

In the Matter of the Application of )  
Kansas Gas Service, A Division of )  
ONEOK, Inc. for Adjustment of its ) DOCKET NO. 06-KGSG-129 RTs  
Natural Gas Rates in the State of )  
Kansas )

STATE CORPORATION COMMISSION

MAY 15 2006

APPLICATION

 Docket Room

COMES NOW Kansas Gas Service, a division of ONEOK, Inc. (“Kansas Gas Service,” “Company” or “Applicant”), and files this Application to make changes for natural gas service under K.S.A. 66-117, K.S.A. 66-1,200 et seq. and K.A.R. 82-1-231.

In support of the Application, Kansas Gas Service states:

1. Applicant is a natural gas public utility operating in the state of Kansas pursuant to certificates of convenience and necessity issued by the Commission. Applicant’s principal place of business within the state of Kansas is located at 7421 West 129<sup>th</sup> Street, Overland Park, Kansas 66213.

2. The names, addresses and phone numbers of the persons authorized to receive notices and communications with respect to this Application on behalf of Kansas Gas Service are as follows:

Walker Hendrix  
John P. DeCoursey  
Kansas Gas Service  
a division of ONEOK, Inc.  
7421 W. 129<sup>th</sup> Street  
Overland Park, Kansas 66213

Michael Lennen  
Morris, Laing, Evans, Brock & Kennedy Chartered  
300 North Mead, Suite 200  
Wichita, Kansas 67202

Larry Willer  
Manager Regulation and Rates  
7421 W. 129<sup>th</sup> St.  
Overland Park, Kansas 66213

3. Applicant's rates were last increased in September of 2003 in Docket No. 03-KGSG-602-RTS. The case was resolved through a settlement of all the parties. The approved increase in base rates provided in the settlement was \$45.0 million. This amount, however, included \$10.0 million in revenue that was already being recovered through the Company's Cost of Gas Rider. As a result, the Company was effectively authorized to recover \$35.0 million of new revenue. Pursuant to the 2003 settlement, the Company has been subject to a rate moratorium that expires as of May 15, 2006. Prior to the 2003 settlement, the Company was under a moratorium that extended from November of 1997 to November 26, 2002. Before the Commission's approval of the 2003 rate settlement, the Company's rates were based on a test year ending January 31, 1995, when the distribution system was under different ownership. Although Kansas Gas Service has only requested rate relief one time in a period spanning over ten years between accounting periods, it has made substantial plant investments to provide safe, reliable and efficient natural gas service to its customers. Annual plant investment has been approximately \$50.0 million. It has also experienced increases in wages, benefits, and pension expenses, and in material and supplier costs. During this same period, the Company has seen a decline in per capita consumption because of more efficient gas usage by customers. The cumulative impact of these factors has given rise to the Company's request for an increase of \$73,300,788 in its revenue requirement.

4. The testimony of nine witnesses and the schedules required by K.A.R. 82-1-231 are filed in support of the Application. The testimony and schedules show that

as of December 31, 2005, Applicant's adjusted rate base for Kansas operations was \$785,037,900. The test year adjusted return on the Company's investment in rate base was 3.24%. The schedules filed with the Application establish a gross revenue deficiency of \$73,300,788, based upon normalized operating results for the 12 months ended December 31, 2005, adjusted for known and determinable changes in revenue, operating and maintenance expenses, cost of capital and taxes.

5. As part of the Application, the Company is seeking to recover costs associated with its program to replace distribution facilities in mobile home parks as authorized in Docket No. 01-KGSG-429-ACT. Kansas Gas Service has continued to incur costs for this program since its last rate case and asks for appropriate recognition of the costs that were incurred to advance this innovative program.

6. In this matter, Kansas Gas Service has commissioned a new study of its depreciation rates by Foster Associates, Inc. This study has recommended certain changes to the Company's depreciation rates, which are incorporated in this case, that will reduce the Company's level of annual depreciation expense by approximately \$5.0 million.

7. The Application makes an adjustment for the higher *ad valorem* tax expenses the Company has been authorized to recover through its Ad Valorem Tax Surcharge Rider (ATSR). Over the last three years, the Company's property taxes have increased by more than \$5.0 million. This increased property tax expense is included in the Application as part of the revenue requirement request. However, because the increased expense is simply being moved from the ATSR calculation to base rates, it will not require customers to pay more for this cost than they would pay under current rates.

8. Kansas Gas Service has developed several progressive programs that expand customer-choice options and payment methods. Recently, the Company initiated a program to permit customers to be able to pay their bills by electronic transfer through kiosk locations at supermarkets and other commerce centers. The Company also now permits its customers to use credit cards as a payment option. In this Application, Kansas Gas Service seeks to further expand its customer choice offerings by the adoption of a two-tier rate structure, which will permit residential and general service customers to choose between rate plans, with a higher service charge and a lower delivery rate, on the one hand, and a lower service charge and a higher delivery rate, on the other hand. This plan has the benefit of permitting customers to choose the optimal rate offering based on the particular customer's usage pattern. The plan also has the benefit of promoting informed conservation by utilizing a delivery price that is more reflective of the actual cost of delivering gas than is provided under existing rates. Kansas Gas Service has included a class cost of service study as part of this rate filing.

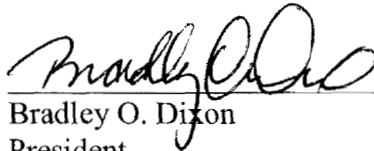
9. Another proposal the Company is advancing is a tracking mechanism that more closely matches the incurrence and recovery of pension and retiree medical costs. These costs have trended higher in recent years and have varied from the expense levels included in the Company's base rates. It is possible, however, that such costs will decline in future periods. Over time, this mechanism will permit the Company to recover the higher expenses associated with these benefit costs, as well as enable customers to receive the benefits of lower costs. The proposal strikes a balance between customer and shareholder interests.

10. The total adjustment in rates requested in this Application is just and reasonable and in the public interest. The request to change the Company's schedules of charges is proposed to allow Applicant to maintain financial integrity and to continue to make investments in its distribution system and service offerings for the benefit of the public.

11. Applicant has on file with the Commission certain schedules of charges and rates for its natural gas service. The Company desires to withdraw certain of the schedules and file new ones, as reflected in Section 18 filed in support of this Application. The charges reflect the effects of the requested revenue increase and the proposed changes in rate design and General Terms and Conditions. As provided pursuant to the Stipulation in Docket No. 03-KGSG-602-RTS, Kansas Gas Service requests that such rates be placed in effect on January 10, 2007, unless otherwise ordered by the Commission or agreed to by Commission Staff, the Citizens Utility Ratepayers Board and the Company.

WHEREFORE, Kansas Gas Service, a division of ONEOK, Inc., respectfully requests the approval and consent of the Commission to withdraw and cancel the referenced natural gas rate schedules and other provisions of its tariffs and to substitute therefor and place in effect the rate schedules and other provisions contained in Section 18 of the Application, which will provide a gross annual revenue increase of \$73,300,788.

KANSAS GAS SERVICE,  
A DIVISION OF ONEOK, INC.



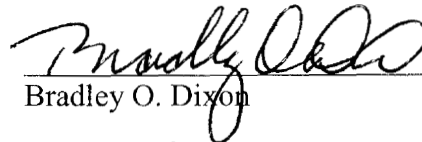
Bradley O. Dixon  
President

Kansas Gas Service, a division of ONEOK, Inc.  
7421 W. 129<sup>th</sup> Street  
Overland Park, Kansas 66213

**VERIFICATION**

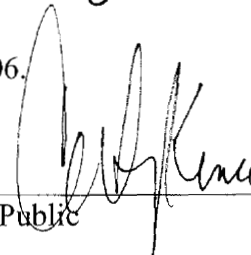
STATE OF KANSAS            )  
  ) ss:  
JOHNSON COUNTY            )

Bradley O. Dixon, being duly sworn upon his oath deposes and says that he is President of Kansas Gas Service, a division of ONEOK, Inc., that he has read and is familiar with the foregoing Application of Kansas Gas Service, a division of ONEOK, Inc., filed herewith, and that the statements made therein are true to the best of his knowledge, information and belief.



Bradley O. Dixon

Subscribed and sworn to before me this 15<sup>th</sup> day of May 2006.

  
\_\_\_\_\_  
Notary Public

My Appointment Expires:



THIS SECTION SHOULD CONTAIN GENERAL INFORMATION ABOUT HOW COMPANY LET THE GENERAL PUBLIC WHICH IS AFFECTED BY THE FILING KNOW ABOUT THE FILING. IT SHALL INCLUDE GENERAL INFORMATION ABOUT THE FILING WHICH WILL BE OF INTEREST TO THE PUBLIC AND SUITABLE FOR PUBLICATION. INFORMATION SHALL INCLUDE:

- |  |                           |
|--|---------------------------|
| i) ANNUAL REVENUE INCREASE PROPOSED IN THE FILING,                   | Schedule 1, Col 8, Row 12 |
| ii) AFFECTED COMMUNITIES   | Schedule 2                |
| iii) NUMBER AND CLASSES OF CUSTOMERS AFFECTED,                       | Schedule 1, Col 2         |
| iv) AVERAGE INCREASE PER CUSTOMER,                                   | Schedule 1, Col 10        |
| v) SUMMARY OF THE REASONS FOR THE FILING                             | Schedule 3                |
| vi) OTHER INFORMATION COMPANY WANTS OR KCC MAY REQUIRE, AND          | None                      |
| vii) COPIES OF PRESS RELEASES ISSUED PRIOR TO OR AT THE FILING DATE. | Schedule 4                |

2006.05.15 15:10:09  
Kansas Corporation Commission  
/s/ Susan K. Duffe

STATE CORPORATION COMMISSION

MAY 15 2006

  
Docket  
Room





KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Affected Communities  
 Test Year Ended December 31, 2005

<u>Community</u>	<u>Community</u>	<u>Community</u>	<u>Community</u>	<u>Community</u>
1 Abilene	50 Chapman	99 Frederick	148 Kingsdown	197 Michigan Valley
2 Aiden	51 Chase	100 Frontenac	149 Kinsley	198 Miltonvale
3 Ames	52 Cheney	101 Galena	150 Kiowa	199 Minneapolis
4 Andover	53 Cherokee	102 Galva	151 Kiro	200 Minneola
5 Arkansas City	54 Cherryvale	103 Gardner	152 Kismet	201 Mission
6 Arlington	55 Chicopee/Kirkwood	104 Garfield	153 La Crosse	202 Mission Hills
7 Arma	56 Circleville	105 Gas City	154 La Harpe	203 Misson Woods
8 Ashland	57 Claflin	106 Geneseo	155 Lake Quivira	204 Montrose
9 Assaria	58 Clay Center	107 Girard	156 Lake Waltana	205 Moran
10 Atlanta	59 Clearwater	108 Glasco	157 Lancaster	206 Morganville
11 Atchison	60 Clifton	109 Glen Elder	158 Lane	207 Morrill
12 Aubrey	61 Clyde	110 Goddard	159 Langdon	208 Morrowville
13 Augusta	62 Coldwater	111 Goessel	160 Lansing	209 Mount Hope
14 Axtell	63 Colony	112 Gorham	161 Lamed	210 Mount Vernon
15 Baileyville	64 Columbus	113 Grandview Plaza	162 Lawrence	211 Mullinville
16 Baldwin	65 Colwich	114 Grantville	163 Leavenworth	212 Mulvane
17 Barnard	66 Concordia	115 Great Bend	164 Leawood	213 Munden
18 Barnes	67 Conway Springs	116 Greeley	165 Lebanon	214 Muscotah
19 Baxter Springs	68 Courtland	117 Greenleaf	166 Lecompton	215 Narka
20 Beattie	69 Crestline	118 Greensburg	167 Lehigh	216 Nashville
21 Bel Aire	70 Cuba	119 Grenola	168 Leloup	217 Netawaka
22 Belle Plaine	71 Cullison	120 Gypsum	169 Lenexa	218 New Cambria
23 Belleville	72 Cunningham	121 Haddam	170 Leon	219 New Salem
24 Beloit	73 Delphos	122 Hamlin	171 Lewis	220 Newton
25 Belpre	74 Dennis	123 Hanover	172 Lincoln	221 North Newton
26 Belvue	75 Derby	124 Harper	173 Lincolnville	222 Nortonville
27 Bentley	76 Dexter	125 Hartford	174 Lindsborg	223 Obeeville
28 Benton	77 Douglas	126 Haven	175 Linn	224 Ogden
29 Berryton	78 Downs	127 Haviland	176 Longford	225 Olathe
30 Beverly	79 Eastborough	128 Haysville	177 Loretta	226 Olmitz
31 Bison	80 Edgerton	129 Herington - D Co.	178 Lorraine	227 Olpe
32 Bloom	81 Effingham	130 Hiawatha	179 Louisville	228 Onaga
33 Blue Mound	82 El Dorado	131 Highland	180 Lowell	229 Osawatomie
34 Blue Rapids	83 Elbing	132 Hoisington	181 Lucas	230 Osborne
35 Bronson	84 Ellinwood	133 Holton	182 Luray	231 Oskaloosa
36 Bucklin	85 Ellsworth	134 Holyrood	183 Lyndon	232 Oswego
37 Buhler	86 Elwood	135 Hope	184 Lyons	233 Otis
38 Burden	87 Emmett	136 Horton	185 Mackville	234 Ottawa
39 Burns	88 Emporia	137 Huron	186 Madison	235 Overbrook
40 Burr Oak	89 Englewood	138 Hutchinson	187 Mahaska	236 Overland Park
41 Bushton	90 Enterprise	139 Industry - D Co.	188 Manhattan	237 Oxford
42 Cambridge	91 Erie Rural	140 Inman	189 Mankato	238 Ozawkie
43 Canton	92 Esbon	141 Iola Rural	190 Marquette	239 Paola
44 Carbondale	93 Everest	142 Iuka	191 Marysville	240 Park City
45 Carlton	94 Fairview	143 Jewell City	192 Mcpherson	241 Parsons
46 Carlyle	95 Fairway	144 Junction City	193 Medicine Lodge	242 Partridge
47 Cawker City	96 Formoso	145 Kanopolis	194 Melvern	243 Perry
48 Centralia	97 Fort Scott	146 Kansas City	195 Meriden	244 Petrolia
49 Chanute	98 Frankfort	147 Kingman	196 Merriam	245 Pfeifer
				246 Piqua

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Affected Communities  
Test Year Ended December 31, 2005

<u>Community</u>	<u>Community</u>
247 Pittsburg	296 Sylvan Grove
248 Pomona	297 Tescott
249 Potwin	298 Thayer
250 Prairie Village	299 Timken
251 Pratt	300 Tonganoxie
252 Preston	301 Topeka
253 Pretty Prairie	302 Towanda
254 Princeton	303 Treece
255 Protection	304 Troy
256 Quenemo	305 Turon
257 Ramona	306 Udall
258 Rantoul	307 Valley Center
259 Raymond	308 Valley Falls
260 Reserve	309 Vermillion
261 Richmond	310 Vesper
262 Riverton	311 Victoria
263 Robinson	312 Vining
264 Roeland Park	313 Wakefield
265 Rosehill	314 Walker
266 Roseland	315 Walnut
267 Rossville	316 Wamego
268 Roxbury	317 Washington
269 Rozei	318 Waterville
270 Russell	319 Wathena
271 Sabetha	320 Waverly
272 Salina	321 Weir
273 Scammon	322 Welda
274 Scandia	323 Wellington
275 Scipio	324 Wellsville
276 Scranton	325 West Mineral & Corona
277 Sedgwick	326 Westmoreland
278 Seneca	327 Westwood
279 Shawnee	328 Westwood Hills
280 Shawnee Heights	329 Wheaton
281 Silver Lake	330 Whitewater
282 Smith Center	331 Whiting
283 Smolan	332 Wichita
284 Solomon	333 Williamsburg
285 Somerset & Rural	334 Willis
286 South Hutchinson	335 Wilson
287 South Mound	336 Winchester
288 St George	
289 St John	
290 St Mary's	
291 St Paul	
292 St. Benedict	
293 Stafford	
294 Stanley	
295 Stilwell	

**KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Summary of Reasons for Filing the Application**

Kansas Gas Service, a division of ONEOK, Inc. ("Company") files this rate application to give the Company an opportunity to earn its authorized rate of return. Kansas Gas Service has operated under a stipulated agreement of settlement since its last rate request in Docket No. 03-KGSG-602-RTS and a rate moratorium that was made a part of the settlement. Prior to the last rate filing, Kansas Gas Service also operated under a moratorium that expired on November 26, 2002. It has had only one rate adjustment in a period spanning over ten years. Kansas Gas Service has experienced significant increases in its employee benefit costs over the past several years. It has continued to devote capital to its operations resulting in increases in plant in service and depreciation expense. The cost of gas inventory necessary to provide reliable customer service has increased significantly in the past few years, consistent with the market price of natural gas. The increased cost of gas has resulted in improved usage efficiency and decreased per capita customer consumption which, in turn, has affected the ability of the Company to earn its authorized rate of return. During this period, Kansas Gas Service has also seen increases in its Operating and Maintenance costs.



# News

**May 15, 2006**

**Analyst Contact: Dan Harrison  
(918) 588-7950**

**Media Contact: Al Walker  
(913) 319-8702**

## **Kansas Gas Service Seeks Rate Change**

OVERLAND PARK, Kan. – May 15, 2006 – Kansas Gas Service Company, a division of ONEOK, Inc. (NYSE: OKE), announced today that it has filed a request with the Kansas Corporation Commission to increase its annual revenues by \$73.3 million. Since its last rate case in 2003, the company has invested approximately \$170 million in its natural gas distribution system to provide service for 642,000 Kansas customers.

“In addition to the investments we’ve made to improve our natural gas distribution system, we have also incurred significant increases in costs associated with employee medical and pension benefits and property taxes,” said Brad Dixon, president of Kansas Gas Service.

The company’s filing also proposes a new residential rate structure, which provides two “customer-choice” options for customers wanting to manage their natural gas bills. Customers who typically consume larger amounts of natural gas would have the option of choosing a rate plan with a higher monthly service charge, but with a lower per-unit delivery charge. Customers whose natural gas usage is lower could choose a lower monthly service charge, but with a higher per-unit delivery charge. Kansas Gas Service will assist customers in determining which rate plan is the most appropriate, based on their historical consumption and usage patterns.

“We believe this rate filing provides value for Kansas Gas Service and its customers,” said Dixon. “Customers want the ability to manage their natural gas utility costs, and we need the ability to earn a fair return on the investments we’ve made to provide our customers with responsive, safe and reliable service.” As part of its filing for additional revenues to recover its costs and investments, the company is seeking an 8.87 percent return on its rate base and an 11.25 percent return on equity.

This is the company’s first request in three years for a rate increase. If approved, an average residential customer’s bill would increase by approximately \$7.65 per month.

The Kansas Corporation Commission has 240 days to issue a ruling on Kansas Gas Service’s application. A copy of the filing is available on the company’s web site.

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Kansas Gas Service provides clean, reliable natural gas to more than 642,000 customers in 341 communities in Kansas. It is a division of ONEOK, Inc. (NYSE: OKE), a diversified energy company. ONEOK is the general partner and owns 45.7 percent of Northern Border Partners, L.P. (NYSE:NBP), one of the largest publicly-traded limited partnerships, which is a leader in the gathering, processing, storage and transportation of natural gas in the U.S. and owns one of the nation's premier natural gas liquids (NGL) systems, connecting much of the natural gas and NGL supply in the mid-continent with key market centers. ONEOK is among the largest natural gas distributors in the United States, serving more than 2 million customers in Oklahoma, Kansas and Texas. Its energy services operation focuses primarily on marketing natural gas and related services throughout the U.S. ONEOK is a Fortune 500 company.

For information about ONEOK, Inc. visit the Web site: [www.oneok.com](http://www.oneok.com).

Some of the statements contained and incorporated in this press release are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. The forward-looking statements relate to: anticipated financial performance; management's plans and objectives for future operations; business prospects; outcome of regulatory and legal proceedings; market conditions and other matters. The Private Securities Litigation Reform Act of 1995 provides a safe harbor for forward-looking statements in certain circumstances.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-A  
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Pro Forma Adjusted Total Col. 3
<u>Rate Base</u>			
1	Gas plant in service	3-B, 4-A	\$1,255,650,146
2	Less: Accumulated provision for depreciation and amortization	3-B, 5-A	455,967,231
3	Net gas plant in service		<u>\$799,682,914</u>
4	Working capital	3-B, 6-A	(14,645,015)
5	Rate Base		<u><u>\$785,037,900</u></u>
<u>Revenues and Expenses</u>			
6	Total revenues	3-B, 9-A	\$209,396,105
7	Total expenses	3-B, 9-A	183,931,146
8	Operating income		<u><u>\$25,464,959</u></u>
<u>Rate of Return</u>			
9	Return on present rates (Line 8 / Line 5)		3.2438%
10	Required return on rate base	7-A	8.8669%
11	Operating income requirement (Line 5 X Line 10)		<u><u>\$69,608,526</u></u>
<u>Revenue Requirement to Earn Required Rate of Return</u>			
12	Additional operating income (Line 11 - Line 8)		\$44,143,567
13	Associated income taxes		29,157,221
14	Revenue increase required		<u><u>\$73,300,788</u></u>

*Susan K. Duffy*  
 Docket Room

MAY 15 2006

STATE CORPORATION COMMISSION

2006.05.15 15:10:22  
 Kansas Corporation Commission  
 /s/ Susan K. Duffy

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-B  
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Amount Per Books Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
<u>Rate Base</u>					
1	Gas plant in service	4-A	\$1,243,345,381	\$12,304,765	\$1,255,650,146
2	Less: Accumulated provision for depreciation and amortization	5-A	460,556,957	(4,589,725)	455,967,231
3	Net gas plant in service		<u>\$782,788,425</u>	<u>\$16,894,490</u>	<u>\$799,682,914</u>
4	Working capital	6-A	(12,677,153)	(1,967,862)	(14,645,015)
5	Rate Base		<u><u>\$770,111,272</u></u>	<u><u>\$14,926,628</u></u>	<u><u>\$785,037,900</u></u>
<u>Revenues and Expenses</u>					
6	Total revenues	9-A	\$962,086,827	(\$752,690,722)	\$209,396,105
7	Total expenses	9-A	934,838,619	(750,907,473)	183,931,146
8	Operating income		<u><u>\$27,248,207</u></u>	<u><u>(\$1,783,249)</u></u>	<u><u>\$25,464,959</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-C  
 Page 1 of 13

Line No.	Description Col. 1	Schedule Reference Col. 2	Amount Per Books Col. 3	PLT 1 CWIP Adjustment Col. 4	PLT 2 Billing System Adjustment Col. 5	PLT 3 Corporate Assets Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$1,243,345,381	\$6,759,885	\$2,618,803	\$19,888,598
2	Less: Accumulated provision for depreciation and amortization	5-A	460,556,957	0	0	0
3	Net gas plant in service		<u>\$782,788,425</u>	<u>\$6,759,885</u>	<u>\$2,618,803</u>	<u>\$19,888,598</u>
4	Working capital	6-A	(12,677,153)	0	0	0
5	Rate Base		<u><u>\$770,111,272</u></u>	<u><u>\$6,759,885</u></u>	<u><u>\$2,618,803</u></u>	<u><u>\$19,888,598</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$962,086,827	\$0	\$0	\$0
7	Total expenses	9-A	934,838,619	0	0	0
8	Operating income		<u><u>\$27,248,207</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-C  
 Page 2 of 13

Line No.	Description Col. 1	Schedule Reference Col. 2	PLT 4 Asset Retirement Adjustment Col. 3	PLT 5 MCMC Adjustment Col. 4	WC 1 Prepayments Col. 5	WC 2 Corporate ADIT Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	(\$7,737,472)	(\$9,225,050)	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>(\$7,737,472)</u>	<u>(\$9,225,050)</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	675,288	(5,062,959)
5	Rate Base		<u><u>(\$7,737,472)</u></u>	<u><u>(\$9,225,050)</u></u>	<u><u>\$675,288</u></u>	<u><u>(\$5,062,959)</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	0	0	0	0
8	Operating income		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-C  
 Page 3 of 13

Line No.	Description Col. 1	Schedule Reference Col. 2	WC 3 Pension/OPEB Assets/Liabilities Col. 3	WC 4 Mobile Home Deferrals Col. 4	WC 5 Cash Working Capital Col. 5	ADA-1 Corporate Assets Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	5,004,555
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,004,555)</u>
4	Working capital	6-A	(9,629,434)	724,568	11,324,676	0
5	Rate Base		<u>(\$9,629,434)</u>	<u>\$724,568</u>	<u>\$11,324,676</u>	<u>(\$5,004,555)</u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	0	0	0	0
8	Operating income		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Schedule Reference Col. 2	ADA-2	ADA-3
			Asset Retirement Adjustment Col. 3	MCMC Adjustment Col. 4
	<u>Rate Base</u>			
1	Gas plant in service	4-A	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	(7,737,471)	(1,856,809)
3	Net gas plant in service		\$0	\$0
4	Working capital	6-A	0	0
5	Rate Base		\$0	\$0
	<u>Revenues and Expenses</u>			
6	Total revenues	9-A	\$0	\$0
7	Total expenses	9-A	0	0
8	Operating income		\$0	\$0

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-C  
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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 1 Adjust Test Year Revenues to Amounts Billed to Customers Adjustment Col. 3	IS 2 Eliminate Accrued and Unbilled Revenues and Expenses Adjustment Col. 4	IS 3 Eliminate Deferred WNA Revenues Adjustment Col. 5	IS 4 Eliminate Billed WNA Revenues Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$6,849,296	(\$28,998,447)	\$1,922,969	(\$6,412,956)
7	Total expenses	9-A	<u>6,129,041</u>	<u>(27,462,524)</u>	<u>0</u>	<u>0</u>
8	Operating income		<u><u>\$720,255</u></u>	<u><u>(\$1,535,923)</u></u>	<u><u>\$1,922,969</u></u>	<u><u>(\$6,412,956)</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Summary of Pro Forma Rate Base and Operating Income  
Test Year Ended December 31, 2005

Line No.	Description	Col. 1	Schedule Reference	Col. 2	IS 5		IS 6		IS 7		IS 8	
					Eliminate ATSR Revenue and Annualize Ad Valorem Expenses Adjustment	Col. 3	As Available Gas Sales Adjustment	Col. 4	Test Year Revenue Adjustments Adjustment	Col. 5	Eliminate COGR Revenues and Expenses Adjustment	Col. 6
	<u>Rate Base</u>											
1	Gas plant in service		4-A		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization		5-A		0	0	0	0	0	0	0	0
3	Net gas plant in service				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Working capital		6-A		0	0	0	0	0	0	0	0
5	Rate Base				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Revenues and Expenses</u>											
6	Total revenues		9-A		(\$4,947,729)	(\$242,274,489)	\$209,744	(\$483,997,050)				
7	Total expenses		9-A		251,287	(235,642,657)	0	(483,997,050)				
8	Operating income				(\$5,199,016)	(\$6,631,832)	\$209,744	\$0				

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

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Line No.	Description	Schedule Reference	IS 9	IS 10	IS 11	IS 12
			Normalize Test Year Revenues Adjustment	Annualize Test Year Customers, Sales and Revenues Adjustment	Annualize impact of Uncollectibles in COGR Adjustment	Payroll Adjustment
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$4,876,048	\$81,892	\$0	\$0
7	Total expenses	9-A	0	0	(6,039,450)	720,769
8	Operating income		<u><u>\$4,876,048</u></u>	<u><u>\$81,892</u></u>	<u><u>\$6,039,450</u></u>	<u><u>(\$720,769)</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 13 Pension & Benefits - Active Employees Adjustment Col. 3	IS 14 FAS 106 & Benefits - Retirees Adjustment Col. 4	IS 15 Annualize Depreciation Expense Adjustment Col. 5	IS 16 Proposed Depreciation Rates Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	2,238,787	357,194	1,098,626	(4,917,838)
8	Operating income		<u><u>(\$2,238,787)</u></u>	<u><u>(\$357,194)</u></u>	<u><u>(\$1,098,626)</u></u>	<u><u>\$4,917,838</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 17	IS 18	IS 19	IS 20
			Annualize Corporate Depreciation Adjustment Col. 3	Annualize Mobile Home Park Amortization Expense Adjustment Col. 4	Annualize Corporate Costs Adjustment Col. 5	Eliminate Royalty and Markup Costs Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	<u>(570,830)</u>	<u>514,423</u>	<u>(1,377,784)</u>	<u>(6,781,605)</u>
8	Operating income		<u><u>\$570,830</u></u>	<u><u>(\$514,423)</u></u>	<u><u>\$1,377,784</u></u>	<u><u>\$6,781,605</u></u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Schedule Reference Col. 2	IS 21 Remove out of period Corporate Costs Adjustment Col. 3	IS 22 Eliminate Aircraft O&M Adjustment Col. 4	IS 23 Eliminate out of period CIS O&M Credits Adjustment Col. 5	IS 24 Remove Excess Clearings Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	(340,534)	(44,410)	263,630	(75,130)
8	Operating income		<u><u>\$340,534</u></u>	<u><u>\$44,410</u></u>	<u><u>(\$263,630)</u></u>	<u><u>\$75,130</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 25	IS 26	IS 27	IS 28
			Eliminate certain MCMC O&M costs Adjustment Col. 3	Annualize Insurance Expense Adjustment Col. 4	Annualize Telecom Savings Adjustment Col. 5	Remove out of Period Customer Collection Credits Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	(167,049)	91,783	(54,935)	91,127
8	Operating income		<u><u>\$167,049</u></u>	<u><u>(\$91,783)</u></u>	<u><u>\$54,935</u></u>	<u><u>(\$91,127)</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 29 Annualize CIS billing postage and paper costs Adjustment Col. 3	IS 30 Eliminate Certain Dues and Donations Adjustment Col. 4	IS 31 Rate Case Expense Adjustment Col. 5	IS 32 Reclassify interest on Customer Deposits Adjustment Col. 6
<u>Rate Base</u>						
1	Gas plant in service	4-A	\$0	\$0	\$0	\$0
2	Less: Accumulated provision for depreciation and amortization	5-A	0	0	0	0
3	Net gas plant in service		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Working capital	6-A	0	0	0	0
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u>Revenues and Expenses</u>						
6	Total revenues	9-A	\$0	\$0	\$0	\$0
7	Total expenses	9-A	150,692	(170,625)	100,000	662,725
8	Operating income		<u><u>(\$150,692)</u></u>	<u><u>\$170,625</u></u>	<u><u>(\$100,000)</u></u>	<u><u>(\$662,725)</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Rate Base and Operating Income  
 Test Year Ended December 31, 2005

Section 3  
 Schedule 3-C  
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Line No.	Description Col. 1	Schedule Reference Col. 2	IS 33 Income Taxes Adjustment Col. 3	Pro Forma Adjustments Col. 5	Pro Forma Adjusted Total Col. 6
<u>Rate Base</u>					
1	Gas plant in service	4-A	\$0	\$12,304,765	\$1,255,650,146
2	Less: Accumulated provision for depreciation and amortization	5-A	0	(4,589,725)	455,967,231
3	Net gas plant in service		<u>\$0</u>	<u>\$16,894,490</u>	<u>\$799,682,914</u>
4	Working capital	6-A	0	(1,967,862)	(14,645,015)
5	Rate Base		<u><u>\$0</u></u>	<u><u>\$14,926,628</u></u>	<u><u>\$785,037,900</u></u>
<u>Revenues and Expenses</u>					
6	Total revenues	9-A	\$0	(\$752,690,722)	\$209,396,105
7	Total expenses	9-A	4,064,864	(750,907,473)	183,931,146
8	Operating income		<u><u>(\$4,064,864)</u></u>	<u><u>(\$1,783,249)</u></u>	<u><u>\$25,464,959</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Functional Classification of Plant in Service  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Reference Col. 2	Amount Per Books Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
1	Intangible plant	4-A	\$808,796	\$308	\$809,104
2	Production plant	4-A	1,438,409	0	1,438,409
3	Storage plant	4-A	0	0	0
4	Transmission plant	4-A	199,926,013	(15,431,551)	184,494,462
5	Distribution plant	4-A	950,239,622	2,778,523	953,018,145
6	General plant	4-A	90,932,541	2,450,084	93,382,625
7	Corporate allocated plant	4-A	0	22,507,401	22,507,401
8	Total gas plant in service		<u>\$1,243,345,381</u>	<u>\$12,304,765</u>	<u>\$1,255,650,146</u>

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 Kansas Corporation Commission  
 /s/ Susan K. Duffin

STATE CORPORATION COMMISSION

MAY 15 2006

*Susan K. Duffin*  
 De-Net Room

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Functional Classification of Plant in Service  
 Test Year Ended December 31, 2005

Section 4  
 Schedule 4-A  
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Line No.	Account Number	Description Col. 1	Amount Per Books (Schedule 4-B) Col. 2	Pro Forma Adjustments (Schedule 4-C) Col. 3	Pro Forma Adjusted Total Col. 4
<u>Intangible Plant</u>					
1	302	Franchises and consents	\$6,045	\$305	\$6,350
2	303	Intangible-miscellaneous	802,751	3	802,754
3		Total intangible plant	<u>\$808,796</u>	<u>\$308</u>	<u>\$809,104</u>
<u>Natural Gas Production and Gathering Plant</u>					
4	325.4	Rights-of-way	\$197,947	\$0	\$197,947
5	325.5	Other Land & Land Rights-Production	0	0	0
6	327	Field compressor station structures	3,053	0	3,053
7	328	Field meas. and reg. station structures	44,596	0	44,596
8	332	Field lines	559,784	0	559,784
9	333	Field compressor station equipment	117,939	0	117,939
10	334	Field meas. and reg. station equipment	515,090	0	515,090
11		Total production and gathering plant	<u>\$1,438,409</u>	<u>\$0</u>	<u>\$1,438,409</u>
<u>Storage Plant</u>					
12	350.1	Land & Land rights	\$0	\$0	\$0
13	351.1	Structures and improvements	0	0	0
14	351.2	Structures and improvements	0	0	0
15	351.3	Structures and improvements	0	0	0
16	352	Wells	0	0	0
17	352.1	Storage Lease and Rights	0	0	0
18	352.2	Reservoirs	0	0	0
19	352.3	Non-Recoverable Natural Gas	0	0	0
20	353	Storage Lines	0	0	0
21	354	Compressor station equipment	0	0	0
22	355	Measuring and regulating station equipment	0	0	0
23	356	Purification equipment	0	0	0
24	357	Other equipment	0	0	0
25		Total Storage plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Functional Classification of Plant in Service  
 Test Year Ended December 31, 2005

Section 4  
 Schedule 4-A  
 Page 3 of 4

Line No.	Account Number	Description Col. 1	Amount Per Books (Schedule 4-B) Col. 2	Pro Forma Adjustments (Schedule 4-C) Col. 3	Pro Forma Adjusted Total Col. 4
<u>Transmission Plant</u>					
1	365.1	Land and land rights	\$2,550,552	(\$430,415)	\$2,120,137
2	365.2	Rights-of-way	10,119,694	(42,620)	10,077,073
3	366.1	Structures and imp. - compressor stations	5,296,374	(188,590)	5,107,784
4	366.2	Structures and imp. - meas. & reg. stations	0	(55,618)	(55,618)
5	367	Mains	147,880,397	(6,587,400)	141,292,997
6	368	Compressor station equipment	20,889,103	(4,214,057)	16,675,046
7	369	Measuring and regulating station equip.	13,189,893	(3,912,851)	9,277,042
8		Total transmission plant	<u>\$199,926,013</u>	<u>(\$15,431,551)</u>	<u>\$184,494,462</u>
<u>Distribution Plant</u>					
1	374.1	Land and land rights	\$101,764	\$0	\$101,764
2	374.2	Rights-of-way	1,230,558	0	1,230,558
3	375.1	Structures and improvements	362,713	0	362,713
4	376	Mains - other than cast iron	472,740,024	2,779,901	475,519,925
5	378	Meas. and reg. sta. equip. - general	17,176,759	0	17,176,759
6	379	Meas. and reg. sta. equip. - city gate	5,716,674	0	5,716,674
7	380	Services	307,839,946	0	307,839,946
8	381	Meters	67,622,824	0	67,622,824
9	382	Meter installations	63,633,947	(1,378)	63,632,569
10	383	House regulators	13,590,288	0	13,590,288
11	386	Other Property on Customer Premises	224,125	0	224,125
12	387	Other Equipment	0	0	0
13		Total distribution plant	<u>\$950,239,622</u>	<u>\$2,778,523</u>	<u>\$953,018,145</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Functional Classification of Plant in Service  
 Test Year Ended December 31, 2005

Section 4  
 Schedule 4-A  
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Line No.	Account Number	Description Col. 1	Amount Per Books (Schedule 4-B) Col. 2	Pro Forma Adjustments (Schedule 4-C) Col. 3	Pro Forma Adjusted Total Col. 4
		<u>General Plant</u>			
14	389.1	Land and land rights	\$1,472,515	\$0	\$1,472,515
15	390.1	Structures and improvements - owned	21,475,552	0	21,475,552
16	390.2	Structures and improvements - leasehold	2,079,381	0	2,079,381
17	391.1	Office furniture and equipment - computers	4,321,849	10,135	4,331,984
18	391.9	Computers and other electronic equipment	16,876,123	1,101,348	17,977,471
19	392	Transportation equipment	14,694,213	(22,814)	14,671,399
20	393	Stores equipment	713,490	0	713,490
21	394	Tool, shop and garage equipment	12,116,799	729,146	12,845,945
22	395	Laboratory equipment	919,958	0	919,958
23	396	Power operated equipment	8,282,226	0	8,282,226
24	397	Communication equipment	7,838,931	326,171	8,165,102
25	398	Miscellaneous equipment	141,504	306,098	447,602
26		Total general plant	<u>\$90,932,541</u>	<u>\$2,450,084</u>	<u>\$93,382,625</u>
27		Corporate allocated plant	<u>\$0</u>	<u>\$22,507,401</u>	<u>\$22,507,401</u>
28		Total gas plant in service	<u><u>\$1,243,345,381</u></u>	<u><u>\$12,304,765</u></u>	<u><u>\$1,255,650,146</u></u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Plant in Service by Primary Account  
Test Year Ended December 31, 2005  
Balance as of

Section 4  
Schedule 4-B  
Page 1 of 3

Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<u>Intangible Plant</u>						
1	302	Franchises and consents	\$6,045	\$0	\$0	\$6,045
2	303	Intangible-miscellaneous	802,751	0	0	802,751
3		Total intangible plant	<u>\$808,796</u>	<u>\$0</u>	<u>\$0</u>	<u>\$808,796</u>
<u>Natural Gas Production and Gathering Plant</u>						
4	325.4	Rights-of-way	\$0	\$0	\$0	\$197,947
5	325.5	Other Land & Land Rights-Production	0	0	0	0
6	327	Field compressor station structures	0	0	0	3,053
7	328	Field meas. and reg. station structures	0	0	0	44,596
8	332	Field lines	0	0	0	559,784
9	333	Field compressor station equipment	0	0	0	117,939
10	334	Field meas. and reg. station equipment	1,608,330	569,154	569,154	515,090
11		Total production and gathering plant	<u>\$1,608,330</u>	<u>\$569,154</u>	<u>\$569,154</u>	<u>\$1,438,409</u>
<u>Storage Plant</u>						
12	350.1	Land & Land rights	\$0	\$0	\$0	\$0
13	351.1	Structures and improvements	0	0	0	0
14	351.2	Structures and improvements	22,240	0	0	0
15	351.3	Structures and improvements	0	0	0	0
16	352	Wells	27,388	0	0	0
17	352.1	Storage Lease and Rights	0	0	0	0
18	352.2	Reservoirs	0	0	0	0
19	352.3	Non-Recoverable Natural Gas	0	0	0	0
20	353	Storage Lines	29,126	0	0	0
21	354	Compressor station equipment	0	0	0	0
22	355	Measuring and regulating station equipment	79,919	0	0	0
23	356	Purification equipment	502,358	0	0	0
24	357	Other equipment	73	0	0	0
25		Total Storage plant	<u>\$661,104</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Plant in Service by Primary Account  
 Test Year Ended December 31, 2005  
 Balance as of

Section 4  
 Schedule 4-B  
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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<u>Transmission Plant</u>						
1	365.1	Land and land rights	\$710,454	\$2,551,931	\$2,551,931	\$2,550,552
2	365.2	Rights-of-way	0	5,109,657	7,253,041	10,119,694
3	366	Structures and Improvements	2,551,931	4,726,974	5,239,321	5,296,374
4	367	Mains	4,615,541	141,190,352	145,735,855	147,880,397
5	368	Compressor station equipment	4,721,478	21,381,461	20,846,952	20,889,103
6	369	Measuring and regulating station equip.	129,019,341	12,426,166	12,753,181	13,189,893
7	371	Other Equipment	21,134,162	0	12,753,181	0
8		Total transmission plant	<u>\$162,752,907</u>	<u>\$187,386,542</u>	<u>\$207,133,462</u>	<u>\$199,926,013</u>
<u>Distribution Plant</u>						
9	374.1	Land and land rights	\$92,905	\$91,210	\$91,375	\$101,764
10	374.2	Rights-of-way	1,103,224	1,150,401	1,171,401	1,230,558
11	375.1	Structures and improvements	0	2,941,742	0	362,713
12	376	Mains	1,196,128	434,369,638	1,262,776	472,740,024
13	378	Meas. and reg. sta. equip. - general	412,296,022	15,683,831	16,396,752	17,176,759
14	379	Meas. and reg. sta. equip. - city gate	0	5,718,799	5,716,796	5,716,674
15	380	Services	14,870,156	282,536,044	295,683,576	307,839,946
16	381	Meters	5,623,217	58,769,533	62,825,551	67,622,824
17	382	Meter installations	270,600,389	53,815,904	57,569,864	63,633,947
18	383	House regulators	55,967,133	13,019,296	13,224,212	13,590,288
19	386	Other Property on Customers Premises	0	0	0	224,125
20	387	Other Equipment	0	0	0	0
21		Total distribution plant	<u>\$761,749,174</u>	<u>\$868,096,397</u>	<u>\$453,942,304</u>	<u>\$950,239,622</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Plant in Service by Primary Account  
 Test Year Ended December 31, 2005  
 Balance as of

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
1		<u>General Plant</u>				
2	389.1	Land and land rights	\$823,189,030	\$868,109,566	\$907,068,361	\$1,472,515
3	390.1	Structures and improvements - owned	17,842,237	18,649,151	19,039,621	21,475,552
4	390.2	Structures and improvements - leasehold	697,128	936,292	1,850,426	2,079,381
5	391.1	Office furniture and equipment	2,820,854	2,949,231	3,707,750	4,321,849
6	391.9	Computers and other electronic equipment	12,753,094	12,381,127	18,689,748	16,876,123
7	392	Transportation equipment	18,539,364	19,648,563	15,029,592	14,694,213
8	393	Stores equipment	15,573,947	15,267,238	713,490	713,490
9	394	Tool, shop and garage equipment	14,305,233	14,800,736	11,625,349	12,116,799
10	395	Laboratory equipment	708,198	717,091	919,958	919,958
11	396	Power operated equipment	11,422,047	11,796,516	8,730,042	8,282,226
12	397	Communication equipment	919,958	957,535	5,575,556	7,838,931
13	398	Miscellaneous equipment	7,745,769	8,092,448	163,348	141,504
14		Total general plant	<u>\$926,516,859</u>	<u>\$974,305,494</u>	<u>\$993,113,240</u>	<u>\$90,932,541</u>
15		Total gas plant in service	<u>\$1,854,097,170</u>	<u>\$2,030,357,587</u>	<u>\$1,654,758,160</u>	<u>\$1,243,345,381</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Adjustments to Plant in Service (a)  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	PLT 1		PLT 2		PLT 3		PLT 4		Subtotal Adjustments Col. 6
		Pro Forma Adjustment CWIP Col. 2	Pro Forma Adjustment Billing System Col. 3	Pro Forma Adjustment Corporate Assets Col. 4	Pro Forma Adjustment Asset Retirement Col. 5					
1	Intangible plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Production and gathering plant	0	0	0	0	0	0	0	0	\$0
3	Storage Plant	0	0	0	0	0	0	0	0	\$0
4	Transmission plant	1,493,929	0	0	0	0	(7,718,916)			(\$6,224,987)
5	Distribution plant	2,779,901	0	0	0	0	(1,378)			\$2,778,523
6	General plant	2,486,055	0	0	0	0	(17,177)			\$2,468,878
7	Corporate Allocated Plant	0	2,618,803	19,888,598	0	0	0			\$22,507,401
8	Total gas plant in service	<u>\$6,759,885</u>	<u>\$2,618,803</u>	<u>\$19,888,598</u>	<u>(\$7,737,472)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,529,815</u>

Note:  
 (a) See Schedule 4-D for explanation of pro forma adjustments.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Adjustments to Plant in Service (a)  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	PLT 5	Total Pro Forma Adjustments Col. 3
		Pro Forma Adjustment MCMC Col. 2	
1	Intangible plant	\$308	\$308
2	Production and gathering plant	0	\$0
3	Storage Plant	0	\$0
4	Transmission plant	(9,206,564)	(\$15,431,551)
5	Distribution plant	0	\$2,778,523
6	General plant	(18,794)	\$2,450,084
7	Corporate Allocated Plant	0	\$22,507,401
8		<u>(\$9,225,050)</u>	<u>\$12,304,765</u>

Note:

(a) See Schedule 4-D for explanation of pro forma adjustments.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

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 Schedule 4-C  
 Page 3 of 8

Line No.	Account Number	Description Col. 1	PLT 1	PLT 2	PLT 3	PLT 4	Subtotal Plant in Service To Section 10-E,F Col. 6
			Pro Forma Adjustment CWIP Col. 2	Pro Forma Adjustment Billing System Col. 3	Pro Forma Adjustment Corporate Assets Col. 4	Pro Forma Adjustment Asset Retirement Col. 5	
<u>Intangible Plant</u>							
1	302	Franchises and consents	\$0	\$0	\$0	\$0	\$6,045
2	303	Intangible-miscellaneous	0	0	0	0	802,751
3		Total intangible plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$808,796</u>
<u>Natural Gas Production and Gathering Plant</u>							
4	325.4	Rights-of-way	\$0	\$0	\$0	\$0	\$197,947
5	325.5	Other Land & Land Rights-Production	0	0	0	0	0
6	327	Field compressor station structures	0	0	0	0	3,053
7	328	Field meas. and reg. station structures	0	0	0	0	44,596
8	332	Field lines	0	0	0	0	559,784
9	333	Field compressor station equipment	0	0	0	0	117,939
10	334	Field meas. and reg. station equipment	0	0	0	0	515,090
11		Total production and gathering plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,438,409</u>
<u>Storage Plant</u>							
12	350.1	Land and Land Rights	\$0	\$0	\$0	\$0	\$0
13	351.1	Structures and improvements	0	0	0	0	0
14	351.2	Structures and improvements	0	0	0	0	0
15	351.3	Structures and improvements	0	0	0	0	0
16	352	Wells	0	0	0	0	0
17	352.1	Storage Lease and Rights	0	0	0	0	0
18	352.2	Reservoirs	0	0	0	0	0
19	352.3	Non-Recoverable Natural Gas	0	0	0	0	0
20	353	Storage Lines	0	0	0	0	0
21	354	Compressor station equipment	0	0	0	0	0
22	355	Measuring and regulating station equipment	0	0	0	0	0
23	356	Purification equipment	0	0	0	0	0
24	357	Other equipment	0	0	0	0	0
25		Total Storage plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	PLT 1	PLT 2	PLT 3	PLT 4	Subtotal Plant in Service To Section 10-E,F Col. 6
			Pro Forma Adjustment CWIP Col. 2	Pro Forma Adjustment Billing System Col. 3	Pro Forma Adjustment Corporate Assets Col. 4	Pro Forma Adjustment Asset Retirement Col. 5	
<u>Transmission Plant</u>							
1	365.1	Land and land rights	\$0	\$0	\$0	\$0	\$2,550,552
2	365.2	Rights-of-way	0	0	0	(7,700)	10,111,993
3	366.1	Structures and imp. - compressor stations	73,571	0	0	0	4,112,374
4	366.2	Structures and imp. - meas. & reg. stations	0	0	0	(55,618)	1,201,953
5	367	Mains	1,420,358	0	0	(7,289,911)	142,010,844
6	368	Compressor station equipment	0	0	0	(775)	20,888,328
7	369	Measuring and regulating station equip.	0	0	0	(364,912)	12,824,981
8	371	Other Equipment	0	0	0	0	0
9		Total transmission plant	<u>\$1,493,929</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,718,916)</u>	<u>\$193,701,026</u>
<u>Distribution Plant</u>							
10	374.1	Land and land rights	\$0	\$0	\$0	\$0	\$101,764
11	374.2	Rights-of-way	0	0	0	0	1,230,558
12	375.1	Structures and improvements	0	0	0	0	362,713
13	376	Mains	2,779,901	0	0	0	475,519,925
14	378	Meas. and reg. sta. equip. - general	0	0	0	0	17,176,759
15	379	Meas. and reg. sta. equip. - city gate	0	0	0	0	5,716,674
16	380	Services	0	0	0	0	307,839,946
17	381	Meters	0	0	0	0	67,622,824
18	382	Meter installations	0	0	0	(1,378)	63,632,569
19	383	House regulators	0	0	0	0	13,590,288
	386	Other Property on Customer Premises	0	0	0	0	224,125
20	387	Other Equipment	0	0	0	0	0
21		Total distribution plant	<u>\$2,779,901</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,378)</u>	<u>\$953,018,145</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	PLT 1	PLT 2	PLT 3	PLT 4	Subtotal Plant in Service To Section 10-E,F Col. 6
			Pro Forma Adjustment CWIP Col. 2	Pro Forma Adjustment Billing System Col. 3	Pro Forma Adjustment Corporate Assets Col. 4	Pro Forma Adjustment Asset Retirement Col. 5	
		<u>General Plant</u>					
1	389.1	Land and land rights	\$0	\$0	\$0	\$0	\$1,472,515
2	390.1	Structures and improvements - owned	0	0	0	0	21,475,552
3	390.2	Structures and improvements - leasehold	0	0	0	0	2,079,381
4	391.1	Office furniture and equipment	10,135	0	0	0	4,331,984
5	391.9	Computers and other electronic equipment	1,108,242	0	0	0	17,984,365
6	392	Transportation equipment	(22,814)	0	0	0	14,671,399
7	393	Stores equipment	0	0	0	0	713,490
8	394	Tool, shop and garage equipment	729,146	0	0	0	12,845,945
9	395	Laboratory equipment	0	0	0	0	919,958
10	396	Power operated equipment	0	0	0	0	8,282,226
11	397	Communication equipment	355,248	0	0	(17,177)	8,177,002
12	398	Miscellaneous equipment	306,098	0	0	0	447,602
13		Total general plant	<u>\$2,486,055</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$17,177)</u>	<u>\$93,401,419</u>
14		Corporate Allocated Plant	\$0	\$2,618,803	\$19,888,598	\$0	\$22,507,401
15		Total gas plant in service	<u><u>\$6,759,885</u></u>	<u><u>\$2,618,803</u></u>	<u><u>\$19,888,598</u></u>	<u><u>(\$7,737,472)</u></u>	<u><u>\$1,264,875,196</u></u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Pro Forma Adjustments to Plant In Service  
Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	PLT 5	
			Pro Forma Adjustment MCMC Col. 2	Total Pro Forma Adjustments Col. 3
<u>Intangible Plant</u>				
1	302	Franchises and consents	\$305	\$305
2	303	Intangible-miscellaneous	3	3
3		Total intangible plant	<u>\$308</u>	<u>\$308</u>
<u>Natural Gas Production and Gathering Plant</u>				
4	325.4	Rights-of-way	\$0	\$0
5	325.5	Other Land & Land Rights-Production	0	0
6	327	Field compressor station structures	0	0
7	328	Field meas. and reg. station structures	0	0
8	332	Field lines	0	0
9	333	Field compressor station equipment	0	0
10	334	Field meas. and reg. station equipment	0	0
11		Total production and gathering plant	<u>\$0</u>	<u>\$0</u>
<u>Storage Plant</u>				
12	350.1	Land & Land rights	0	0
13	351.1	Structures and improvements	0	0
14	351.2	Structures and improvements	0	0
15	351.3	Structures and improvements	0	0
16	352	Wells	0	0
17	352.1	Storage Lease and Rights	0	0
18	352.2	Reservoirs	0	0
19	352.3	Non-Recoverable Natural Gas	0	0
20	353	Storage Lines	0	0
21	354	Compressor station equipment	0	0
22	355	Measuring and regulating station equipment	0	0
23	356	Purification equipment	0	0
24	357	Other equipment	0	0
25		Total Storage plant	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	PLT 5	Total Pro Forma Adjustments Col. 3
			Pro Forma Adjustment MCMC Col. 2	
<u>Transmission Plant</u>				
1	365.1	Land and land rights	(\$430,415)	(\$430,415)
2	365.2	Rights-of-way	(34,920)	(42,620)
3	366.1	Structures and imp. - compressor stations	(262,161)	(188,590)
4	366.2	Structures and imp. - meas. & reg. stations	0	(55,618)
5	367	Mains	(717,847)	(6,587,400)
6	368	Compressor station equipment	(4,213,282)	(4,214,057)
7	369	Measuring and regulating station equip.	(3,547,939)	(3,912,851)
8	371	Other Equipment	0	0
9		Total transmission plant	<u>(\$9,206,564)</u>	<u>(\$15,431,551)</u>
<u>Distribution Plant</u>				
10	374.1	Land and land rights	\$0	\$0
11	374.2	Rights-of-way	0	0
12	375.1	Structures and improvements	0	0
13	376	Mains - other than cast iron	0	2,779,901
14	378	Meas. and reg. sta. equip. - general	0	0
15	379	Meas. and reg. sta. equip. - city gate	0	0
16	380	Services	0	0
17	381	Meters	0	0
18	382	Meter installations	0	(1,378)
19	383	House regulators	0	0
20	386	Other Property on Customer Premises	0	0
21	387	Other Equipment	0	0
22		Total distribution plant	<u>\$0</u>	<u>\$2,778,523</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	PLT 5	Total Pro Forma Adjustments Col. 3
			Pro Forma Adjustment MCMC Col. 2	
		<u>General Plant</u>		
1	389.1	Land and land rights	\$0	\$0
2	390.1	Structures and improvements - owned	0	0
3	390.2	Structures and improvements - leasehold	0	0
4	391.1	Office furniture and equipment - computers	0	10,135
5	391.9	Computers and other electronic equipment	(6,894)	1,101,348
6	392	Transportation equipment	0	(22,814)
7	393	Stores equipment	0	0
8	394	Tool, shop and garage equipment	0	729,146
9	395	Laboratory equipment	0	0
10	396	Power operated equipment	0	0
11	397	Communication equipment	(11,900)	326,171
12	398	Miscellaneous equipment	0	306,098
		Total general plant	<u>(\$18,794)</u>	<u>\$2,450,084</u>
13		Corporate allocated plant	\$0	\$22,507,401
14		Total Plant in Service	<u>(\$9,225,050)</u>	<u>\$12,304,765</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Explanation of Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
Adjustment PLT 1			
CWIP			
1	Intangible plant	0	0
2	Production and gathering plant	0	0
3	Storage Plant	0	0
4	Transmission Plant	1,493,929	0
5	Distribution plant	2,779,901	0
6	General plant	2,486,055	0
7	Corporate Allocated Plant	0	0
8	CWIP	0	0

To include capital expenditures for projects underway at December 31, 2005 and completed and in service by June 30, 2006.

Adjustment PLT 2

Billing System			
9	Intangible plant	0	0
10	Production and gathering plant	0	0
11	Storage Plant	0	0
12	Transmission Plant	0	0
13	Distribution plant	0	0
14	General plant	0	0
15	Corporate Allocated Plant	2,618,803	0
16	CWIP	0	0

To include capital expenditures necessary to complete the Customer Information System.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Explanation of Pro Forma Adjustments to Plant In Service  
Test Year Ended December 31, 2005

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
Adjustment PLT 3			
Corporate Assets			
1	Intangible plant	0	0
2	Production and gathering plant	0	0
3	Storage Plant	0	0
4	Transmission Plant	0	0
5	Distribution plant	0	0
6	General plant	0	0
7	Corporate Allocated Plant	19,888,598	0
8	CWIP	0	0
To include Corporate assets providing service to Kansas Gas Service			
Adjustment PLT 4			
Asset Retirement			
9	Intangible plant	0	0
10	Production and gathering plant	0	0
11	Storage plant	0	0
12	Transmission plant	0	7,718,916
13	Distribution plant	0	1,378
14	General plant	0	17,177
15	Corporate Allocated Plant	0	0
16	CWIP	0	0
To recognize plant retirements effective December 31, 2005			

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Explanation of Pro Forma Adjustments to Plant In Service  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
Adjustment PLT 5			
MCMC			
1	Intangible plant	308	0
2	Production and gathering plant	0	0
3	Storage Plant	0	0
4	Transmission Plant	0	9,206,564
5	Distribution plant	0	0
6	General plant	0	18,794
7	Corporate Allocated Plant	0	0
8	CWIP	0	0

To remove certain MCMC assets pursuant to Richard H. Tangman testimony.
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KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary - Functional Classification of Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	Reference Col. 2	Amount Per Books Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
<u>Accumulated Provision For Depreciation</u>					
1	Production and gathering plant	5-B	\$1,142,831	\$0	\$1,142,831
2	Storage plant	5-B	0	0	0
3	Transmission plant	5-B	67,457,816	(9,569,966)	57,887,850
4	Distribution plant	5-B	351,935,342	(1,378)	351,933,964
5	General plant	5-B	38,417,804	(22,936)	38,394,868
6	Corporate allocated accumulated depreciation	5-B	0	5,004,555	5,004,555
7	Total accumulated provision for depreciation		<u>\$458,953,793</u>	<u>(\$4,589,725)</u>	<u>\$454,364,068</u>
<u>Accumulated Provision For Amortization</u>					
8	Total accumulated provision for amortization	5-B	<u>1,603,164</u>	<u>0</u>	<u>1,603,164</u>
9	Total accumulated provision for depreciation and amortization		<u><u>\$460,556,957</u></u>	<u><u>(\$4,589,725)</u></u>	<u><u>\$455,967,231</u></u>

2006.05.15 15:10:53  
 Kansas Corporation Commission  
 /s/ Susan K. Duffy

STATE CORPORATION COMMISSIO  
 MAY 15 2006  
 Susan K. Duffy  
 Director

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Detail - Functional Classification of Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	Amount Per Books Col. 2	Pro Forma Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
<u>ACCUMULATED PROVISION FOR DEPRECIATION</u>					
<u>Natural Gas Production and Gathering Plant</u>					
1	325.4	Rights-of-way	\$76,527	\$0	\$76,527
2	327	Field Compressor Station Structure	1,501	0	1,501
3	328	Field meas. and reg. station structures	55,442	0	55,442
4	332	Field lines	559,560	0	559,560
5	333	Field Compressor Station Equipment	117,892	0	117,892
6	334	Field meas. and reg. station equipment	331,908	0	331,908
7		Total production and gathering plant	<u>\$1,142,831</u>	<u>\$0</u>	<u>\$1,142,831</u>
<u>Underground Storage Plant</u>					
8	350.1	Land & Land rights	\$0	\$0	\$0
9	350.2	Rights of way	0	0	0
10	351.1	Structures and improvements	0	0	0
11	351.2	Structures and improvements	0	0	0
12	351.3	Structures and improvements	0	0	0
13	352	Wells	0	0	0
14	352.1	Storage Lease and Rights	0	0	0
15	352.2	Reservoirs	0	0	0
16	352.3	Non-Recoverable Natural Gas	0	0	0
17	353	Storage Lines	0	0	0
18	354	Compressor station equipment	0	0	0
19	355	Measuring and regulating station equipment	0	0	0
20	356	Purification equipment	0	0	0
21	357	Other equipment	0	0	0
22		Total Underground storage plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Detail - Functional Classification of Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	Amount Per Books Col. 2	Pro Forma Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
<u>Transmission Plant</u>					
1	365.2	Rights-of-way	\$2,058,992	(\$13,048)	\$2,045,944
2	366.1	Structures and imp. - compressor stations	3,526,267	(60,681)	3,465,586
3	366.2	Structures and imp. - meas. & reg. stations	888,825	(55,618)	833,207
4	367	Mains	41,314,463	(7,367,837)	33,946,626
5	368	Compressor station equipment	18,207,418	(1,053,035)	17,154,383
6	369	Measuring and regulating station equipment	1,461,851	(1,019,747)	442,104
7		Total transmission plant	<u>\$67,457,816</u>	<u>(\$9,569,966)</u>	<u>\$57,887,850</u>
<u>Distribution Plant</u>					
8	374.2	Rights-of-way	\$242,960	\$0	\$242,960
9	375.1	Structures and improvements	111,063	0	111,063
10	376	Mains	147,622,402	0	147,622,402
11	376.1	Mains - other than cast iron	0	0	0
12	376.2	Mains - cast iron	0	0	0
13	378	Meas. and reg. sta. equip. - general	6,711,483	0	6,711,483
14	379	Meas. and reg. sta. equip. - city gate	3,083,365	0	3,083,365
15	380	Services	161,427,531	0	161,427,531
16	381	Meters	14,292,043	(1,378)	14,290,665
17	382	Meter installations	12,131,796	0	12,131,796
18	383	House regulators	6,276,338	0	6,276,338
19	386	Other Property Customer Premise	39,038	0	39,038
20	387	Other Equipment	(2,678)	0	(2,678)
21		Total distribution plant	<u>\$351,935,342</u>	<u>(\$1,378)</u>	<u>\$351,933,964</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Detail - Functional Classification of Accumulated Provision for Depreciation and Amortization  
Test Year Ended December 31, 2005

Line No.	Account Number	Description	Amount Per Books Col. 2	Pro Forma Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
		<u>General Plant</u>			
1	390.1	Structures and improvements - owned	\$6,714,095	\$0	\$6,714,095
2	391.1	Office furniture and equipment	1,385,595	(3,700)	1,381,895
3	391.9	Computers and other electronic equipment	12,379,155	0	12,379,155
4	392	Transportation equipment	6,380,750	0	6,380,750
5	393	Stores equipment	414,983	0	414,983
6	394	Tools Shop and Garage Equipment	6,372,362	0	6,372,362
7	395	Laboratory equipment	528,350	0	528,350
8	396	Power operated equipment	1,083,868	0	1,083,868
9	397	Communication equipment	3,034,746	(19,236)	3,015,510
10	398	Miscellaneous equipment	123,900	0	123,900
11		Total general plant	<u>\$38,417,804</u>	<u>(\$22,936)</u>	<u>\$38,394,868</u>
12		Corporate Allocated	\$0	\$5,004,555	\$5,004,555
13		Total accumulated provision for depreciation	<u>\$458,953,793</u>	<u>(\$4,589,725)</u>	<u>\$454,364,068</u>
		<u>ACCUMULATED PROVISION FOR AMORTIZATION</u>			
14	302	Franchises and Consents	\$6,045	\$0	\$6,045
15	303	Miscellaneous intangible Plant	802,751	0	802,751
16	390.2	Structures and improvements - leasehold	794,368	0	794,368
17		Total accumulated provision for amortization	<u>\$1,603,164</u>	<u>\$0</u>	<u>\$1,603,164</u>
18		Total accumulated provision for depreciation and amortization (a)	<u>\$460,556,957</u>	<u>(\$4,589,725)</u>	<u>\$455,967,231</u>

Note:  
(a) See Schedule 5-F for explanation of pro forma adjustments.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization (a)  
 Test Year Ended December 31, 2005

Line No.	Description Col. 1	ADA 1 Pro Forma Adjustment Corporate Assets Col. 2	ADA 2 Pro Forma Adjustment Asset Retirement Col. 3	ADA 3 Pro Forma Adjustment MCMC Col. 4	Total Pro Forma Adjustments Col. 5
<u>Accumulated Provision for Depreciation</u>					
1	Production and gathering plant	\$0	\$0	\$0	\$0
2	Underground storage plant	0	0	0	0
3	Transmission plant	0	(7,718,916)	(1,851,050)	(9,569,966)
4	Distribution plant	0	(1,378)	0	(1,378)
5	General plant	0	(17,177)	(5,759)	(22,936)
6	Corporate Allocated	5,004,555	0	0	5,004,555
7	Total accumulated provision for depreciation Pro forma	<u>\$5,004,555</u>	<u>(\$7,737,471)</u>	<u>(\$1,856,809)</u>	<u>(\$4,589,725)</u>
<u>Accumulated Provision for Amortization</u>					
8	Total accumulated provision for amortization	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	Total accumulated provision for depreciation and amortization	<u><u>\$5,004,555</u></u>	<u><u>(\$7,737,471)</u></u>	<u><u>(\$1,856,809)</u></u>	<u><u>(\$4,589,725)</u></u>

Note:

(a) See Schedule 5-F for explanation of pro forma adjustments.

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Detail - Functional Classification of Adjustments to Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	ADA 1 Pro Forma Adjustment Corporate Assets Col. 2	ADA 2 Pro Forma Adjustment Asset Retirement Col. 3	ADA 3 Pro Forma Adjustment MCMC Col. 4	Total Pro Forma Adjustments Col. 5
<u>ACCUMULATED PROVISION FOR DEPRECIATION</u>						
<u>Natural Gas Production and Gathering Plant</u>						
1	325.4	Rights-of-way	\$0	\$0	\$0	\$0
2	327	Field Compressor Station Structure	0	0	0	0
3	328	Field meas. and reg. station structures	0	0	0	0
4	332	Field lines	0	0	0	0
5	333	Field Compressor Station Equipment	0	0	0	0
6	334	Field meas. and reg. station equipment	0	0	0	0
7		Total production and gathering plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Underground Storage Plant</u>						
8	350.1	Land & Land rights	\$0	\$0	\$0	\$0
9	350.2	Rights of way	0	0	0	0
10	351.1	Structures and improvements	0	0	0	0
11	351.2	Structures and improvements	0	0	0	0
12	351.3	Structures and improvements	0	0	0	0
13	352	Wells	0	0	0	0
14	352.1	Storage Lease and Rights	0	0	0	0
15	352.2	Reservoirs	0	0	0	0
16	352.3	Non-Recoverable Natural Gas	0	0	0	0
17	353	Storage Lines	0	0	0	0
18	354	Compressor station equipment	0	0	0	0
19	355	Measuring and regulating station equipment	0	0	0	0
20	356	Purification equipment	0	0	0	0
21	357	Other equipment	0	0	0	0
22		Total Underground storage plant	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Detail - Functional Classification of Adjustments to Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

Line No.	Account Number	Description Col. 1	ADA 1	ADA 2	ADA-3	Total Pro Forma Adjustments Col. 5
			Pro Forma Adjustment Corporate Assets Col. 2	Pro Forma Adjustment Asset Retirement Col. 3	Pro Forma Adjustment MCMC Col. 4	
<u>Transmission Plant</u>						
23	365.2	Rights-of-way	\$0	(\$7,700)	(\$5,348)	(\$13,048)
24	366.1	Structures and imp. - compressor stations	0	0	(60,681)	(60,681)
25	366.2	Structures and imp. - meas. & reg. stations	0	(55,618)	0	(55,618)
26	367	Mains	0	(7,289,911)	(77,926)	(7,367,837)
27	368	Compressor station equipment	0	(775)	(1,052,260)	(1,053,035)
28	369	Measuring and regulating station equipment	0	(364,912)	(654,835)	(1,019,747)
29		Total transmission plant	<u>\$0</u>	<u>(\$7,718,916)</u>	<u>(\$1,851,050)</u>	<u>(\$9,569,966)</u>
<u>Distribution Plant</u>						
1	374.2	Rights-of-way	\$0	\$0	\$0	\$0
2	375.1	Structures and improvements	0	0	0	0
3	376	Mains	0	0	0	0
4	376.1	Mains - other than cast iron	0	0	0	0
5	376.2	Mains - cast iron	0	0	0	0
6	378	Meas. and reg. sta. equip. - general	0	0	0	0
7	379	Meas. and reg. sta. equip. - city gate	0	0	0	0
8	380	Services	0	0	0	0
9	381	Meters	0	(1,378)	0	(1,378)
10	382	Meter installations	0	0	0	0
11	383	House regulators	0	0	0	0
	386	Other Property Customer Premise	0	0	0	0
12	387	Other equipment	0	0	0	0
13		Total distribution plant	<u>\$0</u>	<u>(\$1,378)</u>	<u>\$0</u>	<u>(\$1,378)</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Detail - Functional Classification of Adjustments to Accumulated Provision for Depreciation and Amortization  
 Test Year Ended December 31, 2005

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Line No.	Account Number	Description Col. 1	ADA 1 Pro Forma Adjustment Corporate Assets Col. 2	ADA 2 Pro Forma Adjustment Asset Retirement Col. 3	ADA-3 Pro Forma Adjustment MCMC Col. 4	Total Pro Forma Adjustments Col. 5
		<u>General Plant</u>				
1	390.1	Structures and improvements - owned	\$0	\$0	\$0	\$0
2	391.1	Office furniture and equipment - computers	0	0	(3,700)	(3,700)
3	391.9	Computers and other electronic equipment	0	0	0	0
4	392	Transportation equipment	0	0	0	0
5	393	Stores equipment	0	0	0	0
6	394	Tool, shop and garage equipment	0	0	0	0
7	395	Laboratory equipment	0	0	0	0
8	396	Power operated equipment	0	0	0	0
9	397	Communication equipment	0	(17,177)	(2,059)	(19,236)
10	398	Miscellaneous equipment	0	0	0	0
11		Total general plant	<u>\$0</u>	<u>(\$17,177)</u>	<u>(\$5,759)</u>	<u>(\$22,936)</u>
12		<u>Corporate Allocated</u>	\$5,004,555	\$0	\$0	\$5,004,555
13		Total accumulated provision for depreciation	<u>\$5,004,555</u>	<u>(\$7,737,471)</u>	<u>(\$1,856,809)</u>	<u>(\$4,589,725)</u>
		<u>ACCUMULATED PROVISION FOR AMORTIZATION</u>				
14	302	Franchises and Consents	\$0	\$0	\$0	\$0
15	303	Miscellaneous Intangible Plant	0	0	0	0
16	390.2	Structures and improvements - leasehold	0	0	0	0
17		Total accumulated provision for amortization	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
18		Corporate Allocated Plant	\$0	\$0	\$0	\$0
19		Total accumulated provision for depreciation & Amortization	<u>\$5,004,555</u>	<u>(\$7,737,471)</u>	<u>(\$1,856,809)</u>	<u>(\$4,589,725)</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Accumulated Provision for Depreciation and Amortization by Primary Account  
Test Year Ended December 31, 2005  
Balance as of

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<u>ACCUMULATED PROVISION FOR DEPRECIATION</u>						
<u>Natural Gas Production and Gathering Plant</u>						
1	325.4	Rights-of-way	\$8,200	\$72,382	\$74,490	\$76,527
2	327	Field Compressor Station Structure	0	1,326	1,414	1,501
3	328	Field meas. and reg. station structures	17,353	55,464	55,464	55,442
4	332	Field lines	218,578	562,653	559,784	559,560
5	333	Field Compressor Station Equipment	0	117,939	117,939	117,892
6	334	Field meas. and reg. station equipment	103,027	316,897	324,469	331,908
7		Total production and gathering plant	<u>\$347,157</u>	<u>\$1,126,661</u>	<u>\$1,133,560</u>	<u>\$1,142,831</u>
<u>Storage Facilities</u>						
8	350.1	Land	\$0	(\$22,177)	\$0	\$0
9	351.2	Structures and Improvements	0	61	0	0
10	352	Wells	0	(19,500)	(19,500)	0
11	352.1	Storage Leaseholds and Rights	0	0	19,500	0
12	352.2	Reservoirs	0	(20,341)	0	0
13	352.3	Nonrecoverable Natural Gas	0	0	0	0
14	354	Compressor Station Equipment	0	(259,948)	0	0
15	355	Measuring and Regulating Equipment	0	(1)	0	0
16	356	Purification Equipment	0	0	0	0
17	357	Other Equipment	0	0	0	0
18		Total Storage Facilities	<u>\$0</u>	<u>(\$321,906)</u>	<u>\$0</u>	<u>\$0</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Accumulated Provision for Depreciation and Amortization by Primary Account  
Test Year Ended December 31, 2005  
Balance as of

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<u>Transmission Plant</u>						
1	365.2	Rights-of-way	\$1,001,341	\$1,899,465	\$1,958,249	\$2,058,992
2	366.1	Structures and imp. - compressor stations	216,568	4,283,938	4,348,137	3,526,267
3	366.2	Structures and imp. - meas. & reg. stations	618,022	0	0	888,825
4	367	Mains	14,240,085	40,263,406	40,165,505	41,314,463
5	368	Compressor station equipment	1,456,460	17,382,007	17,799,953	18,207,418
6	369	Measuring and regulating station equipment	(67,597)	1,258,608	1,373,697	1,461,851
7	371	Other Equipment	0	0	(3,375)	0
8		Total transmission plant	<u>\$17,464,878</u>	<u>\$65,087,424</u>	<u>\$65,642,166</u>	<u>\$67,457,816</u>
<u>Distribution Plant</u>						
9	374.2	Rights-of-way	\$103,948	\$209,704	\$226,075	\$242,960
10	375.1	Structures and improvements	35,742	76,914	94,076	111,063
11	376	Mains	0	131,253,084	139,132,205	147,622,402
12	376.1	Mains - other than cast iron	101,683,706	0	0	0
13	376.2	Mains - cast iron	1,517,012	0	0	0
14	378	Meas. and reg. sta. equip. - general	4,764,501	6,362,746	6,583,377	6,711,483
15	379	Meas. and reg. sta. equip. - city gate	2,078,086	2,849,052	2,966,832	3,083,365
16	380	Services	101,406,490	138,574,910	149,756,884	161,427,531
17	381	Meters	8,915,795	11,236,435	12,818,652	14,292,043
18	382	Meter installations	6,670,157	9,272,196	10,326,274	12,131,796
19	383	House regulators	4,651,224	5,796,438	5,989,212	6,276,338
20	386	Other Property on Customer Premise	0	0	16,193	39,038
21	387	Other Equipment	0	10,435	(2,679)	(2,678)
22		Total distribution plant	<u>\$231,826,661</u>	<u>\$305,641,914</u>	<u>\$327,907,101</u>	<u>\$351,935,342</u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Accumulated Provision for Depreciation and Amortization by Primary Account  
Test Year Ended December 31, 2005

Balance as of

Line No.	Account Number	Description	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
		<u>General Plant</u>				
1	389.1	Land and land rights	\$0	(\$35,000)	\$0	\$0
2	390.1	Structures and improvements - owned	5,400,744	5,507,780	6,082,245	6,714,095
3	391.1	Office furniture and equipment - computers	3,154,771	7,446,019	10,377,079	1,385,595
4	391.9	Computers and other electronic equipment	0	0	0	12,379,155
5	392	Transportation equipment	1,332,145	4,391,933	5,783,714	6,380,750
6	393	Stores equipment	295,724	393,211	404,081	414,983
7	394	Tool, shop and garage equipment	4,370,894	6,453,814	6,096,735	6,372,362
8	395	Laboratory equipment	349,377	486,335	507,467	528,350
9	396	Power operated equipment	2,525,405	1,163,246	939,733	1,083,868
10	397	Communication equipment	1,512,664	2,587,908	2,750,409	3,034,746
11	398	Miscellaneous equipment	76,634	108,902	116,749	123,900
12	399	Other Tangible Property	0	(229,257)	0	0
13		Total general plant	\$19,018,357	\$28,274,891	\$33,058,212	\$38,417,804
14		Total accumulated provision for depreciation	\$268,657,054	\$399,808,984	\$427,741,039	\$458,953,793
		<u>ACCUMULATED PROVISION FOR AMORTIZATION</u>				
15	302	Franchises and Consents	\$17,958	\$6,045	\$6,045	\$6,045
16	303	Miscellaneous Intangible Plant	802,751	802,751	802,751	802,751
17	390.2	Structures and improvements - leasehold	438,523	376,431	461,498	794,368
18		Total accumulated provision for amortization	\$1,259,231	\$1,185,227	\$1,270,294	\$1,603,164
19		Total accumulated provision for depreciation and amortization	\$269,916,285	\$400,994,211	\$429,011,333	\$460,556,957

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Explanation of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization  
Test Year Ended December 31, 2005

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<b>Adjustment ADA 1</b>			
Corporate Assets			
1	Production and gathering plant	0	0
2	Underground storage plant	0	0
3	Transmission Plant	0	0
4	Distribution plant	0	0
5	General plant	0	0
6	Corporate Plant	5,004,555	0
To include the accumulated depreciation reserve associated with Corporate assets providing service to Kansas Gas Service			
<b>Adjustment ADA 2</b>			
Asset Retirement			
7	Production and gathering plant	0	0
8	Underground storage plant	0	0
9	Transmission Plant	0	7,718,916
10	Distribution plant	0	1,378
11	General plant	0	17,177
12	Corporate Plant	0	0
To remove the accumulated depreciation associated with retired plant in service.			
<b>Adjustment ADA 3</b>			
MCMC			
13	Production and gathering plant	0	0
14	Underground storage plant	0	0
15	Transmission Plant	0	1,851,050
16	Distribution plant	0	0
17	General plant	0	5,759
18	Corporate Plant	0	0
To remove the accumulated depreciation associated with certain MCMC assets pursuant to Richard H. Tangman testimony.			

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Summary of Working Capital and Rate Base Offsets  
 Test Year Ended December 31, 2005

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Line No.	Description	Schedule Reference	13 Month Avg or Test Year End	Adjustment Reference	13 Month Average or TYE Per Books	Pro Forma Adjustments	Pro Forma Adjusted Average
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
1	Materials and supplies (154 - 163)	6-B	Avg.		\$3,331,058	\$0	\$3,331,058
2	Gas storage inventory (164.1)	6-B	Avg.		73,682,266	0	73,682,266
3	Prepayments (165)	6-C	Avg.	WC 1	454,946	675,288	1,130,234
4	Accumulated Deferred Inc. Tax Liability	6-D	Year End		(145,038,141)	0	(145,038,141)
5	Accumulated Deferred Inc. Tax Liab.- Corporate	6-D	Year End	WC 2	0	(5,062,959)	(5,062,959)
6	Customer Deposits	6-E	Year End		(15,061,938)	0	(15,061,938)
7	Customer Advances	6-E	Year End		(8,616,756)	0	(8,616,756)
8	Employee Benefit Assets/Liabilities	6-F	Year End	WC 3	77,409,333	(9,629,434)	67,779,899
9	Mobile Home Replacement Deferrals	6-G	Year End	WC 4	1,162,079	724,568	1,886,647
10	Cash Working Capital	6-H	Study	WC 5	0	11,324,676	11,324,676
11	Total Working Capital				(\$12,677,153)	(\$1,967,862)	(\$14,645,015)

STATE CORPORATION COMMISSION

MAY 15 2006

*Susan K. Duffy* Docket Room

2006.05.15 15:11:04  
 Kansas Corporation Commission  
 /s/ Susan K. Duffy

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Working Capital  
Materials and Supplies  
Test Year Ended December 31, 2005

Section 6  
Schedule 6-B  
Page 1 of 1

Line No.	Date	Materials and Supplies				
		Gas Storage Inventory		Amount Per Books		Per Books
		Account 164.1			Account 154	Account 163
	Amount	Account 154	Account 163	Total		
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
1	December	\$73,341,093	\$2,367,343	(\$23,512)	\$2,343,831	
2	January	49,885,458	2,513,964	27,479	2,541,443	
3	February	47,860,203	2,433,249	(65,310)	2,367,939	
4	March	18,494,146	2,827,589	(92,280)	2,735,309	
5	April	27,206,649	3,140,217	(3,733)	3,136,484	
6	May	53,717,095	3,298,918	6,394	3,305,312	
7	June	62,127,606	3,594,305	(58,785)	3,535,520	
8	July	75,065,228	3,540,107	(237,087)	3,303,020	
9	August	88,866,580	3,744,147	(88,265)	3,655,881	
10	September	107,233,449	3,887,635	(113,742)	3,773,893	
11	October	124,235,146	4,190,192	(143,662)	4,046,530	
12	November	131,961,714	4,332,117	(68,810)	4,263,307	
13	December	97,875,096	4,373,892	(78,603)	4,295,289	
14	Total	<u>\$957,869,463</u>	<u>\$44,243,675</u>	<u>(\$939,915)</u>	<u>\$43,303,759</u>	
15	13 month average	<u>\$73,682,266</u>	<u>\$3,403,360</u>	<u>(\$72,301)</u>	<u>\$3,331,058</u>	

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Working Capital

Prepayments

Test Year Ended December 31, 2005

Section 6

Schedule 6-C

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Line No.	Date	Corporate			Kansas Gas Service Allocated @ 15.56% (Col 4 X 15.56%)	Account 165 Amount Per Books Direct 165 Col. 6	Per Books Average Col 7 (Col. 5 + Col. 6)
		Prepaid Insurance 165200 Col. 2	Prepaid IT Agreements 1650410 Col 3	Total Corporate Prepayments Col. 4 (Col 2 + Col. 3)			
1	December	\$2,773,562	\$1,628,598	\$4,402,160	\$684,976	\$99,041	\$784,017
2	January	2,372,899	1,574,462	3,947,361	614,209	216,022	830,231
3	February	1,965,366	1,921,297	3,886,663	604,765	226,478	831,243
4	March	1,577,795	1,710,902	3,288,697	511,721	270,515	782,236
5	April	1,297,385	1,535,488	2,832,873	440,795	263,542	704,337
6	May	2,398,509	1,305,049	3,703,558	576,274	273,237	849,511
7	June	2,106,354	2,441,714	4,548,068	707,679	706,478	1,414,157
8	July	1,700,102	2,196,660	3,896,762	606,336	759,279	1,365,615
9	August	1,307,852	1,924,838	3,232,690	503,007	682,938	1,185,944
10	September	4,867,005	1,633,170	6,500,175	1,011,427	655,958	1,667,385
11	October	4,383,485	1,740,364	6,123,849	952,871	621,639	1,574,509
12	November	3,931,073	1,442,563	5,373,636	836,138	533,432	1,369,570
13	December	3,445,008	1,237,133	4,682,141	728,541	605,744	1,334,285
14	Total	<u>\$34,126,395</u>	<u>\$22,292,238</u>	<u>\$56,418,633</u>	<u>\$8,778,739</u>	<u>\$5,914,302</u>	<u>\$14,693,041</u>
15	13 month average	\$2,625,107	\$1,714,788	\$4,339,895	<u>\$675,288</u>	<u>\$454,946</u>	<u>\$1,130,234</u>
16	DistriGas %	<u>15.56%</u>	<u>15.56%</u>	<u>15.56%</u>			
17	Kansas Gas Service Allocated Portion (WC 1)	<u>\$408,467</u>	<u>\$266,821</u>	<u>\$675,288</u>			

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Working Capital

Deferred Taxes

Test Year Ended December 31, 2005

Section 6

Schedule 6-D

Page 1 of 1

Line No.	Description	12/31/2005 Balance	Kansas Gas Service Allocation %	Pro Forma Balance
	Col. 1	Col. 2	Col. 3	Col. 4
Kansas Gas Service				
1	ADIT Asset - Flow Through	\$11,135,554	100.00%	\$11,135,554
2	Accumulated Deferred Income Taxes	(156,173,695)	100.00%	<u>(156,173,695)</u>
3	Total Accumulated Deferred Income Taxes			<u><u>(\$145,038,141)</u></u>
ONEOK Corporate				
4	Accumulated Deferred Income Taxes (WC 2)	\$0	Assignment	<u><u>(\$5,062,959)</u></u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Working Capital

Other Working Capital Items

Test Year Ended December 31, 2005

Section 6

Schedule 6-E

Page 1 of 1

Line No.	Date	235 Customer Deposits Col. 2	252 Customer Adv Construction Col. 3	Rate Base Offsets Col. 4
1	December	(\$11,762,232)	(\$7,271,577)	(\$19,033,809)
2	January	(12,074,410)	(7,333,569)	(19,407,979)
3	February	(12,333,764)	(7,510,220)	(19,843,984)
4	March	(12,662,947)	(7,516,961)	(20,179,908)
5	April	(12,782,706)	(7,609,393)	(20,392,099)
6	May	(12,641,737)	(7,784,962)	(20,426,699)
7	June	(12,639,392)	(7,809,747)	(20,449,139)
8	July	(12,718,345)	(7,802,406)	(20,520,751)
9	August	(12,974,814)	(7,905,369)	(20,880,183)
10	September	(13,409,930)	(8,243,931)	(21,653,861)
11	October	(14,019,912)	(8,332,311)	(22,352,223)
12	November	(14,546,384)	(8,451,373)	(22,997,757)
13	December	(15,061,938)	(8,616,756)	(23,678,694)
14	Total	<u>(\$169,628,511)</u>	<u>(\$102,188,575)</u>	<u>(\$271,817,086)</u>
15	13 Month Average	<u>(\$13,048,347)</u>	<u>(\$7,860,660)</u>	<u>(\$20,909,007)</u>
16	End of the Test Period	<u>(\$15,061,938)</u>	<u>(\$8,616,756)</u>	<u>(\$23,678,694)</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Working Capital

Other Working Capital Items

Test Year Ended December 31, 2005

Section 6

Schedule 6-F

Page 1 of 1

Line No.	Description	12/31/2005 Balance	Adjustments	Pro Forma Balance
	Col. 1	Col. 2	Col. 3	Col. 4
1	Prepaid Pension asset	\$77,409,333	(\$1,667,015)	\$75,742,318
2	OPEB Liability	0	(5,854,465)	(5,854,465)
3	Subtotal Kansas Gas Service direct	<u>\$77,409,333</u>	<u>(\$7,521,480)</u>	<u>\$69,887,853</u>
		Corporate TYE Balance	Allocated 15.56%	Pro Forma Balance
4	SERP Liability	<u>(\$13,547,262)</u>	<u>(\$2,107,954)</u>	<u>(\$2,107,954)</u>
5	Grand Total - Kansas Gas Service (WC 3)	<u>\$77,409,333</u>	<u>(\$9,629,434)</u>	<u>\$67,779,899</u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Working Capital  
Mobile Home Replacement Deferrals  
Test Year Ended December 31, 2005

Line No.	Date		Test Year Amount		Pro Forma Amount
	Col. 1		Col. 2		Col. 3
1	January	2005	\$574,855	2006	\$1,162,079
2	February		574,855		1,162,079
3	March		574,855		1,317,425
4	April		706,845		1,375,007
5	May		706,845		1,432,446
6	June		706,845		1,489,741
7	July		846,209		1,546,894
8	August		846,209		1,603,904
9	September		846,209		1,660,771
10	October		846,209		1,717,495
11	November		1,052,504		1,774,076
12	December		1,162,079		1,830,515
13	January	2006	<u>1,162,079</u>	2007	<u>1,886,647</u>
14	Total		<u>\$10,606,598</u>		<u>\$19,959,079</u>
15	13 month average		<u>\$815,892</u>		<u>\$1,535,314</u>
16	End of the Test Period		<u>\$1,162,079</u>		<u>\$1,886,647</u>
17	Pro forma adjustment (Col. 3 minus Col. 2) (WC 4)			<u>\$724,568</u>	

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Working Capital  
Cash Working Capital  
Test Year Ended December 31, 2005

Section 6  
Schedule 6-H  
Page 1 of 1

Line No.	Category	Revenue Lag	Expense Lead	Net Lead/Lag	% of Total Year	Expense	Cash Working Capital Requirement
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
1	Labor	43.41	10.82	32.586	8.9216%	\$42,988,622	\$3,835,254
2	Labor Attends	43.41	119.64	-76.227	-20.8698%	13,533,629	(2,824,437)
3	Purchased Gas Expense	43.41	31.26	12.149	3.3262%	741,847,600	24,675,365
4	Payables	43.41	32.39	11.020	3.0171%	28,725,740	866,685
5	Supplies and Expenses	43.41	72.30	-28.888	-7.9091%	12,519,872	(990,209)
6	General Taxes	43.41	197.74	-154.325	-42.2520%	19,018,612	(8,035,742)
7	Income Taxes	43.41	37.38	6.035	1.6523%	24,471,069	404,334
8	Interest on Long Term Debt	43.41	75.26	-31.855	-8.7214%	23,263,028	(2,028,864)
9						<u>\$906,368,173</u>	<u>\$15,902,385</u>
10							(\$534,795)
11							(1,745,662)
12							<u>(2,297,253)</u>
13							<u>\$11,324,676</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Test Year Ended December 31, 2005  
 ONEOK, INC., Capital Structure

Consolidated Capital Structure

Line No.	Description Col. 1	Schedule Reference Col. 2	ONEOK December 31, 2005		Adjusted Balance	Capitalization Ratios Col. 4	Related Costs Col. 5	Cost of Capital Col. 6
			Balance Col. 3	Adjustment				
1	Long term debt	7-B	\$2,030,616,405	(\$40,814,505)	\$1,989,801,900	47.5233%	6.2354%	2.9633%
2	Common equity		<u>1,794,757,434</u>	<u>402,447,500</u>	<u>2,197,204,934</u>	<u>52.4767%</u>	<u>11.2500%</u>	<u>5.9036%</u>
Total Capitalization			<u>\$3,825,373,839</u>	<u>\$361,632,995</u>	<u>\$4,187,006,834</u>	<u>100%</u>		<u>8.8669%</u>

2006.05.15 15:11:16  
 Kansas Corporation Commission  
 /s/ Susan K. Duff  
 STATE CORPORATION COMMISSION

MAY 15 2006

*Susan K. Duff*  
 Docket Room

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Test Year Ended December 31, 2005  
 ONEOK, INC. Cost of Debt

Section 7  
 Schedule 7-B  
 Page 1 of 1

Line No.	Issue Date	Series	Gross Amount	Original Issuance Cost	Loss on Reacquired	Net Proceeds	Coupon Rate	Annual Interest	Effective Cost	Annual Cost
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
Long-term										
<u>Notes Payable</u>										
1	23-Jan-03	5.51% Note due 2008	\$402,302,500	\$3,289,011	\$0	\$399,013,489	5.5100%	\$22,166,868	5.5554%	\$22,349,586
2	08-Feb-99	6.00% Note due 2009	100,000,000	1,004,079	0	98,995,921	6.0000%	6,000,000	6.0609%	6,060,856
3	28-Jun-02	Libor + 1.25% Due 2009	2,332,400	45,838	0	2,286,562	5.6400%	131,547	5.7531%	134,184
4	06-Apr-01	7.125% Note due 2011	400,000,000	3,101,075	0	396,898,925	7.1250%	28,500,000	7.1807%	28,722,678
5	17-Feb-99	6.40% Note due 2019	92,921,000	4,713,016	0	88,207,984	6.4000%	5,946,944	6.7420%	6,264,693
6	29-Sep-98	6.50% Note due 2028	92,246,000	4,933,653	11,317,451	75,994,896	6.5000%	5,995,990	7.8900%	7,278,201
7	30-Sep-98	6.875% Note due 2028	100,000,000	1,801,559	11,296,041	86,902,400	6.8750%	6,875,000	7.9112%	7,911,174
8	15-Jun-05	5.20% Note due 2015	400,000,000	3,189,387	0	396,810,613	5.2000%	20,800,000	5.2418%	20,967,181
9	15-Jun-05	6.00% Note due 2035	400,000,000	4,865,387	0	395,134,613	6.0000%	24,000,000	6.0739%	24,295,518
10	24-Oct-91	8.7% 2021, called 1999	0	0	2,321,378	0		0		87,538
11		Total debt capital	<u>\$1,989,801,900</u>	<u>\$26,943,005</u>	<u>\$24,934,870</u>	<u>\$1,940,245,403</u>		<u>\$120,416,349</u>		<u>\$124,071,609</u>
12							Weighed Average Cost of Debt		<b>6.2354%</b>	

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Explanation of Pro Forma Adjustments to Cost of Capital  
 Test Year Ended December 31, 2005

Line No.	Adjustment No.	Category	Increase Col. 2	Decrease Col. 3
1	1	Long Term Debt		\$3,400,240
		To remove debt issuances specifically identifiable with non-Kansas Gas Service sources.		
2	2	Long Term Debt		<u>37,414,265</u>
		To remove debt associated swaps specifically associated with non-regulated operations		
3	3	Common Equity	<u>\$402,447,500</u>	
		Total Adjustment to Long Term Debt		
				<u>\$40,814,505</u>
4		To reflect the impact of the redemption of the equity units.		
		Total Adjustment to Cost of Capital		
				<u>\$40,814,505</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Historical Interest Coverage  
12 Months Ending

Section 7  
Schedule 7-D  
Page 1 of 1

Line No.	Description Col. 1	2002 Col. 2	2003 Col. 3	2004 Col. 4	2005 Col. 5
	<u>Revenues</u>				
1	Operating revenues	\$538,513,468	\$674,964,599	\$798,591,806	\$924,630,687
2	Non-operating revenues	<u>33,681,026</u>	<u>32,349,731</u>	<u>32,937,142</u>	<u>37,456,140</u>
3	Total	<u>\$572,194,494</u>	<u>\$707,314,330</u>	<u>\$831,528,949</u>	<u>\$962,086,827</u>
	<u>Expenses</u>				
4	Operating expenses	\$546,146,815	\$673,577,798	\$794,391,715	\$934,838,616
5	Miscellaneous deductions	1,740,299	247,695	312,116	(2,760,792)
6	Total	<u>\$547,887,114</u>	<u>\$673,825,493</u>	<u>\$794,703,831</u>	<u>\$932,077,824</u>
7	Net revenues	\$24,307,380	\$33,488,836	\$36,825,117	\$30,009,003
8	Income taxes included in line 4 above	<u>2,523,002</u>	<u>7,182,889</u>	<u>7,392,777</u>	<u>(45,166)</u>
9	Net earnings available for interest	<u>\$26,830,381</u>	<u>\$40,671,725</u>	<u>\$44,217,894</u>	<u>\$29,963,837</u>
10	Annual interest on bonds outstanding	<u>\$26,425,460</u>	<u>\$27,037,959</u>	<u>\$28,100,082</u>	<u>\$33,402,721</u>
11	Interest coverage (Line 9 / Line 10)	<u>1.02</u>	<u>1.50</u>	<u>1.57</u>	<u>0.90</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Balance Sheet  
 Balance as of

Section 8  
 Schedule 8-A  
 Page 1 of 3

Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<b>ASSETS AND OTHER DEBITS</b>						
<u>Utility Plant</u>						
1	101-106,114	Utility plant	\$1,128,086,969	\$1,186,757,019	\$1,242,412,543	\$1,294,554,671
2	107	Construction work in progress	19,818,743	25,357,768	10,965,460	8,088,085
3	108,111,115	Less: Accumulated depreciation	(377,446,188)	(402,362,505)	(430,424,430)	(461,827,385)
4		Net utility plant	<u>\$770,459,524</u>	<u>\$809,752,282</u>	<u>\$822,953,573</u>	<u>\$840,815,371</u>
5	117	Gas stored underground - noncurrent	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Other Property and Investments</u>						
6	121,122	Nonutility property - net	\$0	\$0	\$0	\$0
7	123.1	Investments in subsidiary companies	0	0	0	0
8	124	Other investments	29,000	29,000	29,000	29,000
9		Total other property and investments	<u>\$29,000</u>	<u>\$29,000</u>	<u>\$29,000</u>	<u>\$29,000</u>
<u>Current and Accrued Assets</u>						
11	131	Cash	(\$179,556,486)	(\$241,920,669)	(\$231,870,351)	(\$117,581,616)
12	134	Special deposits	0	0	0	0
13	135	Working funds	7,617	4,018	3,810	3,760
14	136	Temporary cash investments	0	0	0	0
15	141-146	Receivables (Less: Provision for uncollectible accounts)	137,062,335	131,235,123	132,185,494	197,947,944
16	154	Plant material and operating supplies	2,318,834	2,315,270	2,367,343	4,373,892
17	156	Other materials and supplies	0	0	0	0
18	163	Stores expense undistributed	208,415	68,848	(23,512)	(78,603)
19	164.1	Gas stored underground - current	31,380,325	76,395,422	73,341,093	97,875,096
20	165	Prepayments	203,495	116,952	99,041	605,744
21	174	Miscellaneous current and accrued assets	0	3,537,280	0	8,122,580
22		Total current and accrued assets	<u>(\$8,375,466)</u>	<u>(\$28,247,755)</u>	<u>(\$23,897,082)</u>	<u>\$191,268,798</u>

*Susan K. Duffe*  
 Docket Room

MAY 15 2006  
 STATE CORPORATION COMMISSION

## KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.

Balance Sheet

Balance as of

Section 8

Schedule 8-A

Page 2 of 3

Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<b>ASSETS AND OTHER DEBITS (cont.)</b>						
<u>Deferred Debits</u>						
1	181	Unamortized debt discount and expense	\$0	\$0	\$0	\$0
2	182.1	Extraordinary property losses	0	0	0	0
3	182.3	Other regulatory assets	76,540,894	57,980,844	67,542,740	60,046,499
4	184	Clearing accounts	(919,238)	225,295	96,986	(142,619)
5	186	Miscellaneous deferred debits	82,632,082	79,966,195	80,661,697	77,409,333
6	189	Unamortized loss on reacquired debt	0	0	0	0
7	190	Accumulated deferred income taxes	0	0	0	0
8	191	Unrecovered purchased gas cost	12,265,561	0	0	(25,052,265)
9		Total deferred debits	<u>\$170,519,299</u>	<u>\$138,172,334</u>	<u>\$148,301,423</u>	<u>\$112,260,947</u>
10		Total assets and other debits	<u><u>\$932,632,357</u></u>	<u><u>\$919,705,862</u></u>	<u><u>\$947,386,913</u></u>	<u><u>\$1,144,374,115</u></u>
<b>LIABILITIES AND OTHER CREDITS</b>						
<u>Proprietary Capital</u>						
11	201	Common stock issued	\$0	\$0	\$0	\$0
12	204	Preferred stock issued	0	0	0	0
13	207	Premium on capital stock	0	0	0	0
14		Gain/(Loss) on reacquired stock	0	0	0	0
15	211	Other paid-in-capital	303,279,918	303,279,918	303,279,918	323,763,617
16	216	Retained earnings	(21,142,339)	(14,196,070)	(4,846,802)	42,457,766
17	217	Reacquired capital stock	0	0	0	0
18		Total proprietary capital	<u>\$282,137,579</u>	<u>\$289,083,848</u>	<u>\$298,433,116</u>	<u>\$366,221,383</u>
<u>Other Noncurrent Liabilities</u>						
19	227	Obligations under capital leases	\$0	\$0	\$0	\$0
20		Total other noncurrent liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
Balance Sheet  
Balance as of

Section 8  
Schedule 8-A  
Page 3 of 3

Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<b>LIABILITIES AND OTHER CREDITS (cont.)</b>						
<u>Current and Accrued Liabilities</u>						
1	231	Notes payable	\$0	\$0	\$0	\$750,000
2	232	Accounts payable	44,679,598	59,608,941	57,949,337	88,333,622
3	233	Long Term Debt	321,946,603	321,946,603	321,946,603	443,388,567
4	234	Accounts payable to associated companies	77,100,438	21,898,093	17,840,075	13,834,457
5	235	Customer deposits	9,549,516	9,343,261	11,762,232	15,061,938
6	236	Taxes accrued	(19,406,985)	4,823,000	10,836,986	6,428,918
7	237	Interest accrued	611	5,566	6,605	27,261
8	238	Dividends declared	0	0	0	0
9	239	Matured long-term debt	0	0	0	0
10	241	Tax collections payable	4,062,480	5,938,696	5,178,450	8,054,682
11	242	Miscellaneous current and accrued liabilities	11,018,391	6,445,624	7,313,158	8,122,331
12	243	Obligations under capital leases - current	0	0	0	0
13		Total current and accrued liabilities	<u>\$448,950,651</u>	<u>\$430,009,785</u>	<u>\$432,833,445</u>	<u>\$584,001,775</u>
<u>Deferred Credits</u>						
14	252	Customer advances for construction	\$6,318,188	\$6,905,468	\$7,271,877	\$8,616,756
15	253	Other deferred credits	47,101,606	52,617,329	58,135,254	25,208,433
16	254	Other Regulatory Liabilities	0	0	0	0
17	255	Accumulated deferred investment tax credits	5,610,988	5,166,181	4,651,537	4,152,073
18		Total deferred credits	<u>\$59,030,782</u>	<u>\$64,688,978</u>	<u>\$70,058,668</u>	<u>\$37,977,262</u>
<u>Accumulated Deferred Income Taxes</u>						
19	283	Other	\$142,513,344	\$135,923,250	\$146,061,685	\$156,173,695
20		Total accumulated deferred income taxes	<u>\$142,513,344</u>	<u>\$135,923,250</u>	<u>\$146,061,685</u>	<u>\$156,173,695</u>
21		Total liabilities and other credits	<u>\$932,632,357</u>	<u>\$919,705,862</u>	<u>\$947,386,913</u>	<u>\$1,144,374,115</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
 Comparative Income Statement  
 Balance as of  
 12 Months Ending

Section 8  
 Schedule 8-B  
 Page 1 of 2

Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
1	400	Operating Revenues	\$572,194,494	\$707,314,330	\$831,528,949	\$962,086,827
		<u>Operating Expenses</u>				
2	401	Operation expense	\$482,764,239	\$598,298,746	\$715,092,374	\$854,609,959
3	402	Maintenance expense	14,492,864	16,607,752	18,614,377	18,432,827
4	403	Depreciation	33,469,825	36,240,544	37,830,909	39,953,341
5	404-405	Amortization and depletion	56,777	130,562	129,866	190,201
6	406	Amortization of utility plant acq. adj.	(571,735)	0	0	0
7	407	Other amortization	0	0	0	0
8	407.3	Regulatory debit	485,027	1,295,322	3,690,223	8,596,681
9	407.4	Regulatory credit	0	0	0	0
10	408.1	Taxes other than income taxes	13,432,204	14,266,788	12,155,833	13,600,240
11	409.1	Income taxes	(13,071,812)	16,014,641	(8,067,881)	(12,721,144)
12	410.1	Deferred income taxes (Dr.)	15,594,814	(8,831,752)	15,460,658	12,675,978
13	411.4	Investment tax credits, net	(505,388)	(444,807)	(514,644)	(499,464)
14		Total utility operating expenses	<u>\$546,146,815</u>	<u>\$673,577,798</u>	<u>\$794,391,715</u>	<u>\$934,838,616</u>
15		Net utility operating income	<u>\$26,047,679</u>	<u>\$33,736,532</u>	<u>\$37,137,234</u>	<u>\$27,248,210</u>
		<u>Other Income and Deductions</u>				
16	415	Revenues from merch., jobbing & contract	\$36,312	\$23,044	\$15,727	\$18,882
17	416	(Less)Costs & expense of merch, job. & cont.	(7,229)	(10,333)	(6,125)	(26,582)
18	417 - 417.6	Revenues from non-utility operations - net	1,893,052	410,188	359,807	1,379,503
19	418	Non operating rental income	0	0	0	0
20	418.1	Equity in earnings of subsidiary companies	0	0	0	0
21	419	Interest & dividend income	403,698	15,542	3,757	2,496,600
22	419.1	AFUDC	0	0	0	0
23	421	Misc nonoperating income	3,980	207,287	374,957	349,684
24	421.1	Gain on disposition of property	(313)	0	0	0
25		Total other income before tax	<u>\$2,329,501</u>	<u>\$645,728</u>	<u>\$748,123</u>	<u>\$4,218,087</u>
26	421.2	Loss on disposition of property	\$35,000	\$640	\$0	\$0
27	425	Miscellaneous amortization	0	0	0	0
28	426	Misc Income deductions	554,201	397,392	436,007	1,457,294
29		Total other income deductions before tax	<u>\$589,201</u>	<u>\$398,032</u>	<u>\$436,007</u>	<u>\$1,457,294</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2004	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
1	409.1	Income taxes	\$0	\$0	\$0	\$0
2	410.1	Deferred taxes	0	0	0	0
3	411.2	Provision for deferred taxes - credit	0	0	0	0
4	411.4	ITC	0	0	0	0
5	420	Less: ITC credits	0	0	0	0
6		Total taxes on other inc & ded	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
7		Total other income and deductions	<u>\$1,740,299</u>	<u>\$247,695</u>	<u>\$312,116</u>	<u>\$2,760,792</u>
8		Income before interest charges	<u>\$27,787,978</u>	<u>\$33,984,227</u>	<u>\$37,449,350</u>	<u>\$30,009,003</u>
<u>Interest Charges</u>						
9	427	Interest on long-term debt	\$967,300	\$970,417	\$694,833	\$115,805
10	428	Amortization of debt discount and expense	1,914,307	387,993	395,223	395,223
11	429	Amortization of premium on debt (Cr.)	0	0	0	0
12	430	Interest on debt to assoc. companies	23,263,047	23,263,047	23,263,047	29,447,555
13	431	Other interest expense	446,926	2,774,746	4,027,961	3,677,151
14	432	Allowance for borrowed funds used during construction (Cr.)	(166,121)	(358,244)	(280,982)	(233,013)
15		Total interest charges	<u>\$26,425,460</u>	<u>\$27,037,959</u>	<u>\$28,100,082</u>	<u>\$33,402,721</u>
<u>Extraordinary Items</u>						
16	434 - 435	Extraordinary income - net	\$0	\$0	\$0	\$0
17	409.3	Income taxes	0	0	0	0
18		Extraordinary Items after taxes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19		Net income	<u>\$1,362,517</u>	<u>\$6,946,269</u>	<u>\$9,349,268</u>	<u>(\$3,393,717)</u>

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Statement of Retained Earnings  
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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2003	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		RETAINED EARNINGS				
1	216	Retained earnings, beginning balance	(\$19,779,822)	(\$21,142,339)	(\$14,196,070)	(\$4,846,802)
		Additions:				
2	433	Net income	\$1,362,517	\$6,946,269	\$9,349,268	(\$3,393,717)
		Less:				
3	439	Adjustments to retained earnings	\$0	\$0	\$0	\$34,127,432
4	437	Dividends declared -preferred stock	0	0	0	0
5	438	Dividends declared - common stock	0	0	0	0
6		Total adjustment and dividends declared	\$0	\$0	\$0	\$34,127,432
7	216	Retained earnings, ending balance	(\$21,142,339)	(\$14,196,070)	(\$4,846,802)	(\$42,367,951)

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
<b>OPERATING REVENUE</b>						
<u>Gas Service Revenue</u>						
1	480	Residential sales	\$350,720,955	\$411,586,431	\$486,421,956	\$534,667,365
		Commercial and industrial sales				
2	481.1	Commercial	96,806,947	111,566,973	135,185,007	145,964,293
3	481.2	Industrial	916,332	1,083,333	839,292	950,952
4		Total sales to ultimate customers	<u>\$448,444,234</u>	<u>\$524,236,738</u>	<u>\$622,446,255</u>	<u>\$681,582,610</u>
5	483	Sales for resale	\$90,069,234	\$150,727,861	\$176,145,552	\$243,048,076
6		Total gas service revenue	<u>\$538,513,468</u>	<u>\$674,964,599</u>	<u>\$798,591,806</u>	<u>\$924,630,687</u>
<u>Other Operating Revenue</u>						
7	487	Forfeited discounts	\$1,475,196	\$1,540,656	\$1,711,027	\$2,518,530
8	488	Miscellaneous service revenues	2,581,903	1,752,799	1,719,619	2,140,490
9	489	Revenue from transmission of gas of others	28,838,101	27,802,905	27,961,087	30,814,546
10	491	Revenue from natural gas processed by others	669,975	1,102,845	1,406,405	1,834,669
11	493	Rent from gas property	27,861	25,259	73,696	40,669
12	495	Other gas revenue (inc. acct 412&414)	87,991	125,268	65,309	107,237
13		Total other operating revenue	<u>\$33,681,026</u>	<u>\$32,349,731</u>	<u>\$32,937,142</u>	<u>\$37,456,140</u>
14		Total gas operating revenue	<u>\$572,194,494</u>	<u>\$707,314,330</u>	<u>\$831,528,949</u>	<u>\$962,086,827</u>

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2003	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
<b>OPERATIONS AND MAINTENANCE EXPENSES</b>						
<u>Natural Gas Production and Gathering</u>						
<u>Operation</u>						
1	750	Operation supervision and engineering	\$43	\$0	\$0	\$0
2	751	Production maps and records	0	0	0	0
3	753	Field lines expense	0	0	0	0
4	754	Field compressor station expenses	1,443	455	0	0
5	755	Field compressor station fuel and power	5,891	696	0	0
6	756	Field measuring and regulating station expenses	8,458	0	0	0
7	757	Purification expenses	8,909	931	0	0
8	759	Other expenses	0	230	0	0
9	760	Rents	0	0	0	0
10		Total operation	<u>\$24,744</u>	<u>\$2,312</u>	<u>\$0</u>	<u>\$0</u>
<u>Maintenance</u>						
11	761	Maintenance supervision and engineering	\$444	\$522	\$0	\$0
12	762	Maintenance of structures and improvements	291	0	0	0
13	764	Maintenance of field lines	1,693	235	0	0
14	765	Maintenance of field compressor station equip.	20,292	3,335	0	(1,305)
15	766	Maintenance of field meas. and reg. sta. equip.	1,272	522	0	0
16	767	Maintenance of purification equipment	(14)	0	0	0
17	769	Maintenance of other equipment	0	42	0	0
18		Total maintenance	<u>\$23,977</u>	<u>\$4,656</u>	<u>\$0</u>	<u>(\$1,305)</u>
19		Total natural gas production and gathering	<u>\$48,721</u>	<u>\$6,968</u>	<u>\$0</u>	<u>(\$1,305)</u>

KANSAS GAS SERVICE, A DIVISION OF ONEOK, INC.  
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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
<u>Products Extraction</u>						
<u>Operation</u>						
1	777	Gas processed by others	\$699,568	\$893,835	\$1,137,656	\$1,332,162
2		Total products extraction	<u>\$699,568</u>	<u>\$893,835</u>	<u>\$1,137,656</u>	<u>\$1,332,162</u>
<u>Other Gas Supply Expenses</u>						
<u>Operation</u>						
3	805	Other gas purchases	\$392,857,750	\$505,878,312	\$612,047,177	\$740,973,189
4		Total purchased gas	<u>\$392,857,750</u>	<u>\$505,878,312</u>	<u>\$612,047,177</u>	<u>\$740,973,189</u>
<u>Purchased Gas Expenses</u>						
5	807.1	Well expenses- purchased gas	\$0	\$0	\$0	\$0
6	807.2	Operation of purchased gas measuring stations	0	0	0	0
7	807.3	Maintenance of purchased gas measuring stations	0	0	0	0
8	807.4	Purchased gas calculations expenses	61,369	33,130	24,908	27,264
9	807.5	Other purchased gas expenses	3,764,303	1,303,925	1,020,000	1,020,000
10		Total purchased gas expenses	<u>\$3,825,672</u>	<u>\$1,337,055</u>	<u>\$1,044,908</u>	<u>\$1,047,264</u>
<u>Gas Used in Utility Operations</u>						
11	810	Gas used for compressor station fuel	(\$153,499)	(\$363,730)	(\$277,181)	(\$386,462)
12	811	Gas used for products extraction	(699,568)	(893,835)	(1,137,656)	(1,332,162)
13	812	Gas used for other utility operations	(81,180)	(74,534)	(65,947)	(174,435)
14		Total gas used in utility operations	<u>(\$934,247)</u>	<u>(\$1,332,099)</u>	<u>(\$1,480,784)</u>	<u>(\$1,893,059)</u>
15	813	Other gas supply expenses	\$454,444	\$497,917	\$582,899	\$674,908
16		Total other gas supply expenses	<u>\$396,203,619</u>	<u>\$506,381,185</u>	<u>\$612,194,200</u>	<u>\$740,802,302</u>
17		Total production expenses	<u>\$396,951,908</u>	<u>\$507,281,989</u>	<u>\$613,331,856</u>	<u>\$742,133,159</u>

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2003	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
<u>Underground Storage Expenses</u>						
<u>Operation</u>						
1	814	Operation, supervision and engineering	(\$5)	\$209	\$0	\$0
2	815	Maps and records	0	0	0	42
3	816	Wells expenses	(121)	0	0	0
4	817	Lines expenses	286	0	0	0
5	818	Compressor station expenses	(103)	(3)	0	159
6	819	Compressor station fuel and power	329	100,701	85,450	240,922
7	820	Measuring and regulating station expenses	153	0	0	0
8	821	Purification expenses	132	2,557	87	259
9	822	Exploration and development	0	0	0	0
10	823	Gas losses	30	0	0	0
11	824	Other expenses	1,136	0	0	0
12	825	Storage well royalties	0	0	0	0
13	826	Rents	0	0	0	0
14		Total operation	<u>\$1,838</u>	<u>\$103,463</u>	<u>\$85,536</u>	<u>\$241,383</u>
<u>Maintenance</u>						
15	830	Maintenance, supervision and engineering	(\$475)	\$104	\$0	\$147
16	831	Maintenance of structures and improvements	0	0	0	0
17	832	Maintenance of reservoirs and wells	68	0	0	0
18	833	Maintenance of lines	(94)	0	0	0
19	834	Maintenance of compressor station equipment	3,904	2,658	304	97
20	835	Maintenance of measuring & reg. station equipment	(561)	0	66	0
21	836	Maintenance of purification equipment	382	121	0	0
22	837	Maintenance of other equipment	0	0	0	0
23		Total maintenance	<u>\$3,222</u>	<u>\$2,883</u>	<u>\$370</u>	<u>\$244</u>
24		Total underground storage expenses	<u>\$5,060</u>	<u>\$106,346</u>	<u>\$85,906</u>	<u>\$241,626</u>



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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
<u>Transmission Expenses</u>						
<u>Operation</u>						
1	850	Operation supervision and engineering	\$459,406	\$519,380	\$590,044	\$594,505
2	851	System control and load dispatching	146,429	553,688	620,256	679,476
3	852	Communication system expense	648,780	642,542	592,058	600,746
4	853	Compressor station labor and expense	397,394	664,062	694,149	635,130
5	854	Gas for compressor station fuel	153,706	262,977	191,712	145,280
6	855	Other fuel and power for compressor stations	42,377	37,776	14,470	1,611
7	856	Mains expenses	1,189,826	1,706,693	1,570,952	1,906,964
8	857	Measuring and regulating station expenses	339,868	462,306	570,513	559,047
9	858	Transmission and compression of gas by others	0	0	0	0
10	859	Other expenses	250,935	141,170	138,510	110,346
11	860	Rents	3,329	0	0	0
12		Total operation	<u>\$3,632,051</u>	<u>\$4,990,593</u>	<u>\$4,982,665</u>	<u>\$5,233,107</u>
<u>Maintenance</u>						
13	861	Maintenance supervision and engineering	\$310,395	\$396,755	\$460,577	\$468,270
14	862	Maintenance of structures and improvements	20,679	53,499	46,431	35,811
15	863	Maintenance of mains	327,428	380,828	510,629	504,879
16	864	Maintenance of compressor station equipment	406,114	573,394	508,163	541,545
17	865	Maintenance of meas. & regulating station equip.	126,475	233,264	329,680	290,114
18	866	Maintenance of communication equipment	16,009	19,011	24,824	27,976
19	867	Maintenance of other equipment	5,741	889	323	42
20		Total maintenance	<u>\$1,212,841</u>	<u>\$1,657,639</u>	<u>\$1,880,627</u>	<u>\$1,868,637</u>
21		Total transmission expenses	<u>\$4,844,891</u>	<u>\$6,648,232</u>	<u>\$6,863,292</u>	<u>\$7,101,745</u>

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
<u>Distribution Expenses</u>						
<u>Operation</u>						
1	870	Operation supervision and engineering	\$2,994,159	\$3,163,168	\$3,447,616	\$3,692,648
2	871	Distribution load dispatching	75,647	89,773	84,979	85,166
3	874	Mains and services expense	9,180,713	9,034,006	9,663,137	9,894,482
4	875	Meas. and reg. sta. expenses - general	1,269,443	1,221,263	1,324,228	1,483,281
5	876	Meas. and reg. sta. expenses - industrial	214,550	208,194	307,719	360,065
6	877	Meas. and reg. sta. expenses - city gate	38,154	35,137	60,909	61,127
7	878	Meter and house regulator expenses	5,953,304	5,771,441	7,008,214	7,726,369
8	879	Customer installations expenses	4,263,508	4,300,487	4,986,274	5,296,928
9	880	Other expenses	3,372,419	3,572,313	4,608,871	4,271,372
10	881	Rents	99,220	24,002	27,128	23,692
11		Total operation	\$27,461,117	\$27,419,785	\$31,519,076	\$32,895,130
<u>Maintenance</u>						
12	885	Maintenance, supervision and engineering	\$1,113,426	\$1,031,618	\$1,106,305	\$1,165,777
13	886	Maintenance of structures and improvements	234,748	275,796	355,876	317,254
14	887	Maintenance of mains	7,614,390	8,768,102	9,198,696	8,880,269
15	889	Maint. of meas. and reg. sta. equip. - general	455,300	520,922	617,186	629,963
16	890	Maint. of meas. and reg. sta. equip. - industrial	34,586	39,284	45,139	73,516
17	891	Maint. of meas. and reg. sta. equip. - city gate	1,704	34,034	1,083	148
18	892	Maintenance of services	1,550,069	1,693,616	2,273,981	2,208,273
19	893	Maintenance of meters and house regulators	1,850,749	1,855,067	2,124,605	2,250,145
20	894	Maintenance of other equipment	182,507	164,821	210,253	190,454
21		Total Distribution	\$13,037,478	\$14,383,261	\$15,933,124	\$15,715,798
22	932	Maintenance of General Plant	215,346	559,313	800,257	849,453
23		Total maintenance	\$13,252,824	\$14,942,573	\$16,733,380	\$16,565,251
24		Total distribution expenses	\$40,713,942	\$42,362,358	\$48,252,456	\$49,460,381

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2003	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		<u>Customer Accounts Expense</u>				
1	901	Supervision	\$685,798	\$458,243	\$611,189	\$696,100
2	902	Meter reading expenses	4,318,764	4,323,072	4,535,108	4,773,634
3	903	Customer records and collection expense	12,076,323	12,849,520	15,056,621	17,171,416
4	904	Uncollectible accounts	(2,121,071)	4,515,528	7,944,014	8,094,894
5	905	Miscellaneous customer accounts expense	605,014	775,254	672,192	654,061
6		Total customer accounts expenses	<u>\$15,564,828</u>	<u>\$22,921,617</u>	<u>\$28,819,124</u>	<u>\$31,390,106</u>
		<u>Customer Service and Informational Expenses</u>				
7	907	Supervision	\$0	\$0	\$0	\$0
8	908	Customer assistance expenses	3,480	1,583	72	1,277
9	909	Informational and instructional expenses	7,933	5,686	6,767	10,703
10	910	Misc. customer service & informational expenses	830	1,039	52	480
11		Total cust. service and informational expenses	<u>\$12,243</u>	<u>\$8,308</u>	<u>\$6,892</u>	<u>\$12,460</u>
		<u>Sales Expense</u>				
12	911	Supervision	\$14,712	\$0	\$0	\$0
13	912	Demonstrating and selling expenses	440,425	438,086	549,611	593,442
14	913	Advertising expenses	68,014	50,565	40,052	40,336
15	916	Miscellaneous sales expenses	371,334	343,074	332,786	381,368
16		Total sales expenses	<u>\$894,485</u>	<u>\$831,726</u>	<u>\$922,449</u>	<u>\$1,015,146</u>

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2003 Col. 4	December 31, 2005 Col. 5
<u>Administrative and General Expenses</u>						
<u>Operation</u>						
1	920	Administrative and general salaries	\$10,321,641	\$10,279,662	\$11,208,364	\$14,971,317
2	921	Office supplies and expenses	4,532,114	4,667,930	4,583,868	4,625,450
3	922	Administrative expenses transferred	(2,387,491)	(1,278,198)	(1,593,230)	(1,857,918)
4	923	Outside services employed	2,549,611	2,138,090	786,474	1,113,897
5	924	Property insurance	0	0	0	0
6	925	Injuries and damages	1,618,269	1,265,344	1,489,457	2,420,321
7	926	Employee pensions and benefits	12,933,813	11,740,515	15,683,739	18,890,262
8	927	Franchise requirements	0	0	0	0
9	928	Regulatory commission expense	813,698	820,926	1,275,266	1,423,397
10	929	Duplicate expenses	(9,667,497)	(12,205,334)	(18,778,555)	(23,163,820)
11	930.1	General advertising expense	126,499	192,300	188,543	111,863
12	930.2	Miscellaneous general expenses	16,746,341	16,365,308	19,088,764	20,626,760
13	931	Rents	675,365	759,379	1,492,087	2,526,633
14		Total operation	<u>\$38,262,362</u>	<u>\$34,745,922</u>	<u>\$35,424,778</u>	<u>\$41,688,163</u>
15		Total administrative and general expenses	<u>\$38,262,362</u>	<u>\$34,745,922</u>	<u>\$35,424,778</u>	<u>\$41,688,163</u>
16		Total operation and maintenance expenses	<u>\$497,249,719</u>	<u>\$614,906,499</u>	<u>\$733,706,751</u>	<u>\$873,042,786</u>

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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Residential</u>					
1	RSk - Residential Sales Service	35,858,700	\$260,432,483	431,667	83	\$7.2627
2	RSt - Residential Sales Service	8,255,169	61,079,910	106,000	78	7.3990
3	RWPBRk - WeatherProof Bill Rider	3,115,325	28,475,426	32,470	96	9.1404
4	RWPBRt - WeatherProof Bill Rider	782,187	7,084,366	8,636	91	9.0571
5	GGGR - Getty Gas Gathering Rider	40,462	232,089	409	99	5.7360
6	KGSSD - Kansas Gas Supply Sales Service D	3,657	16,433	30	122	4.4936
7	KGSSP - Kansas Gas Supply Sales Service P	3,440	17,229	28	123	5.0084
8	KGSSR - Kansas Gas Supply Sales Service R	196	1,113	2	98	5.6786
9	KGSSW - Kansas Gas Supply Sales Service W	4,435	19,977	39	114	4.5044
10	Revenue Accrual		-6,638,071		N.A.	N.A.
11	Total Residential	<u>48,063,571</u>	<u>\$350,720,955</u>	<u>579,281</u>	<u>83</u>	<u>\$7.2970</u>
	<u>Commercial</u>					
12	GSk - General Sales Service	10,120,224	\$67,946,283	36,931	274	\$6.7139
13	GSt - General Sales Service	3,322,519	22,742,552	13,175	252	6.8450
14	GSWPBRk - WeatherProof Bill Rider	470,875	4,185,605	1,774	265	8.8890
15	GSWPBRt - WeatherProof Bill Rider	148,770	1,243,049	604	246	8.3555
16	GGGR - Getty Gas Gathering Rider	11,126	61,523	62	179	5.5297
17	KGSSD - Kansas Gas Supply Sales Service D	95,060	421,228	7	13,580	4.4312
18	KGSSD - Kansas Gas Supply Sales Service D Irrigation	155	763	1	155	4.9226
19	KGSSP - Kansas Gas Supply Sales Service P	39,589	180,996	5	7,918	4.5719
20	KGSSP - Kansas Gas Supply Sales Service P Irrigation	211,741	930,502	133	1,592	4.3945
21	KGSSR - Kansas Gas Supply Sales Service R	11,141	56,166	7	1,592	5.0414
22	KGSSR - Kansas Gas Supply Sales Service R Irrigation	193,907	817,894	98	1,979	4.2180
23	KGSSW - Kansas Gas Supply Sales Service W	1,354	5,501	5	271	4.0628
24	KGSSW - Kansas Gas Supply Sales Service W Irrigation	27,984	113,870	15	1,866	4.0691
25	SGS-Small Generator Sales Service	452	30,445	57	8	67.3562
26	Revenue Accrual		-1,929,430		N.A.	N.A.
27	Total Commercial	<u>14,654,897</u>	<u>\$96,806,947</u>	<u>52,874</u>	<u>277</u>	<u>\$6.6058</u>

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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Industrial</u>					
1	GSk - General Sales Service	26,324	\$163,865	34	774	\$6.2249
2	GSt - General Sales Service	136,811	852,001	81	1,689	6.2276
3	GGGR - Getty Gas Gathering Rider	2,179	15,199	3	726	6.9752
4	Revenue Accrual		-114,733		N.A.	N.A.
5	Total Industrial	<u>165,314</u>	<u>\$916,332</u>	<u>118</u>	<u>1,401</u>	<u>\$5.5430</u>
	<u>Sales for Resale</u>					
6	KGSSD - Kansas Gas Supply Sales Service D Wholesale	125,695	\$491,829	6	20,949	\$3.9129
7	KGSSW - Kansas Gas Supply Sales Service W Wholesale	70,186	288,519	4	17,547	4.1108
8	AAGS - As-Available Gas Sales Service	29,867,295	92,602,870	21	1,422,252	3.1005
9	Revenue Accrual		-3,313,984		N.A.	N.A.
10	Total Sales for Resale	<u>30,063,176</u>	<u>\$90,069,234</u>	<u>31</u>	<u>969,780</u>	<u>\$2.9960</u>
11	Total Sales of Gas	<u><u>92,946,958</u></u>	<u><u>\$538,513,468</u></u>	<u><u>632,304</u></u>	<u><u>147</u></u>	<u><u>\$5.7938</u></u>

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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Residential</u>					
1	RSk - Residential Sales Service	36,311,505	\$283,835,632	433,933	84	\$7.8167
2	RSt - Residential Sales Service	8,119,581	64,420,257	106,262	76	7.9339
3	RWPBRk - WeatherProof Bill Rider	3,183,688	29,306,736	33,178	96	9.2053
4	RWPBRt - WeatherProof Bill Rider	745,165	6,939,497	8,473	88	9.3127
5	GGGR - Getty Gas Gathering Rider	41,338	257,186	410	101	6.2215
6	KGSSD - Kansas Gas Supply Sales Service D	2,906	15,087	30	97	5.1917
7	KGSSP - Kansas Gas Supply Sales Service P	3,189	18,438	31	103	5.7817
8	KGSSR - Kansas Gas Supply Sales Service R	179	1,027	2	90	5.7374
9	KGSSW - Kansas Gas Supply Sales Service W	3,804	20,475	44	86	5.3825
10	Revenue Accrual		26,772,096		N.A.	N.A.
11	Total Residential	<u>48,411,355</u>	<u>\$411,586,431</u>	<u>582,363</u>	<u>83</u>	<u>\$8.5019</u>
	<u>Commercial</u>					
12	GSk - General Sales Service	10,261,019	\$74,542,831	37,269	275	\$7.2647
13	GSt - General Sales Service	3,220,235	23,970,573	13,180	244	7.4437
14	GSWPBRk - WeatherProof Bill Rider	442,578	3,966,450	1,699	260	8.9621
15	GSWPBRt - WeatherProof Bill Rider	137,237	1,237,580	569	241	9.0178
16	GGGR - Getty Gas Gathering Rider	11,233	63,070	61	184	5.6147
17	KGSSD - Kansas Gas Supply Sales Service D	84,506	460,902	5	16,901	5.4541
18	KGSSD - Kansas Gas Supply Sales Service D Irrigation	5	56	1	5	11.2000
19	KGSSP - Kansas Gas Supply Sales Service P	24,722	134,782	9	2,747	5.4519
20	KGSSP - Kansas Gas Supply Sales Service P Irrigation	23,830	171,106	147	162	7.1803
21	KGSSR - Kansas Gas Supply Sales Service R	5,333	31,233	7	762	5.8566
22	KGSSR - Kansas Gas Supply Sales Service R Irrigation	17,276	122,204	109	158	7.0736
23	KGSSW - Kansas Gas Supply Sales Service W	1,149	6,110	5	230	5.3177
24	KGSSW - Kansas Gas Supply Sales Service W Irrigation	2,688	15,385	16	168	5.7236
25	SGS-Small Generator Sales Service	1,022	155,339	257	4	151.9951
26	Revenue Accrual		6,689,353		N.A.	N.A.
27	Total Commercial	<u>14,232,833</u>	<u>\$111,566,973</u>	<u>53,334</u>	<u>267</u>	<u>\$7.8387</u>

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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Industrial</u>					
1	GSk - General Sales Service	37,602	\$259,621	34	1,106	\$6.9044
2	GSt - General Sales Service	111,473	806,655	78	1,429	7.2363
3	GGGR - Getty Gas Gathering Rider	863	5,973	3	288	6.9212
4	Revenue Accrual		11,084		N.A.	N.A.
5	Total Industrial	<u>149,938</u>	<u>\$1,083,333</u>	<u>115</u>	<u>1,304</u>	<u>\$7.2252</u>
	<u>Sales for Resale</u>					
6	KGSSD - Kansas Gas Supply Sales Service D Wholesale	126,329	\$649,413	5	25,266	\$5.1406
7	KGSSW - Kansas Gas Supply Sales Service W Wholesale	38,966	203,721	4	9,742	5.2282
8	AAGS - As-Available Gas Sales Service	29,754,698	149,512,974	15	1,983,647	5.0249
9	Revenue Accrual		361,753		N.A.	N.A.
10	Total Sales for Resale	<u>29,919,993</u>	<u>\$150,727,861</u>	<u>24</u>	<u>1,246,666</u>	<u>\$5.0377</u>
11	Total Sales of Gas	<u><u>92,714,119</u></u>	<u><u>\$674,964,598</u></u>	<u><u>635,836</u></u>	<u><u>146</u></u>	<u><u>\$7.2801</u></u>



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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Residential</u>					
1	RSk - Residential Sales Service	36,509,981	\$384,331,412	114,749	318	\$10.5267
2	RSt - Residential Sales Service	8,120,238	86,584,102	470,653	17	10.6628
3	Revenue Accrual		15,506,442		N.A.	N.A.
4	Total residential	<u>44,630,219</u>	<u>\$486,421,956</u>	<u>585,402</u>	<u>76</u>	<u>\$10.8989</u>
	<u>Commercial</u>					
5	GSk - General Sales Service	10,887,267	\$98,666,066	39,036	279	\$9.0625
6	GSt - General Sales Service	3,036,513	30,510,863	13,459	226	10.0480
7	GISt - Gas irrigation Sales Service	58,546	587,424	200	293	10.0335
8	KGSSD - Kansas Gas Supply Sales Service D	74,685	623,414	4	18,671	8.3472
9	SGS-Small Generator Sales Service	1,989	187,290	32	62	94.1629
10	Revenue Accrual		4,609,950		N.A.	N.A.
11	Total commercial	<u>14,059,000</u>	<u>\$135,185,007</u>	<u>52,731</u>	<u>267</u>	<u>\$9.6155</u>
	<u>Industrial</u>					
12	GSk - General Sales Service	19,609	\$181,947	37	530	\$9.2788
13	GSt - General Sales Service	68,473	640,908	68	1,007	9.3600
14	Revenue Accrual		16,436		N.A.	N.A.
15	Total industrial	<u>88,082</u>	<u>\$839,292</u>	<u>105</u>	<u>839</u>	<u>\$9.5285</u>
	<u>Sales for Resale</u>					
16	Sales Service For Resale	81,103	\$693,372	3	27,034	\$8.5493
17	AAGS - As Available Gas Sales Service	30,702,095	173,047,735	15	2,046,806	5.6363
18	Revenue Accrual		2,404,445		N.A.	N.A.
19	Total Sales for Resale	<u>30,783,198</u>	<u>\$176,145,552</u>	<u>18</u>	<u>1,710,178</u>	<u>\$5.7221</u>
20	Total sales of gas	<u>89,560,499</u>	<u>\$798,591,807</u>	<u>638,256</u>	<u>140</u>	<u>\$8.9168</u>

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Line No.	Description	MCF Sales	Revenue	Average Number of Customers	MCF Sales per Customer	Revenue per MCF Sold (\$)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Residential</u>					
1	RSk - Residential Sales Service	36,185,433	\$425,124,938	470,899	77	\$11.7485
2	RSt - Residential Sales Service	7,857,650	93,563,958	114,374	69	11.9074
3	Revenue Accrual		15,978,468		N.A.	N.A.
4	Total residential	<u>44,043,082</u>	<u>\$534,667,365</u>	<u>585,273</u>	<u>75</u>	<u>\$12.1396</u>
	<u>Commercial</u>					
5	GSk - General Sales Service	9,760,726	\$107,650,609	38,712	252	\$11.0290
6	GSt - General Sales Service	2,941,296	32,698,456	13,337	221	11.1170
7	GIS - Gas Irrigation Sales Service	61,011	683,514	190	321	11.2032
8	KGSSD - Kansas Gas Supply Sales Service D	182,251	1,711,053	4	45,563	9.3884
9	SGS-Small Generator Sales Service	1,746	201,468	377	5	115.4172
10	Revenue Accrual		3,816,764		N.A.	N.A.
11	Total commercial	<u>12,947,030</u>	<u>\$146,761,864</u>	<u>52,620</u>	<u>246</u>	<u>\$11.3356</u>
	<u>Industrial</u>					
12	GSk - General Sales Service	21,587	\$228,189	36	600	\$10.5705
13	GSt - General Sales Service	56,886	586,163	65	875	10.3042
14	Revenue Accrual		136,600		N.A.	N.A.
15	Total industrial	<u>78,473</u>	<u>\$950,952</u>	<u>101</u>	<u>777</u>	<u>\$12.1182</u>
	<u>Sales for Resale</u>					
16	Sales Service For Resale	380	\$4,301	1	380	\$11.3289
17	AAGS - As Available Gas Sales Service	32,905,029	235,905,292	6	5,484,172	7.1693
18	Revenue Accrual		6,340,912		N.A.	N.A.
19	Total Sales for Resale	<u>32,905,409</u>	<u>\$242,250,505</u>	<u>7</u>	<u>4,700,773</u>	<u>\$7.3620</u>
20	Total sales of gas	<u>89,973,994</u>	<u>\$924,630,687</u>	<u>638,001</u>	<u>141</u>	<u>\$10.2766</u>

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Line No.	Description Col. 1	MCF Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	MCF Sales per Customer Col. 5	Revenue per MCF Sold (\$) Col. 6
<u>Transmission</u>						
1	iTt - Interruptible Gas Transportation Service	8,633,860	\$340,915	8	1,079,233	\$0.0395
2	Revenue Accrual		177,378		N.A.	N.A.
3	Total commercial	<u>8,633,860</u>	<u>\$518,293</u>	<u>8</u>	<u>1,079,233</u>	<u>\$0.0600</u>
<u>Distribution - Retail</u>						
4	GTk - General Transportation Service	3,276,649	\$4,273,054	1,699	1,929	\$1.3041
5	GTt - General Transportation Service	1,631,226	2,851,096	611	2,670	1.7478
6	GTSRk - Gas Transportation for Schools Rider	490,834	720,475	461	1,065	1.4679
7	GTSRt - Gas Transportation for Schools Rider	237,358	494,715	231	1,028	2.0843
8	CNGt - Compressed Natural Gas General Transp. Service	1,905	2,182	2	953	1.1455
9	GITt - Gas Irrigation Transportation Service	597,969	931,538	363	1,647	1.5578
10	LVTk - Large Volume Transportation Service	20,708,780	9,539,912	552	37,516	0.4607
11	LVTt - Large Volume Transportation Service	16,647,176	6,106,449	135	123,312	0.3668
12	Other - EFM Devices		181,840		N.A.	N.A.
13	Other - Kansas Transition Cost Recovery		870,515		N.A.	N.A.
14	Revenue Accrual		534,409		N.A.	N.A.
15	Total distribution - retail	<u>43,591,897</u>	<u>\$26,506,185</u>	<u>4,054</u>	<u>10,753</u>	<u>\$0.6081</u>
<u>Distribution - Sales for Resale</u>						
16	WTt - Wholesale Transportation Service	2,900,123	\$1,667,215	23	126,092	\$0.5749
17	Revenue Accrual		146,407		N.A.	N.A.
18	Total distribution - sales for resale	<u>2,900,123</u>	<u>\$1,813,623</u>	<u>23</u>	<u>126,092</u>	<u>\$0.6254</u>
19	Total gas transport	<u><u>55,125,880</u></u>	<u><u>\$28,838,101</u></u>	<u><u>4,085</u></u>	<u><u>13,495</u></u>	<u><u>\$0.5231</u></u>

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<u>Transmission</u>						
1	ITt - Interruptible Gas Transportation Service	18,026,782	\$806,809	8	2,253,348	\$0.0448
2	Revenue Accrual		(143,108)		N.A.	N.A.
3	Total commercial	<u>18,026,782</u>	<u>\$663,701</u>	<u>8</u>	<u>2,253,348</u>	<u>\$0.0368</u>
<u>Distribution - Retail</u>						
4	GTk - General Transportation Service	3,492,633	\$4,582,771	1,614	2,164	\$1.3121
5	GTt - General Transportation Service	1,576,295	2,745,111	559	2,820	1.7415
6	GTSRk - Gas Transportation for Schools Rider	489,524	713,430	414	1,182	1.4574
7	GTSRt - Gas Transportation for Schools Rider	228,467	467,948	209	1,093	2.0482
8	CNGt - Compressed Natural Gas General Transp. Service	779	910	1	779	1.1685
9	GITt - Gas Irrigation Transportation Service	408,007	651,155	333	1,225	1.5959
10	LVTk - Large Volume Transportation Service	18,378,211	9,062,759	642	28,626	0.4931
11	LVTt - Large Volume Transportation Service	15,189,052	6,229,574	154	98,630	0.4101
12	Other - EFM Devices		183,228		N.A.	N.A.
13	Other - Kansas Transition Cost Recovery		641,796		N.A.	N.A.
14	Revenue Accrual		159,484		N.A.	N.A.
15	Total distribution - retail	<u>39,762,968</u>	<u>\$25,438,168</u>	<u>3,926</u>	<u>10,128</u>	<u>\$0.6397</u>
<u>Distribution - Sales for Resale</u>						
16	WTt - Wholesale Transportation Service	2,793,028	\$1,568,215	36	77,584	\$0.5615
17	Total distribution - sales for resale	<u>2,793,028</u>	<u>\$1,568,215</u>	<u>36</u>	<u>77,584</u>	<u>\$0.5615</u>
<u>Storage</u>						
18	Contract Storage	78,799	\$118,802	1	78,799	\$1.5077
19	Revenue Accrual		14,020		N.A.	N.A.
20	Total distribution - sales for resale	<u>78,799</u>	<u>\$132,821</u>	<u>1</u>	<u>78,799</u>	<u>\$1.6856</u>
21	Total gas transport	<u>60,661,577</u>	<u>\$27,802,905</u>	<u>3,971</u>	<u>15,276</u>	<u>\$0.4583</u>

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	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Transmission</u>					
1	ITt - Interruptible Gas Transportation Service	13,134,897	\$393,360	8	1,641,862	\$0.0299
2	Revenue Accrual		(11,318)		N.A.	N.A.
3	Total commercial	<u>13,134,897</u>	<u>\$382,042</u>	<u>8</u>	<u>1,641,862</u>	<u>\$0.0291</u>
	<u>Distribution - Retail</u>					
4	GtK - General Transportation Service	3,389,484	\$4,585,517	1,801	1,882	\$1.3529
5	GtT - General Transportation Service	1,186,879	2,114,578	662	1,793	1.7816
6	GTSRk - Gas Transportation for Schools Rider	473,195	671,434	467	1,013	1.4189
7	GTSRt - Gas Transportation for Schools Rider	213,010	374,687	228	934	1.7590
8	CNGt - Compressed Natural Gas General Transp. Service	528	858	1	528	1.6250
9	GIIt - Gas Irrigation Transportation Service	339,075	500,096	345	983	1.4749
10	LVTk - Large Volume Transportation Service	18,817,709	10,023,920	530	35,505	0.5327
11	LVTt - Large Volume Transportation Service	15,528,364	8,075,919	162	95,854	0.5201
12	Other - EFM Devices		187,425		N.A.	N.A.
13	Other - Kansas Transition Cost Recovery		254		N.A.	N.A.
14	Revenue Accrual		(513,842)		N.A.	N.A.
15	Total distribution - retail	<u>39,948,244</u>	<u>\$26,020,846</u>	<u>4,196</u>	<u>9,521</u>	<u>\$0.6514</u>
	<u>Distribution - Sales for Resale</u>					
16	WTt - Wholesale Transportation Service	2,484,776	\$1,413,390	65	38,227	\$0.5688
17	Total distribution - sales for resale	<u>2,484,776</u>	<u>\$1,413,390</u>	<u>65</u>	<u>38,227</u>	<u>\$0.5688</u>
	<u>Storage</u>					
18	Contract Storage	26,924	\$141,516	1	26,924	\$5.2561
19	Revenue Accrual		3,295		N.A.	N.A.
20	Total distribution - sales for resale	<u>26,924</u>	<u>\$144,811</u>	<u>1</u>	<u>26,924</u>	<u>\$5.3785</u>
21	Total gas transport	<u><u>55,594,841</u></u>	<u><u>\$27,961,089</u></u>	<u><u>4,270</u></u>	<u><u>13,020</u></u>	<u><u>\$0.5029</u></u>

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Transport Usage, Revenues, and Customer Data  
Year Ending December 2005

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Line No.	Description	MCF Sales	Revenue	Average Number of Customers	MCF Sales per Customer	Revenue per MCF Sold (\$)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	<u>Transmission</u>					
1	ITt - Interruptible Gas Transportation Service	8,660,769	\$275,731	8	1,082,596	\$0.0318
2	Revenue Accrual		1,309		N.A.	N.A.
3	Total commercial	<u>8,660,769</u>	<u>\$277,040</u>	<u>8</u>	<u>1,082,596</u>	<u>\$0.0320</u>
	<u>Distribution - Retail</u>					
4	STk - Small Transportation Service	51,360	\$106,734	101	509	\$2.0782
5	STt - Small Transportation Service	14,240	29,302	26	548	2.0577
6	GTk - General Transportation Service	3,328,083	4,806,326	1,833	1,816	1.4442
7	GTt - General Transportation Service	1,307,114	2,210,281	589	2,219	1.6910
8	GTSRk - Gas Transportation for Schools Rider	460,762	679,596	482	956	1.4749
9	GTSRt - Gas Transportation for Schools Rider	198,131	362,197	236	840	1.8281
10	CNGt - Compressed Natural Gas General Transp. Service	210	477	1	210	2.2721
11	GITt - Gas Irrigation Transportation Service	332,618	519,556	324	1,027	1.5620
12	LVTk - Large Volume Transportation Service	19,833,714	10,790,829	497	39,907	0.5441
13	LVTt - Large Volume Transportation Service	15,881,084	8,678,859	127	125,048	0.5465
14	Revenue Accrual		753,507		N.A.	N.A.
15	Total distribution - retail	<u>41,407,316</u>	<u>\$28,937,664</u>	<u>4,216</u>	<u>9,821</u>	<u>\$0.6989</u>
	<u>Distribution - Sales for Resale</u>					
16	WTt - Wholesale Transportation Service	2,178,854	\$1,421,845	59	36,930	\$0.6526
17	Revenue Accrual		49,637		N.A.	N.A.
18	Total distribution - sales for resale	<u>2,178,854</u>	<u>\$1,471,482</u>	<u>59</u>	<u>36,930</u>	<u>\$0.6753</u>
	<u>Storage</u>					
19	Contract Storage	14,661	\$130,076	1	14,661	\$8.8723
20	Revenue Accrual		(1,717)		N.A.	N.A.
21	Total distribution - sales for resale	<u>14,661</u>	<u>\$128,360</u>	<u>1</u>	<u>14,661</u>	<u>\$8.7552</u>
22	Total gas transport	<u>52,261,600</u>	<u>\$30,814,546</u>	<u>4,284</u>	<u>12,199</u>	<u>\$0.5896</u>

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2004	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
KANSAS GAS OPERATIONS						
<u>Utility Plant Related Payroll</u>						
1	106-107	Construction work in progress	\$6,708,100	\$7,084,982	\$6,430,600	\$7,094,505
2	108	Plant removal	745,166	889,013	897,661	907,962
3	163	Stores Expense	1,264,067	1,258,402	1,256,175	1,286,385
4	184	Clearing Accounts	7,949,101	8,227,901	8,021,389	7,953,369
5		Other	51,347	(1,138)	12,601	30,571
6		Total utility plant related payroll	<u>\$16,717,781</u>	<u>\$17,459,160</u>	<u>\$16,618,426</u>	<u>\$17,272,792</u>
 <u>Operation and Maintenance Related Payroll Expenses</u>						
<u>Natural Gas Production and Gathering</u>						
<u>Operation</u>						
7	750	Operation, supervision and engineering	\$0	\$0	\$0	\$0
8	751	Maps and records	0	0	0	0
9	753	Field lines expense	588	0	0	0
10	754	Field compressor station expenses	4,002	227	0	0
11	755	Field compressor station expenses	0	0	0	0
12	756	Field measuring and regulating station expenses	5,223	0	0	0
13	757	Purification expense	0	0	0	0
14	759	Other expenses	0	0	0	0
15	760	Rents	0	0	0	0
16		Total operation	<u>\$9,812</u>	<u>\$227</u>	<u>\$0</u>	<u>\$0</u>

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Line No.	Account Number	Description Col. 1	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
<u>Natural Gas Production and Gathering (cont.)</u>						
<u>Maintenance</u>						
1	761	Maintenance, supervision and engineering	\$0	\$0	\$0	\$0
2	762	Maintenance of structures and improvements	0	0	0	0
3	764	Maintenance of field lines	732	0	0	0
4	765	Maintenance of field compressor station equipment	3,591	0	0	0
5	766	Maintenance of field measuring and regulating station equipment	251	0	0	0
6	767	Maintenance of purification equipment	0	0	0	0
7	769	Maintenance of other equipment	0	0	0	0
8		Total maintenance	<u>\$4,574</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9		Total natural gas production and gathering	<u>\$14,386</u>	<u>\$227</u>	<u>\$0</u>	<u>\$0</u>
<u>Other Gas Supply Expenses</u>						
10	805.1	Other gas purchases-special contracts	\$0	\$0	\$0	\$0
11	807.1	Well expenses- purchased gas	0	0	0	0
12	807.2	Operation of purchased gas measuring stations	0	0	0	0
13	807.3	Maintenance of purchased gas measuring stations	0	0	0	0
14	807.4	Purchased gas calculations expenses	39,212	23,977	17,050	17,589
15	807.5	Other purchased gas expenses	0	0	0	0
16	810	Gas used for compressor station fuel- credit	0	0	0	0
17	813	Other gas supply expense	335,503	372,668	395,789	434,032
18		Total other gas supply expenses	<u>\$374,715</u>	<u>\$396,645</u>	<u>\$412,839</u>	<u>\$451,621</u>
19		Total production expenses	<u>\$389,101</u>	<u>\$396,872</u>	<u>\$412,839</u>	<u>\$451,621</u>



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Line No.	Account Number	Description	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
			Col. 1			
<u>Underground Storage Expenses</u>						
<u>Operation</u>						
1	814	Operation, supervision and engineering	\$0	\$0	\$0	\$0
2	815	Maps and records	0	0	0	25
3	816	Wells expenses	900	0	0	0
4	817	Lines expenses	0	0	0	0
5	818	Compressor station expenses	132	0	0	91
6	819	Compressor station fuel and power	0	0	0	0
7	820	Measuring and regulating station expenses	207	0	0	0
8	821	Purification expenses	0	0	0	0
9	822	Exploration and Development	0	0	0	0
10	823	Gas losses	0	0	0	0
11	824	Other expenses	0	0	0	0
12		Total operation	<u>\$1,239</u>	<u>\$0</u>	<u>\$0</u>	<u>\$116</u>
<u>Maintenance</u>						
13	830	Maintenance, supervision and engineering	\$0	\$0	\$0	\$83
14	831	Maintenance of structures and improvements	0	0	0	0
15	832	Maintenance of reservoirs and wells	0	0	0	0
16	833	Maintenance of lines	0	0	0	0
17	834	Maintenance of compressor station equipment	801	0	0	0
18	835	Maintenance of measuring and regulating station equipment	346	0	45	0
19	836	Maintenance of purification equipment	364	93	0	0
20	837	Maintenance of other equipment	0	0	0	0
21		Total maintenance	<u>\$1,511</u>	<u>\$93</u>	<u>\$45</u>	<u>\$83</u>
22		Total underground storage expenses	<u>\$2,750</u>	<u>\$93</u>	<u>\$45</u>	<u>\$199</u>

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Line No.	Account Number	Description	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
Col. 1						
<u>Transmission Expenses</u>						
<u>Operation</u>						
1	850	Operation, supervision and engineering	\$327,557	\$368,083	\$380,004	\$360,429
2	851	System control and load dispatching	120,597	414,057	428,603	436,585
3	852	Communication system expense	131	0	0	0
4	853	Compressor station labor and expense	172,723	357,656	333,135	286,447
5	854	Gas for Compressor Station Fuel	0	0	0	0
6	855	Other fuel and power for compressor stations	0	0	0	0
7	856	Mains expenses	441,309	652,289	596,320	734,531
8	857	Measuring and regulating station expenses	195,001	264,758	306,990	286,787
9	859	Other expenses	107,476	34,651	971	216
10	860	Rents	0	0	0	0
11		Total operation	<u>\$1,364,794</u>	<u>\$2,091,494</u>	<u>\$2,046,023</u>	<u>\$2,104,995</u>
<u>Maintenance</u>						
12	861	Maintenance, supervision and engineering	\$239,454	\$284,954	\$297,047	\$287,373
13	862	Maintenance of structures and improvements	12,777	33,439	25,208	17,343
14	863	Maintenance of mains	194,648	212,679	217,894	231,199
15	864	Maintenance of compressor station equipment	244,481	292,165	261,435	266,122
16	865	Maintenance of measuring and regulating station equipment	70,824	124,462	158,202	135,765
17	866	Maintenance of communication equipment	10,706	14,475	16,778	17,782
18	867	Maintenance of other equipment	3,795	586	198	24
19		Total maintenance	<u>\$776,685</u>	<u>\$962,760</u>	<u>\$976,762</u>	<u>\$955,608</u>
20		Total transmission expenses	<u>\$2,141,479</u>	<u>\$3,054,254</u>	<u>\$3,022,785</u>	<u>\$3,060,603</u>

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Line No.	Account Number	Description	December 31, 2002 Col. 2	December 31, 2003 Col. 3	December 31, 2004 Col. 4	December 31, 2005 Col. 5
Col. 1						
<u>Distribution Expenses</u>						
<u>Operation</u>						
1	870	Operation, supervision and engineering	\$2,062,270	\$2,118,325	\$2,081,121	\$2,086,608
2	871	Distribution load dispatching	44,710	52,471	49,065	50,098
3	874	Mains and services expense	3,337,960	3,364,651	3,274,263	3,264,689
4	875	Measuring and regulating station expenses- general	786,246	759,381	770,314	804,996
5	876	Measuring and regulating station expenses-industrial	138,290	139,052	183,823	197,962
6	877	Measuring and regulating station expenses-city gate check station	23,738	19,486	33,764	30,848
7	878	Meter and house regulator expenses	4,534,813	4,147,046	4,318,232	4,181,304
8	879	Customer installations expenses	3,170,260	3,038,381	3,153,552	3,159,552
9	880	Other expenses	1,349,793	1,549,599	2,104,531	1,650,002
10	881	Rents	0	0	0	0
11		Total operation	<u>\$15,448,080</u>	<u>\$15,188,392</u>	<u>\$15,968,665</u>	<u>\$15,426,059</u>
<u>Maintenance</u>						
12	885	Maintenance, supervision and engineering	\$833,821	\$720,889	\$692,665	\$680,013
13	886	Maintenance of structures and improvements	134,089	153,938	179,216	148,601
14	887	Maintenance of mains	3,973,056	4,095,884	4,163,851	3,870,420
15	889	Maintenance of measuring and regulating station expenses- general	246,394	255,570	261,348	268,705
16	890	Maintenance of measuring and regulating station expenses-industrial	24,162	25,953	26,023	32,645
17	891	Maintenance of measuring and regulating station expenses-city gate check station	928	960	678	90
18	892	Maintenance of services	1,007,986	1,092,314	1,211,226	1,131,748
19	893	Maintenance of meters and house regulators	1,276,689	1,318,448	1,288,352	1,247,710
20	894	Maintenance of other equipment	115,147	68,049	42,525	35,338
21		Total maintenance	<u>\$7,612,272</u>	<u>\$7,732,005</u>	<u>\$7,865,884</u>	<u>\$7,415,270</u>
22		Total distribution expenses	<u>\$23,060,352</u>	<u>\$22,920,397</u>	<u>\$23,834,549</u>	<u>\$22,841,329</u>

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2004	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		<u>Customer Accounts Expense</u>				
1	901	Supervision	\$547,101	\$340,971	\$410,908	\$443,326
2	902	Meter reading expenses	1,260,025	1,419,344	1,389,591	1,409,154
3	903	Customer records and collection expense	5,717,090	5,714,705	6,329,220	6,671,046
4	905	Miscellaneous customer accounts expense	265,931	367,035	341,029	258,590
5		Total customer accounts expenses	<u>\$7,790,147</u>	<u>\$7,842,055</u>	<u>\$8,470,748</u>	<u>\$8,782,116</u>
		<u>Customer Service and Informational Expenses</u>				
6	907	Supervision	\$0	\$0	\$0	\$0
7	908	Customer assistance expenses	2,921	289	46	734
8	909	Informational and instructional expenses	0	0	0	0
9	910	Miscellaneous customer service and informational expenses	0	0	0	266
10		Total customer service and informational expenses	<u>\$2,921</u>	<u>\$289</u>	<u>\$46</u>	<u>\$1,000</u>
		<u>Sales Expense</u>				
11	911	Supervision	\$12,094	\$0	\$0	\$0
12	912	Demonstrating and selling expenses	356,140	336,989	376,412	382,851
13	913	Advertising expenses	31,064	24,065	27,433	26,010
14	916	Miscellaneous sales expenses	173,469	154,520	158,676	160,961
15		Total sales expenses	<u>\$572,767</u>	<u>\$515,574</u>	<u>\$562,521</u>	<u>\$569,822</u>

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Line No.	Account Number	Description	December 31, 2002	December 31, 2003	December 31, 2004	December 31, 2005
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		<u>Administrative and General Expenses</u>				
		<u>Operation</u>				
1	920	Administrative and general salaries	\$6,078,711	\$5,966,123	\$3,423,890	\$6,639,716
2	921	Office supplies and expenses	0	0	0	0
3	922	Administrative Expenses Transferred - Credit	0	0	0	194
4	923	Outside services employed	0	0	0	0
5	925	Injuries and damages	0	0	0	0
6	926	Employee pensions and benefits	0	0	0	0
7	927	Franchise requirements	0	0	0	0
8	930	Miscellaneous general expenses	312	0	0	0
9	931	Rents	0	0	0	0
10		Total operation	<u>\$6,079,023</u>	<u>\$5,966,123</u>	<u>\$3,423,890</u>	<u>\$6,639,910</u>
		<u>Maintenance</u>				
11	935	Maintenance of general plant	\$0	\$0	\$0	\$0
12		Total administrative and general expenses	<u>\$6,079,023</u>	<u>\$5,966,123</u>	<u>\$3,423,890</u>	<u>\$6,639,910</u>
13		Total O & M payroll expenses	<u>\$40,038,540</u>	<u>\$40,695,657</u>	<u>\$39,727,423</u>	<u>\$42,346,600</u>
14	417	Miscellaneous Non-Operating Income	<u>\$31,641</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
15	426	Miscellaneous Income Deduction	<u>\$49,844</u>	<u>\$55,817</u>	<u>\$85,317</u>	<u>\$85,724</u>
16		Kansas gas operations payroll	<u>\$56,837,806</u>	<u>\$58,210,634</u>	<u>\$56,431,166</u>	<u>\$59,705,116</u>