

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

IN THE MATTER OF:

JUN 22 2009

THE APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ORDER)
APPROVING ACCOUNTING PRACTICES TO) Case No. 2009-00168
ESTABLISH A REGULATORY ASSET RELATED)
TO PENSION AND OTHER POST-RETIREMENT)
BENEFIT EXPENSES)

PUBLIC SERVICE
COMMISSION

ATTORNEY GENERAL'S DATA REQUESTS

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Initial Requests for Information to Columbia Gas of Kentucky [hereinafter referred to as "CGK"] to be answered by the date specified in the Commission's Order of Procedure, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Please identify the witness who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for CGK with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If any request appears confusing, please request clarification directly from the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(10) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(11) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(12) Please provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response.

Respectfully submitted,
JACK CONWAY
ATTORNEY GENERAL



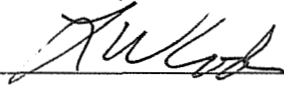
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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

Hon. Stephen B. Seiple
Attorney at Law
Columbia Gas of Kentucky, Inc.
P.O. Box 117
Columbus, OH 43216-0117

this 22nd day of June, 2009



Assistant Attorney General

COLUMBIA GAS COMPANY
CASE NO. 2009-00168

Attorney General's Requests for Information to Columbia Gas of Kentucky, Inc.

1. The table in paragraph (j) of the Application shows the following Pension and OPEB (exclusive of OPEB – Amortization of TO) expenses charged to O&M of \$638,757 for 2004; \$589,438 for 2005; \$325,033 for 2006; \$255,886 for 2007; \$95,429 for 2008; and \$1,490,488 as estimated for 2009. In this regard, please provide the following information:
 - a) Confirm the above facts. If you do not agree, explain your disagreement.
 - b) For the same years, 2004 through 2009, provide the Company's total O&M expenses. In addition, provide the percentages that the total pension and OPEB (exclusive of OPEB – Amortization of TO) expenses listed above represent of the total O&M expenses for each of the years 2004 through 2009.
2. Please provide the pension expenses charged to O&M and (separately) the total OPEB expenses (inclusive of OPEB – Amortization of TO) charged to O&M in the following Columbia Gas of Kentucky rate cases:
 - a) In the prior rate case, Case No. 2007-00008. In addition, indicate at what date the rates from this rate case became effective.
 - b) In the base rate proceeding prior to Case No. 2007-00008. In addition, indicate at what date the rates from this rate case became effective.
3. Please provide the actual pension expenses charged to O&M and (separately) the total OPEB expenses (inclusive of OPEB – Amortization of TO) charged to O&M in each of the years 1996 through 2003.
4. With regard to the Company's SFAS 112 amortization expenses, please provide the following information:
 - a. As shown on Schedule D-2.4, Sheet 1 of the prior rate case, Case No. 2007-00008, the SFAS 112 amortization expenses (O&M expenses) that were claimed in the prior case and are included in the current base rates amount to \$327,197. Please confirm this. If you do not agree, explain your disagreement.
 - b. As shown on Schedule D-2.4, Sheet 1 of the current rate case, the SFAS 112 amortization expenses (O&M expenses) booked in the test year are an expense credit amount of \$306,686. Please confirm this. If you do not agree, explain your disagreement.

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- c. Provide the actual annual SFAS 112 amortization expense or expense credit levels booked by the Company in each of the years 2006, 2007, 2008 and 2009.
- d. Explain why the SFAS 112 amortization expense changed from an expense to an expense credit.