

August 24, 2009

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

RECEIVED

AUG 27 2009

PUBLIC SERVICE  
COMMISSION

**RE: Case No. 2009-00141**

Dear Mr. Derouen,

Enclosed for filing are the original and eleven (11) copies of Columbia Gas of Kentucky, Inc.'s response to continuing Staff data request No. 1-041, data request No. 1-052 and data request No. 3-018 in the above case. Please docket the original and ten (10) copies and return the extra copy to me in the self addressed stamped envelope enclosed. Should you have any questions about this filing, please contact me at 614-460-4648. Thank you.

Sincerely,



Stephen B. Seiple  
Assistant General Counsel

Enclosures

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

PSC Case No. 2009-00141  
Staff Set 1 DR No. 041 Supplemental Response –August 20, 2009  
Respondent(s): James F. Racher

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

Data Request 041:

Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

**Response:**

Attached is the monthly income statement for June 2009.

COLUMBIA GAS OF KENTUCKY, INC.  
STATEMENT OF INCOME  
AT JUNE 30, 2009

ACCOUNT	CURRENT MONTH		12 MONTHS ENDED	
	ACTUAL	INCREASE PREV. YEAR	ACTUAL	INCREASE PREV. YEAR

1	UTILITY OPERATING INCOME						
2	OPERATING REVENUES (400)	5,169,686	(845,841)	199,152,039	12,588,460		
3	OPERATING EXPENSES:						
4	OPERATING EXPENSES (401)	4,449,344	(1,326,593)	172,383,441	16,397,884		
5	MAINTENANCE EXPENSES (402)	261,075	(17,815)	2,578,660	(101,342)		
6	DEPRECIATION EXPENSE (403)	447,144	18,929	5,267,917	200,784		
7	AMORT AND DEPL OF UTIL PLANT (404-405)	27,315	(8,300)	407,497	(11,672)		
8	AMORT OF UTIL PLANT ACQ ADJ (406)	-	-	-	-		
9	AMORT OF PROPERTY LOSSES, UNRECOVERED RED PLANT AND REGULATORY STUDY COSTS (407)	-	-	-	-		
10	AMORT OF CONVERSION EXPENSES (407)	-	-	-	-		
11	REGULATORY DEBITS (407.3)	-	-	-	-		
12	(LESS) REGULATORY CREDITS (407.4)	-	-	-	-		
13	TAXES OTHER THAN INCOME TAXES (408.1)	215,637	12,498	2,663,406	296,206		
14	INCOME TAXES - FEDERAL (409.1)	(221,921)	793,617	1,468,415	1,205,418		
15	INCOME TAXES - OTHER (409.1)	(27,613)	143,795	589,312	875,248		
16	PROV FOR DEFERRED INC TAXES (410.1)	195,558	(645,596)	6,389,170	(2,189,632)		
17	(LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.1)	(172,207)	(134,313)	(3,868,904)	(1,443,771)		
18	INVESTMENT TAX CREDIT ADJ - NET (411.4)	(7,224)	-	(86,687)	1		
19	(LESS) GAINS FROM DISP. OF UTILITY PLANT (411.6)	-	-	-	-		
20	LOSSES FROM DISPOS OF UTIL PLANT (411.7)	-	-	-	-		
21	(LESS) GAINS FROM DISPOSITION OF ALLOWANCES (411.8)	-	-	-	-		
22	LOSSES FROM DISPOSITION OF ALLOWANCES (411.8)	-	-	-	-		
23	TOTAL UTILITY OPERATING EXPENSES	5,167,108	(1,163,778)	187,179,727	15,229,124		
24	NET UTILITY OPERATING INCOME	2,578	317,937	11,560,312	(2,660,664)		
26	OTHER INCOME AND DEDUCTIONS						
27	OTHER INCOME:						
28	NONUTILITY OPERATING INCOME						
29	REVENUES FROM MERCHANDISING, JOBBING AND CONTRACT WORK (415)	-	-	-	-		
30	(LESS) COSTS AND EXP. OF MERCHANDISING, JOB & CONTRACT WORK (416)	-	-	-	-		
31	REVENUES FROM NONUTILITY OPERATIONS (417)	(25,990)	(34,002)	766,177	109,131		
32	(LESS) EXPENSES OF NONUTILITY OPERATIONS (417.1)	-	-	-	-		
33	NONOPERATING RENTAL INCOME (418)	(3,930)	972	(44,877)	3,220		
34	EQUITY IN EARNINGS OF SUBSID COS (418.1)	-	-	-	-		
35	INTEREST AND DIVIDEND INCOME (419)	23,092	(102,357)	200,039	(915,832)		
36	ALLOW FOR OTHER FUNDS USED DURING CONSTR (419.1)	-	-	-	-		
37	MISCELLANEOUS NONOPERATING INCOME (421)	229,461	142,472	1,895,416	98,597		
38	GAIN ON DISPOSITION OF PROPERTY (421.1)	-	-	-	-		
39	TOTAL OTHER INCOME (CENTER TOTAL OF LINES 29 THRU 38)	230,493	5,141	2,906,509	(711,324)		
40	OTHER INCOME DEDUCTIONS:						
41	LOSS ON DISPOSITION OF PROPERTY (421.2)	-	-	-	-		
42	MISCELLANEOUS AMORTIZATION (425)	13,836	(21,927)	327,565	(46,829)		
43	MISC INCOME DEDUCTIONS (426.1-426.5)	13,836	(21,927)	327,565	(46,829)		
44	TOTAL OTHER INCOME DEDUCTIONS (TOTAL OF LINES 41 THRU 43)	27,672	(43,854)	655,130	(93,658)		

COLUMBIA GAS OF KENTUCKY, INC.  
STATEMENT OF INCOME  
AT JUNE 30, 2009

ACCOUNT	CURRENT MONTH		12 MONTHS ENDED	
	ACTUAL	INCREASE PREV. YEAR	ACTUAL	INCREASE PREV. YEAR
45 TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS:	-	-	-	-
46 TAXES OTHER THAN INCOME TAXES (408.2)	-	-	-	-
47 INCOME TAXES - FEDERAL (409.2)	82,945	10,604	973,483	(317,840)
48 - OTHER (409.2)	-	-	-	-
49 PROVISION FOR DEFERRED INC TAXES (410.2)	-	-	20,122	20,122
50 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.2)	189	(838)	(1,786)	(53,954)
51 INVESTMENT TAX CREDIT ADJ - NET (411.5)	-	-	-	-
52 INVESTMENT TAX CREDITS (420)	-	-	-	-
53 TOTAL TAXES ON OTHER INCOME AND DED. (TOTAL OF 46 THRU 52)	82,175.6	11,462	995,391	(243,764)
54 NET OTHER INCOME AND DEDUCTIONS (CENT ER TOTAL OF LINES 39, 44, 53)	133,190.1	15,826	1,583,553	(420,731)
55 INTEREST CHARGES	-	-	-	-
56 INTEREST ON LONG-TERM DEBT (427)	-	-	-	-
57 AMORT OF DEBT DISC AND EXP (428)	-	-	-	-
58 AMORT OF LOSS ON REACQUIRED DEBT (428.1)	-	-	-	-
59 (LESS) AMORT. OF PREMIUM ON DEBT-CREDIT (429)	-	-	-	-
60 (LESS) AMORT. OF GAIN ON REACQ. DEBT-CR. (429.1)	-	-	-	-
61 INTEREST ON DEBT TO ASSOC. CO. (430)	333,488	63,633	3,965,136	667,154
62 OTHER INTEREST EXPENSE (431)	12,166	(2,857)	179,299	(89,898)
63 (LESS) ALLOW. FOR BORROWED FUNDS USED DURING CONST.-CR (432)	348,507	11,313	4,137,029	39,871
64- NET INTEREST CHARGES CENTER TOTAL OF LINES 25, 54, 64)	261,474	72,039	8,806,836	617,522
65 INCOME BEFORE EXTRAORDINARY ITEMS	(212,428)	261,474	8,806,836	(3,678,917)
66 EXTRAORDINARY ITEMS	-	-	-	-
67 EXTRAORDINARY INCOME (434)	-	-	-	-
68 (LESS) EXTRAORDINARY DEDUCTIONS (435)	-	-	-	-
59 NET EXTRAORDINARY ITEMS CENTER TOTAL OF LINE 67 LESS LINE 68)	-	-	-	-
70 INCOME TAXES - FEDERAL AND OTHER (409.3 & 410.3)	-	-	-	-
71 EXTRAORDINARY ITEMS AFTER TAXES	-	-	-	-
72 NET INCOME CENTER TOTAL OF LINES 65 AND 71)	(212,428)	261,474	8,806,836	(3,678,917)

COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)  
AT JUNE 30, 2009

TITLE OF ACCOUNT	JUNE		JUNE		INCREASE OR DECREASE
	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	
1 UTILITY PLANT					
2 UTILITY PLANT (101-106,114)	275,680,671	263,431,301	12,249,370		
3 CONSTRUCTION WORK IN PROGRESS (107)	4,541,123	5,151,894	(1,020,171)		
4 TOTAL UTILITY PLANT (LINES 2 AND 3)	280,221,794	268,583,195	11,228,599		
5 (LESS) ACCUM PROV FOR DEPR, AMORT, DEPL (108,111,115)	(119,452,127)	(117,392,919)	(2,059,208)		
6 NET UTILITY PLANT, LESS NUCLEAR FUEL (LINE 4 LESS 5)	160,769,667	151,600,276	9,169,391		
7 NUCLEAR FUEL (120, 8-120, 4, 120, 6)	-	-	-		
8 (LESS) ACCUM PROV FOR AMORT OF NUC FUEL ASSEMB (120.5)	-	-	-		
9 NET NUCLEAR FUEL (LINE 7 LESS 8)	160,769,667	151,600,276	9,169,391		
10 NET UTILITY PLANT (LINES 6 AND 9)	-	-	-		
11 UTILITY PLANT ADJUSTMENTS (116)	-	-	-		
12 GAS STORED UNDERGROUND (117)	-	-	-		
13 OTHER PROPERTY AND INVESTMENTS					
14 NONUTILITY PROPERTY (121)	-	-	-		
15 (LESS) ACCUM PROV FOR DEPR AND AMORT (122)	-	-	-		
16 INVESTMENTS IN ASSOCIATED COMPANIES (123)	-	-	-		
17 INVESTMENTS IN SUBSIDIARY COMPANIES (123.1)	306,274	260,556	45,718		
18 (FOR COST OF ACCT 123.1, SEE FOOTNOTE PAGE 224, LINE 42)	-	-	-		
19 NONCURRENT PORTION OF ALLOWANCES	-	-	-		
20 OTHER INVESTMENTS (124)	-	-	-		
21 SPECIAL FUNDS (125-128)	-	-	-		
22 TOTAL OTHER PROPERTY AND INVEST (LINES 14 -17, 19-21)	306,274	260,556	45,718		
23 CURRENT AND ACCRUED ASSETS					
24 CASH (131)	359,384	608,104	(248,720)		
25 SPECIAL DEPOSITS (132-134)	-	-	-		
26 WORKING FUNDS (135)	8	8	-		
27 TEMPORARY CASH INVESTMENTS (136)	13,150,903	150,187	13,000,716		
28 NOTES RECEIVABLE (141)	22	22	-		
29 CUSTOMER ACCOUNTS RECEIVABLE (142)	7,455,898	10,019,294	(2,563,396)		
30 OTHER ACCOUNTS RECEIVABLE (143)	3,823,055	4,204,420	(381,365)		
31 (LESS) ACCUM PROV FOR UNCOLLECT ACCT - CREDIT (144)	(447,420)	(298,992)	(148,428)		
32 NOTES REC FROM ASSOCIATED COMPANIES (145)	-	-	-		
33 ACCOUNTS REC FROM ASSOC COMPANIES (146)	36,857,767	30,096,985	6,760,782		
34 FUEL STOCK (151)	22	22	-		
35 FUEL STOCK EXPENSE UNDISTRIBUTED (152)	-	-	-		
36 RESIDUALS (ELEC) AND EXTRACTED PROD (GAS) (153)	-	-	-		
37 PLANT MATERIALS AND OPERATING SUPPLIES (154)	55,305	43,288	12,017		
38 MERCHANDISE (155)	-	-	-		
39 OTHER MATERIALS AND SUPPLIES (156)	-	-	-		
40 NUCLEAR MATERIALS HELD FOR SALE (157)	-	-	-		
41 ALLOWANCES (158.1 AND 158.2)	-	-	-		
42 NONCURRENT PORTION OF ALLOWANCES	-	-	-		
43 STORES EXPENSE UNDISTRIBUTED (163)	(30)	(30)	-		
44 GAS STORED UNDERGROUND-CURRENT (164.1)	27,550,028	16,549,395	11,000,633		
45 LIQUEFIED NATURAL GAS HELD FOR PROCESSING (164.2-164.3)	2	2	-		

COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)  
AT JUNE 30, 2009

TITLE OF ACCOUNT	JUNE CURRENT YEAR	JUNE PRIOR YEAR	INCREASE OR DECREASE
46 PREPAYMENTS (165)	103,494	111,713	(8,219)
47 ADVANCES FOR GAS (166-167)	-	-	-
48 INTEREST AND DIVIDENDS RECEIVABLE (171)	5,183	6,109	(926)
49 RENTS RECEIVABLE (172)	-	-	-
50 ACCRUED UTILITY REVENUES (173)	2,800,537	3,291,469	(490,932)
51 MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)	20,426,669	6,202,326	13,524,343
52 TOTAL CURRENT AND ACCRUED ASSETS (LINES 24 THRU 51)	<u>112,140,827</u>	<u>71,684,322</u>	<u>40,456,505</u>
DEFERRED DEBITS			
53 UNAMORTIZED DEBT EXPENSE (181)	-	-	-
54 EXTRAORDINARY PROPERTY LOSSES (182.1)	-	-	-
55 UNRECOVERED PLANT AND REG STUDY COSTS (182.2)	17,427,024	5,636,354	11,790,670
57 OTHER REGULATORY ASSETS (182.3)	-	-	-
58 PRELIM SURVEY AND INVEST CHRGs - ELECTRIC (183)	348,325	300,116	48,209
59 PRELIM SURVEY AND INVEST CHRGs - GAS (183.1, 183.2)	(5,832)	13,423	(19,255)
60 CLEARING ACCOUNTS (184)	-	-	-
61 TEMPORARY FACILITIES (185)	-	-	-
62 MISCELLANEOUS DEFERRED DEBITS (186)	1,907,449	1,841,093	66,356
63 DEF LOSSES FROM DISPOS OF UTILITY PLANT (187)	-	-	-
64 RESEARCH, DEVEL AND DEMONSTR EXP (188)	20	20	-
65 UNAMORTIZED LOSS ON REACQUIRED DEBT (189)	-	-	-
66 ACCUMULATED DEFERRED INCOME TAXES (190)	6,686,759	6,697,574	(10,815)
67 UNRECOVERED PURCHASED GAS COSTS (191)	(39,924,750)	23,084,664	(63,009,414)
68 OTHER SPECIAL FUNDS	290,522	2,980,629	(2,689,907)
69 TOTAL DEFERRED DEBITS (LINES 54 THRU 68)	<u>(13,270,483)</u>	<u>40,553,673</u>	<u>(53,824,156)</u>
70 TOTAL ASSETS AND OTHER DEBITS (CENTER TOTAL OF LINES 10, 11, 12, 22, 52, AND 69)	<u>259,946,285</u>	<u>264,038,827</u>	<u>(4,152,542)</u>

COLUMBIA GAS OF KENTUCKY, INC.  
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)  
 AT JUNE 30, 2009

TITLE OF ACCOUNT	JUNE CURRENT YEAR	JUNE PRIOR YEAR	INCREASE OR DECREASE
1 PROPRIETARY CAPITAL			
2 COMMON STOCK ISSUED (201)	23,806,202	23,806,202	-
3 PREFERRED STOCK ISSUED (204)	-	-	-
4 CAPITAL STOCK SUBSCRIBED (202, 205)	-	-	-
5 STOCK LIABILITY FOR CONVERSION (203, 206)	-	-	-
6 PREMIUM ON CAPITAL STOCK (207)	5,267,488	5,182,740	84,748
7 OTHER PAID-IN CAPITAL (208 - 211)	-	-	-
8 INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)	-	-	-
9 (LESS) DISCOUNT ON CAPITAL STOCK (213)	-	-	-
10 (LESS) CAPITAL STOCK EXPENSE (214)	1	1	-
11 OTHER COMPREHENSIVE INCOME (219)	72,261,635	73,454,799	(1,193,164)
12 RETAINED EARNINGS (215, 215.1, 216)	-	-	-
13 UNAPPROP UNDIST SUBSIDIARY EARNINGS (216.1)	-	-	-
14 (LESS) REACQUIRED CAPITAL STOCK (217)	-	-	-
15 TOTAL PROPRIETARY CAPITAL (LINES 2 THRU 13)	<u>101,335,326</u>	<u>102,443,742</u>	<u>(1,108,416)</u>
LONG-TERM DEBT			
16 BONDS (221)	-	-	-
17 (LESS) REACQUIRED BONDS (222)	-	-	-
18 ADVANCES FROM ASSOCIATED COMPANIES (223)	72,055,011	58,055,011	14,000,000
19 OTHER LONG-TERM DEBT (224)	-	-	-
20 UNAMORT PREMIUM ON LONG-TERM DEBT (225)	-	-	-
22 (LESS) UNAMORT DISCOUNT ON LONG-TERM DEBT (226)	<u>72,055,011</u>	<u>58,055,011</u>	<u>14,000,000</u>
23 TOTAL LONG-TERM DEBT (LINES 16 THRU 21)			
OTHER NONCURRENT LIABILITIES			
24 OBLIG UNDER CAP LEASES-NONCURRENT (227)	85	85	-
25 ACCUM PROVISION FOR PROPERTY INSURANCE (228.1)	-	-	-
26 ACCUM PROV FOR INJURIES AND DAMAGES (228.2)	31,951	45,116	(13,165)
27 ACCUM PROV FOR PENSIONS AND BENEFITS (228.3)	14,503,202	5,872,405	8,630,797
29 ACCUM MISC OPERATING PROVISIONS (228.4)	-	-	-
30 ACCUM PROVISION FOR RATE REFUNDS (229)	-	-	-
31 TOTAL OTHER NONCURRENT LIAB (TOTAL L24 THRU L29)	<u>14,535,238</u>	<u>5,917,606</u>	<u>8,617,632</u>

COLUMBIA GAS OF KENTUCKY, INC.  
COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)  
AT JUNE 30, 2009

	JUNE		INCREASE OR DECREASE
	CURRENT YEAR	PRIOR YEAR	
=====			
TITLE OF ACCOUNT			
CURRENT AND ACCRUED LIABILITIES			
32	3,452,276	28,774,004	(25,321,728)
33	4	4	-
34	3,249,154	3,282,294	(33,140)
35	2,739,716	2,756,164	(16,448)
36	5,964,387	2,827,622	3,136,765
37	76,228	87,014	(10,786)
38	4	4	-
39	-	-	-
40	-	-	-
41	-	-	-
42	591,038	709,154	(118,116)
43	12,493,425	16,762,112	(4,268,687)
44	(54)	(54)	-
45	3,269,070	109,585	3,159,485
46	31,835,248	55,307,903	(23,472,655)
47	-	-	-
=====			
DEFERRED CREDITS			
48	1,661,742	1,530,357	131,385
49	724,172	810,856	(86,684)
50	-	-	-
51	1,826,569	2,199,164	(372,595)
52	3,887,634	8,380,653	(4,493,019)
53	-	-	-
54	32,105,345	29,453,535	2,651,810
55	40,185,462	42,374,565	(2,189,103)
56	-	-	-
57	259,946,285	264,098,827	(4,152,542)
=====			
TOTAL LIAB AND OTHER CREDITS (L14,22,30,45,54)			



DATE: 07/23/09 09:16:10

COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING JUNE 30, 2009

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
GAS REVENUES - \$						
RESIDENTIAL	2,246,789	(1,319,073)	72,821,701	425,874	111,088,404	11,844,792
COMMERCIAL	1,860,654	(505,554)	39,436,460	1,576,947	62,622,398	8,864,691
INDUSTRIAL	81,552	(49,893)	1,168,141	(404,088)	2,146,580	(460,040)
PUBLIC UTILITIES	7,846	(3,286)	173,971	24,090	267,349	66,635
UNBILLED REVENUE - \$	(753,999)	142,000	(15,472,997)	(5,570,000)	(848,996)	(1,903,000)
OTHER						
TOTAL GAS REVENUES - \$	3,422,842	(1,735,806)	98,127,276	(3,947,177)	175,275,835	18,393,078
INTERCOMPANY						
TOTAL	3,422,842	(1,735,806)	98,127,276	(3,947,177)	175,275,835	18,393,078
OTHER GAS DEPARTMENT REVENUE	35,904	2,148	458,729	74,329	758,244	116,856
NON-TRADITIONAL SALES - \$	586,259	586,256	3,133,898	(6,415,697)	4,481,320	(7,869,216)
TRANSPORTATION OF GAS-REGULAR	1,139,680	260,561	11,170,445	1,032,702	18,588,630	1,982,763
TRANSPORTATION UNBILLED	(16,992)	41,000	(547,963)	(20,992)	48,010	(35,001)
TOTAL GROSS REVENUE	5,169,686	(845,841)	112,342,354	(9,276,842)	199,152,839	12,588,460
GAS REQUIREMENTS - HCF'S						
RESIDENTIAL	166,255	(14,868)	4,812,150	(381,639)	6,868,903	(152,463)
COMMERCIAL	152,924	26,023	2,735,392	(92,831)	4,075,040	33,092
INDUSTRIAL	9,648	1,348	89,682	(35,037)	150,214	(60,214)
PUBLIC UTILITIES	684	(720)	12,968	99	18,916	811
UNBILLED REVENUE - HCF	(43,000)	44,000	(976,000)	(183,000)	(8,000)	(1,000)
OTHER						
TOTAL	266,511	56,283	6,671,192	(692,408)	11,105,628	(179,754)
INTERCOMPANY						
TOTAL	266,511	56,283	6,671,192	(692,408)	11,105,628	(179,754)
MISCELLANEOUS DELIVERIES						
OTHER COMPANY USE, ETC	476	(469)	9,233	(1,152)	15,131	(342)
FREE MUNICIPAL AND OTHER	(1,305)	(1,174)	(4,299)	(2,820)	(40,680)	(37,338)
GAS LOST FROM STORAGE - CURRENT						
NON-TRADITIONAL SALES - HCF	147,198	147,198	780,668	(234,564)	947,076	(474,900)
TOTAL MISCELLANEOUS DELIVERIES	146,369	145,555	785,602	(238,316)	921,527	(512,580)
UNACCOUNTED FOR - LOSSES IN BLACK	(79,288)	51,558	(315,697)	494,130	(387,005)	(292,849)
TOTAL GAS REQUIREMENT	333,592	253,396	7,141,097	(436,594)	11,640,150	(985,183)
TRANSPORTATION VOLUMES - HCF'S	1,080,892	(385,178)	11,525,460	(2,364,725)	21,715,191	(2,205,167)
UNBILLED TRANSPORTATION VOLUMES - HCF'S	(11,000)	20,000	(309,000)	(21,000)	(1,000)	3,000
CUSTOMERS						
RESIDENTIAL	89,697	(6,727)	93,552	(5,414)	94,562	(4,010)
COMMERCIAL	10,492	(565)	10,821	(416)	10,860	(266)
INDUSTRIAL	106	(3)	107	(4)	107	(3)
PUBLIC UTILITIES	2		2		2	
OTHER						
TOTAL CUSTOMERS	100,297	(7,275)	104,482	(5,834)	105,531	(4,279)
HEATING CUSTOMERS						
RESIDENTIAL						
COMMERCIAL						
TOTAL HEATING CUSTOMERS						

DATE: 07/23/09 09:16:10

COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING JUNE 30, 2009

	CR NTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
TRANSPORTATION CUSTOMERS						
RESIDENTIAL - CHOICE	50,081	4,264	29,050	3,650	27,584	2,440
COMMERCIAL - NON CHOICE	48	2	47	1	47	
COMMERCIAL - CHOICE	3,509	342	3,437	252	3,338	113
TOTAL TRANSPORTATION COMMERCIAL CUST	3,557	344	3,484	253	3,385	113
INDUSTRIAL - NON-CHOICE	64		64		64	
INDUSTRIAL - CHOICE	10	2	9	1	9	
TOTAL TRANSPORTATION INDUSTRIAL CUST	74	2	73	1	73	1
TOTAL TRANSPORTATION CUSTOMERS	53,712	4,610	32,607	3,904	31,042	2,554

DATE: 07/23/09 09:16:10

COLUMBIA GAS OF KENTUCKY, INC.  
 GAS REVENUE AND GAS REQUIREMENTS  
 FOR THE PERIODS ENDING JUNE 30, 2009

		CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
AVERAGE RATES							
RESIDENTIAL		15.36	(6.77)	15.13	1.19	16.17	.35
COMMERCIAL		12.04	(6.65)	14.63	1.03	15.37	(.12)
INDUSTRIAL		8.45	(7.32)	13.17	.46	14.24	4.07
PUBLIC UTILITIES		11.97	(.84)	13.42	1.77	14.13	(.64)
OTHER							
TOTAL		13.49	(6.88)	14.86	1.13	15.85	.25
INTER COMPANY							
TOTAL		13.49	(6.88)	14.86	1.13	15.85	.25
** AVERAGE RATE EXCLUDE UNBILLED ADJUST.							
DEGREE DAYS							
BILLING PERIOD	43		(27)	3,319	(49)	4,704	205
CALENDAR PERIOD	12		11	2,915	(123)	4,704	206

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

Data Request 052:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other expenses (Identify separately).
- (6)

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

**Supplemental Response:**

- a. Refer to PSC0052 Attachment A for a detailed schedule of expenses incurred to date for the following categories: Accounting, Engineering, Legal, Consultants and Other Expenses. Also provided are copies of invoices and other documentation to support charges referenced on PSC0052 Attachment A.
- b. Refer to PSC0052 Attachment B for an itemized estimate of the total costs to be incurred in this rate case. Expenses have been identified by the following categories: Accounting, Engineering, Legal, Consultant, or Other Expenses.

This estimate of costs to be incurred in this rate case was determined by the following factors:

- 1) an estimate of consultant fees,
- 2) actual year-to-date dollars charged to the rate case account relating to labor and overhead for Corporate Services' legal and accounting staff support,
- 3) an estimate of future labor and overhead expense from Corporate Service legal and accounting staff, with consideration of an anticipated procedural schedule in this case,
- 4) an estimate of cost of publishing the newspaper notices, and
- 5) an estimate of miscellaneous expense for supplies, duplicating and travel expense for witnesses.

c. See above for the most recent monthly updates of actual costs.

**PSC0052 ATTACHMENT a**

RATE CASE EXPENSES

Columbia Gas of Kentucky, Inc.  
Case No. 2009-00141  
Rate Case Expenses

Line No.	Description	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Consultants	8,670.00	5,575.00	0.00	17,712.07	12,600.00	1,485.00	14,317.00	2,410.00	62,769.07
6	Other Expenses :									
7	Employee Travel	0.00	2,600.95	0.00	0.00	0.00	0.00	0.00	0.00	2,600.95
8	Meals and Lodging	0.00	465.51	0.00	0.00	0.00	0.00	0.00	0.00	465.51
9	Duplicating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	863.10	863.10
10	Postage Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Total	8,670.00	8,641.46	0.00	17,712.07	12,600.00	1,485.00	14,317.00	3,273.10	66,698.63

Line No.	Description	Jul-09	Total
1	Amortization	0.00	0.00
2	Accounting	0.00	0.00
3	Engineering	0.00	0.00
4	Legal	0.00	0.00
5	Consultants	20,936.00	83,705.07
6	Other Expenses :		
7	Employee Travel	127.13	2,728.08
8	Meals and Lodging	197.61	663.12
9	Duplicating	12,011.41	12,874.51
10	Newspaper Notices	20,455.94	20,455.94
11	Postage Fees	154.74	154.74
12	Total	53,882.83	120,581.46

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Rate Case Expenses for  
 Labor/Benefits/Overhead

For the Period of November 2008 - July 2009

MONTH (MM/YY)	AMOUNT (\$)	TOTAL HOURS
November-08	8,670.00	81.00
December-08	5,575.00	41.00
January-09	0.00	0.00
February-09	15,690.00	75.50
March-09	7,620.00	38.25
April-09	1,485.00	8.50
May-09	14,317.00	70.00
June-09	2,410.00	8.50
July-09	20,936.00	100.50
Total	76,703.00	423.25



**PSC0052 ATTACHMENT a**

INVOICES AND OTHER SUPPORTING DOCUMENTATION  
FOR ACCOUNT 182

P. MOUL & ASSOCIATES  
251 HOPKINS ROAD  
HADDONFIELD, NJ 08033  
TELEPHONE: 856.428.7515 • FACSIMILE: 856.428.0020

EIN# 22-3282661

June 19, 2009  
Case No. 0904

U 124077  
Co 12

COLUMBIA OF KENTUCKY

For professional services rendered by Paul R. Moul, Managing Consultant, for the preparation of the rate of return testimony, including a first draft provided on March 5, 2009, a second draft that was provided on April 28, 2009, and for the testimony that was finalized on May 4, 2009

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
P. Moul	61	\$ 225	\$ 13,725.00
Clerical	11.00	\$ 60	660.00
Reimbursement of out-of-pocket costs consisting of telephone charges			<u>11.00</u>
TOTAL			<u>\$ 14,396.00</u>

118421 - Co. 12

LEE PUBLICATIONS INC.  
 THE LEDGER INDEPENDENT  
 THE ADVERTISER  
 P.O. BOX 518  
 MAYSVILLE, KY 41056

25	6	ACCOUNT NUMBER	24	INVOICE NUMBER	4	PAGE #
		3473		5442		001
1	BILLING PERIOD			3		
	05/2009			TERMS OF PAYMENT		
				Due 6/25/09		
2	ADVERTISER/CLIENT NAME			7		
	NI SOURCE CORPORATE SRV.(			ADVERTISER/CLIENT NUMBER		
				3473		

ADVERTISING INVOICE and STATEMENT

10	11	12	13	14	15	16	17	18	19	20
DATE	NEWSPAPER REFERENCE	DESCRIPTION-OTHER COMMENTS/CHARGES			SAU SIZE BILLED UNITS	TIMES RUN RATE	GROSS AMOUNT	NET AMOUNT		
		Previous Balance					.00	.00		
05/07	LEG L/I	PSC CASE 2009-00141			5X17.00	1				
		L/I			102.00	17.04	1738.08	1738.08		
05/13	LEG L/I	PSC CASE 2009-00141			5X17.00	1				
		L/I			102.00	17.04	1738.08	1738.08		
05/20	LEG L/I	PSC CASE 2009-00141			5X17.00	1				
		L/I			102.00	17.04	1738.08	1738.08		
05/20	AFF L/I	AFFIDAVIT CHARGE			1	1				
		L/I				10.00	10.00	10.00		

21	CURRENT AMOUNT DUE	22	30 DAYS	60 DAYS	OVER 90 DAYS	*UNAPPLIED AMOUNT	23	TOTAL AMOUNT DUE
	5224.24		0.00	0.00	0.00			5224.24

Effective 7/1/09- Tearsheets will be sent Via Email (PDFs). Please let your Sale wish to have them sent to.

If you have questions, please call (606)-564-9091.

\*UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

PLEASE DETACH AND RETURN THIS WITH YOUR REMITTANCE

LEE PUBLICATIONS INC.  
 THE LEDGER INDEPENDENT  
 THE ADVERTISER  
 P.O. BOX 518  
 MAYSVILLE, KY 41056

8	ACCOUNT NUMBER	24	INVOICE/STATEMENT NUMBER	6	BILLING DATE
	3473		5442		05/31/09

BILLED ACCOUNT NAME AND ADDRESS

NI SOURCE CORPORATE SRV.(LEG)  
 ATTN: KAS MCLAUGHLIN

200 CIVIC CENTER DRIVE  
 COLUMBUS OH 43215



23	TOTAL AMOUNT DUE
	5224.24
ENTER AMOUNT ENCLOSED	
\$	

# Frankfort Publishing Company L.L.C.

A Dix Communication Property  
 The State Journal • The Advantage • www.state-journal.com  
 1216 Wilkinson Boulevard • Frankfort, KY 40601  
 PHONE (502) 227-4556 • FAX (502) 227-2831

COLUMBIA GAS OF KY.  
 NISOURCE CORP. SERVICES  
 200 CIVIC CENTER DRIVE  
 COLUMBUS OH 43215  
 43215

118421 - Co. 12

Billing Date: 05/31/09		Page 1 of 1
Customer Number: 31036540		
Salesperson: Jim Wainscott		
Aging of Past Due Amount		
Current		2,353.36
31-60		0.00
61-90		0.00
91-120		0.00
Over 120		0.00
Total Amount Due:		2,353.36

DATE	PUBLICATION	REF NUMBER	DESCRIPTION	# OF COL	DEPTH	RATE	# OF INS	AMOUNT
05/07/09	50 The State Journal	A/R:13917047 Ord:10634259	adjustment of rates 50 B-Legal, Free Form 05/07/2009 Tearsheet Emailed	5 5	20.6 1.0	7.63	1	784.45
05/14/09	50 The State Journal	A/R:13947306 Ord:10634259	adjustment of rates 50 B-Legal, Free Form 05/14/2009 Tearsheet Emailed	5 5	20.6 1.0	7.63	1	784.45
05/21/09	50 The State Journal	A/R:14020886 Ord:10634259	adjustment of rates 50 B-Legal, Free Form 05/21/2009 Tearsheet Emailed	5 5	20.6 1.0	7.63	1	784.46

Please detach and return this portion with payment. To ensure proper credit to your account, please write your customer number on your check. If you have any questions about your account, please contact Accounts Receivable at (502) 227-4556. <b>FINANCE CHARGE OF 1 1/2% ADDED MONTHLY AFTER 30 DAYS</b>	Billing Date	05/31/09
	Customer Number	31036540
THANK YOU FOR YOUR PROMPT PAYMENT!	PLEASE PAY:	2,353.36

Frankfort Publishing Company L.L.C.  
 PO BOX 368  
 Frankfort, KY 40602  
 (502) 227-4556

COLUMBIA GAS OF KY.  
 NISOURCE CORP. SERVICES  
 200 CIVIC CENTER DRIVE  
 COLUMBUS OH 43215

614

118421 - Co. 12

**The Independent**  
**Greenup County News-Times**  
 PO BOX 311 • ASHLAND, KY 41105-0311  
 PHONE (606) 326-2600 • FAX (606) 326-2679

11 Billing Period	05/2009	21 Advertiser/Client Name	NISOURCE CORP SERVICES		
23 Current Amount Due	8185.59	24 Unapplied Amount		25 Terms of Payment	
21 Current Net Amount Due	8185.59	22 Over 30 Days	.00	23 Over 60 Days	.00
24 Paper Number	1	25 Billing Date	05/31/2009	26 Billed Account Number	78498
		27 Advertiser/Client Number		28	78498

Advertising Invoice and Statement

8 Bill to Account Name and Address NISOURCE CORP SERVICES COLUMBIA GAS OF KY 200 CIVIC CENTER CRIVE COLUMBUS OH 43215	Amount Paid: <hr/> Comments:
---	---------------------------------

Please Return Upper Portion With Payment

10 Date	11 Newspaper Reference	12 (14) Description/Other Comments/Charge	15 SAU Size Billed Units	16 Times Run	19 Gross Amount	20 Net Amount
05/06/2009	256051	RATE ADJUSTMENTS	6X 17.75	1		
	L	DI	106.50	25.62	2728.53	2728.53
05/13/2009	256051	RATE ADJUSTMENTS	6X 17.75	1		
	L	DI	106.50	25.62	2728.53	2728.53
05/20/2009	256051	RATE ADJUSTMENTS	6X 17.75	1		
	L	DI	106.50	25.62	2728.53	2728.53

Statement of Account - Aging of Past Due Amounts

Due date: 06/15/2009

21 Current Net Amount Due	8185.59	22 Over 30 Days	0.00	23 Over 60 Days	0.00	24 Unapplied Amount	0.00	25 Total Amount Due	8185.59
---------------------------	---------	-----------------	------	-----------------	------	---------------------	------	---------------------	---------

**The Independent**

PO. BOX 311 • ASHLAND, KENTUCKY 41105-0311  
 PHONE (606) 326-2600 • FAX (606) 326-2679

\* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number	050978498	25 Billing Period	05/2009	26 Billed Account Number	78498	27 Advertiser/Client Number	78498	28 Advertiser/Client Name	NISOURCE CORP SERVICES
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118421 - Co. 12

Heartland Publications LLC  
 The Floyd County Times  
 263 S. Central Ave  
 Prestonsburg KY 41653

ADVERTISING INVOICE / STATEMENT

587

BILLING DATE	TERMS OF PAYMENT
05/31/09	Net 15

BILLED ACCOUNT
KAS MCLAUGHLIN COLUMBIA GAS OF OHIO, INC 200 CIVIC CENTER DRICE COLUMBUS, OH 43215

ACCOUNT #	LEGACY #
00128103	
NAME OF AGENCY / CLIENT	
COLUMBIA GAS OF OHIO, INC	

DATE	TRANS #	DESCRIPTION	INS	SALE DIMENSIONS	UNITS	RATE	AMOUNT	TOTAL
05/08/2009	00319577	900-NOTICE 2600 Floyd County Times Affadavit	1	9.00 x 19.25	173.25 in	9.00	1559.25 5.00	1559.25 1564.25
05/15/2009	00319578	900-NOTICE 2600 Floyd County Times Affadavit	1	9.00 x 19.25	173.25 in	9.00	1559.25 5.00	3123.50 3128.50
05/22/2009	00319579	900-NOTICE 2600 Floyd County Times Affadavit	1	9.00 x 19.25	173.25 in	9.00	1559.25 5.00	4687.75 4692.75

CURRENT	AGING			
	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
4692.75	0.00	0.00	0.00	0.00

TOTAL NET AMOUNT DUE
4692.75

PLEASE RETURN THIS PORTION  
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: [ ] Visa [ ] Mastercard [ ] Discover  
 Acct# \_\_\_\_\_ CVN # \_\_\_\_\_ Exp Date: \_\_\_\_\_  
 Signature \_\_\_\_\_

ACCOUNT TYPE
900t

ACCOUNT #
00128103

BILLED ACCOUNT NAME
COLUMBIA GAS OF OHIO, INC

AMOUNT REMITTED

REMIT TO  
 Heartland Publications LLC  
 The Floyd County Times  
 15397 Collections Center Drive  
 Chicago IL 60693  
 Phone: 606-886-8506  
 Fax: 606-886-3603

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement.

REMITTANCE ADVICE

#461429 Cynthia Benham

Columbia Gas of Ky  
Co. 32

# ■ The Prime Group ■

## Invoice for Services Rendered

Invoice Date: July 2, 2009

Invoice Number 20097-1

To: Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40511

Attn: Judy Cooper  
Director, Regulatory Policy

16.5 hours of consulting work by Steve Seelye @ \$200.00/hr  
performed during June in supporting a DSM cost recovery proposal in a  
rate case.

\$ 3,300.00

Total due for June

\$ 3,300.00

Please remit payment to:

The Prime Group, LLC  
P.O. Box 837  
Crestwood, KY 40014-0837

461514  
 LOC # 2621  
 CKY - 32  
 pctst@ntsource.com



BLACK & VEATCH

~ INVOICE ~

BLACK & VEATCH CORPORATION

PAGE 1

PLEASE REMIT TO:  
 BLACK & VEATCH CORPORATION  
 P.O. BOX 803823  
 KANSAS CITY MO 64180-3823  
 FED ID:431833073

ELECTRONIC FUNDS TRANSFER TO:  
 BLACK & VEATCH CORPORATION  
 ACCOUNT NUMBER: 5336422  
 COMMERCE BANK, KC, MO. USA  
 ABA NUMBER 101000019  
 S.W.I.F.T. NO. CBKCVS44  
 \*\*\*PLEASE INCLUDE INVOICE NUMBER\*\*\*  
 ORG ID 1204

DAVE MUELLER  
 COLUMBIA GAS OF KENTUCKY, INC  
 2001 MERCER ROAD  
 LEXINGTON KY 40511

CLIENT REF : 162419.0100  
 INVOICE DATE: 09-JUL-2009  
 BILLED THRU : 26-JUN-2009  
 PAYMENT DUE : 08-AUG-2009  
 TERMS : 30 NET

INVOICE NO : 1073479  
 PROJECT NAME: COLUMBIA GAS OF KENTUCKY CO  
 PROJECT NO : 162419  
 B&V CONTACT : ANDERSON, EDWIN P  
 TELEPHONE : 6313484090 Ext. 223

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
ANDERSON, EDWIN P	9.00	260.0000	2,340.00		2,340.00
VITALE, STEVEN	3.00	300.0000	900.00		900.00
	12.00		3,240.00		3,240.00
TOTAL DUE (USD)					3,240.00

INVOICE COMMENTS PERFORM A COMPARATIVE ANALYSIS OF THE AGING PIPING INFRASTRUCTURE IN PREPARATION FOR FUTURE RATE CASE

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.



U 442977  
034

CUSTOMER ACCOUNT NUMBER
442530

SERVICE INVOICE MODEL

INVOICE NUMBER	14046122A
INVOICE DATE	6/30/2009

Bill To:
C/O Susan Bishop Columbia Gas of Ohio 200 Civic Center Drive Columbus, OH, 43215

AMT. ENCLOSED	
---------------	--

PLEASE SEND PAYMENT TO:
Pitney Bowes Management Services P.O. Box 845801 Dallas TX 75284-5801

\*\*\*Detach here and send the top portion with your payment\*\*\*

SCHEDULE	T/NT	DESCRIPTION	GLCode	TOTAL
SERVICE RENDERED FOR:				
MSW				
A2	NT	Mgmt. Fee-Repo/Print-tax	SBRP/4030	\$ 8,969.03
<b>SNET</b> <b>JUL 23 2009</b> <b>REC'D</b>				
C	NT	Copy Volume AR Series Pricing @ .0045	volume VOLUME# Pricing Rule SBRP/4030	\$ 934.52
CC	NT	Copy Volume MX Series Pricing @ .0300	volume VOLUME# Pricing Rule SBRP/4030	\$ 56.05
C1	NT	Copy Volume Color Pricing @ .0900	volume VOLUME# Pricing Rule SBRP/4030	\$ 2,202.38
E8	NT	Ctr. Dup. Svcs. Oversize volume	SBRP/4030	\$ 8.17
J	NT	Billable Overtime	VOLUME# SBOV/4062	\$ 791.40
Q2	NT	Supplies - Noninv.	SBSU/463	\$ -
S	NT	Vended work	SBVD/4061	\$ -
9	NT	Vehicle/Transportation 1 vehicle (Maintenance, Fuel, Insurance, ect.) 5% of mgmt. fee	SBVE/4119	\$ -
Total Taxable				\$ -
Non Taxable				\$ 12,961.55
Tax				\$ -
invoice Total				\$ 12,961.55
T- Taxable NT- Non-Taxable				

CO	GEN	AUX	CE	PROJ	ACTIVE	FACIL	HIC	TRC	Grand Total Expense
32	182	3599	2081		12921	rck09			\$ 8,158.99
34	870		2081		06000			1819	\$ 407.64
34	870		2031		06200			1815	\$ 10.17
34	880		2081		02791			1825	\$ 201.84
34	880		2081		03744			1825	\$ 880.91
34	921		2081		07190			1823	\$ 566.21
34	921		2081		07220			1852	\$ 445.24
34	921		2081		07600			1854	\$ 1,751.29
34	923		2070		07400			1850	\$ 4.40
34	cp	1800	2081						\$ 9.27
34	cp	4957	2081					1824	\$ 535.58
Total									\$ 12,961.55

U462997 Co.34

CUSTOMER ACCOUNT NUMBER  
442530

SERVICE INVOICE MODEL

INVOICE NUMBER 13900294A  
INVOICE DATE 5/30/2009

Bill To:  
C/O Susan Bishop  
Columbia Gas of Ohio  
200 Civic Center Drive  
Columbus, OH, 43215

SNET  
JUL 01 2009  
RECD

AMT. ENCLOSED

PLEASE SEND PAYMENT TO:  
Pitney Bowes Management Services  
P.O. Box 845801  
Dallas TX 75284-5801

\*\*\*Detach here and send the top portion with your payment\*\*\*

SCHEDULE	T/NT	DESCRIPTION	GLCode	TOTAL
SERVICE RENDERED FOR:				
MSW				
A2	NT	Mgmt. Fee-Repo/Print-tax	SBRP/4030	\$ 2,954.87
C	NT	Copy Volume AR Series volume Pricing @ .0045 VOLUME# Pricing Rule	SBRP/4030	\$ 274.64
CC	NT	Copy Volume MX Series volume Pricing @ .0300 VOLUME# Pricing Rule	SBRP/4030	\$ 185.02
C1	NT	Copy Volume Color volume Pricing @ .0900 VOLUME# Pricing Rule	SBRP/4030	\$ 454.05
E8	NT	Ctr. Dup. Svcs. Oversize volume	SBRP/4030	\$ 1.21
J	NT	Billable Overtime VOLUME#	SBOV/4062	\$
Q2	NT	Supplies - Noninv.	SBSU/463	\$
S	NT	Vended work	SBVD/4061	\$
9	NT	Vehicle/Transportation 1 vehicle (Maintenance, Fuel, Insurance, ect.) 5% of mgmt. fee	SBVE/4119	\$
Total Taxable				\$
Non Taxable				\$ 3,769.79
Tax				\$
invoice Total				\$ 3,769.79
T- Taxable NT- Non-Taxable				

GO	GEN	AUX	CE	PROJ	ACTIVE	FACIL	HCC	TCC	Grand Total Expense
32	182	3599			12921	RCK09			\$3,577.30
34	870		2081		06200			1815	\$0.18
34	921		2081		07220			1852	\$115.97
34	921		2081		07600			1852	\$13.22
34	921		2081		07600			1854	\$56.82
34	cp	1800	2081						\$6.31
Total									\$3,769.79

# OFFICE DEPOT CINCINNATI

<b>REMIT Address:</b> OFFICE DEPOT CINCINNATI		<b>Invoice Number:</b> 477326145001
		<b>Invoice Date:</b> 2009-06-09
		<b>Due Date:</b> 2009-06-09
<b>Bill To:</b>		<b>Ship To Address:</b>
		Ship Date:
<b>Invoice Total:</b> 192.15	<b>PO Number:</b> 40001923	<b>Invoice Description:</b> JLOGAN OFC DEPOT
<b>Company Code:</b> 00012		
<b>Sales Order #:</b>		

**Terms Code:**

**Service Date From:**

**Service Date To:**

**Previous Balance:**

**Late Fee:**

Line #	Quantity Description	Part #	Unit Price	Line Current Amount	Currency
	200.0 ACCO(R) PRESSBOARD BINDER WITH FASTENER, 3 CAPACITY, 11 X 8 1/2, BLACK		NaN	180.00	US
<b>Sub Total</b>	<b>200.0</b>		<b>0.90</b>	<b>180.00</b>	US
<b>Tax/GST</b>				12.15	US
<b>Tax/PST</b>				0.00	US
<b>Tax/QST</b>				0.00	US
<b>Tax/HST</b>				0.00	US
<b>Freight</b>				0.00	US

# OFFICE DEPOT CINCINNATI

<b>REMIT Address:</b> OFFICE DEPOT CINCINNATI		<b>Invoice Number:</b> 476661597001
		<b>Invoice Date:</b> 2009-06-03
		<b>Due Date:</b> 2009-06-03
<b>Bill To:</b>		<b>Ship To Address:</b>
		Ship Date:
<b>Invoice Total:</b> 25.49	<b>Invoice Description:</b> JLOGAN OFFICE DEPOT ORDER	
<b>PO Number:</b> 40001695		
<b>Company Code:</b> 00012		
<b>Sales Order #:</b>		

**Terms Code:**

**Service Date From:**

**Service Date To:**

**Previous Balance:**

**Late Fee:**

Line #	Quantity	Description	Part #	Unit Price	Line Amount	Current
	1.0	PENDAFLEX(R) PREMIUM REINFORCED EXTRA-CAPACITY RECYCLED HANGING FOLDERS WITH INFOCKET(R), 4 EXPANSION, 8 1/2 X 14, GRE		NaN	23.88	US
<b>Sub Total</b>	<b>1.0</b>			<b>23.88</b>	<b>23.88</b>	US
<b>Tax/GST</b>					1.61	US
<b>Tax/PST</b>					0.00	US
<b>Tax/QST</b>					0.00	US
<b>Tax/HST</b>					0.00	US
<b>Freight</b>					0.00	US

# OFFICE DEPOT CINCINNATI

<b>REMIT Address:</b> OFFICE DEPOT CINCINNATI	<b>Invoice Number:</b> 477482492001 <b>Invoice Date:</b> 2009-06-10 <b>Due Date:</b> 2009-06-10
<b>Bill To:</b>	<b>Ship To Address:</b>  Ship Date:
<b>Invoice Total:</b> 57.48 <b>PO Number:</b> 40001990 <b>Company Code:</b> 00012 <b>Sales Order #:</b>	<b>Invoice Description:</b> jenlogan ofc dep order

**Terms Code:**

**Service Date From:**

**Service Date To:**

**Previous Balance:**

**Late Fee:**

Line #	Quantity	Description	Part #	Unit Price	Line Amount	Current
	1.0	OFFICE DEPOT(R) BRAND CD-R MEDIA, 52X, 700MB/80 MINUTES, PACK OF 100		NaN	13.85	US
	4.0	OFFICE DEPOT(R) BRAND DOUBLE SLIM CD JEWEL CASES, CLEAR, PACK OF 25		NaN	40.00	US
<b>Sub Total</b>	<b>5.0</b>			<b>23.85</b>	<b>53.85</b>	US
<b>Tax/GST</b>					3.63	US
<b>Tax/PST</b>					0.00	US
<b>Tax/QST</b>					0.00	US
<b>Tax/HST</b>					0.00	US
<b>Freight</b>					0.00	US

## Expense Report Employee and Expense Summary

### REPORT INFORMATION

**Name** James Racher  
**Employee ID** 462918  
**Expense dates** 06/09/09-06/22/09  
**Form ID** TEA000043880  
**Approver** Stanley J Sagun  
**Total Expenses** 324.74 USD

### REPORT TOTALS

**Report Total** 324.74 USD  
**Total adjustments** 0.00 USD  
**Total reimbursable** 324.74 USD  
**Credit card remittance** 313.09 USD  
**Amount due Employee** 11.65 USD

*Travel 127.13*  
*Meals 197.61*  


---

*324.74*

Report Name JR - JUNE 2009

### EXPENSE DATA SUMMARY

Date	Expense Item	Amount	Payment Type	Country	Ex. Rate	Charge to	USD
06/09/09	Business Dinner	42.28	Corporate Card	United States (US	1.00	CKY Rate Case 09	42.28
06/10/09	Business Lunch	17.94	Corporate Card	United States (US	1.00	CKY Rate Case 09	17.94
06/11/09	Business Dinner	14.64	Corporate Card	United States (US	1.00	CKY Rate Case 09	14.64
06/12/09	Business Dinner	65.00	Corporate Card	United States (US	1.00	CKY Rate Case 09	65.00
06/13/09	Business Breakfast	15.04	Corporate Card	United States (US	1.00	CKY Rate Case 09	15.04
06/14/09	Business Lunch	31.06	Corporate Card	United States (US	1.00	CKY Rate Case 09	31.06
06/16/09	Fuel	65.48	Corporate Card	United States (US	1.00	CKY Rate Case 09	65.48
06/16/09	Business Breakfast	5.15	Cash	United States (US	1.00	CKY Rate Case 09	5.15
06/16/09	Snacks/Refreshments	6.50	Cash	United States (US	1.00	CKY Rate Case 09	6.50
06/22/09	Car Rental	61.65	Corporate Card	United States (US	1.00	CKY Rate Case 09	61.65

### Expense Sub-Totals

Car Rental 61.65

### Charge to

**Charge to:** CKY Rate Case 09  
**Business Unit:** 00012  
**Department:** 0009100  
**Account:** 92102000  
**Work Order:** 00012B  
**Charge Code:** 0577021032



Request for Payment	
NISOURCE CORPORATE SERVICES - CD 12 NCS	
Request Date	Invoice Date 5/16/09
Invoice #	476646209
Payee	UNITED PARCEL SERVICES
Vendor ID	CNV0005211
Remit to Address	LOCKBOX 577
Remit to City, State, Zip Code	CAROL STREAM, IL 60132-0577
Total Payment	\$2,363.25

SPECIAL HANDLING	

UNITED PARCEL SERVICES	\$2,363.25
<small>The section below pertains only to vendors, not employees. All Wire/Ach Vendor MUST be set up prior to receipt of invoice. All pending EFTs must be on WIRE/SACH. IMPORTANT: Fill in below if bank info is new or has changed.</small>	
Bank Account	
ABA/Routing	
Account Name	

DESCRIPTION OF CHARGES
UPS CHARGES

ACCOUNTS PAYABLE USE ONLY

**NOTE: TWO SIGNATURES ARE REQUIRED. PLEASE REFERENCE THE DISBURSEMENT APPROVAL LEVELS POLICY FOR A LIST OF PROPER APPROVAL LEVELS AND EXCEPTIONS**

REQUIRED:	Requestor's Phone	Requestor's Signature (required)	Requestor's Printed Name (required)
The approval levels referenced are general guidelines-see the approval policy for exceptions	614-460-6034		JENNIFER LOGAN
	Approval Level	Approver's Signature (required)	Approver's Printed Name
Supervisor / Team Lead	General Approval ≤ \$2,500		
Manager / Lead Counsel / Attorney	General Approval ≤ \$50,000		GEORGE USNER
Director / Segment Controller	General Approval ≤ \$100,000		
Vice President / President / General Manager	General Approval ≤ \$300,000		
NiSource Executive Vice President	General Approval > \$300,000		
CEO			
	TITLE	"Other" must have authorized authority as per the Corporate Disbursement Approval Level Policy	
OTHER			

**SEE NEXT PAGE FOR ACCOUNT CLASSIFICATIONS**



U#A62937  
0012

**Delivery Service Invoice**

Invoice date **May 16, 2009**  
Invoice number 0000476646209  
Shipper number 476646  
Page 1 of 20



#BWN CWNG#  
#0268A00004766460# 77422300053314  
AT 03 036840 22136H131 A\*\*3DGT



**NISOURCE CORPORATE SERVICES  
SUSAN BISHOP  
200 CIVIC CENTER DR  
COLUMBUS, OH 43215-4138**

SNFT  
MAY 29 2009  
REC'D

For questions about your invoice, call:  
(800) 811-1648  
Monday - Friday  
8:00 a.m. - 9:00 p.m. E.T.

or visit [ups.com](http://ups.com)

or write:  
UPS  
P.O. Box 650580  
Dallas, TX 75265-0580

**Incentive Savings**

Total incentive savings this period **\$ 1,761.92**  
Your amount due this period includes these savings.  
See incentive summary section for details.

**Account Status Summary**

**Weekly Payment Plan**

Amount Due This Period **\$ 2,363.25**  
Amount Outstanding (prior invoices) **\$ 9,544.96**  
Total Amount Outstanding **\$ 11,908.21**

Please include the Return Portion of each outstanding invoice with your payment. See Account Status for details.

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Save money. Save time. Save trees. Choose an electronic billing solution as an alternative to receiving a paper bill. You will be able to view, manage, and pay your UPS bills. Choose one of our electronic bill formats designed to help your company analyze, allocate, and reconcile your UPS bill. For more details, visit [www.ups.com/billing](http://www.ups.com/billing).

**Thank you for using UPS.  
Summary of Charges**

Page		Charge
6	Outbound	
6	UPS WorldShip	\$ 674.84
6	UPS Shipping Document	\$ 488.55
10	UPS Internet Shipping	\$ 26.42
	Inbound	
10	Collect	\$ 871.90
16	Inbound Third Party	\$ 110.28
18	Adjustments & Other Charges	\$ 65.01
20	Fees	\$ 117.25
	Service Charges	\$ 9.00
<b>Amount due this period</b>		<b>\$ 2,363.25</b>

UPS payment terms require payment of this invoice by June 3, 2009.

Payments not received by June 17, 2009 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at [ups.com](http://ups.com))

Note: This invoice may contain a fuel surcharge as described at [ups.com](http://ups.com). The published fuel surcharge is 2.25% for UPS Ground Services and 0.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit [ups.com](http://ups.com).



	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2													
3													
4													
5													
6													
7													
8	\$106.24	00012	14600101	00037						0047200	SC404		
9	\$111.70	00012	14600101	00032						0047200	SC404		
10	\$0.00	00012	14600101	00037						0047200	SC405		
11	\$38.95	00012	14600101	00038						0047200	SC404		
12	\$127.96	00012	14600101	00034						0047200	SC404		
13	\$8.85	00012	14600101	00034						0047200	SC405		
14	\$0.00	00012	14600101	00034						0047200	SC406		
15	\$0.00	00012	14600101	00032						0047200			
16	\$0.00	00012	14600101	00034						0047200			
17	\$0.00	00012	14600101	00037						0047200			
18	\$8.27	00012	80720000		3601					0018600	1960807038	R. Jackson	
19	\$143.68	00012	80720000		3638					0092400	009297001A	J. Lerner	
20	\$21.57	00012	90300000		3601					0021200	21209030JD	L. Carrien	
21	\$869.49	00012	90300000		3601					0027100	00270100KF	HR	
22	\$8.27	00012	90300000		3601					0053000	53009030JD	Klippa	
23	\$44.92	00012	90300000		3601					0092300	009292001A	B Trate	
24	\$55.05	00012	90800000		3015					0085100	8510-9080-JD	NBT	
25	\$5.46	00012	91000000		3601					0019300	19309102JE	C. Fox	
26	\$516.07	00012	92100000		3601					0047200	00470101MY	BLDG	
27	\$251.07	00012	92100000		3015					0067000	0067010312	AP	
28	\$25.92	00012	92300000		3015					0009100	0577021032	J. Logan	
29	\$6.88	00012	92300000		3601					0059000	0059020080	SUPPLY CH	
30	\$7.06	00012	92300000		3601					0080100	0080100134	Legal	
31	\$8.17	00012	93020000		3601					0014010	001401011A	J. Swartz	
32	\$8.85	00012	93020000		3601					0059000	0005900112	Kriner	
33	\$19.19	00012	93020000		3601					0088000	0088020034	FLEET	
34	\$18.63	00012	93020000		3638					0089000	008901011A	G. Fitz	
35													
36													
37													
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39													
40													

Total: \$2,363.25

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DATA ENTRY FOR ACCOUNTS PAYABLE

Request for Payment	
NISOURCE CORPORATE SERVICES - CO 12 NCS	
Request Date	Invoice Date 5/23/09
Invoice #	476646219
Payee	UNITED PARCEL SERVICES
Vendor ID	CNV0005211
Remit to Address	LOCKBOX 577
Remit to City, State, Zip Code	CAROL STREAM, IL 60132-0577
Total Payment	\$1,575.54

SPECIAL HANDLING	
U4629m Co 12	
UNITED PARCEL SERVICES	\$1,575.54
<small>The section below pertains only to Vendors, not employees. A Wire Ach Vendor in US (before) prior to receipt of invoice. If sending in US, you must attach one WIREW/ACH. IMPORTANT: If in below with banking info, new info has changed.</small>	
Bank Acct #	
ABM#	
ACCOUNTS PAYABLE USE ONLY	
SNET JUN 09 2009 REC'D	

DESCRIPTION OF CHARGES
UPS CHARGES

NOTE: TWO SIGNATURES ARE REQUIRED. PLEASE REFERENCE THE DISBURSEMENT APPROVAL LEVELS POLICY FOR A LIST OF PROPER APPROVAL LEVELS AND EXCEPTIONS

REQUIRED:	Requestor's Phone	Requestor's Signature (required)	Requestor's Printed Name (required)
The approval levels referenced are general guidelines-see the approval policy for exceptions	614-460-5034		JENNIFER LOGAN
	Approval Level	Approver's Signature (required)	Approver's Printed Name
Supervisor / Team Lead	General Approval <= \$2,500		
Manager / Lead Counsel / Attorney	General Approval <= \$50,000		GEORGE USNER
Director / Segment Controller	General Approval <= \$100,000		
Vice President / President / General Manager	General Approval <= \$300,000		
NiSource Executive Vice President	General Approval > \$300,000		
CEO			

TITLE "Other" must have authorized authority as per the Corporate Disbursement Approval Level Policy

OTHER			
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SEE NEXT PAGE FOR ACCOUNT CLASSIFICATIONS

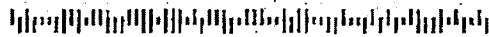


**Delivery Service Invoice**

Invoice date **May 23, 2009**  
Invoice number 0000476646219  
Shipper number 476646  
Page 1 of 16



#BWNCWNG#  
#0268A00004766460# 77422400055419  
AT 02 037447 27212H128 A\*\*3DGT



**NISOURCE CORPORATE SERVICES  
SUSAN BISHOP  
200 CIVIC CENTER DR  
COLUMBUS, OH 43215-4138**

For questions about your invoice, call:  
(800) 811-1648  
Monday - Friday  
8:00 a.m. - 9:00 p.m. E.T.

or visit [ups.com](http://ups.com)

or write:  
UPS  
P.O. Box 650580  
Dallas, TX 75265-0580

**Incentive Savings**

Total incentive savings this period \$ 1,050.15  
Your amount due this period includes these savings.  
See incentive summary section for details.

**Account Status Summary**

**Weekly Payment Plan**

Amount Due This Period \$ 1,575.54  
Amount Outstanding (prior invoices) \$ 9,954.07  
Total Amount Outstanding \$ 11,529.61

Please include the Return Portion of each outstanding invoice with your payment. See Account Status for details.

**Go electronic!**

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**Thank you for using UPS.  
Summary of Charges**

Page		Charge
	<b>Outbound</b>	
6	UPS WorldShip	\$ 547.22
6	UPS Shipping Document	\$ 379.93
8	UPS Internet Shipping	\$ 69.95
	<b>Inbound</b>	
9	Collect	\$ 69.76
10	Inbound Third Party	\$ 252.18
13	Adjustments & Other Charges	\$ 110.62
16	Fees	\$ 136.86
	<b>Service Charges</b>	\$ 9.00
<b>Amount due this period</b>		<b>\$ 1,575.54</b>

UPS payment terms require payment of this invoice by June 10, 2009.

Payments not received by June 24, 2009 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at [ups.com](http://ups.com))

Note: This invoice may contain a fuel surcharge as described at [ups.com](http://ups.com). The published fuel surcharge is 2.25% for UPS Ground Services and 0.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit [ups.com](http://ups.com).

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1													
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3													
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5													
6													
7													
8	AMOUNT	BU	ACCOUNT	AFFILIATE	RESOURCE	ACTIVITY	COST OBJ	PROJECT	LOCATION	DEPARTMENT	CHARGE CODE	WORK ORDER	FUNCTION
9	1 \$86.59	00012	14600101	00037						0047200	SC404		
10	2 \$125.08	00012	14600101	00032						0047200	SC404		
11	3 \$10.13	00012	14600101	00037						0047200	SC405		
12	4 \$64.95	00012	14600101	00038						0047200	SC404		
13	5 \$133.02	00012	14600101	00034						0047200	SC404		
14	<del>\$0.00</del>	00012	14600101	00034						0047200	SC405		
15	<del>\$0.00</del>	00012	14600101	00032						0047200	SC406		
16	<del>\$0.00</del>	00012	14600101	00034						0047200			
17	<del>\$0.00</del>	00012	14600101	00037						0047200			
18	6 \$80.74	00012	90300000		3601					0027100	00270100KF	HR	
19	7 \$13.71	00012	90300000		3601					0064500	6450870034	J. Metcalf	
20	8 \$35.71	00012	90300000		3601					0092300	00929200TA	B. Trate	
21	9 \$18.87	00012	90800000		3015					0085100	8510-9080-JD	NBT	
22	10 \$489.54	00012	92166660		3601					00470101MY	00470101MY	BLDG	
23	11 <del>\$25.52</del>	00012	92100000		3015					0067000	0067010312	AP	
24	12 \$128.82	00012	92300000		3015					0009100	0577021032	J. Logan - RATE	
25	13 \$11.14	00012	92300000		3601					0059000	0059020080	SUPPLY CH	
26	14 \$7.84	00012	92300000		3638					0080100	0080020035	S. Enright	
27	15 \$12.37	00012	93020000		3601					0010000	0010000112	TAX	
28	16 \$14.16	00012	93020000		3601					0059000	0059020035	T. Willis	
29	17 \$18.78	00012	93020000		3601					0059000	0059020038	J. Covert	
30	18 \$49.77	00012	93020000		3601					0088000	0088020034	FLEET	
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Total:  
\$1,875.64

DATA ENTRY FOR ACCOUNTS PAYABLE

**PSC0052 ATTACHMENT b**

ESTIMATED RATE CASE EXPENSE  
FOR ACCOUNT 182

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Estimated Rate Case Expenses

Line No.	Description	Estimated Amount	Total
1	Accounting	0.00	0.00
2	Engineering	0.00	0.00
3	Legal	20,000.00	20,000.00
4	Consultants	168,000.00	168,000.00
5	Other Expenses	42,000.00	42,000.00
6	Unamortized Balance from Case No. 2007-00008	50,904.00	50,904.00
7	Total	280,904.00	280,904.00



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

Data Request 018:

Refer to the response to Item 56 of Staff's Second Request and the responses to Items 1.a. and 7.a. of the Staff's first request to Columbia in Case No. 2009-00168.

- a. Based on the estimates provided by its independent actuarial firm, Columbia has booked Pension Expense of \$345,915 and OPEB Expense of \$163,754 for the first four months of 2009. The proposed adjustment shown on Schedule 0-2.4 of Columbia's application is based on net pension costs. Explain whether the amounts that have been booked in 2009 are gross costs per books or net costs per books.
- b. If the amounts referenced in part a. of this request are gross costs per books for 2009, provide the corresponding net costs per books through April 2009.
- c. Provide an update of the amounts Columbia has booked in 2009 through the most recent date for which the information is available and update this response monthly until otherwise directed.
- d. Provide the monthly gross costs and net costs per books for Pension Expense and OPEB Expense for the last six months of calendar year 2008.

**Supplemental Response:**

(c) Following are the actual net amounts that Columbia has booked through July 31, 2009.

	<u>Pension</u>	<u>OPEB</u>	<u>OPEB TO</u>
926 Employee Pensions & Benefits	\$ 570,964	\$ 274,589	\$ 164,332