Technology Services	08000204	EMC PAGER SERVICES	MK	Basis 13	27.50
Information Technology Services	08000400	IT SERVICE DELIVERY	AD	Basis 1	6,247.31
Information Technology Services	08000401	IT SERVICE DELIVERY	MM	Basis 13	7,841.99
Information Technology Services	08020106	IT BUSINESS RELATIONSHIP - DISTRIBUTION APPLICATIONS	JB	Basis 10	2,995.35
Information Technology Services	08050108	IT BUSINESS RELATIONSHIP - CORP APPS	JB	Basis 10	905.73
Information Technology Services	08070109	IT SERVICE PERFORMANCE - DISTRIBUTION APPLICATIONS	MM	Basis 13	2,287.80
Information Technology Services	08070109	IT SERVICE PERFORMANCE - INFRASTRUCTURE	MM	Basis 13	688.06
Information Technology Services	08070111	IT SERVICE PERFORMANCE - INFRASTRUCTURE	MM	Basis 13	193.10
Information Technology Services	08070112	IT SERVICE PERFORMANCE - TELECOM LOCAL EXCHANGE CIRCUITS	MK	Basis 13	17,279.39
Information Technology Services	08320100	INFORMATION TECH - DIST - CORPORATE	MK	Basis 13	59.89
Information Technology Services	08360217	CELLULAR/PAGER PHONE SERVICES	AD	Basis 1	3,627.37
Information Technology Services	08700001	CIO - CS - ADMIN	MK	Basis 13	11.42
Information Technology Services	08700101	CIO - ADMIN	12	NCS Overheads	319.47
Information Technology Services	08710100	DATA CENTER - CORPORATE	TA	Basis 20	11.21
Information Technology Services	08710101	DATA CENTER - DISTRIBUTING COMPUTING	AC	Basis 1	1,771.86
Information Technology Services	08710102	DATA CENTER - DATABASE ADMINISTRATION	MM	Basis 13	5.02
Information Technology Services	08720100	OFFICE OF THE CIO - CORPORATE	MM	Basis 13	4.21
Information Technology Services	08730100	CLIENT COMPUTING - CORPORATE	TA	Basis 20	1.78
Information Technology Services	08730100	CLIENT COMPUTING - CORPORATE	12	NCS Overheads	4,621.98
Information Technology Services	08730100	CLIENT COMPUTING - CORPORATE	MK	Basis 13	2.59

Information Technology Services	08730100	CLIENT COMPUTING - CORPORATE	MM	Basis 13	40,167.16
Information Technology Services	08730102	WORKBRAIN DEPRECIATION	KF	Basis 11	8,607.98
Information Technology Services	08730103	IT ASSET DEPRECIATION	KF	Basis 11	822.86
Information Technology Services	08730105	IT ASSET DEPRECIATION	TA	Basis 20	6,112.30
Information Technology Services	08740100	STRATEGY & PMO -CORPORATE	AG	Basis 1	2.58
Information Technology Services	08740101	CORPORATE APPLICATIONS DEVELOPMENT - CORPORATE	TA	Basis 20	1,102.79
Information Technology Services	08741020	GEAC - GENERAL LEDGER PS	AC	Basis 1	11,235.01
Information Technology Services	08741046	ASSET MANAGEMENT - WALKER PS	ZD	Basis 1	1.44
Information Technology Services	08750100	ONSITE SUPPORT-CORPORATE	MM	Basis 13	293.73
Information Technology Services	08760001	HELP DESK-SC	12	NCS Overheads	0.48
Information Technology Services	08770001	APPLICATION-SC	12	NCS Overheads	52.29
Information Technology Services	08770153	IT GIS/DIS - PRODUCTION SUPPORT	JD	Basis 10	(1,692.62)
Information Technology Services	08780001	WORK MANAGEMENT & OPERATIONS - IT - CS	12	NCS Overheads	31.00
Information Technology Services	08780669	PEOPLESOFT FINANCIAL LICENSES	12	NCS Overheads	423.02
Information Technology Services	08990204	EMC PAGER SERVICES	MK	Basis 13	2.73
Information Technology Services	92000000	IBM - FINANCE & ACCOUNTING	TA	Basis 20	45,435.15
Information Technology Services	93000000	IBM - INFORMATION TECHNOLOGY	32	Direct Billed	(2,047.25)
Information Technology Services	93000002	IBM - IT - SALES TAX	TA	Basis 20	60,636.81
Information Technology Services	93000003	TRANSITION COSTS - IT - SALES TAX	TA	Basis 20	532.26
Information Technology Services	93010000	IBM - IT - INFRASTRUCTURE SUPPORT	12	NCS Overheads	2.64
Information Technology Services	93010000	IBM - IT - INFRASTRUCTURE SUPPORT	MK	Basis 13	650.98
Information Technology Services	93010000	IBM - IT - INFRASTRUCTURE SUPPORT	MM	Basis 13	334,689.20
Information Technology Services	93010000	IBM - IT - INFRASTRUCTURE SUPPORT	MR	Basis 13	518,993.70
Information Technology Services	93010001	IBM - IT - IVR/WEB MAINTENANCE	JE	Basis 10	19,488.23
Information Technology Services	93010106	IBM-IT-AMS-GAS MANAGEMENT CONSOLIDATION (GMS)	AD	Basis 1	3,046.49
Information Technology Services	93010123	IBM-IT-AMS - SOX	TA	Basis 20	5,294.46
Information Technology Services	93010124	IBM-IT-AMS-SOX QUARTERLY COMPLIANCE AUDITS	TA	Basis 20	656.74
Information Technology Services	93010127	IBM-IT-AMS- MISC. SMALL APPLICATIONS SUPPORT	12	NCS Overheads	11,028.13
Information Technology Services	93010127	IBM-IT-AMS- MISC. SMALL APPLICATIONS SUPPORT	AC	Basis 1	1,754.52
Information Technology Services	93010137	IBM-IT-AMS - WMS	JE	Basis 10	14,955.52
Information Technology Services	93010142	IBM-IT-AMS - DATA SECURITY PORTAL SUPPORT	TA	Basis 20	1,600.23
Information Technology Services	93010143	IBM-IT-AMS - LOTUS NOTES APPLICATION SUPPORT	KF	Basis 11	10,473.72
Information Technology Services	93010144	IBM-IT-AMS - MYSOURCE PORTAL SUPPORT	KF	Basis 11	19,985.97
Information Technology Services	93010145	IBM-IT-AMS - WEB SELF SERVICE	JB	Basis 10	1,265.16
Information Technology Services	93010146	IBM-IT-AMS - AVIATOR	AC	Basis 1	14,640.47
Information Technology Services	93010149	IBM-IT-AMS - CAS	MM	Basis 13	1,672.79
Information Technology Services	93010156	IBM-IT-AMS - GAS MANAGEMENT	JD	Basis 10	12,962.42
Information Technology Services	93010158	IBM-IT-AMS - GAS OPERATIONS DATA WAREHOUSE	AR	Basis 1	6,011.06
Information Technology Services	93010160	IBM-IT-AMS - GP1	AC	Basis 1	678.55
Information Technology Services	93010161	IBM-IT-AMS - GP2	AC	Basis 1	4,283.27
Information Technology Services	93010163	IBM-IT-AMS - GTS	AC	Basis 1	17,909.04
Information Technology Services	93010165	IBM-IT-AMS - MDT - CDC	JD	Basis 10	9,415.43
Information Technology Services	93010172	IBM-IT-AMS - NEW LOAD REPORTING	AD	Basis 1	519.93
Information Technology Services	93010179	IBM-IT-AMS - WEATHER	JB	Basis 10	751.57
Information Technology Services	93010181	IBM-IT-AMS - CALL CENTER TECHNOLOGY	JD	Basis 10	73,812.97
Information Technology Services	93010186	IBM-IT-AMS - DIS	32	Direct Billed	16,398.32
Information Technology Services	93010186	IBM-IT-AMS - DIS	JD	Basis 10	289,729.36
Information Technology Services	93010191	IBM-IT-AMS - EMDCS	AC	Basis 1	10,514.81
Information Technology Services	93010192	IBM-IT-AMS - GAS MEASUREMENT - DIST	JD	Basis 10	26.80
Information Technology Services	93010194	IBM-IT-AMS - GIS DISTRIBUTION - NON ESRI GIS APPS	AC	Basis 1	301.18
Information Technology Services	93010198	IBM-IT-AMS - IRTM (ONE CALL)	AD	Basis 1	1,115.50
Information Technology Services	93010206	IBM-IT-AMS - REAL TIME	AD	Basis 1	220.82
Information Technology Services	93010207	IBM-IT-AMS - SCADA	AC	Basis 1	6,146.35
Information Technology Services	93010207	IBM-IT-AMS - SCADA	AD	Basis 1	4,118.52
Information Technology Services	93010209	IBM-IT-AMS - ACCOUNTS PAYABLE	AC	Basis 1	4,165.34
Information Technology Services	93010211	IBM-IT-AMS - POWERPLANT	12	NCS Overheads	66.09

Information Technology Services	93010211	IBM-IT-AMS - POWERPLANT	AC	Basis 1	2,351.40
Information Technology Services	93010211	IBM-IT-AMS - POWERPLANT	AG	Basis 1	6,793.73
Information Technology Services	93010212	IBM-IT-AMS - BUDGETING	12	NCS Overheads	1,452.79
Information Technology Services	93010212	IBM-IT-AMS - BUDGETING	AC	Basis 1	565.29
Information Technology Services	93010212	IBM-IT-AMS - BUDGETING	AG	Basis 1	1.97
Information Technology Services	93010214	IBM-IT-AMS - FINANCE	12	NCS Overheads	652.22
Information Technology Services	93010214	IBM-IT-AMS - FINANCE	AC	Basis 1	321.92
Information Technology Services	93010214	IBM-IT-AMS - FINANCE	AG	Basis 1	991.32
Information Technology Services	93010215	IBM-IT-AMS - GENERAL LEDGER	AC	Basis 1	2,369.10
Information Technology Services	93010216	IBM-IT-AMS - LEGAL SUPPORT SYSTEMS	TA	Basis 20	129.08
Information Technology Services	93010217	IBM-IT-AMS - LMS SUPPORT ALL COMPANIES	KF	Basis 11	5,340.50
Information Technology Services	93010219	IBM-IT-AMS - TIME AND LABOR SYSTEMS	12	NCS Overheads	9,605.53
Information Technology Services	93010219	IBM-IT-AMS - TIME AND LABOR SYSTEMS	KC	Basis 11	5,365.76
Information Technology Services	93010221	IBM-IT-AMS - NISOURCE STEADY STATE AS MANAGEMENT	MM	Basis 13	14,756.41
Information Technology Services	93010222	IBM-IT-AMS - NISOURCE STEADY STATE OPERATIONS	MM	Basis 13	1,700.47
Information Technology Services	93010227	IBM-IT-AMS - STEADY STATE SUPPORT CMMI	MM	Basis 13	513.18
Information Technology Services	93010228	IBM-IT-AMS - VHD - VIRTUAL HELP DESK	TA	Basis 20	11.49
Information Technology Services	93010233	IBM-IT-AMS - SOA STEADY STATE SUPPORT	TA	Basis 20	4,028.46
Information Technology Services	93010237	IBM-IT-AMS - METRICS - PRODUCTIVITY MEASURES	TA	Basis 20	465.90
Information Technology Services	93010239	IBM-IT-AMS - PEOPLESOFT PAMS SERVICES PROJECT	AG	Basis 1	17,327.52
Information Technology Services	93010247	IBM-IT-AMS - AS SLA REPORTING	12	NCS Overheads	680.36
Information Technology Services	93010248	IBM-IT-AMS - DEMAND SIDE MANAGEMENT	AC	Basis 1	206.31
Information Technology Services	93010249	IBM-IT-AMS - GENESYS SOFTPHONE	AC	Basis 1	110.63
Information Technology Services	93010250	IBM-IT-AMS - INFORMATION DATA WAREHOUSE	AC	Basis 1	3,974.02
Information Technology Services	93010252	IBM-IT-AMS - METER TO CASH DATA WAREHOUSE	JE	Basis 10	4,744.38
Information Technology Services	93010253	IBM-IT-AMS - CREDIT RISK MANAGEMENT SYSTEM	TA	Basis 20	4,476.89
Information Technology Services	93010254	IBM-IT-AMS - GAS CONTROL DATABASE	AD	Basis 1	164.18
Information Technology Services	93010259	IBM-IT-AMS - NISOURCE - ACCOUNTS RECEIVABLE COLUMBIA DISTRIBUTION	TA	Basis 20	(12.36)
Information Technology Services	93010260	IBM-IT-AMS - NISOURCE - PROJECT MANAGEMENT METHODOLOGY SUPPORT	AD	Basis 1	1.28
Information Technology Services	93010262	IBM-IT-AMS - PANAGON SEV 1 SUPPORT	JB	Basis 10	871.82
Information Technology Services	93010264	IBM-IT-AMS - ELECTRONIC BILL PRESENTMENT	JE	Basis 10	498.96
Information Technology Services	93010265	IBM-IT-AMS - GIS SS SUPPORT - CDC	AC	Basis 1	1,099.13
Information Technology Services	93020000	IBM - IT - NETWORK SUPPORT	32	Direct Billed	255,289.00
Information Technology Services	93020000	IBM - IT - NETWORK SUPPORT	MK	Basis 13	2,785.75
Information Technology Services	93020000	IBM - IT - NETWORK SUPPORT	MM	Basis 13	19,156.21
Information Technology Services	93030000	IBM - IT - DATA TRANSPORT	12	NCS Overheads	(7,122.91)
Information Technology Services	93030000	IBM - IT - DATA TRANSPORT	32	Direct Billed	153,865.88
Information Technology Services	93030000	IBM - IT - DATA TRANSPORT	MM	Basis 13	187,231.34
Information Technology Services	93040000	IBM - IT - END USER SUPPORT SRVS & IT HELP DESK	32	Direct Billed	363,953.00
Information Technology Services	93040000	IBM - IT - END USER SUPPORT SRVS & IT HELP DESK	MK	Basis 13	108,396.64
Information Technology Services	93040000	IBM - IT - END USER SUPPORT SRVS & IT HELP DESK	MM	Basis 13	11,062.07
Information Technology Services	93050000	IBM - IT - SCADA FIELD SUPPORT	32	Direct Billed	123,009.00
Information Technology Services	93050000	IBM - IT - SCADA FIELD SUPPORT	MM	Basis 13	(988.16)
Information Technology Services	93060000	IBM - IT - APPLICATIONS DEVELOPMENT & MAINTENANCE	12	NCS Overheads	532.19
Information Technology Services	93060000	IBM - IT - APPLICATIONS DEVELOPMENT & MAINTENANCE	32	Direct Billed	9,009.00
Information Technology Services	93060000	IBM - IT - APPLICATIONS DEVELOPMENT & MAINTENANCE	MM	Basis 13	7,773.52
Information Technology Services	93980004	RFS - WEB PAYMENT REQUESTS	12	NCS Overheads	210.09
Information Technology Services	93990008	RFS - GAS SOURCE PROJECT	AD	Basis 1	53.43
Information Technology Services	93990031	RFS - JEANETTE TRAINING FACILITY	MM	Basis 13	67.92
Information Technology Services	93990056	A & E MPRO & M52 DESKTOPS	MK	Basis 13	485.72
Information Technology Services	93990061	RFS - WIRELESS NETWORK FOR WMS	JE	Basis 10	(3,708.74)
Information Technology Services	93990067	SOX ADMINISTRATIVE LOG MANAGEMENT	TA	Basis 20	5,913.42
Information Technology Services	93990069	RFS - DISASTER RECOVERY SRVS FOR DISTR. TIER 1 APPS.	MM	Basis 13	18,160.98
Information Technology Services	93990073	RFS - SYSTEMS BACKUP OF DISTRIBUTED TIER 1 APP. SERVERS	MM	Basis 13	112.76
Information Technology Services	93990197	RFS - AMS RATE CASE SUPPORT	32	Direct Billed	497.00
Information Technology Services	93990226	RFS - JOB-AID APPLICATION	JE	Basis 10	270.00

Information Technology Services	93990841	ONGOING SUPPORT FOR SAP TO PS 8.9 MIGRATION	AS	Basis 1	161.05
Information Technology Services	93991130	PROCURE AND IMAGE LAPTOP	AD	Basis 1	15.46
Information Technology Services	93991160	MAINFRAM CAPACITY UPGRADE	MR	Basis 13	47.60
Information Technology Services	93991373	PROJECT MGMT METHODOLOGY UPDATE	TA	Basis 20	328.39
Information Technology Services	93991500	PANAGON REPLACEMENT PROJECT	JB	Basis 10	768.62
Information Technology Services	93991885	COMPUTER EQUIPMENT - LEGAL DEPT.	TA	Basis 20	23.12
Information Technology Services	93991974	SCADA SERVER MEMORY ADDITION	ZD	Basis 1	160.09
Information Technology Services	93992131	CRITICAL INFRASTRUCTURE PROTECTION - LAPTOPS	MK	Basis 13	205.36
Information Technology Services	98000001	IBM - WORK MGMT. SYSTEM (WMS) PROJECT COSTS	32	Direct Billed	(101,697.69)
Information Technology Services	98000001	IBM - WORK MGMT. SYSTEM (WMS) PROJECT COSTS	JE	Basis 10	13,186.16
Information Technology Services	98000004	IBM - GIS - GEOGRAPHIC INFORMATION SYSTEM	32	Direct Billed	11,779.66
Information Technology Services	98000004	IBM - GIS - GEOGRAPHIC INFORMATION SYSTEM	JE	Basis 10	4.08
Information Technology Services	98000005	MRO SOFTWARE	BI	Basis 2	31,287.39
Information Technology Services	98990025	RFS - DEVELOPMENT OF THE GIS DATA MODEL	32	Direct Billed	(5,848.99)
Information Technology Services	98990025	RFS - DEVELOPMENT OF THE GIS DATA MODEL	JE	Basis 10	2,772.41
Information Technology Services	98990058	RFS - MAXIMO INVENTORY IMPLEMENTATION	32	Direct Billed	(170.00)
Information Technology Services	98990061	RFS - WIRELESS NETWORK FOR WMS	32	Direct Billed	20,332.36
Information Technology Services	98990061	RFS - WIRELESS NETWORK FOR WMS	JE	Basis 10	3,708.74
Insurance Services	00050100	AIR TRANSPORTATION	TA	Basis 20	431.91
Insurance Services	00070001	INSURANCE - SC	12	NCS Overheads	3,167.99
Insurance Services	00070100	INSURANCE - CORPORATE	GG	Basis 7	41,217.80
Insurance Services	00070101	INSURANCE - CORP	KS	Basis 11	4,427.52
Insurance Services	00150101	EH & S GENERAL	TA	Basis 20	373.86
Insurance Services	00870001	MATERIALS & SERVICES-SC	12	NCS Overheads	1.89
Insurance Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(486.89)
Insurance Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(202.08)
Interest, Stock and Tax	00420001	OTHER GENERAL - SC	12	NCS Overheads	(284.96)
Interest, Stock and Tax	02420012	OTHER TAXES -NCS	12	NCS Overheads	23,734.32
Interest, Stock and Tax	02420014	INTEREST ON DEBT -NCS	12	NCS Overheads	37,564.76
Interest, Stock and Tax	02420037	STOCK AWARDS	AD	Basis 1	441.37
Interest, Stock and Tax	02420037	STOCK AWARDS	AI	Basis 1	1,588.03
Interest, Stock and Tax	02420042	PHANTOM STOCK AWARDS	TA	Basis 20	14,117.38
Interest, Stock and Tax	02420045	STOCK PURCHASE PLAN EMPLOYEE DISCOUNT	12	NCS Overheads	918.64
Interest, Stock and Tax	02420048	INTEREST ON MONEY POOL -NCS	12	NCS Overheads	46,316.34
Interest, Stock and Tax	02420056	STOCK AWARDS	TA	Basis 20	20,384.20
Interest, Stock and Tax	02420057	CONTINGENT STOCK	12	NCS Overheads	49.48
Interest, Stock and Tax	02420057	CONTINGENT STOCK	32	Direct Billed	5,342.60
Interest, Stock and Tax	02420057	CONTINGENT STOCK	AD	Basis 1	19,166.60
Interest, Stock and Tax	02420057	CONTINGENT STOCK	AI	Basis 1	137.77
Interest, Stock and Tax	02420059	CONTINGENT STOCK - BASIS 10	JB	Basis 10	5,812.01
Interest, Stock and Tax	02420059	CONTINGENT STOCK - BASIS 10	JE	Basis 10	5,406.51
Interest, Stock and Tax	02420060	CONTINGENT STOCK - BASIS 11	KF	Basis 11	5,358.64
Interest, Stock and Tax	02420061	CONTINGENT STOCK - BASIS 20	TA	Basis 20	88,049.79
Interest, Stock and Tax	02420062	STOCK AWARDS - BASIS 10	JE	Basis 10	1,503.60
Interest, Stock and Tax	02420063	STOCK AWARDS - BASIS 11	KF	Basis 11	2,320.07
Interest, Stock and Tax	02420066	PROPERTY TAXES - FAIRLAKES	12	NCS Overheads	239.76
Interest, Stock and Tax	02420075	CONTINGENT STOCK - BASIS 2	BA	Basis 2	3,278.71
Interest, Stock and Tax	02420078	CONTINGENT STOCK - BASIS 13	MM	Basis 13	1,385.90
Legal Services	00080001	LEGAL - SC	12	NCS Overheads	76.18
Legal Services	00080100	ADMINISTRATIVE MATTERS	12	NCS Overheads	1,275.06
Legal Services	00080100	ADMINISTRATIVE MATTERS	32	Direct Billed	71.70
Legal Services	00080100	ADMINISTRATIVE MATTERS	AD	Basis 1	9,992.10
Legal Services	00080100	ADMINISTRATIVE MATTERS	AG	Basis 1	11,739.20
Legal Services	00080101	ADV. RECOMMENDATIONS & ANALYSIS PROVIDED TO ALL AFFIL & PARENT	TA	Basis 20	19.27
Legal Services	00080200	CONTINUING LEGAL EDUCATION	32	Direct Billed	91.83
Legal Services	00080200	CONTINUING LEGAL EDUCATION	AG	Basis 1	1,504.27

Legal Services	00080301	CONTRACTS/COMMERCIAL	12	NCS Overheads	4,089.21
Legal Services	00080301	CONTRACTS/COMMERCIAL	32	Direct Billed	7,273.40
Legal Services	00080301	CONTRACTS/COMMERCIAL	AC	Basis 1	57.17
Legal Services	00080301	CONTRACTS/COMMERCIAL	AD	Basis 1	263.86
Legal Services	00080301	CONTRACTS/COMMERCIAL	AG	Basis 1	118.58
Legal Services	00080302	LITIGATION OTHER THAN CLAIMS	12	NCS Overheads	34.81
Legal Services	00080302	LITIGATION OTHER THAN CLAIMS	32	Direct Billed	4,645.14
Legal Services	00080302	LITIGATION OTHER THAN CLAIMS	AD	Basis 1	258.81
Legal Services	00080302	LITIGATION OTHER THAN CLAIMS	AG	Basis 1	120.81
Legal Services	00080303	LITIGATION, PERSONAL INJURY & PROPERTY DAMAGE	32	Direct Billed	1,970.82
Legal Services	00080303	LITIGATION, PERSONAL INJURY & PROPERTY DAMAGE	AG	Basis 1	9.19
Legal Services	00080304	REAL PROPERTY INCL. PURCHASES, SALES, EMINENT DOMAIN, RIGHTS OF WAY ETC.	12	NCS Overheads	476.31
Legal Services	00080304	REAL PROPERTY INCL. PURCHASES, SALES, EMINENT DOMAIN, RIGHTS OF WAY ETC.	32	Direct Billed	19,165.41
Legal Services	00080304	REAL PROPERTY INCL. PURCHASES, SALES, EMINENT DOMAIN, RIGHTS OF WAY ETC.	AD	Basis 1	29.35
Legal Services	00080304	REAL PROPERTY INCL. PURCHASES, SALES, EMINENT DOMAIN, RIGHTS OF WAY ETC.	AG	Basis 1	32.80
Legal Services	00080307	REGULATORY FEDERAL	12	NCS Overheads	29.98
Legal Services	00080307	REGULATORY FEDERAL	32	Direct Billed	4,948.66
Legal Services	00080307	REGULATORY FEDERAL	AC	Basis 1	257.52
Legal Services	00080307	REGULATORY FEDERAL	AD	Basis 1	3,240.10
Legal Services	00080307	REGULATORY FEDERAL	AG	Basis 1	3,834.63
Legal Services	00080308	REGULATORY STATE	12	NCS Overheads	105.56
Legal Services	00080308	REGULATORY STATE	32	Direct Billed	74,898.89
Legal Services	00080308	REGULATORY STATE	AC	Basis 1	11.36
Legal Services	00080308	REGULATORY STATE	AD	Basis 1	6,606.37
Legal Services	00080308	REGULATORY STATE	AG	Basis 1	3.47
Legal Services	00080309	ENVIROMENTAL	32	Direct Billed	1,022.35
Legal Services	00080309	ENVIROMENTAL	AG	Basis 1	6.06
Legal Services	00080310	HEALTH AND SAFETY	AG	Basis 1	119.00
Legal Services	00080311	CORPORATE MATTERS	12	NCS Overheads	2,218.17
Legal Services	00080311	CORPORATE MATTERS	32	Direct Billed	964.50
Legal Services	00080311	CORPORATE MATTERS	AC	Basis 1	90.46
Legal Services	00080311	CORPORATE MATTERS	AD	Basis 1	687.07
Legal Services	00080311	CORPORATE MATTERS	AG	Basis 1	5,139.57
Legal Services	00080312	INTELLECTUAL PROPERTY TRADEMARKS, IT, ADVERTISING AND E-COMMERCE	12	NCS Overheads	30.01
Legal Services	00080313	MERGERS ACQUISITIONS AND DIVESTITURES	12	NCS Overheads	71.22
Legal Services	00080313	MERGERS ACQUISITIONS AND DIVESTITURES	AG	Basis 1	2.26
Legal Services	00080314	SEC DISCLOSURE AND REPORTING	12	NCS Overheads	4.89
Legal Services	00080314	SEC DISCLOSURE AND REPORTING	32	Direct Billed	47.77
Legal Services	00080314	SEC DISCLOSURE AND REPORTING	AG	Basis 1	1.87
Legal Services	00080315	BANKRUPTCY/CREDITORS' RIGHTS	12	NCS Overheads	4.96
Legal Services	00080315	BANKRUPTCY/CREDITORS' RIGHTS	32	Direct Billed	5,830.29
Legal Services	00080315	BANKRUPTCY/CREDITORS' RIGHTS	AC	Basis 1	252.74
Legal Services	00080315	BANKRUPTCY/CREDITORS' RIGHTS	AD	Basis 1	364.23
Legal Services	00080315	BANKRUPTCY/CREDITORS' RIGHTS	AG	Basis 1	285.86
Legal Services	00080316	TAX STATE AND FEDERAL	12	NCS Overheads	1,108.45
Legal Services	00080316	TAX STATE AND FEDERAL	32	Direct Billed	142.36
Legal Services	00080317	WORKERS COMPENSATION	12	NCS Overheads	115.37
Legal Services	00080318	LABOR AND EMPLOYMENT	12	NCS Overheads	121.13
Legal Services	00080318	LABOR AND EMPLOYMENT	32	Direct Billed	821.91
Legal Services	00080318	LABOR AND EMPLOYMENT	AG	Basis 1	6,539.11
Legal Services	00080318	LABOR AND EMPLOYMENT	KG	Basis 1	13,530.29
Legal Services	00080372	GRYNBERG	MP	Basis 13	4,646.93
Legal Services	00080394	CORPORATE MATTERS (TA)	TA	Basis 20	54,507.74
Legal Services	00080400	CONTRACTS/COMMERCIAL	TA	Basis 20	0.88
Legal Services	00080406	FEDERAL REGULATORY AND LEGISLATION AND PACS (STATE AND FEDERAL)	TA	Basis 20	316.23
Legal Services	00080408	ENVIRONMENTAL	TA	Basis 20	200.19

Legal Services	00080410	INTELLECTUAL PROPERTY	TA	Basis 20	899.05
Legal Services	00080412	SEC DISCLOSURE AND REPORTING	TA	Basis 20	19.25
Legal Services	00080413	BANKRUPTCY/CREDITORS RIGHTS	TA	Basis 20	33.00
Legal Services	00080414	TAX, STATE AND FEDERAL	TA	Basis 20	544.12
Legal Services	00080422	SPRING LEGAL RETREAT	TA	Basis 20	3,138.54
Legal Services	00169001	DEPARTMENT ADMINISTRATION & PLANNING	TA	Basis 20	5.86
Legal Services	00410207	MANAGE EMPLOYEE RELOCATION PROGRAM	AD	Basis 1	(3.57)
Legal Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	709.82
Legal Services	00880100	FLEET MANAGEMENT-CORPORATE	IG	Basis 9	89.24
Legal Services	00890101	SECURITY SERVICES - CORPORATE	TA	Basis 20	(306.35)
Legal Services	00921001	GOVERNANCE	TA	Basis 20	620.01
Legal Services	02420046	SEVERANCE	TA	Basis 20	140.60
Legal Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(3,514.60)
Legal Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(1,421.37)
Legal Services	05720110	PROJECT SPECTRUM	TA	Basis 20	11,809.86
Office Space	00050100	AIR TRANSPORTATION	TA	Basis 20	11.25
Office Space	00080100	ADMINISTRATIVE MATTERS	AG	Basis 1	111.21
Office Space	00180001	CORPORATE SECRETARY - SC	12	NCS Overheads	66.00
Office Space	00180101	CORPORATE SECRETARY	TA	Basis 20	93.66
Office Space	00420001	OTHER GENERAL - SC	12	NCS Overheads	0.04
Office Space	00470001	FACILITIES MANAGEMENT - SC	12	NCS Overheads	14,534.64
Office Space	00470100	FACILITIES MANAGEMENT - CORP	AG	Basis 1	112.56
Office Space	00470101	BUILDINGS RENT	MA	Basis 13	(0.35)
Office Space	00470101	BUILDINGS RENT	MY	Basis 13	72,300.64
Office Space	00470102	MARBLE CLIFF BUILDING EXPENSES	MX	Basis 13	45,350.27
Office Space	00470103	FACILITIES MANAGEMENT	TA	Basis 20	241.99
Office Space	00470104	FACILITIES MANAGEMENT - MFD - FIXED	12	NCS Overheads	13.84
Office Space	00470104	FACILITIES MANAGEMENT - MFD - FIXED	MA	Basis 13	2,087.08
Office Space	00470104	FACILITIES MANAGEMENT - MFD - FIXED	MY	Basis 13	3,058.82
Office Space	00470105	FACILITIES MANAGEMENT - MFD - VARIABLE	MA	Basis 13	2,472.48
Office Space	00470105	FACILITIES MANAGEMENT - MFD - VARIABLE	MY	Basis 13	3,866.75
Office Space	00470107	FACILITIES MANAGEMENT - MFD - FIXED	32	Direct Billed	15,241.28
Office Space	00470108	FACILITIES MANAGEMENT - MFD - FIXED	TA	Basis 20	123.84
Office Space	00470306	SALE OF BUILDING - MARBLE CLIFF	MX	Basis 13	126,880.00
Office Space	00470307	BUILDING RECONFIGURATION	MY	Basis 13	201.53
Office Space	00470400	FACILITIES SERVICES - SOUTHLAKE	MA	Basis 13	42.05
Office Space	00480001	FACILITIES MGT/ OHIO - MARBLE CLIFF	MX	Basis 13	6,600.67
Office Space	00490001	REAL ESTATE SERVICES SOLELY RELATED TO SERVICE COMPANY	12	NCS Overheads	2,764.66
Office Space	00490100	REAL ESTATE MANAGEMENT	AG	Basis 1	812.49
Office Space	00490102	REAL ESTATE MANAGEMENT	TA	Basis 20	2,023.56
Office Space	00490204	NEGOTIATE LAND RIGHTS	32	Direct Billed	184.12
Office Space	00490213	PROVIDE REAL ESTATE SERVICES	32	Direct Billed	269.31
Office Space	02420027	PROPERTY TAX - MARBLE CLIFF	12	NCS Overheads	14,077.66
Office Space	02420044	PROPERTY TAX - INDIANA	12	NCS Overheads	1,917.96
Office Space	02420046	SEVERANCE	TA	Basis 20	140.60
Office Space	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(302.04)
Office Space	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(140.54)
Operations Support and Planning Services	00050100	AIR TRANSPORTATION	12	NCS Overheads	(0.01)
Operations Support and Planning Services	00150001	ENVIRONMENTAL AFFAIRS - SC	12	NCS Overheads	15.02
Operations Support and Planning Services	00150003	BUSINESS SERVICES	12	NCS Overheads	38.85
Operations Support and Planning Services	00150004	HEALTH & SAFETY	12	NCS Overheads	4.23
Operations Support and Planning Services	00150008	ADMINISTRATIVE	12	NCS Overheads	530.78
Operations Support and Planning Services	00150009	PLANNING & IMPROVEMENT	12	NCS Overheads	10.65
Operations Support and Planning Services	00150101	EH & S GENERAL	TA	Basis 20	95,457.89
Operations Support and Planning Services	00150102	EHS INFORMATION MANAGEMENT SYSTEM	TA	Basis 20	261.06
Operations Support and Planning Services	00150231	Field-Pipeline	12	NCS Overheads	153.27

Operations Support and Planning Services	00150235	Field-Energy Distribution - OH/KY/BSG	32	Direct Billed	46,832.56
Operations Support and Planning Services	00150240	Land - Remediation	12	NCS Overheads	2.16
Operations Support and Planning Services	00150240	Land - Remediation	32	Direct Billed	4,017.62
Operations Support and Planning Services	00150240	Land - Remediation	AD	Basis 1	1,459.23
Operations Support and Planning Services	00150241	Land - Natural Resources	32	Direct Billed	9,572.44
Operations Support and Planning Services	00150241	Land - Natural Resources	AD	Basis 1	834.64
Operations Support and Planning Services	00150244	AUDITING	12	NCS Overheads	116.17
Operations Support and Planning Services	00150244	AUDITING	32	Direct Billed	9,825.02
Operations Support and Planning Services	00150244	AUDITING	AG	Basis 1	3.88
Operations Support and Planning Services	00150247	Business Services - Environment	AD	Basis 1	459.28
Operations Support and Planning Services	00152000	EH&S/TECHNICAL TRAINING	AC	Basis 1	466.72
Operations Support and Planning Services	00152000	EH&S/TECHNICAL TRAINING	AD	Basis 1	1,576.50
Operations Support and Planning Services	00180101	CORPORATE SECRETARY	TA	Basis 20	-
Operations Support and Planning Services	00190001	GAS SUPPLY - SC	12	NCS Overheads	0.01
Operations Support and Planning Services	00190100	GAS SUPPLY - CORPORATE	AD	Basis 1	0.01
Operations Support and Planning Services	00190101	GAS SUPPLY - CORPORATE	32	Direct Billed	-
Operations Support and Planning Services	00190101	GAS SUPPLY - CORPORATE	JD	Basis 10	(0.01)
Operations Support and Planning Services	00190101	GAS SUPPLY - CORPORATE	JE	Basis 10	(0.06)
Operations Support and Planning Services	00190101	GAS SUPPLY - CORPORATE	32	Direct Billed	1,050.48
Operations Support and Planning Services	00190102	GTS	ND	Basis 14	0.02
Operations Support and Planning Services	00190103	CHOICE	ND	Basis 14	-
Operations Support and Planning Services	00190104	GTS	JD	Basis 10	-
Operations Support and Planning Services	00190104	GTS	JI	Basis 10	0.48
Operations Support and Planning Services	00190105	CHOICE	JI	Basis 10	-
Operations Support and Planning Services	00190203	LARGE CUSTOMER RELATIONSHIPS	32	Direct Billed	-
Operations Support and Planning Services	00210001	ESS ADMINISTRATION - NCS ONLY	12	NCS Overheads	-
Operations Support and Planning Services	00210101	ESS ADMINISTRATION	JB	Basis 10	0.03
Operations Support and Planning Services	00230101	CORPORATE COMMUNICATIONS - CORP CHARGES	TA	Basis 20	2.29
Operations Support and Planning Services	00250001	DISTRIBUTION OPERATIONS - NCS	12	NCS Overheads	-
Operations Support and Planning Services	00250100	DISTRIBUTION OPERATIONS - ALLOCATED	AD	Basis 1	-
Operations Support and Planning Services	00250300	WMS/GIS	JE	Basis 10	1,569.62
Operations Support and Planning Services	00250500	APPLICATIONS SUPPORT	JE	Basis 10	(0.04)
Operations Support and Planning Services	00410207	MANAGE EMPLOYEE RELOCATION PROGRAM	AR	Basis 1	597.48
Operations Support and Planning Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	1,105.86
Operations Support and Planning Services	00470307	BUILDING RECONFIGURATION	MY	Basis 13	(394.14)
Operations Support and Planning Services	00520100	OPERATIONS - CORPORATE	AD	Basis 1	(0.03)
Operations Support and Planning Services	00520300	DISTRIBUTION SUPPORT OPERATIONS	JD	Basis 10	0.10
Operations Support and Planning Services	00520300	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	11.24
Operations Support and Planning Services	00520600	PLANNING - CKY/CGV	32	Direct Billed	-
Operations Support and Planning Services	00530001	ED-COLUMBIA & BSG - TOTAL- SC	12	NCS Overheads	0.02
Operations Support and Planning Services	00530200	ED-COLUMBIA & BSG - TOTAL - REQUESTED AFFILIATES	32	Direct Billed	-
Operations Support and Planning Services	00530203	REGULATORY COMPLIANCE, HCC 5320, COLUMBIA TCC 1825	32	Direct Billed	-
Operations Support and Planning Services	00530203	REGULATORY COMPLIANCE, HCC 5320, COLUMBIA TCC 1825	JI	Basis 10	(0.02)
Operations Support and Planning Services	00530204	LOGISTICS & DAMAGE PREVENTION, HCC 5320, COLUMBIA TCC 1824	JD	Basis 10	-
Operations Support and Planning Services	00530204	LOGISTICS & DAMAGE PREVENTION, HCC 5320, COLUMBIA TCC 1824	JE	Basis 10	(0.03)
Operations Support and Planning Services	00530204	LOGISTICS & DAMAGE PREVENTION, HCC 5320, COLUMBIA TCC 1824	JI	Basis 10	(0.02)
Operations Support and Planning Services	00530227	REGULATORY, COMPLIANCE AND TRAINING	JE	Basis 10	(0.16)
Operations Support and Planning Services	00530227	REGULATORY, COMPLIANCE AND TRAINING	JI	Basis 10	(0.02)
Operations Support and Planning Services	00530300	STANDARDS AND COMPLIANCE - MANAGEMENT	AR	Basis 1	0.01
Operations Support and Planning Services	00530310	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT	32	Direct Billed	-
Operations Support and Planning Services	00530310	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT	AQ	Basis 1	0.00
Operations Support and Planning Services	00530310	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT	AR	Basis 1	(0.04)
Operations Support and Planning Services	00530320	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION	AR	Basis 1	0.19
Operations Support and Planning Services	00530330	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT	32	Direct Billed	-
Operations Support and Planning Services	00530330	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT	AQ	Basis 1	0.01
Operations Support and Planning Services	00530330	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT	AR	Basis 1	-

Operations Support and Planning Services	19809163	GTS	JD	Basis 10	0.03
Operations Support and Planning Services	19809164	CHOICE	JD	Basis 10	0.03
Operations Support and Planning Services	19909080	GAS SUPPLY	JE	Basis 10	4.39
Operations Support and Planning Services	19909081	GTS	ND	Basis 14	0.78
Operations Support and Planning Services	19909100	GAS SUPPLY	JD	Basis 10	910.05
Operations Support and Planning Services	19909100	GAS SUPPLY	JE	Basis 10	266.08
Operations Support and Planning Services	19909101	GTS	ND	Basis 14	66.77
Operations Support and Planning Services	19909102	CHOICE	ND	Basis 14	39.44
Operations Support and Planning Services	19909103	GTS	JD	Basis 10	4,627.32
Operations Support and Planning Services	19909103	GTS	JE	Basis 10	7,326.77
Operations Support and Planning Services	19909104	CHOICE	JD	Basis 10	240.35
Operations Support and Planning Services	19909104	CHOICE	JE	Basis 10	17.74
Operations Support and Planning Services	19909120	GAS SUPPLY	JE	Basis 10	23.27
Operations Support and Planning Services	19909130	GAS SUPPLY	JD	Basis 10	157.38
Operations Support and Planning Services	19909131	GTS	ND	Basis 14	8.92
Operations Support and Planning Services	21008070	ESS ADMINISTRATION	JB	Basis 10	6,429.25
Operations Support and Planning Services	21008070	ESS ADMINISTRATION	JI	Basis 10	9,535.32
Operations Support and Planning Services	21209030	CUSTOMER PROGRAMS	JI	Basis 10	-
Operations Support and Planning Services	25008700	DISTRIBUTION OPERATIONS	AD	Basis 1	65,621.77
Operations Support and Planning Services	25008700	DISTRIBUTION OPERATIONS	AR	Basis 1	64.91
Operations Support and Planning Services	25008702	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	477.48
Operations Support and Planning Services	25108700	WMS/GIS	JE	Basis 10	16,529.72
Operations Support and Planning Services	25108703	APPLICATIONS SUPPORT	32	Direct Billed	84.99
Operations Support and Planning Services	25108703	APPLICATIONS SUPPORT	JE	Basis 10	5,738.48
Operations Support and Planning Services	25108704	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	935.53
Operations Support and Planning Services	30309030	CUSTOMER RECORDS AND COLLECTION	JB	Basis 10	569.67
Operations Support and Planning Services	30309030	CUSTOMER RECORDS AND COLLECTION	JI	Basis 10	(0.51)
Operations Support and Planning Services	52808700	OPERATIONS - CORPORATE	AD	Basis 1	38.34
Operations Support and Planning Services	52808701	DISTRIBUTION SUPPORT OPERATIONS - 100% CAPITAL	JD	Basis 10	1,372.39
Operations Support and Planning Services	52808702	DISTRIBUTION SUPPORT OPERATIONS	JD	Basis 10	(294.03)
Operations Support and Planning Services	52808702	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	3,406.08
Operations Support and Planning Services	52808702	DISTRIBUTION SUPPORT OPERATIONS	JI	Basis 10	13.76
Operations Support and Planning Services	52808703	PLANNING - OPERATIONS	32	Direct Billed	45,940.47
Operations Support and Planning Services	52808703	PLANNING - OPERATIONS	32	Direct Billed	3,119.19
Operations Support and Planning Services	52908700	OPERATIONS - CORPORATE	AD	Basis 1	12,041.40
Operations Support and Planning Services	52908702	DISTRIBUTION SUPPORT OPERATIONS	32	Direct Billed	477.47
Operations Support and Planning Services	52908702	DISTRIBUTION SUPPORT OPERATIONS	JD	Basis 10	277.49
Operations Support and Planning Services	52908702	DISTRIBUTION SUPPORT OPERATIONS	JE	Basis 10	4,674.29
Operations Support and Planning Services	52908702	DISTRIBUTION SUPPORT OPERATIONS	JI	Basis 10	809.40
Operations Support and Planning Services	53009030	PLANNING - OPERATIONS	32	Direct Billed	1,787.73
Operations Support and Planning Services	53009030	METER TO CASH MATTERS	JB	Basis 10	-
Operations Support and Planning Services	53009030	METER TO CASH MATTERS	JE	Basis 10	-
Operations Support and Planning Services	53108701	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG) - 95/5	BA	Basis 2	3,818.54
Operations Support and Planning Services	53108702	TECHNICAL OPERATIONS	32	Direct Billed	1,057.21
Operations Support and Planning Services	53108703	REGULATORY COMPLIANCE	32	Direct Billed	37.05
Operations Support and Planning Services	53108703	REGULATORY COMPLIANCE	JI	Basis 10	206.43
Operations Support and Planning Services	53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70	32	Direct Billed	11,091.14
Operations Support and Planning Services	53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70	AR	Basis 1	4,681.47
Operations Support and Planning Services	53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70 - GAS ONLY	32	Direct Billed	1,477.08
Operations Support and Planning Services	53308700	STANDARDS AND COMPLIANCE - PROGRAM ADMINISTRATION - OPERATIONS - 30/70 - GAS ONLY	AR	Basis 1	7,946.71
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70	32	Direct Billed	20,184.70
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70	AQ	Basis 1	2,223.23
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70	AR	Basis 1	19.99
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70 - GAS ONLY	32	Direct Billed	14,089.91
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70 - GAS ONLY	AQ	Basis 1	2,173.04
Operations Support and Planning Services	53308702	STANDARDS AND COMPLIANCE - COMPLIANCE MANAGEMENT - OPERATIONS - 30/70 - GAS ONLY	AR	Basis 1	1,126.26

Operations Support and Planning Services	53308703	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT - OPERATIONS - 3070	AR	Basis 1	9,634.19
Operations Support and Planning Services	53308703	STANDARDS AND COMPLIANCE - STANDARDS MANAGEMENT - OPERATIONS - 3070 - GAS ONLY	AR	Basis 1	18,708.00
Operations Support and Planning Services	53308707	STANDARDS AND COMPLIANCE - OPERATIONS MANAGEMENT - 3070	AR	Basis 1	1,122.32
Operations Support and Planning Services	53308707	STANDARDS AND COMPLIANCE - OPERATIONS MANAGEMENT - 3070 - GAS ONLY	AR	Basis 1	2,951.75
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070	32	Direct Billed	20,197.09
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070	AQ	Basis 1	434.48
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070	AR	Basis 1	11,432.76
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070 - GAS ONLY	32	Direct Billed	76,375.67
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070 - GAS ONLY	AQ	Basis 1	503.25
Operations Support and Planning Services	53308708	STANDARDS AND COMPLIANCE - TECHNICAL SUPPORT - OPERATIONS - 3070 - GAS ONLY	AR	Basis 1	27,880.60
Operations Support and Planning Services	53309090	RP-1162 - PUBLIC AWARENESS CDC - ADVERTISING	32	Direct Billed	76,062.84
Operations Support and Planning Services	53318700	REGULATORY COMPLIANCE	JI	Basis 10	1,419.47
Operations Support and Planning Services	53318706	RP-1162 - PUBLIC AWARENESS CDC - OUTSIDE SERVICES	32	Direct Billed	12,637.98
Operations Support and Planning Services	53408700	LOGISTICS & DAMAGE PREVENTION	JD	Basis 10	29,109.28
Operations Support and Planning Services	53408700	LOGISTICS & DAMAGE PREVENTION	JE	Basis 10	4,277.00
Operations Support and Planning Services	53408700	LOGISTICS & DAMAGE PREVENTION	JI	Basis 10	799.87
Operations Support and Planning Services	53808700	NISOURCE TRAINING	JE	Basis 10	6,994.25
Operations Support and Planning Services	53808700	NISOURCE TRAINING	JI	Basis 10	5,000.11
Operations Support and Planning Services	53908701	CAPITAL MANAGEMENT AND ANALYSIS - OPERATIONS - 95/5	AR	Basis 1	207.33
Operations Support and Planning Services	64508700	EXECUTIVE - REQUESTED	32	Direct Billed	44,287.62
Operations Support and Planning Services	85109081	NEW BUSINESS TEAM - CDC - CAPITAL - 95/5	JD	Basis 10	(0.05)
Purchasing, Storage and Disposition Services	00100100	CONSOLIDATED TAXES - CORPORATE	AG	Basis 1	31.99
Purchasing, Storage and Disposition Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	1,072.27
Purchasing, Storage and Disposition Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	AC	Basis 1	33.90
Purchasing, Storage and Disposition Services	00860001	STRATEGIC PROCUREMENT & ANALYSIS - SC	12	NCS Overheads	42.99
Purchasing, Storage and Disposition Services	00860100	STRATEGIC PROCUREMENT & ANALYSIS - CORP	AC	Basis 1	1.76
Purchasing, Storage and Disposition Services	00860100	STRATEGIC PROCUREMENT & ANALYSIS - CORP	AD	Basis 1	481.97
Purchasing, Storage and Disposition Services	00861000	SUPPLY CHAIN ADMINISTRATION	TA	Basis 20	90,132.83
Purchasing, Storage and Disposition Services	00862000	SUPPLY CHAIN SERVICES	TA	Basis 20	761.74
Purchasing, Storage and Disposition Services	00863000	SUPPLY CHAIN - CATEGORY MANAGEMENT	TA	Basis 20	8,662.56
Purchasing, Storage and Disposition Services	00863000	SUPPLY CHAIN - CATEGORY MANAGEMENT	AC	Basis 1	1,763.42
Purchasing, Storage and Disposition Services	00863000	SUPPLY CHAIN - CATEGORY MANAGEMENT	AD	Basis 1	800.00
Purchasing, Storage and Disposition Services	00863001	CATEGORY MANAGEMENT - ALL COMPANIES	TA	Basis 20	4,268.43
Purchasing, Storage and Disposition Services	00864000	PROCUREMENT OPERATIONS - DISTRIBUTION	TA	Basis 20	2,767.48
Purchasing, Storage and Disposition Services	00864000	PROCUREMENT OPERATIONS - DISTRIBUTION	32	Direct Billed	4,304.36
Purchasing, Storage and Disposition Services	00864000	PROCUREMENT OPERATIONS - DISTRIBUTION	AC	Basis 1	8,876.10
Purchasing, Storage and Disposition Services	00866000	PROCUREMENT OPERATIONS - SERVICES	AD	Basis 1	8,740.95
Purchasing, Storage and Disposition Services	00870001	MATERIALS & SERVICES-SC	TA	Basis 20	9,308.73
Purchasing, Storage and Disposition Services	00870100	MATERIALS & SERVICES- CORPORATE	12	NCS Overheads	66.44
Purchasing, Storage and Disposition Services	00870100	MATERIALS & SERVICES- CORPORATE	AB	Basis 1	1,518.58
Purchasing, Storage and Disposition Services	00870100	MATERIALS & SERVICES- CORPORATE	AC	Basis 1	565.28
Purchasing, Storage and Disposition Services	00921001	GOVERNANCE	AG	Basis 1	5,102.19
Purchasing, Storage and Disposition Services	00929700	SUPPLY CHAIN - TRANSITION COSTS	TA	Basis 20	49.40
Purchasing, Storage and Disposition Services	02420079	BENEFITS REALLOCATION - 2008	TA	Basis 20	(7,912.08)
Purchasing, Storage and Disposition Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(2,587.00)
Purchasing, Storage and Disposition Services	05720121	MAXIMO PROCUREMENT SYSTEM - DESIGN PHASE	32	Direct Billed	(940.92)
Purchasing, Storage and Disposition Services	05739000	TRANSITION COSTS - ALL TOWERS	AN	Basis 1	0.01
Purchasing, Storage and Disposition Services	53108701	TECHNICAL OPERATIONS - STAFF (COLUMBIA & BSG) - 95/5	TA	Basis 20	2.57
Purchasing, Storage and Disposition Services	97000002	IBM - SUPPLY CHAIN - SALES TAX	BA	Basis 2	220.96
Purchasing, Storage and Disposition Services	97000004	OUTSOURCING SETTLEMENT - SUPPLY CHAIN	TA	Basis 20	106.07
Purchasing, Storage and Disposition Services	97010000	IBM - SUPPLY CHAIN - STRATEGIC SOURCING	TA	Basis 20	14,940.00
Purchasing, Storage and Disposition Services	97010000	IBM - SUPPLY CHAIN - STRATEGIC SOURCING	12	NCS Overheads	195.81
Purchasing, Storage and Disposition Services	97010000	IBM - SUPPLY CHAIN - STRATEGIC SOURCING	32	Direct Billed	6,222.00
Purchasing, Storage and Disposition Services	97020000	IBM - SUPPLY CHAIN - TACTICAL BUYING	TA	Basis 20	17,463.85
Purchasing, Storage and Disposition Services	97030000	IBM - SUPPLY CHAIN - FULFILLMENT & PYMT SRVS.	TA	Basis 20	46,321.97
Purchasing, Storage and Disposition Services	97030000	IBM - SUPPLY CHAIN - FULFILLMENT & PYMT SRVS.	12	NCS Overheads	161.31

Purchasing, Storage and Disposition Services	97030000	IBM - SUPPLY CHAIN - FULFILLMENT & PYMT SRVS.	32	Direct Billed	6,992.00
Purchasing, Storage and Disposition Services	97030000	IBM - SUPPLY CHAIN - FULFILLMENT & PYMT SRVS.	TA	Basis 20	8,872.13
Rate Services	00080100	ADMINISTRATIVE MATTERS	AG	Basis 1	0.67
Rate Services	00080200	CONTINUING LEGAL EDUCATION	AG	Basis 1	3.31
Rate Services	00130001	NEW ENERGY ADMIN - SC	12	NCS Overheads	0.36
Rate Services	00130100	NEW ENERGY ADMIN - CORPORATE	AD	Basis 1	297.25
Rate Services	00130200	NEW ENERGY ADMIN - REQUESTED SERVICES	32	Direct Billed	131.18
Rate Services	00130500	RATE AND REGULATORY SERVICES	32	Direct Billed	3,047.10
Rate Services	00130500	RATE AND REGULATORY SERVICES	AD	Basis 1	15,631.62
Rate Services	00260100	ED REGULATED REVENUE - ALLOCATED	AD	Basis 1	(47,753.37)
Rate Services	00260100	ED REGULATED REVENUE - ALLOCATED	AI	Basis 1	(0.03)
Rate Services	00260300	ED REGULATED REVENUE	TA	Basis 20	47,942.29
Rate Services	00330001	REGULATORY & GOVERNMENTAL - DIST - SC	12	NCS Overheads	3.48
Rate Services	00590100	DISTRIBUTION ACCOUNTING - CORPORATE	AD	Basis 1	19.58
Rate Services	00921001	GOVERNANCE	TA	Basis 20	(26.76)
Rate Services	00929700	SUPPLY CHAIN - TRANSITION COSTS	TA	Basis 20	-
Rate Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(1,173.02)
Rate Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(466.93)
Rate Services	08700001	CIO - CS - ADMIN	12	NCS Overheads	3.56
Rate Services	25008700	DISTRIBUTION OPERATIONS	AD	Basis 1	(263.40)
Tax Services	00100001	INSURANCE - CORPORATE	GG	Basis 7	13.78
Tax Services	00100100	CONSOLIDATED TAXES - SC	12	NCS Overheads	4,481.34
Tax Services	00100101	CORPORATE TAX MATTERS	AG	Basis 1	9,495.90
Tax Services	00100200	CONSOLIDATED TAXES - REQUESTED	TA	Basis 20	33,771.50
Tax Services	00100200	CONSOLIDATED TAXES - REQUESTED	32	Direct Billed	60,798.50
Tax Services	00420001	OTHER GENERAL - SC	AC	Basis 1	3,431.93
Tax Services	02420012	OTHER TAXES - NCS	12	NCS Overheads	0.38
Tax Services	02420079	BENEFITS REALLOCATION - 2008	12	NCS Overheads	3,150.10
Tax Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(2,881.92)
Tax Services	08710206	MISCELLANEOUS	32	Direct Billed	(1,159.50)
Transportation Services	00050100	AIR TRANSPORTATION	TA	Basis 20	(1.86)
Transportation Services	00860101	STRATEGIC PROCUREMENT & ANALYSIS - TA	TA	Basis 20	1,764.39
Transportation Services	00880001	FLEET MANAGEMENT-SC	12	NCS Overheads	550.43
Transportation Services	00880100	FLEET MANAGEMENT-CORPORATE	IG	Basis 9	21,892.33
Transportation Services	00880200	FLEET MANAGEMENT- REQUESTED	32	Direct Billed	852.64
Transportation Services	02420079	BENEFITS REALLOCATION - 2008	32	Direct Billed	(1,339.35)
Transportation Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(556.32)
Transportation Services	08710206	MISCELLANEOUS	TA	Basis 20	(2.16)
Treasury Services	00140001	RISK MANAGEMENT - SC	12	NCS Overheads	(9.01)
Treasury Services	00140101	RISK MANAGEMENT	TA	Basis 20	37,714.22
Treasury Services	00410210	MANAGE EMPLOYEE RELOCATION PROGRAM	TA	Basis 20	(1,848.10)
Treasury Services	00640101	CORPORATE COMPLIANCE	TA	Basis 20	853.97
Treasury Services	00660100	TREASURY - CORPORATE	AG	Basis 1	13.44
Treasury Services	00660101	TREASURY	TA	Basis 20	76,252.13
Treasury Services	02420079	BENEFITS REALLOCATION - 2008	TA	Basis 20	(2,601.43)
Treasury Services	02420080	PAYROLL TAX REALLOCATION - 2008	32	Direct Billed	(1,062.48)
Treasury Services	08730104	DEPRECIATION - CREDIT RISK MANAGEMENT SOFTWARE	32	Direct Billed	7,330.42
Total - Pre Capitalization			TA	Basis 20	9,659,370.73

Total Capitalized	(575,658)
Non-recurring Expenses (see Schedule D-2.12 Line 1)	(39,392)
Total	9,044,321

ALLOCATION CODE:	BASIS 1										BASIS 2			BASIS 7	
	AB	AC	AD	AG	AI	AN	AP	AR*	AS	ZD	BA	BI	GG		
Bay State Gas Company	X		X	X	X	X		X			X		X		
CNS Microwave, Inc.				X									X		
Columbia Atlantic Trading Corporation															
Columbia Deep Water Services Company															
Columbia Energy Group															
Columbia Energy Services Corporation				X									X		
Columbia Gas of Kentucky, Inc.	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gas of Maryland, Inc.	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gas of Ohio, Inc.	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gas of Pennsylvania, Inc.	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gas of Virginia, Inc.	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gas Transmission, LLC	X	X	X	X	X	X		X	X	X	X		X		
Columbia Gulf Transmission Corporation	X			X					X				X		
Columbia of Ohio Receivables Corporation															
Columbia Remainder Corporation															
Crossroads Pipeline Company	X			X		X			X				X		
Energy USA, Inc.															
Granite State Gas Transmission, Inc. **				X									X		
Kokomo Gas and Fuel Company	X			X	X	X	X	X			X		X		
NiSource Capital Markets, Inc.															
NiSource Corporate Services Company				X		X		X					X		
NiSource Development Company, Inc.				X		X		X					X		
NiSource Energy Technologies, Inc.				X		X		X					X		
NiSource Finance Corporation				X									X		
NiSource Gas Transmission & Storage Company				X									X		
NiSource Inc.				X									X		
NiSource Insurance Corp Limited				X									X		
NiSource Retail Services, Inc.				X									X		
Northern Indiana Fuel and Light Company	X			X	X	X	X	X			X		X		
Northern Indiana Public Service Company	X			X	X	X	X	X			X		X		
Northern Utilities, inc. - Maine **	X		X	X	X	X		X		X	X		X		
Northern Utilities, Inc. - New Hampshire **	X		X	X	X	X		X		X	X		X		
PEI Holdings, Inc.				X									X		
System Money Pool Interest				X		X	X	X	X				X		
TPC				X		X	X	X	X				X		

* Gas-Company Only Allocation

** Companies were sold in November 2008, and subsequent to that date are no longer included in allocation codes

ASSOCIATE COMPANY

ALLOCATION CODE:	BASIS 9			BASIS 10				BASIS 11					
	IG	JB	JD	JE	JI	KC	KD	KF	KG	KS	MA	MK	MM
Bay State Gas Company	X	X		X	X		X	X	X		X	X	X
CNS Microwave, Inc.								X	X	X		X	X
Columbia Atlantic Trading Corporation											X		
Columbia Deep Water Services Company													
Columbia Energy Group													
Columbia Energy Services Corporation													
Columbia Gas of Kentucky, Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X
Columbia Gas of Maryland, Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X
Columbia Gas of Ohio, Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X
Columbia Gas of Pennsylvania, Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X
Columbia Gas of Virginia, Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X
Columbia Gas Transmission, LLC	X												
Columbia Gulf Transmission Corporation	X												
Columbia of Ohio Receivables Corporation													
Columbia Remainder Corporation													
Crossroads Pipeline Company	X							X	X		X	X	X
Energy USA, Inc.													
Granite State Gas Transmission, Inc. **	X			X				X	X		X	X	X
Kokomo Gas and Fuel Company								X	X		X	X	X
NiSource Capital Markets, Inc.													
NiSource Corporate Services Company													
NiSource Development Company, Inc.	X							X		X		X	X
NiSource Energy Technologies, Inc.								X	X		X	X	X
NiSource Finance Corporation													
NiSource Gas Transmission & Storage Company								X	X	X			
NiSource Inc.													
NiSource Insurance Corp Limited													
NiSource Retail Services, Inc.													
Northern Indiana Fuel and Light Company	X			X				X	X		X	X	X
Northern Indiana Public Service Company	X	X		X				X	X		X	X	X
Northern Utilities, Inc. - Maine **	X	X		X	X		X	X	X		X	X	X
Northern Utilities, Inc. - New Hampshire **	X	X		X	X		X	X	X		X	X	X
PEI Holdings, Inc.													
System Money Pool Interest													
TPC								X	X		X	X	X

ASSOCIATE COMPANY

* Gas-Company Only Allocation
 ** Companies were sold in November 2008, and subsequ

BASIS:	BASIS 13					BASIS 14		BASIS 20	
	MP	MR	MX	MY	ND	TA	TA	TA	
ALLOCATION CODE:									
Bay State Gas Company		X	X	X		X		X	
CNS Microwave, Inc.			X	X				X	
Columbia Atlantic Trading Corporation									
Columbia Deep Water Services Company									
Columbia Energy Group	X		X	X				X	
Columbia Energy Services Corporation			X	X				X	
Columbia Gas of Kentucky, Inc.	X	X	X	X	X			X	
Columbia Gas of Maryland, Inc.	X	X	X	X	X			X	
Columbia Gas of Ohio, Inc.	X	X	X	X	X			X	
Columbia Gas of Pennsylvania, Inc.	X	X	X	X	X			X	
Columbia Gas of Virginia, Inc.		X	X	X	X			X	
Columbia Gas Transmission, LLC	X	X	X	X				X	
Columbia Gulf Transmission Corporation	X	X	X	X				X	
Columbia of Ohio Receivables Corporation			X	X					
Columbia Remainder Corporation			X	X					
Crossroads Pipeline Company			X	X				X	
Energy USA, Inc.			X	X				X	
Granite State Gas Transmission, Inc. **			X	X				X	
Kokomo Gas and Fuel Company		X	X	X				X	
NiSource Capital Markets, Inc.			X	X					
NiSource Corporate Services Company	X	X	X	X				X	
NiSource Development Company, Inc.			X	X				X	
NiSource Energy Technologies, Inc.			X	X				X	
NiSource Finance Corporation			X	X				X	
NiSource Gas Transmission & Storage Company			X	X				X	
NiSource Inc.			X	X				X	
NiSource Insurance Corp Limited			X	X				X	
NiSource Retail Services, Inc.			X	X				X	
Northern Indiana Fuel and Light Company		X	X	X				X	
Northern Indiana Public Service Company		X	X	X				X	
Northern Utilities, Inc. - Maine **		X	X	X				X	
Northern Utilities, Inc. - New Hampshire **		X	X	X				X	
PEI Holdings, Inc.			X	X				X	
System Money Pool Interest			X	X				X	
TPC			X	X				X	

ASSOCIATE COMPANY

* Gas-Company Only Allocation
 ** Companies were sold in November 2008, and subsequent

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 047:

RE: Follow-Up Data Request to Company's Response to AG DR 1-265. The reference to Company's witness Mueller's testimony is incorrect, the reference should be to Company witness Vitale. Please provide the information requested in AG DR 1-265 as referenced in Dr. Vitale's Direct Testimony.

Response:

The electronic data referred to in Dr. Vitale's testimony is attached.

The attached file names are:

TRNAN07.txt
disan99.txt
disan98.txt
DISAN07.txt
DISAN06.txt
DISAN05.txt
DISAN04.txt
DISAN03.txt
DISAN02.txt
DISAN01.txt
DISAN00.txt

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 048:

RE: Follow-Up Data Request to Company's Response to AG DR 1-262. The Company indicates that much of the documentation requested does not exist. Therefore, the following is a replacement request to the Company. Please provide the following for each year since 1969 or as long as data is available:

- (a) The dollar amount and footage of Mains replacements separated by size and type of pipe;
- (b) The dollar amount and number of service line replacements separated by size and type of pipe; and,
- (c) The dollar amount and number of riser replacements separated by size and type of pipe.

Note: If all data is not available in the exact level of detail requested, provide in the greatest level of detail available.

Response:

Pipeline footages by size and type are available in Columbia's accounting system after October 2003. Between approximately 1995 and 2003, the data is available in Columbia's legacy accounting system, but it would take a programmer to extract the information. Such an extraction cannot occur in the timeframe required of this response. Such data is also available prior to 1995, but it is stored off site in ledgers and on microfiche and would be extremely time consuming and costly to retrieve.

(a) Attachment 1 indicates the footage of main replacements by size and material taken from Columbia's Asset Accounting records. The total annual cost for those replacements as indicated in the attached spreadsheets is the greatest level of detail readily available. It should be noted that some costs of non-priority replacements may be included in the dollar values reported.

(b) Attachment 2 indicates the number of service replacements and associated costs between January 2003 and December 2008.

(c) Columbia Gas of Kentucky does not track the number of riser replacements and the associated costs with their replacement are included in the cost of a service line replacements.

Replacement Footage by Size and Type between 10/2003 and 12/2008											
2003		2004		2005		2006		2007		2008	
Plastic	Coated Steel	Plastic	Coated Steel	Plastic	Coated Steel	Plastic	Coated Steel	Plastic	Coated Steel	Plastic	Coated Steel
1-1/4"				131		164					
2"	4879	5	6950	14462	16	3653	7	8622	966	22961	48
3"	52	3	3431	3165	9	1446	3	934	1	666	20
4"	2075	9	13761	18648	732	4407	143	7815	256	13039	1564
6"	868	3	4260	2152	29	495	270	3039	39	8466	78
8"	79	12412	2263	3959	1072	629	511	2500	7698	39634	12686
10"					147						872
12"					1852						8585
16"					1395						290
Total Cost			\$1,741,642	\$1,677,775		\$2,389,049		\$4,810,972		\$7,425,576	

Number of Service Lines Replaced Between 2003 and 2008			
Year	Under 3"	3" and Over	Cost
2003	1941	2	\$2,349,453
2004	1598	3	\$2,171,419
2005	1065	7	\$1,669,210
2006	1269	2	\$1,937,994
2007	1392	2	\$2,224,646
2008	1932	1	\$2,894,165

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 049:

With regard to the proposed rate NSS, please explain and provide a hypothetical example showing how firm sales customers' (other than NSS and PPS) ultimate cost of gas will be impacted by a customer that negotiates a gas cost of \$10.00/MCF when the WACOG (before NSS and PPS) is \$12.00/MCF. Assume a NSS average volume of 10 MCF per day.

Response:

As designed NSS should not have any effect on the firm sales customers' gas cost.

The attached example shows how NSS will impact the gas cost of a firm sales customer.

For this hypothetical example, we use the assumptions listed above and a total monthly gas cost of \$1,200,000 and total monthly volumes of 100,000 mcf. This would equate to a \$12 WACOG.

Under this example, a customer using 10 mcf per day for the month of June would have a monthly usage of 300 mcf. The monthly WACOG is \$12, so the credit to the GCA would be: $300 \times \$12$ or \$3,600.

From the total monthly gas cost of \$1,200,000, \$3,600 would be subtracted for NSS. An additional amount would be subtracted for PPS. Once these two credits are subtracted, the remaining amount of the monthly gas cost would be \$1,192,800. This amount would then be recovered from the firm sales customers.

In this example, 300 mcf are used by NSS customers and 300 mcf are used by PPS customers. So from the original total usage of 100,000 those amounts are subtracted leaving the firm sales volume of 99,400. Taking the \$1,192,900 divided by 99,400, the monthly average gas cost for the firm sales customers is still \$12. Neither NSS nor PPS had any impact on the firm sales.

AG set 2 No. 49 Example A

1. Total monthly gas cost before accounting for NSS & PPS	\$1,200,000
2. Total monthly volumes	100,000
3. WACOG	\$12
4. NSS Volume (10 mcf/ day x 30 days)	300
5. NSS contract price	\$10
6. Credit to the CGA (WACOG x NSS Volume)	\$3,600

	Total Monthly Amounts Before accounting for PPS and NSS	NSS Amounts	PPS Amounts	Monthly gas cost after accounting for PPS and NSS
Dollars	\$1,200,000	\$3,600	\$3,600	\$1,192,800
Volumes	100,000	300	300	99,400
Avg gas cost	\$12			\$12

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 050:

With regard to the proposed rate PPS, please explain and provide a hypothetical example showing how firm sales customers' (other than NSS and PPS) ultimate cost of gas will be impacted by a customer that negotiates a gas cost of \$10.00/MCF when the WACOG (before NSS and PPS) is \$12.00/MCF. Assume a PPS average volume of 10 MCF per day.

Response:

As designed PPS should not have any effect on the firm sales customers' gas cost.

The attached example shows how NSS will impact the gas cost of a firm sales customer.

For this hypothetical example, we use the assumptions listed above and a total monthly gas cost of \$1,200,000 and total monthly volumes of 100,000 mcf. This would equate to a \$12 WACOG.

Under this example, a customer using 10 mcf per day for the month of June would have a monthly usage of 300 mcf. The monthly WACOG is \$12, so the credit to the GCA would be: $300 \times \$12$ or \$3,600.

From the total monthly gas cost of \$1,200,000, \$3,600 would be subtracted for PPS. An additional amount would be subtracted for NSS. Once these two credits are subtracted, the remaining amount of the monthly gas cost would be \$1,192,800. This amount would then be recovered from the firm sales customers.

In this example, 300 mcf are used by PPS customers and 300 mcf are used by NSS customers. So from the original total usage of 100,000 those amounts are subtracted leaving the firm sales volume of 99,400. Taking the \$1,192,900 divided by 99,400, the monthly average gas cost for the firm sales customers is still \$12. Neither PPS nor NSS had any impact on the firm sales.

AG set 2 No. 50 Example A

1. Total monthly gas cost before accounting for NSS & PPS	\$1,200,000
2. Total monthly volumes	100,000
3. WACOG	\$12
4. PPS Volume (10 mcf/ day x 30 days)	300
5. NSS contract price	\$10
6. Credit to the CGA (WACOG x PPS Volume)	\$3,600

	Total Monthly Amounts Before accounting for PPS and NSS	NSS Amounts	PPS Amounts	Monthly gas cost after accounting for PPS and NSS
Dollars	\$1,200,000	\$3,600	\$3,600	\$1,192,800
Volumes	100,000	300	300	99,400
Avg gas cost	\$12			\$12

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 051:

RE: Attachment Seelye-3. Please provide and explain all calculations used to determine the estimated annual MCF savings per participant for each DSM program.

Response:

In determining the MCF savings per participant Columbia Gas relied on the MCF savings estimates per participant submitted by Delta Natural Gas Company in support of the DSM programs proposed by Delta Natural Company which were recently approved by the Commission in Case No. 2008-00062.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 052:

RE: Attachment Seelye-3. Please provide all formulas and calculations used to determine the 0.15 used in the calculation of the column labeled "incentive amount."

Response:

The 0.15 factor reflects the incentive percentage that has been authorized by the Commission for DSM cost recovery mechanisms approved for other utilities in Kentucky, including the mechanisms approved for Louisville Gas and Electric Company, Kentucky Utilities Company, Delta Natural Gas Company, and Duke Energy Kentucky. There are no other formulas or calculations used to determine the 0.15 factor.

PSC Case No. 2009-00141
AG DR Set 2-053
Respondent(s): S. Seelye

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 053:

RE: Attachment Seelye-3. Please explain if the analysis for the “High Efficiency Furnace Rebate Program” includes the cost analyses for the Dual Fuel, Space Heater, Gas Logs, and Gas Fireplace rebates as well.

Response:

It does.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 054:

RE: Attachment Seelye-3. Please provide a cost/benefit analysis for each of the following rebate programs addressed in Mr. Seelye's testimony:

- (a) Forced Air Furnace Rebate;
- (b) Dual Fuel Rebate;
- (c) Space Heater Rebate;
- (d) Gas Logs Rebate; and,
- (e) Gas Fireplace Rebate.

Response:

The cost benefit program was performed in aggregate for all of these programs based on the rebate and cost information submitted by Delta Natural Gas Company in Case No. 2008-00062.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO SUPPLEMENTAL REQUESTS FOR INFORMATION OF THE
ATTORNEY GENERAL**

Data Request 055:

Please provide the basis for each of the rebate amounts listed in Mr. Seelye's testimony for each of the following appliances:

- (a) Forced Air Furnace Rebate;
- (b) Dual Fuel Rebate;
- (c) Space Heater Rebate;
- (d) Gas Logs Rebate; and,
- (e) Gas Fireplace Rebate.

Response:

Columbia is proposing the same rebates approved by the Commission for Delta Natural Gas Company in Case No. 2008-00062.