

January 9, 2012

Mr. Jeff Derouen
Executive Director
Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602-0615

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PUBLIC SERVICE
COMMISSION

Re: Case No. 2011-00422

Dear Mr. Derouen:

Pursuant to the Commission's December 27, 2011 Entry, enclosed are ten (10) copies of Columbia's accounting entries made on its books that reflects the creation of a regulatory asset. Please call me at (614) 460-5558 if you have any questions.

Sincerely,

Brooke E. Leslie (cw)

Brooke E. Leslie
Attorney for
Columbia Gas of Kentucky, Inc.

Attachment

cc: Hon. Richard S. Taylor

Columbia Gas of Kentucky, Inc.

Accounting Entry Made on CKY's Books to Effectuate the Creation of the OPEB Regulatory Asset.

CO	GEN	AUX	CE	ACTIVITY	Journal	Desc	Amt
32	182	3501	8010	12473	I/C-12-101	OPEB Transition Obligation Regulatory Asset	\$294,733
32	234	9912		14070	I/C-12-101	Accounts Payable to NiSource Corporate Services	(\$294,733)