

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	Aug-09	Total
1	Amortization	0.00	0.00	0.00
2	Accounting	0.00	0.00	0.00
3	Engineering	0.00	0.00	0.00
4	Legal	0.00	0.00	0.00
5	Consultants	20,936.00	19,790.00	103,495.07
6	Other Expenses :			
7	Employee Travel	127.13	0.00	2,728.08
8	Meals and Lodging	197.61	48.64	711.76
9	Duplicating	12,011.41	220.29	13,094.80
10	Newspaper Notices	20,455.94	0.00	20,455.94
11	Postage Fees	154.74	266.30	421.04
12	Total	53,882.83	20,325.23	140,906.69

Columbia Gas of Kentucky, Inc.

Case No. 2009-00141

Rate Case Expenses for
Labor/Benefits/Overhead
For the Period of November 2008 - August 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
August-09	19,790.00	85.25
Total	96,493.00	508.50

PSC0052 ATTACHMENT a

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR ACCOUNT 182

0123501

Hewitt

INFORMATIONAL COPY

Hewitt Associates
PO Box 95135
Chicago, IL 60694-5135
847-295-5000

July 23, 2009

Invoice #: 1011058

Mr. Rick L. Bond
NiSource Inc.
801 East 86th Avenue
Merrillville, IN 46410

Our terms are Net 30 days. After 30 days, interest accrues from due date at an annual rate of nine percent.

Federal Taxpayer Identification:#36-2235791

June 2009 Invoice for Services Through the 30th:

Assistance with Columbia of Kentucky Rate Case

Consultant	Hours	Rate	Amount	
Craig, Nicholas J.	13.00	\$ 500	\$ 6,500.	
Goepfert, Anne	0.75	\$ 360	270.	
Rylicki, Derek	3.75	\$ 620	2,325.	
Technology Charge			637.	\$ 9,732.

Miscellaneous Expenses Allocable to the Above Assignment

487.
\$ 10,219.

INFORMATIONAL COPIES SENT TO:

Mr. Rob Campbell, Mr. Joel Hoelzer, Ms. Erica Utterback, Mr. Greg A. Davis, Anna Ortega

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

Invoice Date: July 24, 2009
Invoice No: 050330*90614576

Project: 050330 NISource - Columbia Gas of Kentucky

Part A -- DEPR STUDY-COLUMBIA GAS OF KENTUCKY

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	19.50	\$ 110.00	\$ 2,145.00
John J. Spanos	18.00	195.00	3,120.00
Support Staff	11.00	80.00	880.00

Total Labor Costs \$ 6,145.00

Expenses

Postage/Federal Express

\$ 29.40

Total Expenses 29.40

Current Charges for Part A

\$ 6,174.40

P. MOUL & ASSOCIATES

251 HOPKINS ROAD
HADDONFIELD, NJ 08038
TELEPHONE: 856.428.7515 • FACSIMILE: 856.428.0026

U124077
CD 32

EIN# 22-3282661

August 4, 2009
Case No. 0904

COLUMBIA OF KENTUCKY

For professional services rendered by Paul R. Moul,
Managing Consultant, for the preparation of
responses to interrogatories identified as AG-DR Set
1-194 through 211

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
P. Moul	13	\$ 225	\$ 2,925.00
Clerical	8.25	\$ 60	495.00

Reimbursement of out-of-pocket costs consisting of
telephone charges

6.00

TOTAL

\$ 3,426.00

OFFICE DEPOT CINCINNATI

REMIT Address: OFFICE DEPOT CINCINNATI		Invoice Number: 480800448001
		Invoice Date: 2009-07-10
		Due Date: 2009-08-09
Bill To:		Ship To Address:
		Ship Date:
Invoice Total: 220.29	Invoice Description: JLOGAN OFFICE DEP ORDER	
PO Number: 40003291		
Company Code: 00012		
Sales Order #:		

Terms Code:

Service Date From:

Service Date To:

Previous Balance:

Late Fee:

Line #	Quantity	Description	Part #	Unit Price	Line Current Amount	
	205.0	ACCO(R) PRESSBOARD BINDER WITH FASTENER, 3 CAPACITY, 11 X 8 1/2, BLACK		NaN	184.50	US
	2.0	AVERY(R) CD/DVD COLOR LASER PRINTER LABELS, PACK OF 30		NaN	21.86	US
Sub Total	207.0			11.83	206.36	US
Tax/GST					13.93	US
Tax/PST					0.00	US
Tax/QST					0.00	US
Tax/HST					0.00	US
Freight					0.00	US

UNITED PARCEL SERVICES

Total:
\$1,211.42

Billing Statement Date: 6/20/09
Billing Statement #: 476646259

AMOUNT	BU	ACCOUNT	AFFILIATE	RESOURCE	ACTIVITY	COST OBJ	PROJECT	LOCATION	DEPARTMENT	CHARGE CODE	WORK ORDER	FUNCTION
\$22.87	00012	80720000		3601					0019400	19408074JD	T. Heck	
\$54.06	00012	80720000		3601					0092400	00929700TA	Lerner	
\$14.39	00012	87000000		3015					0053000	53308703AR	M Ray	
\$36.45	00012	90300000		3015					0021200	21209030JD	L Carnean	
\$33.99	00012	90300000		3601					0096300	0096000112	P Mayes	
\$36.88	00012	90800000		3015					0085100	8510-9080-JD	NBT	
\$10.83	00012	91000000		3601					0019800	1980910134	H Bauer	
\$455.69	00012	92100000		3601					0047200	00470101MY	BLDG	
\$342.07	00012	92100000		3015					0067000	0067010312	AP	
\$89.44	00012	92300000		3015					0009100	0577021032	Rate Case	
\$20.54	00012	92300000		3601					0080100	008010034	Legal	
\$6.85	00012	92300000		3601					0080100	0080300134	D Rubadue	
\$9.56	00012	93020000		3601					0057000	05720121AN	A Darabaris	
\$15.14	00012	93020000		3601					0086100	00860101TA	Supply Chain	
\$62.66	00012	93020000		3601					0088000	0088020034	FLEET	

BACKUP ONLY - DO NOT KEY

06-20-2009 CC BILL

UNITED PARCEL SERVICES

Total:
\$1,226.90

Billing Statement Date: 6/6/09
Billing Statement #: 476646239

AMOUNT	BU	ACCOUNT	AFFILIATE	RESOURCE	ACTIVITY	COST OBJ	PROJECT	LOCATION	DEPARTMENT	CHARGE CODE	WORK ORDER	FUNCTION
				3601					0019400	19408074JD	T. Heck	
\$19.65	00012	80720000		3601					0092400	00929700TA	Lerner	
\$34.25	00012	80720000		3601					0027100	00270100KF	HR	
\$90.83	00012	90300000		3015					0085100	8510-9080-JD	NBT	
\$20.24	00012	90800000		3601					0047200	00470101MY	BLDG	
\$488.96	00012	92100000		3601					0067000	0067010312	AP	
\$384.63	00012	92100000		3015					0009100	0577021032	Rate Case	
\$84.04	00012	92300000		3601					0080100	0008010034	Legal	
\$42.16	00012	92300000		3601					0010000	0010000112	Tax	
\$10.11	00012	93020000		3015					0014010	00140101TA	J Swartz	
\$37.21	00012	93020000		3601					0086100	00860101TA	Supply Chain	
\$17.32	00012	93020000		3601					0088000	0088020034	FLEET	
\$18.10	00012	93020000		3601								

BACKUP ONLY - DO NOT KEY

05-30-2009 CC BILL

NISOURCE CORPORATE SERVICES

200 CIVIC CENTER DRIVE

INVOICE NO. CON0809120006

COLUMBUS

OH 43215-4138

DATE 9/02/09

BILLED TO: COLUMBIA GAS OF KENTUCKY, INC.
 ATTN: MIKE CASEY
 PO BOX 117
 COLUMBUS OH 43216

BILLING CO	BILLED CO	DESCRIPTION	AMOUNT	TOTAL
VOUCHER	VOUCHER			
EMPLOYEE BENEFITS				
C803917	I/C-12-006	HEWITT RATE CASE SERVICES		
C823277	I/C-12-006	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	10,219.00	
BEN01403	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	21,857.00	
BEN99404	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	76,837.54	
BEN99406	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	74,434.26	
BEN99407	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	11,990.66	
BEN99411	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	101,212.06	
PG001400	I/C-12-101	** EMPLOYEE BENEFITS (BILLED AND PAID IN CURRENT MONTH) **	25,565.99	
BEN01402	I/C-12-101	PENSION - RETIREE CONTRIBUTIONS	49,196.25-	
BEN01410	I/C-12-101	LOCKBOX-RETIREE AND COBRA BENEFIT CONTRIBUTIONS	5,686.67-	
C821873	I/C-12-006	YEAR 2008 BENEFITS ADMIN ACCRUAL PER ALL CONTROLLERS	8,671.04-	
ACR08KE2	I/C-12-101	YEAR 2008 BENEFITS ADMIN ACCRUAL PER ALL CONTROLLERS	2,835.00	
		** LESS: PAYMENTS RECEIVED IN CURRENT MONTH (SEE ABOVE)	1,015.83	
			262,701.26-	
CORPORATE INSURANCE				
C807122	I/C-12-006	AON COMMERCIAL PROPERTY COVERAGE 07/01/2009-06/30/2010 NON AFFILIATED	5,664.00	
C807733	I/C-12-006	AEGIS PROPERTY INSURANCE AFFILIATED 07/01/2009-06/30/2010	23,541.00	
C808005	I/C-12-006	AEGIS GENERAL&AUTO LIABILITY PREMIUM AFF&NON AFF 07/1/09-07/01/10	137,449.00	
COR08KE1	I/C-12-101	AEGIS GENERAL&AUTO LIABILITY PREMIUM AFF&NON AFF 07/1/09-07/01/10	137,449.00-	
C807863	I/C-12-006	AEGIS WORKERS COMP PREMIUM AFFILIATED&NON AFFILIATED 7/1/09-7/1/10	139,327.00	
COR08KE1	I/C-12-101	AEGIS WORKERS COMP PREMIUM AFFILIATED&NON AFFILIATED 7/1/09-7/1/10	139,327.00-	
C809161	I/C-12-006	JLT PARK NON AFFILIATED PROPERT INSURANCE 7/1/2009-6/30/2010	2,819.00	
C814303	I/C-12-006	MCGRIFF SEIBELS TERRORIST COVERAGE 07/1/09-07/01/10 NON AFFILIATED	4,243.50	
C814991	I/C-12-006	BEECHER CARLSON NON AFFILAITED MARA FEE 07/01/2009-06/30/2010	1,192.50	
COR08KE1	I/C-12-101	AON NON AFFILIATED PROPERTY INSURANCE FEE 07/1/09-07/1/10 CORRECTION	3,300.00	
FIN04401	I/C-12-101	BERMUDA FIRE&MARINE CO OLD ENVIRONMENTAL LIABILITY CLAIMS	9.67-	
FIN04401	I/C-12-101	KWELM OLD ENVIRONMENTAL LIABILITY CLAIMS	4.73-	
C803020	I/C-12-006	MCGRIFF SEIBELS NON AFFILAITED EXCESS LAIBILITY COVERAGE 7/1/09-7/1/10	5,009.69	
C803023	I/C-12-006	MCGRIFF SEIBELS NON AFFILAITED EXCESS LAIBILITY COVERAGE 7/1/09-7/1/10	12,201.48	
ACR07KE2	I/C-12-101	MCGRIFF SEIBELS NON AFFILAITED EXCESS LAIBILITY COVERAGE 7/1/09-7/1/10	17,211.17-	
C814024	I/C-12-006	** CORPORATE INSURANCE (BILLED AND PAID IN CURRENT MONTH) **	45,769.00	
COR08KE1	I/C-12-101	** CORPORATE INSURANCE (BILLED AND PAID IN CURRENT MONTH) **	276,776.00	
		** LESS: PAYMENTS RECEIVED IN CURRENT MONTH (SEE ABOVE)	322,545.00-	
POSTAGE AND MAILING SERVICES				
C802151	I/C-12-006	UPS SHIPMENTS		
C803475	I/C-12-006	UPS SHIPMENTS	126.51	
C803476	I/C-12-006	UPS SHIPMENTS	122.44	
C809193	I/C-12-006	UPS SHIPMENTS	99.64	
C817440	I/C-12-006	UPS SHIPMENTS	135.20	
C817440	I/C-12-006	RECEIPTS FROM POSTAGE STAMP MACHINE AT MARBLE CLIFF	98.10	
SPC-01-405	I/C-12-101	PREPAID POSTAGE CHARGES	63.42	
			418,386.55	

THIS INVOICE IS NOT FOR SERVICES RENDERED UNDER THE SERVICE AGREEMENT,
 BUT REPRESENTS PAYMENTS MADE FOR YOUR ACCOUNT AS A MATTER OF CONVENIENCE.

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