

**BEFORE THE KANSAS CORPORATION COMMISSION
OF THE STATE OF KANSAS**

**In the Matter of the Application of Kansas)
Gas Service, a Division of ONE Gas, Inc. for) Docket No. 24-KGSG-610-RTS
Adjustment of its Natural Gas Rates in the)
State of Kansas.)**

DIRECT TESTIMONY AND SCHEDULES OF

GLENN A. WATKINS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 1, 2024

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1 **I. INTRODUCTION**

2

3 **Q. Please state your name and business address.**

4 A. My name is Glenn A. Watkins. My business address is 6377 Mattawan Trail,
5 Mechanicsville, Virginia 23116.

6

7 **Q. What is your professional and educational background?**

8 A. I am President and Senior Economist with Technical Associates, Inc., which is an
9 economics and financial consulting firm with offices in Richmond, Virginia. Except for a
10 six-month period during 1987 in which I was employed by Old Dominion Electric
11 Cooperative, as its forecasting and rate economist, I have been employed by Technical
12 Associates continuously since 1980.

13 During my career at Technical Associates, I have conducted marginal and
14 embedded cost of service, rate design, cost of capital, revenue requirement, and load
15 forecasting studies involving numerous electric, gas, water/wastewater, and telephone
16 utilities. I have provided expert testimony on more than 250 occasions in Alabama, Alaska,
17 Arizona, Delaware, Georgia, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland,
18 Massachusetts, Michigan, Montana, New Jersey, North Carolina, Ohio, Pennsylvania,
19 Vermont, Virginia, South Carolina, Washington, and West Virginia.

20 I hold an M.B.A and B.S. in economics from Virginia Commonwealth University
21 and am a Certified Rate of Return Analyst. A more complete description of my education
22 and experience as well as a list of my prior testimonies is provided in my Schedule GAW-
23 1.

1 **Q. Have you previously provided testimony before this Commission?**

2 A. Yes. I have provided testimony before this Commission on several occasions, including
3 Kansas Gas Service' last two general rate cases (Docket Nos. 18-KGSG-560-RTS and 16-
4 KGSG-491-RTS), the pending Southern Pioneer Electric Company rate design case
5 (Docket No. 24-SPEE-415-TAR), Evergy Kansas, Inc. rate case (Docket No. 23-EKCE-
6 775-RTS), Atmos Energy Corporation's last two rate cases (Docket Nos. 23-ATMG-359-
7 RTS and 19-ATMG-525-RTS), and general rate cases involving Black Hills Energy
8 (Docket No. 21-BHCG-418-RTS), and Southern Pioneer Electric Company (Docket No.
9 20-SPEE-169-RTS) on behalf of the Citizens' Utility Ratepayer Board ("CURB").

11 **Q. What is the purpose of your testimony in this proceeding?**

12 A. Technical Associates, Inc. ("TAI") has been engaged by CURB to investigate and evaluate
13 Kansas Gas Service's ("Company" or "KGS") class cost of service studies ("CCOSS"),
14 class revenue allocations, and proposed residential rate design. The purpose of my
15 testimony is to present the findings of my investigation and offer my recommendations to
16 the Commission in these areas.

18 **II. CLASS COST OF SERVICE**

19 **Q. Please briefly explain the concept of a CCOSS and its purpose in a rate proceeding.**

20 A. Generally, there are two types of CCOSS used in public utility ratemaking: marginal cost
21 studies and embedded (or fully allocated) cost studies. KGS has utilized a traditional
22 embedded cost of service study for purposes of establishing the overall revenue
23 requirement in this case, as well as for class cost of service purposes.

1 Because the majority of a public utility's plant investment and expense is incurred
2 to serve all customers in a joint manner, most costs cannot be specifically attributed to a
3 particular customer or group of customers. Therefore, the costs jointly incurred to serve
4 all or most customers must be allocated across specific customers or customer rate classes.
5 To the extent that certain costs can be specifically attributed to a particular customer or
6 group of customers, these costs are directly assigned in the CCOSS.

7 It is generally accepted that, to the extent possible, joint costs should be allocated
8 to customer classes based on the concept of cost causation. That is, costs are allocated to
9 customer classes based on analyses that measure the causes of the incurrence of costs to
10 the utility. Although the cost analyst strives to abide by this concept to the greatest extent
11 practical, some categories of costs, such as corporate overhead costs, cannot be attributed
12 to specific exogenous measures or factors, and must be subjectively assigned or allocated
13 to customer rate classes. With regard to those costs to which causation can be attributed,
14 there is often disagreement among cost of service experts on what is an appropriate cost
15 causation measure or factor; e.g., peak demand, energy or throughput usage, number of
16 customers, etc.

17
18 **Q. In your opinion, how should the results of a CCOSS be utilized in the ratemaking**
19 **process?**

20 A. Although certain principles are used by all cost of service analysts, there are often
21 significant disagreements on the specific factors that drive individual costs. These
22 disagreements can and do arise as a result of the quality of data and level of detail available
23 from financial records. There are also fundamental differences in opinions regarding the

1 cost causation factors that should be considered to properly allocate costs to rate schedules
2 or customer classes. Furthermore, and as mentioned previously, cost causation factors
3 cannot be realistically ascribed to some costs such that subjective decisions are required.

4 In these regards, two different cost studies conducted for the same utility and time
5 period can, and often do, yield different results. As such, regulators should consider
6 CCOSS only as a guide, with the results being used as one of many tools to assign class
7 revenue responsibility.

8
9 **Q. Have the higher courts opined on the usefulness of cost allocations for purposes of**
10 **establishing revenue responsibility and rates?**

11 A. Yes. In an important regulatory case involving Colorado Interstate Gas Company and the
12 Federal Power Commission (predecessor to FERC), the United States Supreme Court
13 stated:

14 But where as here several classes of services have a common use of the
15 same property, difficulties of separation are obvious. Allocation of costs is
16 not a matter for the slide-rule. It involves judgment on a myriad of facts. It
17 has no claim to an exact science.¹
18

19 **Q. Does your opinion, and the findings of the U.S. Supreme Court, imply that cost**
20 **allocations should play no role in the ratemaking process?**

21 A. Not at all. It simply means that regulators should consider the fact that cost allocation
22 results are not surgically precise and that alternative, yet equally defensible, approaches
23 may produce significantly different results. In this regard, when all cost allocation
24 approaches consistently show that certain classes are over- or under-contributing to costs

¹*Colorado Interstate Gas Co. v. Federal Power Commission*, 324 U.S. 581, 590 (1945).

1 and/or profits, there is a strong rationale for assigning smaller or greater percentage rate
2 increases to these classes. On the other hand, if one cost allocation approach shows
3 dramatically different results than another approach, caution should be exercised in
4 assigning disproportionately larger or smaller percentage increases to the classes in
5 question.

6
7 **Q. With regard to the practice of relying upon CCOSS in establishing class revenue**
8 **responsibility, has this Commission provided guidance relating to the usefulness of**
9 **individual CCOSS?**

10 A. Yes. As noted in Company witness Paul Raab's direct testimony, the Commission found
11 as follows in a KCPL rate case (Docket No. 12-KCPE-764-RTS):

12 66. Under the principle of cost causation adopted by the Kansas courts, one
13 class of customers should not bear the costs created by another class. Absent
14 a reasonable basis, the Commission may not order a discriminatory rate
15 design. A class cost of service (CCOS) study is designed to allocate the
16 utility's total system cost of service to the various customer classes. There
17 is no single, universally accepted method for allocating costs to customer
18 classes. Footnotes omitted. [Order, p. 23]
19

20 **Q. Please explain the basic concepts of cost allocation for public utilities, particularly**
21 **Natural Gas Distribution Companies ("NGDCs").**

22 A. As I mentioned earlier, the majority of a NGDC's plant investment serves customers in a
23 joint manner. In this regard, the NGDC's infrastructure is a system benefiting all
24 customers. If all customers were the same size and had identical usage characteristics, cost
25 allocation would be simple (even unnecessary). However, in reality, a utility's customer
26 base is not so simple. There are small-usage customers and large-usage customers, and
27 these customers (or customer groups) tend to vary greatly in the amount of service required

1 throughout the year. Therefore, differences in usage should be considered. Because
2 different groups of customers also utilize the system at varying degrees during the year,
3 consideration should also be given to the demands placed on the system during peak usage
4 periods.

5
6 **Q. With regard to NGDCs, is there any aspect of class cost allocations that tends to**
7 **overshadow other issues or is often controversial?**

8 A. Yes. For virtually every NGDC, the largest single rate base item (account) is distribution
9 mains. Furthermore, several other rate base and operating income accounts are typically
10 allocated to classes based on the previous assignment of distribution mains. Therefore, the
11 methods and approaches used to allocate distribution mains to classes are usually by far
12 the most important (in terms of class rate of return ["ROR"] results) and tend to be the
13 most controversial.

14
15 **Q. What methods are commonly used to allocate natural gas distribution mains?**

16 A. While a myriad of cost allocation methods and approaches have been developed, three
17 methods predominate in the NGDC industry: "Peak Responsibility" (also known as
18 Demand Only), "Peak and Average" ("P&A") (also known as "Demand/Commodity"),
19 and "Customer/Demand." These methods differ in the criteria used to allocate mains, as
20 cost allocation analysts do not universally agree on the cost causative factors or drivers
21 influencing mains investments. There are three criteria generally considered when
22 selecting a mains cost allocation method: peak demand (whether coincident, non-
23 coincident, actual or design day); annual (average day) usage; and, number of customers.

1 Because a NGDC system must be capable of supplying gas to its firm customers during
2 peak demand periods (i.e., on very cold days), relative class peak day demands are often
3 considered a good proxy for measuring the cost causation of mains investment.² Annual
4 (or average day) throughput is also often used to allocate mains as this factor reflects the
5 utilization of a utility's mains investment. Number of customers is also sometimes
6 considered when allocating mains. That is, customer counts by class serve as a basis for
7 allocation of mains. Even though annual levels of usage and peak load requirements vary
8 greatly between customer classes (residential versus large industrial), some analysts are of
9 the opinion that customer counts should be considered because at least some infrastructure
10 investment in mains is required simply to "connect" every customer to the system. With
11 these three criteria identified, various methods weigh and utilize these criteria differently
12 within the cost allocation process. In other words, some methods rely on only one criterion
13 while others consider two or more criteria with varying weight given to each factor utilized.

14
15 **Q. In previous KGS cases, have the various CCOSS witnesses expressed a preference to**
16 **the three most common methods to allocate distribution mains?**

17 A. Yes. In at least the last two rate cases, Company witness Raab has expressed a preference
18 for the Customer/Demand method, Staff has recommended primary reliance on the Peak
19 Responsibility (Demand Only) method, and I have (and continue) to support the P&A
20 method as the most reasonable method to reflect cost causation.

² Embedded cost allocations are directly only concerned with relative, not absolute, criteria. That is, because embedded cost allocations reflect nothing more than dividing total system costs between classes, it is the relative (percentage) contributors to total system amounts that is relevant.

1 **Q. Before you continue, are there differences in the manner in which peak demand may**
2 **be defined within a CCOSS?**

3 A. Yes. There are two definitions of peak demand utilized in the industry. The first definition
4 is known as class Coincident Peak (“CP”) demands in which class loads (peak demands)
5 are measured coincident with the system peak load. The second definition is referred to
6 as class Non-Coincident Peak (“NCP”) demands. These peak demands measure each
7 class’s maximum load individually regardless of when the system peaks. As a comparison,
8 suppose the system peaks in January. Class CP demands reflect each class’s load at the
9 system peak in January. Next, suppose that even though the system peaks in January, Class
10 A's peak load is also in January, but Class B’s peak load occurs in July. Under the NCP
11 approach, the loads used for Class A would be in January while the class loads used for
12 Class B would be in July. These maximum class NCP loads are then summed across
13 classes to develop the total company NCP demand.

15 **Q. For purposes of this case, did Company witness Raab conduct multiple CCOSS**
16 **utilizing the various methods discussed above to allocate distribution mains-related**
17 **costs?**

18 A. Yes. Mr. Raab conducted three CCOSS utilizing the methods described earlier; i.e.,
19 Customer/Demand; Peak Responsibility; and, P&A (Demand/Commodity). In this regard,
20 Mr. Raab utilized the definition of CP demands within all three of his studies. Mr. Raab’s
21 utilization of CP rather than NCP demands will be discussed in more detail later in my
22 testimony.

Q. Please provide a summary of class rates of return (“RORs”) under Mr. Raab’s various CCOSS.

A. The following table provides a summary of Mr. Raab’s class RORs and indexed RORs at current rates:

| | | TABLE 1 Raab CCOSS Results at Current Rates | | | | | |
|-----------------------|---------|------------------------------------------------|----------------|---------------------|---------------------|----------------|---------------------|
| | | ROR | | | Indexed ROR | | |
| | | CP | | | CP | | |
| Class & Rate Schedule | | Customer/ Demand | Demand Only | Demand Commodity | Customer/ Demand | Demand Only | Demand Commodity |
| Residential | RS | -0.65% | 1.27% | 1.58% | -25% | 49% | 60% |
| Small Gen. Svc. | GSS | 6.44% | 5.39% | 6.20% | 246% | 206% | 237% |
| Large Gen. Svc. | GSL | 11.68% | 3.19% | 3.67% | 447% | 122% | 141% |
| Transport Elig. GS | GSTE | 20.58% | 3.81% | 3.72% | 787% | 146% | 142% |
| Small Generator | SGS | 17.37% | 29.52% | 29.70% | 665% | 1129% | 1136% |
| Irrigation Sales | GIS | 39.15% | 51.56% | 22.13% | 1498% | 1973% | 847% |
| Kansas Gas Supply | KGSSD | 0.00% | 0.00% | 0.00% | 0% | 0% | 0% |
| Sales for Resale | SSRk | 137.35% | 137.37% | 137.22% | 5255% | 5256% | 5250% |
| Sales for Resale | SSR-BHk | 2.78% | 2.78% | 2.78% | 106% | 106% | 106% |
| Small Transport | STk | 38.24% | 7.22% | 7.16% | 1463% | 276% | 274% |
| Small Transport | STt | 20.96% | 5.38% | 5.31% | 802% | 206% | 203% |
| CNG Transport | CNGk | 84.29% | 13.56% | 4.10% | 3225% | 519% | 157% |
| CNG Transport | CNGt | 24.06% | 4.19% | -0.05% | 921% | 160% | -2% |
| Irrigation Transport | GIT | 78.21% | 66.98% | 23.52% | 2992% | 2563% | 900% |
| Lg. Vol. Transport | LVTk-T1 | 36.55% | 0.92% | 1.93% | 1398% | 35% | 74% |
| Lg. Vol. Transport | LVTk-T2 | 40.41% | 0.59% | 0.27% | 1546% | 22% | 10% |
| Lg. Vol. Transport | LVTk-T3 | 55.52% | 4.55% | 2.06% | 2124% | 174% | 79% |
| Lg. Vol. Transport | LVTk-T4 | 79.58% | 10.64% | 4.09% | 3045% | 407% | 156% |
| Lg. Vol. Transport | LVTt-T1 | 24.70% | 5.45% | 5.12% | 945% | 208% | 196% |
| Lg. Vol. Transport | LVTt-T2 | 19.11% | 0.89% | 0.55% | 731% | 34% | 21% |
| Lg. Vol. Transport | LVTt-T3 | 41.75% | 13.78% | 8.33% | 1597% | 527% | 319% |
| Lg. Vol. Transport | LVTt-T4 | 54.84% | 20.31% | 8.43% | 2098% | 777% | 323% |
| Wholesale Transport | WTt | 43.91% | 45.34% | 44.79% | 1680% | 1735% | 1714% |
| Total Company | | 2.61% | 2.61% | 2.61% | 100% | 100% | 100% |

Q. Has Mr. Raab relied on any one particular CCOSS in evaluating class revenue responsibility for the purposes of this case?

A. Yes. As set forth on page 38, line 23 through page 39, line 2 of his direct testimony, Mr. Raab observed that the Demand Only study is generally “bracketed by the

customer/demand and commodity/demand studies” such that he chose to rely upon only his Demand Only study in evaluating and assigning individual class revenue increases.

Q. Have you replicated Mr. Raab’s CCOSS results using your own CCOSS model?

A. Not exactly. While my replication utilizing Mr. Raab’s approaches produces similar results for several classes, there are some differences. In evaluating Mr. Raab’s model, I observed that there are some inconsistencies between the way Mr. Raab “classifies” various rate base and expense accounts and the way he then “allocates” these same accounts. Furthermore, I disagree with Mr. Raab’s allocation of certain individual distribution accounts. As an example, Mr. Raab allocated Land and Right-of-Way (Accounts 374 and 374.1) based on total distribution plant (excluding these two accounts). However, total distribution plant includes services, meters, house regulators, and property on customer premises. The investments in these accounts have no causal relationship to the Company’s investment in Land or Rights-of-Way. As a result, I have allocated these accounts based on the sum of Accounts 375 through 379.³ A complete list of my disagreements and adjustments to Mr. Raab’s Demand study (utilizing CP demands) is provided in my Schedule GAW-2.

Q. Please provide a comparison of your replication of Mr. Raab’s Demand Only study to the results he obtained.

A. The following table provides a comparison of my replication of Mr. Raab’s Demand Only study to the results he obtained:

³ Structures and Improvements (375), Mains (376), and Measuring & Regulating Station Equipment (378 & 379).

TABLE 2
Comparison of Raab and CURB CCOSS Results at Current Rates
CP Demand Only Study

| Class & Rate Schedule | | ROR | | Indexed ROR | |
|-----------------------|---------|------------|------------|-------------|------------|
| | | Raab CP | CURB CP | Raab CP | CURB CP |
| | | Demand | Adjusted | Demand | Adjusted |
| Residential | RS | 1.27% | 1.86% | 49% | 71% |
| Small Gen. Svc. | GSS | 5.39% | 3.88% | 206% | 148% |
| Large Gen. Svc. | GSL | 3.19% | 2.44% | 122% | 93% |
| Transport Elig. GS | GSTE | 3.81% | 3.23% | 146% | 124% |
| Small Generator | SGS | 29.52% | 30.15% | 1129% | 1154% |
| Irrigation Sales | GIS | 51.56% | 37.99% | 1973% | 1453% |
| Kansas Gas Supply | KGSSD | 0.00% | 1.17% | 0% | 45% |
| Sales for Resale | SSRk | 137.37% | 121.69% | 5256% | 4656% |
| Sales for Resale | SSR-BHk | 2.78% | 0.99% | 106% | 38% |
| Small Transport | STk | 7.22% | 5.93% | 276% | 227% |
| Small Transport | STt | 5.38% | 4.88% | 206% | 187% |
| CNG Transport | CNGk | 13.56% | 8.75% | 519% | 335% |
| CNG Transport | CNGt | 4.19% | 1.98% | 160% | 76% |
| Irrigation Transport | GIT | 66.98% | 47.53% | 2563% | 1819% |
| Lg. Vol. Transport | LVTk-T1 | 0.92% | 0.00% | 35% | 0% |
| Lg. Vol. Transport | LVTk-T2 | 0.59% | -0.90% | 22% | -34% |
| Lg. Vol. Transport | LVTk-T3 | 4.55% | 2.23% | 174% | 85% |
| Lg. Vol. Transport | LVTk-T4 | 10.64% | 6.88% | 407% | 263% |
| Lg. Vol. Transport | LVTt-T1 | 5.45% | 4.95% | 208% | 189% |
| Lg. Vol. Transport | LVTt-T2 | 0.89% | -0.27% | 34% | -10% |
| Lg. Vol. Transport | LVTt-T3 | 13.78% | 11.79% | 527% | 451% |
| Lg. Vol. Transport | LVTt-T4 | 20.31% | 13.45% | 777% | 515% |
| Wholesale Transport | WTt | 45.34% | 39.31% | 1735% | 1504% |
| Total Company | | 2.61% | 2.61% | 100% | 100% |

The details of my adjusted CP Demand Only CCOSS is provided in my Schedule GAW-3.

Q. Earlier you explained that there are differences in the manner in which peak demand may be defined within a CCOSS. Is this difference particularly relevant and important for this case?

A. Yes, for two reasons. First, Staff has historically utilized class NCP demands to allocate distribution mains while Mr. Raab has utilized CP demands to allocate distribution mains. Second, there is an unusual circumstance relating specifically to KGS's irrigation load.

1 To understand this unusual circumstance, most gas distribution companies peak in
2 the wintertime due to heating load wherein utilities design their distribution system to meet
3 peak load. In these instances, CP demands are commonly used to allocate distribution
4 mains. However, for KGS, the Irrigation class is relatively large, and there are a large
5 number of distribution mains devoted to, or largely used by, these Irrigation customers.
6 These Irrigation customers tend to peak (and use the most gas) during September when the
7 system load is low due to the absence of heating load, which suggests that an NCP allocator
8 for KGS may be appropriate.

9 Due to the fact that most natural gas distribution utilities do not have a material
10 irrigation load or usage, consideration of the class responsibility associated with KGS's
11 investment in distribution mains is atypical. As such, in the approved Partial Unanimous
12 Settlement Agreement in the Company's last rate case (Docket No. 18-KGSG-560-RTS),
13 the Company was required "to evaluate its allocation of costs to irrigation customers and
14 propose modifications to its cost of service study, as necessary, to reasonably account for
15 any changes indicated by that evaluation."⁴

16
17 **Q. Has the Company complied with this requirement?**

18 **A.** Yes. In response to CURB-072, the Company provided the confidential results of its
19 investigation on this issue including an analysis of average customer distances (in straight
20 line feet) to the nearest transmission or distribution line separated by KGS-owned or
21 "Foreign" gas lines. In addition, the Company provided a map of Kansas with Irrigation
22 customers and transmission lines superimposed on the map. Finally, the Company

⁴ Order Approving Partial Unanimous Settlement Agreement, Exhibit A, Paragraph 20.

1 provided a map of individual Irrigation customer service lines superimposed on Google
2 Earth.

3
4 **Q. Was the Company's analysis of the distances to nearest transmission and distribution**
5 **lines particularly helpful in your evaluation of whether Irrigation customers are**
6 **largely served with dedicated (or mostly dedicated) distribution mains?**

7 A. No. As best as I can determine from the "pivot" table provided in this analysis, all this
8 shows is the average distance to the closest natural gas pipe (whether KGS or Foreign
9 company owned). It does not indicate whether other KGS customers utilize these lines nor
10 whether the distribution lines serving Irrigation customers are largely dedicated for their
11 use.

12
13 **Q. Were the maps provided in response to CURB-072 particularly useful in your**
14 **evaluation of whether KGS's distribution mains that serve Irrigation customers are**
15 **largely dedicated to serve these customers?**

16 A. Yes. By closely examining the locations of Irrigation customers (particularly in South
17 Central and Southwestern Kansas) and zooming Google Earth into great detail, it is
18 apparent that these lines are in very rural areas with no other commercial establishments
19 (to speak of) and only a farm or two that utilizes the irrigation lines. As such, I have
20 determined that many (if not most) of the distribution mains utilized by Irrigation
21 customers are either totally, or almost totally, dedicated for Irrigation use.

1 **Q. What are KGS's conclusions regarding the required evaluation of mains that serve**
2 **Irrigation customers?**

3 A. On page 35 of his direct testimony, Mr. Raab discusses KGS's conclusions regarding its
4 evaluation of mains that serve Irrigation customers. Mr. Raab reports the Company's
5 findings as follows:

6 First, the Company evaluated all irrigation customers to determine whether
7 they were served from mains dedicated to them (which would suggest an
8 NCP allocation) or from mains that served other customers (which would
9 support a CP allocation). This review indicated that both situations can
10 occur, and it is not possible to develop an allocator that accurately reflected
11 this difference. However, the Company believes that it is more often the
12 case that irrigation customers take service from mains that serve other
13 customers, supporting a CP allocation and has adopted a CP allocation
14 factor for mains in this case.
15

16 **Q. What are your conclusions regarding the investment of distribution mains required**
17 **to serve Irrigation customers?**

18 A. While I agree with the Company's first conclusion that both situations can occur [i.e., some
19 mains are dedicated (or largely dedicated) to serve Irrigation customers and others are from
20 mains that are served by other customer classes], I disagree that it is more often the case
21 that Irrigation customers take service from mains that serve other customers (to a material
22 degree). My conclusion is based primarily on my detailed examination of each Irrigation
23 customer's location superimposed on a magnified Google Earth map.
24

25 **Q. Would it be productive to require the Company to conduct a more in depth study and**
26 **analysis of this issue?**

27 A. In my opinion, no. The time and cost required for KGS to evaluate each distribution main
28 serving every Irrigation customer from the service line to the closest city gate and then

1 evaluate whether other customers are served from that distribution main would be immense
2 considering there are more than 700 KGS Irrigation customers. Furthermore, it is likely
3 that the Company does not have records of the investment costs for each distribution main
4 segment and may not even have specific information on the size and type of individual
5 main segments.

6
7 **Q. What is your recommendation concerning a reasonable approach as it relates to the**
8 **use of peak demand data for allocating KGS's distribution mains?**

9 A. Based on the Company's and my analysis of this issue, I recommend an average of CP and
10 NCP demands be used for evaluating distribution mains-related costs for this case.

11
12 **Q. Please provide a comparison of class RORs at current rates utilizing the Demand**
13 **Only study that allocates distribution mains on CP, NCP, and the average of CP and**
14 **NCP demands.**

15 A. The following table provides a summary of class RORs and indexed RORs utilizing the
16 Demand Only study wherein distribution mains are allocated on CP, NCP, and average of
17 CP and NCP:

TABLE 3
Comparison of CCOSS Results at Current Rates
Demand Only Study

| Class & Rate Schedule | | ROR | | | Indexed ROR | | |
|-----------------------|---------|------------------------|-------------------------|----------------------------|------------------------|-------------------------|----------------------------|
| | | CP CURB Adjusted | NCP CURB Adjusted | Avg. CP & NCP Demand | CP CURB Adjusted | NCP CURB Adjusted | Avg. CP & NCP Demand |
| Residential | RS | 1.86% | 2.07% | 1.89% | 71% | 79% | 72% |
| Small Gen. Svc. | GSS | 3.88% | 4.20% | 3.95% | 148% | 161% | 151% |
| Large Gen. Svc. | GSL | 2.44% | 2.84% | 2.52% | 93% | 109% | 96% |
| Transport Elig. GS | GSTE | 3.23% | 3.74% | 3.33% | 124% | 143% | 128% |
| Small Generator | SGS | 30.15% | 30.00% | 30.10% | 1154% | 1148% | 1152% |
| Irrigation Sales | GIS | 37.99% | 3.01% | 16.77% | 1453% | 115% | 642% |
| Kansas Gas Supply | KGSSD | 1.17% | 1.17% | 1.17% | 45% | 45% | 45% |
| Sales for Resale | SSRk | 121.69% | 121.69% | 121.69% | 4656% | 4656% | 4656% |
| Sales for Resale | SSR-BHk | 0.99% | 0.99% | 0.99% | 38% | 38% | 38% |
| Small Transport | STk | 5.93% | 6.29% | 6.02% | 227% | 241% | 230% |
| Small Transport | STt | 4.88% | 5.05% | 4.92% | 187% | 193% | 188% |
| CNG Transport | CNGk | 8.75% | 8.83% | 8.78% | 335% | 338% | 336% |
| CNG Transport | CNGt | 1.98% | 2.48% | 2.07% | 76% | 95% | 79% |
| Irrigation Transport | GIT | 47.53% | 2.69% | 18.06% | 1819% | 103% | 691% |
| Lg. Vol. Transport | LVTk-T1 | 0.00% | 0.59% | 0.08% | 0% | 23% | 3% |
| Lg. Vol. Transport | LVTk-T2 | -0.90% | -0.33% | -0.84% | -34% | -13% | -32% |
| Lg. Vol. Transport | LVTk-T3 | 2.23% | 2.95% | 2.36% | 85% | 113% | 90% |
| Lg. Vol. Transport | LVTk-T4 | 6.88% | 7.25% | 6.98% | 263% | 277% | 267% |
| Lg. Vol. Transport | LVTt-T1 | 4.95% | 5.52% | 5.08% | 189% | 211% | 194% |
| Lg. Vol. Transport | LVTt-T2 | -0.27% | -1.85% | -0.50% | -10% | -71% | -19% |
| Lg. Vol. Transport | LVTt-T3 | 11.79% | 12.24% | 11.92% | 451% | 468% | 456% |
| Lg. Vol. Transport | LVTt-T4 | 13.45% | 0.96% | 8.32% | 515% | 37% | 318% |
| Wholesale Transport | WTt | 39.31% | 39.31% | 39.31% | 1504% | 1504% | 1504% |
| Total Company | | 2.61% | 2.61% | 2.61% | 100% | 100% | 100% |

The details of my Demand Only CCOSS in which distribution mains are allocated on NCP demands are provided in my Schedule GAW-4 while the details of my Demand Only CCOSS in which distribution mains are allocated on the average of CP and NCP demands are provided in my Schedule GAW-5.⁵

⁵ The average of CP and NCP demands are based on the average class percentages and not absolute CP and NCP demand levels.

1 **Q. What are your findings and recommendations concerning class cost allocations in**
2 **this case?**

3 A. While it is my opinion that the P&A method used to allocate distribution mains most
4 reasonably reflects cost causation, I recognize that no cost allocation study is surgically
5 precise. In this regard, there are other methods also recognized in the industry as reflected
6 in Mr. Raab's preferred Customer/Demand approach and Staff's preferred use of NCP
7 demands to allocate distribution mains. As a result, the Demand Only study that considers
8 both CP and NCP demands to allocate distribution mains strikes a reasonable balance for
9 purposes of evaluating class revenue responsibility for KGS.

10
11 **III. CLASS REVENUE DISTRIBUTION**

12 **Q. How does the Company propose to allocate, or assign, its requested \$93.1 million base**
13 **rate increase?**

14 A. Mr. Raab also sponsors KGS's class revenue allocations and rate design. In developing his
15 allocation of the Company's proposed overall increase to individual classes, Mr. Raab first
16 recommends that no class receive a base rate decrease.⁶ For those classes whose current
17 ROR is above the Company's proposed rate of return (utilizing his CP Demand Only
18 study), these classes receive no increase in revenue responsibility. Finally, all remaining
19 classes receive increases based largely on the results of his CCROSS except that no class'
20 increase would result in an ROR greater than the Company's proposed system average

⁶ It should be noted that Rate Schedule GSTE would receive a 3.25% decrease, however, Mr. Raab indicates that this is an immaterial decrease needed to reconcile projected and targeted revenues as set forth on page 38 of his direct testimony.

ROR. The following table provides a summary of Mr. Raab's proposed class revenue increases:

TABLE 4
KGS Proposed Class Revenue Increases
(\$000)

| Class & Rate Schedule | | Current Revenues | KGS Proposed Increase | Percent Increase |
|--------------------------|---------|------------------|-----------------------|------------------|
| Residential | RS | \$229,913 | \$81,114 | 35.28% |
| Small Gen. Svc. | GSS | \$23,079 | \$2,828 | 12.25% |
| Large Gen. Svc. | GSL | \$17,791 | \$4,986 | 28.03% |
| Transport Elig. GS | GSTE | \$5,046 | (\$164) | -3.25% |
| Small Generator | SGS | \$472 | \$0 | 0.00% |
| Irrigation Sales | GIS | \$230 | \$0 | 0.00% |
| Kansas Gas Supply | KGSSD | \$0 | \$0 | -- |
| Sales for Resale | SSRk | \$37 | \$1 | 3.90% |
| Sales for Resale | SSR-BHk | \$4 | \$0 | 2.66% |
| Small Transport | STk | \$10,685 | \$1,768 | 16.55% |
| Small Transport | STt | \$4,461 | \$607 | 13.60% |
| CNG Transport | CNGk | \$277 | \$0 | 0.00% |
| CNG Transport | CNGt | \$76 | \$18 | 23.29% |
| Irrigation Transport | GIT | \$1,713 | \$0 | 0.00% |
| Lg. Vol. Transport | LVTk-T1 | \$1,277 | \$276 | 21.62% |
| Lg. Vol. Transport | LVTk-T2 | \$1,816 | \$299 | 16.45% |
| Lg. Vol. Transport | LVTk-T3 | \$2,061 | \$242 | 11.76% |
| Lg. Vol. Transport | LVTk-T4 | \$8,043 | \$838 | 10.42% |
| Lg. Vol. Transport | LVTt-T1 | \$266 | \$17 | 6.51% |
| Lg. Vol. Transport | LVTt-T2 | \$662 | \$60 | 9.04% |
| Lg. Vol. Transport | LVTt-T3 | \$1,115 | \$28 | 2.49% |
| Lg. Vol. Transport | LVTt-T4 | \$6,648 | \$187 | 2.81% |
| Wholesale Transport | WTt | \$947 | \$0 | 0.00% |
| Total Company | | \$316,618 | \$93,105 | 29.41% |
| Rate Design Rounding | | | (\$2) | |
| Total Base Rate Revenues | | | \$93,103 | |

Q. Do you recommend an alternative class revenue distribution?

A. Yes. Mr. Raab's class revenue distribution is based entirely on his use of only CP demands within his CCOSS while I recommend that both CP and NCP demands be considered within the allocation of distribution mains. As a result, I have developed an alternative class revenue distribution that uses the results of the Demand Only study using both CP and NCP

1 demands as a guide in evaluating class revenue responsibility but also considers
2 gradualism. Specifically, I developed my recommended class revenue distribution on the
3 following criteria and guidelines:

- 4 (1) no class should receive a rate reduction;
5
- 6 (2) classes whose current RORs are greater than the Company's proposed ROR
7 (7.89%) receive no increase;
8
- 9 (3) classes that are above the system ROR at current rates, but below the
10 Company's requested ROR are assigned increases less than the system
11 average percentage increase;
12
- 13 (4) classes that are reasonably close to the system ROR (between 80% and
14 120%) at current rates are assigned the system average percentage increase;
15
- 16 (5) classes that are somewhat revenue deficient, but within 50% of the system
17 ROR at current rates, are assigned 125% of the system average percentage
18 increase;
19
- 20 (6) classes that are significantly revenue deficient (less than 50% of the system
21 ROR at current rates) are assigned 150% of the system average percentage
22 increase;
23
- 24 (7) the Residential class is treated as the residual in order to achieve the overall
25 increase.
26

27 The following table shows the development of my recommended class revenue distribution
28 using the Company's requested \$93.1 million overall increase:

TABLE 5
CURB Proposed Class Revenue Increases
(\$000)

| Class & Rate Schedule | | Indexed ROR Avg. CP & NCP | Current Revenues | CURB Proposed | | |
|-----------------------|---------|------------------------------------|---------------------|-------------------------------|----------|---------------------|
| | | | | Percent of Sys. Average | Increase | Percent Increase |
| Residential | RS | 72% | \$229,913 | 113% | \$76,498 | 33.27% |
| Small Gen. Svc. | GSS | 151% | \$23,079 | 75% | \$5,090 | 22.05% |
| Large Gen. Svc. | GSL | 96% | \$17,791 | 100% | \$5,232 | 29.41% |
| Transport Elig. GS | GSTE | 128% | \$5,046 | 85% | \$1,261 | 24.99% |
| Small Generator | SGS | 1152% | \$472 | 0% | \$0 | 0.00% |
| Irrigation Sales | GIS | 642% | \$230 | 0% | \$0 | 0.00% |
| Kansas Gas Supply | KGSSD | 45% | \$0 | 0% | \$0 | -- |
| Sales for Resale | SSRk | 4656% | \$37 | 0% | \$0 | 0.00% |
| Sales for Resale | SSR-BHk | 38% | \$4 | 150% | \$2 | 44.11% |
| Small Transport | STk | 230% | \$10,685 | 35% | \$1,100 | 10.29% |
| Small Transport | STt | 188% | \$4,461 | 75% | \$984 | 22.05% |
| CNG Transport | CNGk | 336% | \$277 | 0% | \$0 | 0.00% |
| CNG Transport | CNGt | 79% | \$76 | 113% | \$25 | 33.27% |
| Irrigation Transport | GIT | 691% | \$1,713 | 0% | \$0 | 0.00% |
| Lg. Vol. Transport | LVTk-T1 | 3% | \$1,277 | 150% | \$563 | 44.11% |
| Lg. Vol. Transport | LVTk-T2 | -32% | \$1,816 | 150% | \$801 | 44.11% |
| Lg. Vol. Transport | LVTk-T3 | 90% | \$2,061 | 100% | \$606 | 29.41% |
| Lg. Vol. Transport | LVTk-T4 | 267% | \$8,043 | 25% | \$591 | 7.35% |
| Lg. Vol. Transport | LVTt-T1 | 194% | \$266 | 75% | \$59 | 22.05% |
| Lg. Vol. Transport | LVTt-T2 | -19% | \$662 | 150% | \$292 | 44.11% |
| Lg. Vol. Transport | LVTt-T3 | 456% | \$1,115 | 0% | \$0 | 0.00% |
| Lg. Vol. Transport | LVTt-T4 | 318% | \$6,648 | 0% | \$0 | 0.00% |
| Wholesale Transport | WTt | 1504% | \$947 | 0% | \$0 | 0.00% |
| Total Company | | 100% | \$316,618 | -- | \$93,103 | 29.41% |

Q. Please provide a comparison of the Company's and your recommended class increases at the Company's overall \$93.1 million increase.

A. The following table provides a comparison of the Company's and CURB's proposed class revenue increases at the Company's overall increase:

TABLE 6
Comparison of Class Revenue Increases At
Company Overall Requested Increase
(\$000)

| Class & Rate Schedule | | KGS | CURB |
|--------------------------|---------|----------|----------|
| Residential | RS | \$81,114 | \$76,498 |
| Small Gen. Svc. | GSS | \$2,828 | \$5,090 |
| Large Gen. Svc. | GSL | \$4,986 | \$5,232 |
| Transport Elig. GS | GSTE | (\$164) | \$1,261 |
| Small Generator | SGS | \$0 | \$0 |
| Irrigation Sales | GIS | \$0 | \$0 |
| Kansas Gas Supply | KGSSD | \$0 | \$0 |
| Sales for Resale | SSRk | \$1 | \$0 |
| Sales for Resale | SSR-BHk | \$0 | \$2 |
| Small Transport | STk | \$1,768 | \$1,100 |
| Small Transport | STt | \$607 | \$984 |
| CNG Transport | CNGk | \$0 | \$0 |
| CNG Transport | CNGt | \$18 | \$25 |
| Irrigation Transport | GIT | \$0 | \$0 |
| Lg. Vol. Transport | LVTk-T1 | \$276 | \$563 |
| Lg. Vol. Transport | LVTk-T2 | \$299 | \$801 |
| Lg. Vol. Transport | LVTk-T3 | \$242 | \$606 |
| Lg. Vol. Transport | LVTk-T4 | \$838 | \$591 |
| Lg. Vol. Transport | LVTt-T1 | \$17 | \$59 |
| Lg. Vol. Transport | LVTt-T2 | \$60 | \$292 |
| Lg. Vol. Transport | LVTt-T3 | \$28 | \$0 |
| Lg. Vol. Transport | LVTt-T4 | \$187 | \$0 |
| Wholesale Transport | WTt | \$0 | \$0 |
| Total Company | | \$93,105 | \$93,103 |
| Rate Design Rounding | | (\$2) | |
| Total Base Rate Revenues | | \$93,103 | \$93,103 |

Q. In the event that the Commission authorizes an overall increase less than the amount requested by KGS, do you recommend an alternative class revenue allocation?

A. Yes. If the Commission authorizes an overall increase in the base rate revenue requirement less than that requested by the Company, I recommend that the authorized overall increase be allocated in proportion to my recommended class increases shown above.

IV. RESIDENTIAL RATE DESIGN

Q. Does the Company propose significant changes to its Residential rate structure associated with base rates?

A. Yes. Currently, all Residential customers pay a fixed monthly customer charge of \$18.18 per month and a flat volumetric rate of \$2.3485 per MCF. In this case, Company witness Raab proposes an “A/B rate plan” to bifurcate Residential base rates into two subclasses: one designed for small-volume users (Rate A) and one designed for larger-volume users (Rate B). Although customers will have the ability to choose Rate A or Rate B after the initial assignment, Mr. Raab designed these proposed rates based on a breakeven (breakpoint) of about 73 MCF per year.⁷ The following provides the Company’s current and proposed Residential rates:

TABLE 7
KGS Proposed Base Residential Rates

| Rate Schedule | Customer Charge | | Volumetric Charge/MCF | |
|----------------|-----------------|----------|-----------------------|----------|
| | Current | Proposed | Current | Proposed |
| Small (A Rate) | \$18.18 | \$20.00 | \$2.3485 | \$4.3818 |
| Large (B Rate) | \$18.18 | \$35.00 | \$2.3485 | \$1.9160 |

Q. What were the Company’s objectives in proposing a bifurcated Residential rate structure?

A. Mr. Raab indicates that the Company’s primary rate design objective is to “improve fixed cost recovery as appropriate through increased service charges.”⁸ In addition, Mr. Raab

⁷ If the A/B rates are approved, the Company will initially select an individual customer’s A or B rate based on that customer’s historical usage and allow the customer to then select their own rate (subject to the restriction that they would only be allowed to switch once in a 12-month period).

⁸ Per direct testimony of Paul Raab, page 39, lines 6-8.

1 asserts that the proposed Residential A/B rates will improve the intra-class subsidy paid by
2 large usage customers, thereby, reducing the subsidy to small usage customers.⁹

3
4 **Q. How is the remainder of your testimony structured as it relates to Residential rate**
5 **design?**

6 A. First, I will respond to Mr. Raab's stated Residential rate design objectives discussed above,
7 then, I will provide my analysis and recommendations regarding the Company's proposed
8 bifurcation of Residential A and B rates.

9
10 **A. Customer Costs & Fixed Charges**

11 **Q. Does Mr. Raab provide his own assertions that attempt to support the Company's**
12 **objective to "improve fixed cost recovery as appropriate through increased service**
13 **charges?"**

14 A. Yes. In short, Mr. Raab asserts that because the vast majority of KGS's non-gas (base rate)
15 costs are fixed in nature largely due to the sunk investments required to provide service to
16 its customers, these fixed costs should be recovered through fixed charges. Specifically,
17 Mr. Raab claims:

18 As a result, there is a clear mismatch between cost-incurrence and cost
19 recovery. This mismatch causes rates to be higher for larger natural gas
20 users than the underlying cost to serve them because these customers "over
21 contribute" to fixed costs through their volumetric charges. This is true in
22 the winter and true on an annual basis....¹⁰

⁹ *Id.*, at page 46, lines 5-9.

¹⁰ *Id.*, at page 41, lines 12-16.

1 Rates should be designed so that fixed costs are recovered through the fixed
2 monthly customer charge, and variable costs are recovered through the
3 volumetric charges.¹¹
4

5 **Q. Do you agree with Mr. Raab's assertions attempting to support the recovery of fixed**
6 **costs through fixed charges?**

7 A. Absolutely not. It should be remembered that KGS is a business enterprise and not a
8 taxation authority. As a regulated business enterprise, KGS is afforded an opportunity to
9 recover its prudently incurred costs and earn a fair rate of return on its investment
10 commensurate with the risks it confronts.

11 Under Mr. Raab's assertions, the Company should recover almost all of its non-gas
12 revenue requirement through fixed charges, which has little to no risk for recovery. This
13 treatment is similar to that of a governmental taxation authority. However, unlike a taxation
14 authority (that bears little risk and thus does not require a risk-based return on its equity
15 investment), the Company is requesting a significant return on its equity investment well
16 above a risk-free rate. That is, according to Mr. Raab, the Company should bear little to
17 no risk on revenue recovery, yet Mr. Raab is silent on the Company's request for a
18 significant risk premium over and above a risk-free rate in its authorized return on equity.
19

20 **Q. Do Mr. Raab's assertions and the Company's objectives comport with the economic**
21 **theory of competitive markets or the actual practices of such competitive markets?**

22 A. No. The most basic tenet of competition is that prices determined through a competitive
23 market ensure the most efficient allocation of society's resources. Because public utilities

¹¹ *Id.*, at page 43, lines 19-21.

1 are generally afforded monopoly status under the belief that resources for essential services
2 are better utilized without duplicating the fixed facilities required to serve consumers, a
3 fundamental goal of regulatory policy is that regulation should serve as a surrogate for
4 competition to the greatest extent practical.¹² As such, the pricing policy for a regulated
5 public utility should mirror those of competitive firms to the greatest extent practical.

6
7 **Q. Please briefly discuss how prices are generally structured in competitive markets.**

8 A. Under economic theory, efficient price signals result when prices are equal to marginal
9 costs.¹³ It is well known that all costs are variable in the long run. Therefore, efficient
10 pricing results from the incremental variability of costs even though a firm's short-run cost
11 structure may include a high level of sunk or "fixed" costs. Indeed, competitive market-
12 based prices are generally structured based on usage; i.e. volume-based pricing.

13
14 **Q. Please briefly explain the economic principles of efficient price theory and, how short-**
15 **run fixed costs are recovered under such efficient pricing.**

16 A. Perhaps the best known micro-economic principle is that in competitive markets (i.e.,
17 markets in which no monopoly power or excessive profits exist), prices are equal to
18 marginal cost. Marginal cost is equal to the incremental change in cost resulting from an
19 incremental change in output. A full discussion of the calculus involved in determining
20 marginal costs is not appropriate here. However, it is readily apparent that because
21 marginal costs measure the changes in costs with output, short-run "fixed" costs are

¹² James C. Bonbright, et al., *Principles of Public Utility Rates*, p. 141 (Second Edition, 1988).

¹³ Strictly speaking, efficiency is achieved only when there is no excess capacity such that short-run marginal costs equal long-run marginal costs. In practice, there is usually at least some excess capacity present such that pricing based on long-run marginal costs represents the most efficient utilization of resources.

1 irrelevant in efficient pricing. This is not to say that efficient pricing does not allow for the
2 recovery of short-run fixed costs. Rather, they are reflected within a firm's production
3 function such that no excess capacity exists and that an increase in output will require an
4 increase in costs — including those considered “fixed” from an accounting perspective.
5 As such, under efficient pricing principles, marginal costs capture the variability of costs,
6 and prices are variable because prices equal these costs.

7
8 **Q. Please explain how efficient pricing principles are applied to the natural gas**
9 **distribution industry.**

10 A. Universally, utility marginal cost studies include three separate categories of marginal
11 costs: demand, energy, and customer. Consistent with the general concept of marginal
12 costs, each of these costs varies with incremental changes. Marginal demand costs measure
13 the incremental change in costs resulting from an incremental change in peak load
14 (demand). Marginal energy (commodity) costs measure the incremental change in costs
15 resulting from an incremental change in MCF (energy) consumption. Marginal customer
16 costs measure the incremental change in costs resulting from an incremental change in
17 number of customers.

18 Particularly relevant here is understanding what costs are included within, and the
19 procedures used to determine, marginal customer costs. Since marginal customer costs
20 reflect the measurement of how costs vary with the number of customers, they only include
21 those costs that directly vary as a result of adding a new customer.

1 **Q. Please explain how this theory of competitive pricing should be applied to regulated**
2 **public utilities such as KGS.**

3 A. Due to KGS's investment in system infrastructure, there is no debate that many of its short-
4 run costs are fixed in nature. However, as discussed above, efficient competitive prices are
5 established based on long-run costs, which are entirely variable in nature.

6 Marginal cost pricing only relates to efficiency. This pricing does not attempt to
7 address fairness or equity. Fair and equitable pricing of a regulated monopoly's products
8 and services should reflect the benefits received for the goods or services. In this regard,
9 those that receive more benefits should pay more in total than those who receive fewer
10 benefits. Regarding natural gas usage, the level of consumption is the best and most direct
11 indicator of benefits received. Thus, volumetric pricing promotes the fairest pricing
12 mechanism to customers and to the utility.

13 The above philosophy has consistently been the belief of economists, regulators,
14 and policy makers for generations. For example, consider utility industry pricing in the
15 1800s, when the industry was in its infancy. Customers paid a fixed monthly fee and
16 consumed as much of the utility commodity/service as they desired (usually water). It soon
17 became apparent that this fixed monthly fee rate schedule was inefficient and unfair.
18 Utilities soon began metering their commodity/service and charging only for the amount
19 actually consumed. In this way, consumers receiving more benefits from the utility paid
20 more, in total, for the utility service because they used more of the commodity.

1 **Q. Is the natural gas distribution industry unique in its cost structures, which are**
2 **comprised largely of fixed costs in the short-run?**

3 A. No. Most manufacturing and transportation industries are comprised of cost structures
4 predominated with “fixed” costs. These fixed costs, also called “sunk” costs, are primarily
5 comprised of investments in plant and equipment. Indeed, virtually every capital-intensive
6 industry is faced with a high percentage of so-called fixed costs in the short run. Prices for
7 competitive products and services in these capital-intensive industries are invariably
8 established on a volumetric basis, including those that were once regulated, e.g., motor
9 transportation, airline travel, and rail service.

10 Accordingly, KGS’s position that a large portion of its fixed distribution costs
11 should be recovered through fixed monthly charges is incorrect. Pricing should reflect the
12 Company’s long-run costs, wherein all costs are variable or volumetric in nature, and users
13 requiring more of KGS’s products and services should pay more than customers who use
14 less of these products and services. Stated more simply, those customers who conserve or
15 are otherwise more energy efficient, or those who use less of the commodity for any reason,
16 should pay less than those who use more natural gas.

17
18 **Q. How are high fixed customer charge rate structures contrary to effective conservation**
19 **efforts?**

20 A. High fixed charge rate structures actually promote additional consumption because a
21 consumer’s price of incremental consumption is less than what an efficient price structure
22 would otherwise be. A clear example of this principle is exhibited in the natural gas
23 transmission pipeline industry. As discussed in its well-known Order 636, FERC’s

1 adoption of a “Straight Fixed Variable” (“SFV”) pricing method¹⁴ was a result of national
2 policy (primarily that of Congress) to encourage increased use of domestic natural gas by
3 promoting additional interruptible (and incremental firm) gas usage. FERC’s SFV pricing
4 mechanism greatly reduced the price of incremental (additional) natural gas consumption.
5 This resulted in significantly increasing the demand for, and use of, natural gas in the
6 United States after Order 636 was issued in 1992.

7 FERC Order 636 had two primary goals. The first goal was to enhance gas
8 competition at the wellhead by completely unbundling the merchant and transportation
9 functions of pipelines.¹⁵ The second goal was to encourage the increased consumption of
10 natural gas in the United States. In Order 636’s introductory statement, FERC stated:

11 The Commission’s intent is to further facilitate the unimpeded operation
12 of market forces to stimulate the production of natural gas... [and thereby]
13 contribute to reducing our Nation’s dependence upon imported oil... .¹⁶
14

15 With specific regard to the SFV rate design adopted in Order 636, FERC stated:

16 Moreover, the Commission’s adoption of SFV should maximize pipeline
17 throughput over time by allowing gas to compete with alternate fuels on a
18 timely basis as the prices of alternate fuels change. The Commission
19 believes it is beyond doubt that it is in the national interest to promote the
20 use of clean and abundant gas over alternate fuels such as foreign oil. SFV
21 is the best method for doing that.¹⁷
22

23 Recently, some public utilities have begun to advocate SFV residential pricing,
24 claiming a need for enhanced fixed charge revenues. To support their claim, the companies
25 argue that because retail rates have been historically volumetric-based, there has been a

¹⁴ Under SFV pricing, customers pay a fixed charge that is designed to recover all of the utility’s fixed costs.

¹⁵ Federal Energy Regulatory Commission, Docket Nos. RM91-11-001 and RM87-34-065, Order No. 636 (Apr. 9, 1992), p. 7.

¹⁶ *Id.* p. 8 (alteration in original).

¹⁷ *Id.* pp. 128-129.

1 disincentive for utilities to promote conservation or encourage reduced consumption.
2 However, FERC's objective in adopting SFV pricing suggests the exact opposite. The
3 price signal that results from SFV pricing is meant to promote additional consumption, not
4 reduce consumption. Thus, a rate structure that is heavily based on a fixed monthly
5 customer charge sends an even stronger price signal to consumers to use more energy.
6

7 **Q. As a public policy matter, what is the most effective tool that regulators have to**
8 **promote cost effective conservation and the efficient utilization of resources?**

9 A. Unquestionably, one of the most important and effective tools that this, or any, regulatory
10 Commission has to promote conservation is developing rates that send proper price signals
11 to conserve and utilize resources efficiently. A pricing structure that is largely fixed, such
12 that customers' effective prices do not properly vary with consumption, promotes the
13 inefficient utilization of resources. Pricing structures that are weighted heavily on fixed
14 charges are much more inferior from a conservation and efficiency standpoint than pricing
15 structures that require consumers to incur more cost with additional consumption.
16

17 **Q. Does Mr. Raab make any assertions as to the risk KGS confronts as it relates to the**
18 **topic of conservation and energy efficiency?**

19 A. Yes. On pages 41 and 42 of his direct testimony, Mr. Raab claims that there has been a
20 long-term decline in usage per customer due to customer conservation activities and a
21 warming climate. As a result, Mr. Raab claims that the KGS system in Kansas has faced
22 unnecessary financial pressure (due to the largely volumetric rate structure).

While KGS's Residential customers may be slowly converting to more efficient natural gas appliances and the impacts of long-term global warming on Residential usage during the last several years are uncertain, the reality is, the Company's Residential usage per customer has actually increased (based on Mr. Raab's own weather normalized volumes) since the Company's 2018 rate case (Docket No. 18-KGSG-560-RTS) as shown in the table below:

TABLE 8
KGS Residential Usage Per Customer
Weather Normalized

| Docket No. | Test Year Ending | Customers | MCF | User Per Customer |
|-------------------------------|---------------------|-----------|------------|----------------------|
| 18-KGSG-560-RTS ¹⁸ | 12/31/17 | 583,050 | 40,611,980 | 69.65 |
| 24-KGSG-610-RTS ¹⁹ | 9/30/23 | 590,667 | 43,028,890 | 72.85 |
| Percent Change '17 to '23 | | 1.31% | 5.95% | |

As can be seen above, on a weather normalized basis, KGS's Residential annual usage per customer has actually increased from 69.65 MCF to 72.85 MCF over the last 5.75 years. While the number of Residential customers has increased by 1.31% over this period, total Residential consumption has increased by almost 6% (5.95%). While the reasons for this increased usage per customer are unknown, this increase in usage speaks for itself.

¹⁸ Docket No. 18-KGSG-560-RTS, response to KCC Data Request 001 (Raab revenue proof).

¹⁹ Docket No. 24-KGSG-610-RTS, response to Supplemental KCC Data Request 001 (Raab revenue proof).

1 **Q. Notwithstanding the efficiency reasons as to why regulation should serve as a**
2 **surrogate for competition, are there other relevant aspects to the pricing structures**
3 **in competitive markets *vis a vis* those of regulated utilities?**

4 A. Yes. In competitive markets, consumers, by definition, have the ability to choose various
5 suppliers of goods and services. Consumers and the market have a clear preference for
6 volumetric pricing. Utility customers are not so fortunate, in that the local utility is a
7 monopoly. The only reason utilities are able to seek pricing structures with high fixed
8 monthly charges is due to their monopoly status. In my opinion, this is a critical
9 consideration in establishing utility pricing structures. Competitive markets and
10 consumers in the United States have demanded volumetric-based prices for generations.
11 A regulated utility's pricing structure should not be allowed to counter the collective
12 wisdom of markets and consumers simply because of its market power.

13
14 **Q. Please respond to Mr. Raab's assertion that large-volume Residential customers**
15 **subsidize small-volume Residential customers.**

16 A. Mr. Raab's assertion is based simply on the fact that large-volume Residential customers
17 contribute more revenue than small-volume customers. He then surmises that these large-
18 volume customers are contributing more than their fair share towards the recovery of the
19 Company's revenue requirement than small-volume customers. However, this does not
20 equate in any way to the costs incurred to serve large-volume versus small-volume
21 Residential customers.

22 Because virtually all larger-volume Residential customers use the preponderance
23 of their natural gas during the winter months to heat their homes, it is well known that

1 Residential heating customers have a significantly lower load factor than non-heating
2 customers.²⁰ This is because non-heating customers tend to not be nearly as weather-
3 sensitive as heating customers and so their usage is rather constant throughout the year.
4 On the other hand, Residential heating customers demand more and more of the
5 Company's facilities as cold weather and natural gas usage requirements increase. Because
6 high load factor customers evenly spread their demands throughout the year, these
7 customers are cheaper to serve (on a per unit of consumption basis) than low load factor
8 customers. The reality of larger-usage Residential customers having a lower load factor
9 than low-usage Residential customers has cost implications not only on KGS's distribution
10 costs but also as it relates to the Company's procurement of gas supplies. That is, larger-
11 volume Residential customers (with lower load factors) invariably impose much greater
12 costs on the gas supply function since KGS must not only purchase more gas volumes in
13 the wintertime but also must reserve more upstream pipeline capacity from interstate
14 pipelines. As such, it cannot be said that high-usage customers subsidize low-usage
15 customers due to a predominant volumetric pricing schedule.

16
17 **Q. How should the level of fixed monthly customer charges be evaluated?**

18 A. Fixed monthly charges should only reflect the direct costs required to connect and maintain
19 a customer's account. As such, customer charges should only reflect the costs of service
20 lines, meters, meter reading, customer records and billing. Customer charges should not
21 include any overhead costs, as these are simply the cost of doing business, nor should they
22 include any costs of mains.

²⁰ Load factor is defined as average daily usage divided by peak day usage wherein average daily usage is annual throughput divided by 365 days.

1 **Q. Conceptually, does Mr. Raab appear to agree with you on the costs that should be**
2 **considered as customer-related?**

3 A. Yes. For example, on page 22, lines 5 through 10 of his direct testimony, Mr. Raab states:

4 Those distribution costs that can be directly assigned to a particular
5 customer (e.g., service drops and meters) plus the meter reading and other
6 customer service functions such as billing and collections are included in
7 the customer service and facilities function. The administrative and general
8 function includes management costs that cannot be directly assigned to the
9 other major cost functions.²¹
10

11 **Q. Is there academic support for your opinion that fixed monthly customer charges**
12 **should only reflect the direct costs required to connect and maintain a customer's**
13 **account?**

14 A. Yes. In his well-known treatise Principles of Public Utility Rates, Professor James C.
15 Bonbright states:

16 But fully-distributed cost analysts dare not avail themselves of this
17 solution, since they are the prisoners of their own assumption that "the sum
18 of the parts equals the whole." They are therefore under impelling pressure
19 to fudge their cost apportionments by using the category of customer costs
20 as a dumping ground for costs that they cannot plausibly impute to any of
21 their other cost categories. (Second Edition, page 492)
22

23 **Q. Have you conducted an analysis of the appropriate level of Residential customer**
24 **charges for KGS?**

25 A. Yes. I have conducted a direct customer cost analysis for KGS's Residential customers,
26 which is provided in my Schedule GAW-6. In conducting my direct customer cost
27 analysis, I calculated a Residential customer charge revenue requirement based upon
28 CURB's recommended cost of capital as well as under the Company's requested cost of
29 capital. My studies indicate a Residential direct customer cost between \$17.26 and \$18.43

²¹ See also Mr. Raab's direct testimony, page 25, lines 15-18, page 27, lines 16-19, and page 40, line 23 through page 41, line 1.

per month as shown in my Schedule GAW-6.

B. KGS Proposed Residential A/B Rates

Q. As discussed earlier, please provide the Company's proposed Residential A/B rates where the A rate is intended to be more beneficial to small volume customers and the B rate is intended to be more beneficial to large volume customers.

A. The following table provides KGS's proposed Residential A and B rates by rate element:

| TABLE 9 | | |
|------------------------------------|-----------------|-----------------------|
| KGS Proposed Residential A/B Rates | | |
| Rate Schedule | Customer Charge | Volumetric Charge/MCF |
| Small (A Rate) | \$20.00 | \$4.3818 |
| Large (B Rate) | \$35.00 | \$1.9160 |

Q. Please provide a summary comparison of the Company's current and proposed Residential rate structures?

A. As shown in the table below and based on Mr. Raab's revenue proof provided in response to KCC-001, the average annual usage for Rate A customers (those using less than 73 MCF per year) is 49.9 MCF while the average annual usage for Rate B customers (those using more than 73 MCF per year) is 104.5 MCF. For the total Residential class, the average annual usage is 72.8 MCF per year.

TABLE 10
KGS Current & Proposed
Residential Rate Structures ²²

| | | Current | Proposed |
|-------|---------|----------|----------|
| | Average | Percent | Percent |
| | Annual | Customer | Customer |
| | Use | Charge | Charge |
| Rate | (MCF) | Revenue | Revenue |
| A | 49.9 | 65.05% | 52.32% |
| B | 104.5 | 47.06% | 67.72% |
| Total | 72.8 | 56.05% | 59.94% |

Under the current rate structure, about 65% of small-volume customers' base rate revenues are collected in fixed charges and a lesser amount of about 47% of large-volume customers' base rate revenues are collected in fixed charges. This fixed charge's directional relationship is consistent with virtually every public utility Residential rate schedule, in that as usage (volume) increases, the relative impact of the fixed charge decreases. However, under the Company's proposed A/B rate design, we see the opposite, in that the fixed charge revenue collected from small-volume customers (Rate A) will equate to about 52% of their total base rate bill while this fixed charge percentage is actually higher for large-volume users (Rate B) at about 68%.

Q. How did Mr. Raab design his proposed Residential A/B rates?

A. While I have not been able to determine the actual mechanics of how Mr. Raab developed his specific customer charges and delivery charges between Rate A and Rate B, Mr. Raab utilized a breakpoint of 73 MCF per year wherein a customer would be indifferent between Rate A and Rate B. Mr. Raab's selected breakpoint of 73 MCF per year is based on the

²² Calculated per response to KCC Data Request 001 (Raab revenue proof).

average annual usage for all Residential customers combined, as shown in Table 10.

Under the Company's proposed Residential A/B rate design, smaller-volume customers would pay a lower fixed monthly customer charge than larger-volume customers, and at the same time, pay a significantly higher volumetric rate. Therefore, customers that use very little gas throughout the year will be better off with the lower fixed monthly charge (\$20.00 vs. \$35.00). Similarly, customers that use a large amount of gas throughout the year will be better off paying a higher fixed monthly charge but a much lower volumetric charge.

Q. Have you been able to determine how Mr. Raab developed the amount of revenues that would be collected from his bifurcated customer charges?

A. Yes. As can be seen in the table below, under the Company's proposal, the total Residential revenue collected from fixed charges are \$186.427 million. This equates to a weighted average Residential fixed charge per month of \$26.30 ($\$186,427,122 \div 7,088,001$). Mr. Raab's effective fixed charge rate of \$26.30 per month is essentially equal to his calculated Residential "customer cost" of \$26.32 per month as developed in his Demand Only CCOSS.

TABLE 11
KGS Proposed Residential Fixed Charges

| Class | Bills ²³ | Fixed Charge | Fixed Charge Revenue |
|----------------------------------------------------------------|---------------------|--------------|----------------------|
| Rate A | 4,110,195 | \$20.00 | \$82,203,902 |
| Rate B | 2,977,806 | \$35.00 | \$104,223,219 |
| Total Residential | 7,088,001 | | \$186,427,122 |
| Average Residential Fixed Charge Rate | | | \$26.30 |
| Raab CCOSS Residential "Customer Costs" Per Bill ²⁴ | | | \$26.32 |

²³ Per response to KCC-001 (Revenue Proof).

²⁴ Per Exhibit PHR-6, page 3 (Demand Only CCOSS, Summary of Customer Costs).

1 **Q. How did Mr. Raab calculate his Residential “customer cost” of \$26.32 per month**
2 **within his CCOSS?**

3 A. As discussed earlier, even though Mr. Raab appears to conceptually agree that customer
4 costs should only reflect those costs required to connect and maintain a customer’s account,
5 this is not what he did in developing his Residential customer costs (and effective customer
6 charge). Indeed, Mr. Raab’s calculated Residential customer cost of \$26.32 per month
7 includes a multitude of overhead costs including administrative and general costs not
8 properly considered in the development of customer charges.

9 In order to understand Mr. Raab’s calculated customer costs, he first classified
10 every rate base and operating income FERC account into one of three “classification”
11 buckets: Customer, Demand, and Commodity. While some FERC accounts are classified
12 as 100% Customer, Demand, or Commodity-Related, several rate base and operating
13 income accounts cannot be directly ascribed to any of these classifications and are
14 therefore, assigned to all three classification buckets. For example, Administrative &
15 General (“A&G”) expenses are corporate overhead expenses that serve the Company’s
16 total operations. As a result of internal allocations, Mr. Raab has classified these A&G
17 expenses as 50.28% customer-related, 48.67% demand-related, and 1.05% commodity-
18 related. This internal classification of overhead expenses is exactly what Professor
19 Bonbright referred to as a “dumping ground” for costs that cannot be plausibly imputed to
20 any of the other cost categories (classifications).

21 As a result of Mr. Raab’s classification process, the following table provides
22 various overhead and administrative and general rate base and expense items that should
23 not be considered within the development of fixed monthly customer charges:

TABLE 12
Examples of Raab Plant & Expense Items That Should Not Be
Reflected in the Evaluation of Residential Customer Charges ²⁵

| | Residential Customer Cost |
|------------------------------------------|---------------------------------|
| <u>Gross Plant</u> | |
| Intangible Plant | \$2,481 |
| Distribution Land & Rights-of-Way | \$1,629,158 |
| General Plant | \$75,977,293 |
| Corporate Allocated Plant | \$38,865,540 |
| <u>Total Gross Plant</u> | <u>\$116,474,472</u> |
| <u>O&M Expenses</u> | |
| Distribution Supervision & Engin. Ops. | \$1,108,228 |
| Mains & Services Operations | \$8,693,500 |
| Rents Expense | \$20,875 |
| Distribution Supervision & Engin. Maint. | \$63,611 |
| Uncollectible Expenses | \$4,813,893 |
| Customer Service & Information | \$347,847 |
| Selling & Advertising Expenses | \$456,250 |
| Administrative & General | \$34,330,506 |
| <u>Total O&M</u> | <u>\$49,834,710</u> |

Q. What are your conclusions regarding the Company's proposed Residential customer charges for its proposed Rates A and B?

A. Even though the Company's proposed Residential Rate A/B rate design reflects a lower fixed charge for Rate A (\$20.00 per month) than that for Rate B (\$35.00 per month), these proposed rates are significantly higher than what is reasonable. Indeed, the "low" customer charge of \$20.00 is higher than the current customer charge of \$18.18 per month. Under Mr. Raab's rate design, the effective (weighted average) Residential customer charge would be increased from \$18.18 per month to \$26.30 per month (45% increase).

²⁵ Per Exhibit PHR-6 (Demand Only CCOSS).

1 **Q. Have you investigated the impact of the Company's proposed Residential A/B rate**
2 **design on individual customers?**

3 A. Yes. In the confidential response to CURB-071, the Company provided a database of every
4 Residential account's usage for each month of the test year. This database included
5 700,781 separate Residential accounts by month. In conducting my detailed analysis of
6 customer impacts, I eliminated those records that had either incomplete data for the year
7 or no usage for one or more months. In addition, I eliminated another 47 records (accounts)
8 that had obvious anomalous data for one month of the test year.²⁶ As such, I analyzed the
9 rate design impacts based on 463,109 individual Residential customers on a month-by-
10 month basis (5,557,308 observations).

11 With this database, I assumed that every single customer perfectly chooses between
12 Rate A or Rate B based on the 73 MCF annual throughput breakeven point. With this
13 assumption, I calculated every individual customer's monthly bill at current rates and at
14 the respective proposed A rate or B rate. I then separated monthly bills into the following
15 three seasons:

16 Winter (Heating Season)

17 January, February, March, and December

18 Summer (Non-Heating Season)

19 June, July, August, and September

20 Shoulder

21 April, May, October, and November

²⁶ As an example, one customer showed usage for a single month of 10,002 CCF while the next highest month was only 150 CCF for that customer.

In conducting my analysis, I first calculated the weighted average percent change in base rate bills by season separated between Rate A customers, Rate B customers, as well as all Residential customers combined. Next, I calculated the percentage changes in bill frequencies by season.

Q. Please explain and provide your analysis of the weighted average percent change in base rate bills by season separated between A, B, and all Residential customers combined.

A. The following table provides a summary of the weighted average percent change in customers' bills under the Company's proposed A/B rate design. In this regard, it should be remembered that this analysis assumed that every single customer picked perfectly between an A rate and a B rate:

| TABLE 13 | | | |
|------------------------------------|--------|--------|--------|
| KGS Proposed Residential A/B Rates | | | |
| Weighted Average Percentage | | | |
| Increase From Current Base Rates | | | |
| | A | B | All |
| Annual | 49.31% | 34.25% | 41.99% |
| Winter | 32.60% | 14.71% | 23.34% |
| Summer | 79.08% | 71.76% | 75.94% |
| Shoulder | 51.13% | 45.33% | 48.39% |

Before I begin with the details, it should be noted that my database indicates an overall revenue increase of 41.99% for all Residential customers while Mr. Raab's revenue proof indicates an overall Residential base rate revenue increase of 35.28%. This difference is attributable to two factors. First, Mr. Raab's revenue proof is based on his weather normalized volumes whereas my database is based on actual test year volumes.

1 Second, it should be remembered that I eliminated those Residential customers that did not
2 have a complete 12 months of data whereas Mr. Raab's revenue proof reflects all
3 Residential customers throughout the test year; i.e., my database includes 463,109
4 customers while Mr. Raab's rate design and revenue proof reflects 590,667 customers.

5 On an annual basis, we see that small (Rate A) customers will receive an increase
6 of about 49% in their base distribution rates while large (Rate B) customers will receive an
7 increase of about 34% in their base distribution rates. However, when the impacts are
8 evaluated on a seasonal basis, we see that small customers will incur an increase of about
9 33% in the winter bills while large customers will incur only about a 15% increase in their
10 winter bills. This winter impact is troubling on its face because the larger customers (who
11 use gas primarily in the winter) will see a relatively small increase compared to small
12 volume customers even though they are imposing much more costs during the peak heating
13 season.

14 Turning to the summer season, we see that both small and large customers will
15 incur very high increases of about 79% and 72%, respectively.

16 While Table 13 shows the percent changes, the following table presents the
17 weighted average dollar increase in customers' seasonal bills separated between small
18 (Rate A) and large (Rate B):²⁷

²⁷ Table 13 is the change in the total seasonal bill not monthly bills such that each season is comprised of four months.

TABLE 14
KGS Proposed Residential A/B Rates
Weighted Average \$ Increase
From Current Base Rates

| | A | B | All |
|----------|----------|----------|----------|
| Annual | \$167.38 | \$157.38 | \$163.27 |
| Winter | \$51.55 | \$35.82 | \$45.09 |
| Summer | \$65.43 | \$64.20 | \$64.93 |
| Shoulder | \$50.40 | \$57.37 | \$53.26 |

To put these dollar increases in perspective, during the winter, the average Rate A current monthly base rate bill is \$39.53 which would increase to \$52.42. The average Rate B current monthly base rate winter bill is \$60.89 and would increase to \$69.84.

During the summer months, the current average Rate A monthly base rate bill is \$20.69 and would increase to \$37.04. The average Rate B current monthly base summer bill is \$22.36 and would increase to \$38.41.

A more detailed evaluation of these average changes and bill impacts are provided in my Schedule GAW-7.

Q. What are your conclusions regarding your analysis of the seasonal impacts on the small and large subclasses (Rate A vs. Rate B) as a whole?

A. As can be seen in Tables 13 and 14 above, the Company's proposed Residential rate restructuring will result in a significant shift in seasonal revenue recovery between the winter and summer periods. That is, during the low cost summer months, revenue collection will increase by about 76% (79% for Rate A and 72% for Rate B). However, during the high cost winter months, revenue collection will increase by only about 23% (33% for Rate A and 15% for Rate B). From an economic and costing perspective, this

proposed rate design makes no sense and is contrary to cost causation as well as efficient pricing practices.

Q. Please explain and provide your analysis of the bill frequency percentage changes by season.

A. The following tables provide the frequency distribution of individual customer percentage changes by season. In other words, the following tables show the number and percent of customers (by season) that would incur increases of:

- > 50.00%;
- 40.00% to 49.99%;
- 35.00% to 39.99%;
- 30.00% to 34.99%;
- 20.00% to 29.99%;
- 10.00% to 19.99%;
- 0.00% to 9.99%; and,
- a decrease.

As with the previous analysis, it should be understood that the following frequency distributions assume that every customer chooses Rate A or B perfectly based on their annual usage.

| TABLE 15 Percent Change in Residential Base Rate Bills (Annual) | | | |
|-----------------------------------------------------------------------|---------------------|------------------|--------------------|
| Percent Change | Number of Customers | Percent of Total | Cumulative Percent |
| > 50.00% | 111,299 | 24.03% | 24.03% |
| 40.00% to 49.99% | 219,499 | 47.40% | 71.43% |
| 35.00% to 39.99% | 58,791 | 12.69% | 84.12% |
| 30.00% to 34.99% | 37,681 | 8.14% | 92.26% |
| 20.00% to 29.99% | 29,352 | 6.34% | 98.60% |
| 10.00% to 19.99% | 5,385 | 1.16% | 99.76% |
| 0.00% to 9.99% | 961 | 0.21% | 99.97% |
| < 0% | 141 | 0.03% | 100.00% |
| Total | 463,109 | 100.00% | |

Under the Company's proposed Residential A/B rate design, about 84% of all Residential customers will receive a base rate increase above 35% while only about 16% will receive increases less than 35%.

| TABLE 16 Percent Change in Residential Base Rate Bills (Winter) | | | |
|-----------------------------------------------------------------------|---------------------|------------------|--------------------|
| Percent Change | Number of Customers | Percent of Total | Cumulative Percent |
| > 50.00% | 21,680 | 4.68% | 4.68% |
| 40.00% to 49.99% | 33,189 | 7.17% | 11.85% |
| 35.00% to 39.99 % | 39,815 | 8.60% | 20.45% |
| 30.00% to 34.99% | 63,449 | 13.70% | 34.15% |
| 20.00% to 29.99% | 165,576 | 35.75% | 69.90% |
| 10.00% to 19.99% | 109,865 | 23.72% | 93.62% |
| 0.00% to 9.99% | 27,485 | 5.93% | 99.56% |
| < 0% | 2,050 | 0.44% | 100.00% |
| Total | 463,109 | 100.00% | |

During the winter months, only about 20% of customers will incur a base rate increase of more than 35% while about 80% of the customers will sustain an increase of less than 35%.

| TABLE 17 Percent Change in Residential Base Rate Bills (Summer) | | | |
|-----------------------------------------------------------------------|---------------------|------------------|--------------------|
| Percent Change | Number of Customers | Percent of Total | Cumulative Percent |
| > 50.00% | 457,842 | 98.86% | 98.86% |
| 40.00% to 49.99% | 2,800 | 0.60% | 99.47% |
| 35.00% to 39.99 % | 670 | 0.14% | 99.61% |
| 30.00% to 34.99% | 497 | 0.11% | 99.72% |
| 20.00% to 29.99% | 665 | 0.14% | 99.86% |
| 10.00% to 19.99% | 423 | 0.09% | 99.95% |
| 0.00% to 9.99% | 183 | 0.04% | 99.99% |
| < 0% | 29 | 0.01% | 100.00% |
| Total | 463,109 | 100.00% | |

During the summer months, a much different situation occurs in that almost all customers (98.86%) will incur increases of more than 50%.

| TABLE 18 Percent Change in Residential Base Rate Bills (Shoulder) | | | |
|-------------------------------------------------------------------------|---------------------|------------------|--------------------|
| Percent Change | Number of Customers | Percent of Total | Cumulative Percent |
| > 50.00% | 229,366 | 49.53% | 49.53% |
| 40.00% to 49.99% | 200,198 | 43.23% | 92.76% |
| 35.00% to 39.99 % | 17,795 | 3.84% | 96.60% |
| 30.00% to 34.99% | 8,381 | 1.81% | 98.41% |
| 20.00% to 29.99% | 5,562 | 1.20% | 99.61% |
| 10.00% to 19.99% | 1,237 | 0.27% | 99.88% |
| 0.00% to 9.99% | 437 | 0.09% | 99.97% |
| < 0% | 133 | 0.03% | 100.00% |
| Total | 463,109 | 100.00% | |

During the four shoulder months, about 97% of customers will receive an increase of more than 35% while the remaining 3% will incur smaller percentage increases.

Q. In your discussion and explanation of the Company's proposed Residential A/B rates, you have noted that your analysis and observations are based on every customer perfectly choosing whether to elect Rate A or Rate B. Why is this important?

A. If a customer incorrectly elects either Rate A or Rate B, that customer will be overcharged, and the Company will over recover revenue. To illustrate, the indifference (breakpoint) is 73 MCF (730 CCF) per year. If a small volume customer that uses less than 730 CCF per year incorrectly selects Rate B, that customer's annual base rate charges would be greater than they should have been. As an example, suppose a customer utilizes only 500 CCF per year but chooses Rate B due to the low volumetric charge. This customer's annual base rate revenues under Rate B would be \$516, however, had this customer correctly selected

1 Rate A, the annual bill would be \$459. Therefore, this customer would be overcharged by
2 12.4%.

3 Similarly, suppose a customer that utilizes 1,000 CCF per year incorrectly chooses
4 Rate A over Rate B due to the lower monthly fixed charge. This customer's annual base
5 rate revenues under Rate A would be \$678, however had this customer correctly selected
6 Rate B, the annual bill would be \$612. Therefore, this customer would be overcharged by
7 10.8%.

8 As illustrated above, any imperfect decisions of customers will result in customers
9 being overcharged and KGS over-collecting revenues under the Company's proposed new
10 Residential rate structure.

11
12 **Q. What are your conclusions and recommendations concerning Residential rate design**
13 **for this case?**

14 A. While CURB and I support voluntary alternative rate schedules and rate structures, the
15 Company's proposed Residential A/B rate design should be rejected for this case for the
16 multitude of reasons set forth above. In this regard, CURB will objectively consider
17 alternative voluntary rate designs that offer Residential customers' choices in future
18 proceedings.

19 As a result, I recommend that the current Residential rate structure be maintained
20 for this case. Furthermore, given my findings of a reasonable level of costs that should be
21 recovered in fixed monthly customer charges, I recommend the current Residential
22 monthly fixed charge of \$18.18 be maintained.

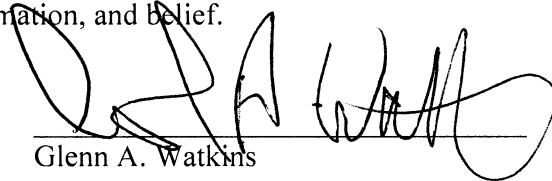
1 **Q. Does this complete your testimony?**

2 **A. Yes.**

VERIFICATION

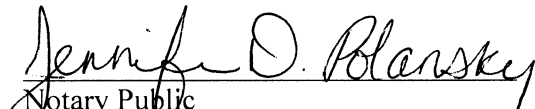
COMMONWEALTH OF VIRGINIA)
)
COUNTY OF HANOVER) ss:

Glenn A. Watkins, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar with the foregoing *Direct Testimony*, and that the statements made herein are true and correct to the best of his knowledge, information, and belief.


Glenn A. Watkins

County of Hanover)
Commonwealth of Virginia)

SUBSCRIBED AND SWORN to before me this 26th day of June, 2024.


Notary Public
I was commissioned a notary public as Jennifer R. Dolen

My Commission expires: October 31, 2026
Reg. #7315146



BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINSPRESIDENT/SENIOR ECONOMIST
TECHNICAL ASSOCIATES, INC.**EDUCATION**

| | |
|-------------|-------------------------------------------------------------------------------------------------|
| 1982 - 1988 | M.B.A., Virginia Commonwealth University, Richmond, Virginia |
| 1980 - 1982 | B.S., Economics; Virginia Commonwealth University |
| 1976 - 1980 | A.A., Economics; Richard Bland College of The College of William and Mary, Petersburg, Virginia |

POSITIONS

| | |
|---------------------|--------------------------------------------------------------------------------------------------------------------|
| Jan. 2017-Present | President/Senior Economist, Technical Associates, Inc. |
| Mar. 1993-Dec. 2016 | Vice President/Senior Economist, Technical Associates, Inc. (Mar. 1993-June 1995 Traded as C. W. Amos of Virginia) |
| Apr. 1990-Mar. 1993 | Principal/Senior Economist, Technical Associates, Inc. |
| Aug. 1987-Apr. 1990 | Staff Economist, Technical Associates, Inc., Richmond, Virginia |
| Feb. 1987-Aug. 1987 | Economist, Old Dominion Electric Cooperative, Richmond, Virginia |
| May 1984-Jan. 1987 | Staff Economist, Technical Associates, Inc. |
| May 1982-May 1984 | Economic Analyst, Technical Associates, Inc. |
| Sep. 1980-May 1982 | Research Assistant, Technical Associates, Inc. |

EXPERIENCE**I. Public Utility Regulation**

- A. Costing Studies -- Conducted, and presented as expert testimony, numerous embedded and marginal cost of service studies. Cost studies have been conducted for electric, gas, telecommunications, water, and wastewater utilities. Analyses and issues have included the evaluation and development of alternative cost allocation methods with particular emphasis on ratemaking implications of distribution plant classification and capacity cost allocation methodologies. Distribution plant classifications have been conducted using the minimum system and zero-intercept methods. Capacity cost allocations have been evaluated using virtually every recognized method of allocating demand related costs (e.g., single and multiple coincident peaks, non-coincident peaks, probability of loss of load, average and excess, and peak and average).

Embedded and marginal cost studies have been analyzed with respect to the seasonal and diurnal distribution of system energy and demand costs, as well as cost effective approaches to incorporating energy and demand losses for rate design purposes. Economic dispatch models have been evaluated to determine long range capacity requirements as well as system marginal energy costs for ratemaking purposes.

- B. Rate Design Studies -- Analyzed, designed and provided expert testimony relating to rate structures for all retail rate classes, employing embedded and marginal cost studies. These rate structures have included flat rates, declining block rates, inverted block rates, hours use of demand blocking, lighting rates, and interruptible rates. Economic development and special industrial rates have been developed in recognition of the competitive environment for specific customers. Assessed alternative time differentiated rates with diurnal and seasonal pricing structures. Applied Ramsey (Inverse Elasticity) Pricing to marginal costs in order to adjust for embedded revenue requirement constraints.

GLENN A. WATKINS

- C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.
- D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.
- E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

- A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.
- B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

Conducted and presented expert testimony relating to market structure, performance, and profitability by line and sub-line of business within specific geographic areas, e.g. by state. These studies have included the determination of rates of return on Statutory Surplus and GAAP Equity by line - by state using the NAIC methodology, and comparison of individual insurance company performance vis a vis industry Country-Wide performance.

Conducted and presented expert testimony relating to rate regulation of workers' compensation, automobile, and professional malpractice insurance. These studies have included the determination of a proper profit and contingency factor utilizing an internal rate of return methodology, the development of a fair investment income rate, capital structure, cost of capital.

Other insurance studies have included testimony before the Virginia Legislature regarding proper regulatory structure of Credit Life and P&C insurance; the effects on competition and prices resulting from proposed insurance company mergers, maximum and minimum expense multiplier limits, determination of specific class code rate increase limits (swing limits); and investigation of the reasonableness of NCCI's administrative assigned risk plan and pool expenses.

GLENN A. WATKINS

IV. Anti-Trust and Commercial Business Damage Litigation

Analyses of alleged claims of attempts to monopolize, predatory pricing, unfair trade practices and economic losses. Assignments have involved definitions of relevant market areas (geographic and product) and performance of that market, the pricing and cost allocation practices of manufacturers, and the economic performance of manufacturers' distributors.

Performed and provided expert testimony relating to market impacts involving automobile and truck dealerships, incremental profitability, the present value of damages, diminution in value of business, market and dealer performance, future sales potential, optimal inventory levels, fair allocation of products, financial performance; and business valuations.

MEMBERSHIPS AND CERTIFICATIONS

Member, Association of Energy Engineers (1998)

Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts (1992)

Member, American Water Works Association

National Association of Business Economists

Richmond Association of Business Economists

National Economics Honor Society

| Item | Raab Approach | CURB Approach |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| | RATE BASE | |
| Land & Right-of-Way (Acct. 374 & 374.1) | Allocated on Total Distribution Plant excluding Acct. 374 & 374.1 which inappropriately includes Services, Meters, Meter Installs, House Regulators, and Property on Customer Premises | Allocated only on Structures & Improvements, Mains, and, Measuring & Regulatory Station Equipment |
| Leasehold Improvements Depreciation Reserve | Same as above | Same as above |
| Right-of Way (Acct. 374.1) Depreciation Reserve | Same as above | Same as above |
| Structures & Improvements (Acct. 375) Depreciation Reserve | Allocated on Total Distribution Plant excluding Land & Right-of-way which inappropriately includes Services, Meters, Meter Installs, House Regulators, and Property on Customer Premises. Note inconsistency that Gross Plant was allocated on CP demand | Allocated same as Gross Plant (CP demand) for this account |
| Fort Riley Working Capital | Classified this amount based on total Gross Plant but then allocated to classes based on O&M expense less A&G | Allocated to classes on Gross Plant consistent with Raab classification |

| Item | Raab Approach | CURB Approach |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| | OPERATING INCOME | |
| Depreciation Expenses | Allocated on total functional amounts; i.e., total Production, Transmission, Distribution, and General | Allocated each depreciation expense based on respective Individual plant amount |
| Amortization of Acquisition Premium | Allocated only on classified “demand” portion of Production, Storage, Transmission, and Distribution plant (“PST&D plant”); i.e., no customer portion | Allocated on total PST&D plant |
| Amortization of Corporate Overhead | Same as above | Same as above |
| Labor – Distribution Operations | Allocated on total Distribution O&M Operations but not on individual O&M accounts | Allocated on individual O&M accounts |
| Labor – Distribution Maintenance | Allocated on total Distribution O&M Maintenance but not on individual O&M accounts | Allocated on individual O&M accounts |
| Revenue – Sales to Public Authorities Interruptibles Flex Customer Transportation | Allocated on MCF volumes | Allocated on Rate Base |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Summary)

| | | | General Service | | | | | | | | | |
|---------------------------------------|-----------------|---------------------------|------------------------|----------------------|---------------------------------|------------------------------------|-------------------------------------|----------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------|------------------------------------|
| | Total | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
| Operating Revenues | \$336,438,899 | \$243,986,088 | \$24,318,506 | \$18,994,302 | \$5,396,394 | \$484,621 | \$240,659 | (\$37) | \$38,460 | \$4,600 | \$11,420,903 | \$4,761,803 |
| Operating Expenses: | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$123,051,351 | \$12,023,733 | \$9,178,626 | \$2,526,178 | \$113,674 | \$93,814 | \$0 | \$2,277 | \$1,128 | \$4,834,220 | \$2,027,088 |
| Depreciation & Amortization | \$93,602,567 | \$71,273,483 | \$6,078,345 | \$5,283,907 | \$1,402,624 | \$74,338 | \$24,239 | \$0 | \$574 | \$2,404 | \$2,827,809 | \$1,232,370 |
| Taxes Other Than Income | \$42,270,917 | \$31,212,290 | \$2,869,982 | \$2,567,178 | \$720,676 | \$29,218 | \$12,564 | \$0 | \$549 | \$785 | \$1,350,358 | \$612,152 |
| Total Operating Expenses | \$301,727,098 | \$225,537,125 | \$20,972,059 | \$17,029,711 | \$4,649,479 | \$217,231 | \$130,617 | \$0 | \$3,400 | \$4,316 | \$9,012,387 | \$3,871,610 |
| Income Before Taxes | \$34,711,801 | \$18,448,963 | \$3,346,446 | \$1,964,591 | \$746,915 | \$267,390 | \$110,042 | (\$37) | \$35,060 | \$284 | \$2,408,516 | \$890,193 |
| Income Taxes: | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$3,607,746) | (\$654,407) | (\$384,181) | (\$146,061) | (\$52,289) | (\$21,519) | \$7 | (\$6,856) | (\$56) | (\$470,992) | (\$174,080) |
| Total Income Taxes | (\$6,787,988) | (\$3,607,746) | (\$654,407) | (\$384,181) | (\$146,061) | (\$52,289) | (\$21,519) | \$7 | (\$6,856) | (\$56) | (\$470,992) | (\$174,080) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$2,687,556 | \$487,494 | \$286,192 | \$108,807 | \$38,952 | \$16,030 | (\$5) | \$5,107 | \$41 | \$350,861 | \$129,679 |
| Other | (\$27,186) | (\$14,449) | (\$2,621) | (\$1,539) | (\$585) | (\$209) | (\$86) | \$0 | (\$27) | (\$0) | (\$1,886) | (\$697) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$2,673,107 | \$484,873 | \$284,653 | \$108,222 | \$38,743 | \$15,944 | (\$5) | \$5,080 | \$41 | \$348,975 | \$128,982 |
| Net Income | \$36,470,327 | \$19,383,602 | \$3,515,980 | \$2,064,119 | \$784,754 | \$280,937 | \$115,616 | (\$39) | \$36,836 | \$299 | \$2,530,533 | \$935,291 |
| Total Rate Base | \$1,395,348,357 | \$1,044,774,214 | \$90,706,019 | \$84,465,694 | \$24,286,767 | \$931,708 | \$304,339 | (\$3,355) | \$30,269 | \$30,300 | \$42,671,476 | \$19,176,717 |
| Rate of Return - Existing Rates | 2.61% | 1.86% | 3.88% | 2.44% | 3.23% | 30.15% | 37.99% | 1.17% | 121.69% | 0.99% | 5.93% | 4.88% |
| Relative Rate of Return | 100% | 71% | 148% | 93% | 124% | 1154% | 1453% | 45% | 4656% | 38% | 227% | 187% |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Summary)

| | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------|-----------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Operating Revenues | \$336,438,899 | \$303,145 | \$83,387 | \$1,766,513 | \$1,407,567 | \$2,015,783 | \$2,260,830 | \$8,727,883 | \$288,621 | \$720,523 | \$1,190,271 | \$7,023,938 | \$1,004,142 |
| Operating Expenses: | | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$123,437 | \$40,766 | \$680,779 | \$772,773 | \$1,164,634 | \$1,144,530 | \$3,775,875 | \$123,366 | \$413,550 | \$408,881 | \$3,202,449 | \$150,486 |
| Depreciation & Amortization | \$93,602,567 | \$63,154 | \$23,233 | \$130,296 | \$423,170 | \$620,651 | \$602,753 | \$1,924,002 | \$72,922 | \$205,742 | \$232,483 | \$1,017,305 | \$86,764 |
| Taxes Other Than Income | \$42,270,917 | \$32,476 | \$12,232 | \$81,941 | \$211,743 | \$315,537 | \$308,463 | \$995,540 | \$37,528 | \$109,867 | \$122,192 | \$605,741 | \$61,906 |
| Total Operating Expenses | \$301,727,098 | \$219,067 | \$76,231 | \$893,015 | \$1,407,685 | \$2,100,823 | \$2,055,746 | \$6,695,416 | \$233,816 | \$729,159 | \$763,557 | \$4,825,495 | \$299,156 |
| Income Before Taxes | \$34,711,801 | \$84,078 | \$7,155 | \$873,498 | (\$119) | (\$85,040) | \$205,084 | \$2,032,467 | \$54,805 | (\$8,636) | \$426,715 | \$2,198,443 | \$704,986 |
| Income Taxes: | | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$16,442) | (\$1,399) | (\$170,815) | \$23 | \$16,630 | (\$40,105) | (\$397,455) | (\$10,717) | \$1,689 | (\$83,445) | (\$429,912) | (\$137,862) |
| Total Income Taxes | (\$6,787,988) | (\$16,442) | (\$1,399) | (\$170,815) | \$23 | \$16,630 | (\$40,105) | (\$397,455) | (\$10,717) | \$1,689 | (\$83,445) | (\$429,912) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$12,248 | \$1,042 | \$127,247 | (\$17) | (\$12,388) | \$29,876 | \$296,080 | \$7,984 | (\$1,258) | \$62,162 | \$320,259 | \$102,699 |
| Other | (\$27,186) | (\$66) | (\$6) | (\$684) | \$0 | \$67 | (\$161) | (\$1,592) | (\$43) | \$7 | (\$334) | (\$1,722) | (\$552) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$12,182 | \$1,037 | \$126,563 | (\$17) | (\$12,322) | \$29,715 | \$294,488 | \$7,941 | (\$1,251) | \$61,828 | \$318,537 | \$102,147 |
| Net Income | \$36,470,327 | \$88,338 | \$7,518 | \$917,750 | (\$125) | (\$89,349) | \$215,474 | \$2,135,433 | \$57,582 | (\$9,073) | \$448,332 | \$2,309,818 | \$740,701 |
| Total Rate Base | \$1,395,348,357 | \$1,009,122 | \$379,498 | \$1,930,781 | \$6,665,861 | \$9,912,130 | \$9,677,033 | \$31,016,471 | \$1,163,588 | \$3,364,032 | \$3,802,263 | \$17,169,378 | \$1,884,051 |
| Rate of Return - Existing Rates | 2.61% | 8.75% | 1.98% | 47.53% | 0.00% | -0.90% | 2.23% | 6.88% | 4.95% | -0.27% | 11.79% | 13.45% | 39.31% |
| Relative Rate of Return | 100% | 335% | 76% | 1819% | 0% | -34% | 85% | 263% | 189% | -10% | 451% | 515% | 1504% |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | | TAI | TAI | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|-------------------------------|-----------------------------------------------|---------|---------------------------------------------|------------------------|------------------------|----------------------|----------------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | Alloc # | Alloc Name | | | Small GSS | Large GSL | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 | Organization | 116 | PST&D Plant | \$0 | | | | | | | | | | | |
| 302 | Franchises and Consents | | | \$6,045 | \$4,499 | \$394 | \$365 | \$103 | \$4 | \$1 | \$0 | \$0 | \$0 | \$193 | \$89 |
| 303 | Miscellaneous Intangible Plant | | | \$0 | | | | | | | | | | | |
| Total Intangible Plant | | | | \$6,045 | \$4,499 | \$394 | \$365 | \$103 | \$4 | \$1 | \$0 | \$0 | \$0 | \$193 | \$89 |
| Production Plant | | 137 | Peak&Avg CP sales customers | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| Storage Plant | | | | \$0 | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.1 | Land and land rights | 12 | Peak Day Demand for Transmission Allocation | \$899,920 | \$639,275 | \$70,007 | \$88,676 | \$26,981 | \$0 | \$128 | \$0 | \$0 | \$0 | \$0 | \$25,115 |
| 365.2 | Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$12,213,306 | \$8,675,955 | \$950,103 | \$1,203,464 | \$366,176 | \$0 | \$1,736 | \$0 | \$0 | \$0 | \$0 | \$340,843 |
| 366.1 | Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$5,147,615 | \$3,656,706 | \$400,446 | \$507,231 | \$154,334 | \$0 | \$731 | \$0 | \$0 | \$0 | \$0 | \$143,657 |
| 366.2 | Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$2,350,612 | \$1,669,802 | \$182,860 | \$231,622 | \$70,475 | \$0 | \$334 | \$0 | \$0 | \$0 | \$0 | \$65,600 |
| 367 | Mains | 12 | Peak Day Demand for Transmission Allocation | \$250,912,558 | \$178,240,516 | \$19,519,103 | \$24,724,194 | \$7,522,785 | \$0 | \$35,655 | \$0 | \$0 | \$0 | \$0 | \$7,002,343 |
| 368 | Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$15,340,424 | \$10,897,362 | \$1,193,369 | \$1,511,601 | \$459,932 | \$0 | \$2,180 | \$0 | \$0 | \$0 | \$0 | \$428,113 |
| 369 | Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$27,581,240 | \$19,592,859 | \$2,145,612 | \$2,717,775 | \$826,932 | \$0 | \$3,919 | \$0 | \$0 | \$0 | \$0 | \$769,723 |
| 371 | Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$28,383 | \$20,162 | \$2,208 | \$2,797 | \$851 | \$0 | \$4 | \$0 | \$0 | \$0 | \$0 | \$792 |
| Total Transmission Plant | | | | \$314,474,058 | \$223,392,638 | \$24,463,708 | \$30,987,359 | \$9,428,467 | \$0 | \$44,687 | \$0 | \$0 | \$0 | \$0 | \$8,776,185 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374 | Land and land rights | 145 | Accts. 375-379 | \$559,591 | \$329,025 | \$38,031 | \$47,250 | \$16,476 | \$153 | \$61 | \$0 | \$0 | \$0 | \$37,349 | \$12,607 |
| 374.1 | Rights-of-way | 145 | Accts. 375-379 | \$2,852,777 | \$1,677,361 | \$193,881 | \$240,877 | \$83,996 | \$782 | \$312 | \$0 | \$0 | \$0 | \$190,402 | \$64,270 |
| 375 | Structures and improvements | 10 | Monthly CP Demand - Retail Customers | \$959,697 | \$564,752 | \$65,306 | \$81,086 | \$28,254 | \$263 | \$99 | \$0 | \$0 | \$0 | \$64,042 | \$21,620 |
| 376 | Mains | 10 | Monthly CP Demand - Retail Customers | \$470,627,460 | \$276,949,731 | \$32,025,442 | \$39,764,011 | \$13,855,615 | \$128,982 | \$48,704 | \$0 | \$0 | \$0 | \$31,405,797 | \$10,602,398 |
| 376.1 | Mains - Metallic | 10 | Monthly CP Demand - Retail Customers | \$351,891,285 | \$207,077,157 | \$23,945,637 | \$29,731,816 | \$10,359,935 | \$96,441 | \$36,416 | \$0 | \$0 | \$0 | \$23,482,324 | \$7,927,483 |
| 376.2 | Mains - Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$28,344,948 | \$16,680,127 | \$1,928,828 | \$2,394,907 | \$834,496 | \$7,768 | \$2,933 | \$0 | \$0 | \$0 | \$1,891,508 | \$638,561 |
| 378 | Meas. and reg. sta. equip. - general | 10 | Monthly CP Demand - Retail Customers | \$30,826,552 | \$18,140,474 | \$2,097,697 | \$2,604,581 | \$907,556 | \$8,448 | \$3,190 | \$0 | \$0 | \$0 | \$2,057,110 | \$694,467 |
| 379 | Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$11,917,425 | \$6,570,792 | \$733,716 | \$957,230 | \$353,348 | \$3,190 | \$6,600 | \$0 | \$0 | \$0 | \$805,102 | \$269,221 |
| 380.1 | Services - Plastic | 29 | Services Cost | \$673,574,659 | \$613,475,210 | \$38,380,019 | \$12,767,543 | \$766,154 | \$777,635 | \$180,624 | \$0 | \$10,739 | \$10,267 | \$4,195,437 | \$1,545,836 |
| 380.2 | Services - Metallic | 29 | Services Cost | \$3,362,630 | \$3,062,601 | \$191,601 | \$63,738 | \$3,825 | \$3,882 | \$902 | \$0 | \$54 | \$51 | \$20,945 | \$7,717 |
| 381 | Meters | 32 | Meter Cost | \$170,634,636 | \$132,319,874 | \$12,365,644 | \$13,053,122 | \$1,513,672 | \$317,899 | \$133,552 | \$0 | \$14,385 | \$32,809 | \$6,556,305 | \$2,146,287 |
| 381.1 | Meters-AMR | 36 | Meter Cost - AMR | \$52,496,670 | \$49,466,490 | \$2,328,602 | \$474,182 | \$5,288 | \$79,324 | \$9,695 | \$0 | \$881 | \$0 | \$73,154 | \$35,255 |
| 382 | Meter installations | 33 | Meter Installations | \$107,567,938 | \$98,287,043 | \$6,123,930 | \$1,968,764 | \$103,307 | \$123,870 | \$28,459 | \$0 | \$1,481 | \$1,645 | \$552,399 | \$195,100 |
| 383 | House regulators | 37 | Regulator Cost | \$27,400,128 | \$24,536,707 | \$1,565,544 | \$698,896 | \$65,911 | \$33,894 | \$7,577 | \$0 | \$687 | \$1,642 | \$296,487 | \$98,722 |
| 386 | Other Property on Customer Premises | 4 | Retail Customers | \$224,125 | \$204,730 | \$12,809 | \$4,145 | \$231 | \$258 | \$62 | \$0 | \$0 | \$0 | \$1,134 | \$404 |
| 387 | Other Equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | | \$1,933,240,521 | \$1,449,342,074 | \$121,996,688 | \$104,852,148 | \$28,898,066 | \$1,582,789 | \$459,187 | \$0 | \$28,226 | \$46,414 | \$71,629,495 | \$24,259,949 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 | Land and land rights | 116 | PST&D Plant | \$4,693,542 | \$3,492,935 | \$305,865 | \$283,742 | \$80,074 | \$3,304 | \$1,053 | \$0 | \$60 | \$97 | \$149,516 | \$68,958 |
| 390.1 | Structures and improvements - owned | 116 | PST&D Plant | \$54,397,100 | \$40,482,325 | \$3,544,903 | \$3,288,506 | \$928,041 | \$38,298 | \$12,207 | \$0 | \$692 | \$1,124 | \$1,732,853 | \$799,207 |
| 390.2 | Structures and improvements - leasehold | 116 | PST&D Plant | \$3,183,183 | \$2,368,925 | \$207,439 | \$192,435 | \$54,307 | \$2,241 | \$714 | \$0 | \$41 | \$66 | \$101,402 | \$46,768 |
| 391.1 | Office furniture and equipment - computers | 143 | Labor Excl. A&G | \$6,186,032 | \$4,348,387 | \$522,905 | \$386,169 | \$105,032 | \$3,792 | \$4,586 | \$0 | \$90 | \$36 | \$200,999 | \$81,645 |
| 391.2 | Computers and other electronic equipment | 143 | Labor Excl. A&G | \$5,279,304 | \$3,711,015 | \$446,259 | \$329,565 | \$89,637 | \$3,236 | \$3,914 | \$0 | \$77 | \$31 | \$171,537 | \$69,678 |
| 392 | Transportation equipment | 143 | Labor Excl. A&G | \$55,445,676 | \$38,974,786 | \$4,686,821 | \$3,461,247 | \$941,405 | \$33,985 | \$41,108 | \$0 | \$808 | \$321 | \$1,801,560 | \$731,787 |
| 393 | Stores equipment | 116 | PST&D Plant | \$152,032 | \$113,142 | \$9,907 | \$9,191 | \$2,594 | \$107 | \$34 | \$0 | \$2 | \$3 | \$4,843 | \$2,234 |
| 394 | Tool, shop and garage equipment | 116 | PST&D Plant | \$22,474,941 | \$16,725,853 | \$1,464,627 | \$1,358,693 | \$383,433 | \$15,823 | \$5,043 | \$0 | \$286 | \$464 | \$715,953 | \$330,204 |
| 395 | Laboratory equipment | 116 | PST&D Plant | \$250,914 | \$186,730 | \$16,351 | \$15,169 | \$4,281 | \$177 | \$56 | \$0 | \$3 | \$5 | \$7,993 | \$3,686 |
| 396 | Power operated equipment | 116 | PST&D Plant | \$18,182,394 | \$13,531,338 | \$1,184,894 | \$1,099,193 | \$310,201 | \$12,801 | \$4,080 | \$0 | \$231 | \$376 | \$579,211 | \$267,137 |
| 397 | Communication equipment | 143 | Labor Excl. A&G | \$5,690,022 | \$3,999,724 | \$480,977 | \$355,205 | \$96,610 | \$3,488 | \$4,219 | \$0 | \$83 | \$33 | \$184,882 | \$75,098 |
| 398 | Miscellaneous equipment | 116 | PST&D Plant | \$343,045 | \$255,294 | \$22,355 | \$20,738 | \$5,853 | \$242 | \$77 | \$0 | \$4 | \$7 | \$10,928 | \$5,040 |
| Total General Plant | | | | \$176,278,185 | \$128,190,454 | \$12,893,304 | \$10,799,853 | \$3,001,467 | \$117,495 | \$77,092 | \$0 | \$2,377 | \$2,562 | \$5,661,677 | \$2,481,441 |
| Corporate Allocated Plant | | 90 | General Plant | \$90,173,610 | \$65,574,739 | \$6,595,460 | \$5,524,573 | \$1,535,375 | \$60,103 | \$39,436 | \$0 | \$1,216 | \$1,311 | \$2,896,183 | \$1,269,360 |
| TOTAL PLANT IN SERVICE | | | | \$2,515,025,334 | \$1,867,153,758 | \$166,021,844 | \$152,259,013 | \$42,898,604 | \$1,760,707 | \$621,101 | \$0 | \$32,206 | \$50,318 | \$80,187,547 | \$36,787,024 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WtT |
|---------------------------------------------------|----------------|---------------------------------------------|------------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | | |
| 302 Franchises and Consents | 116 | PST&D Plant | \$6,045 | \$5 | \$2 | \$8 | \$30 | \$45 | \$44 | \$140 | \$5 | \$15 | \$18 | \$76 | \$9 |
| 303 Miscellaneous Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Total Intangible Plant | | | \$6,045 | \$5 | \$2 | \$8 | \$30 | \$45 | \$44 | \$140 | \$5 | \$15 | \$18 | \$76 | \$9 |
| Production Plant | 137 | Peak&Avg CP sales customers | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.1 Land and land rights | 12 | Peak Day Demand for Transmission Allocation | \$899,920 | \$0 | \$601 | \$1,643 | \$0 | \$0 | \$0 | \$0 | \$1,776 | \$4,532 | \$6,081 | \$25,435 | \$9,671 |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$12,213,306 | \$0 | \$8,161 | \$22,297 | \$0 | \$0 | \$0 | \$0 | \$24,098 | \$61,504 | \$82,534 | \$345,189 | \$131,248 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$5,147,615 | \$0 | \$3,440 | \$9,397 | \$0 | \$0 | \$0 | \$0 | \$10,157 | \$25,922 | \$34,786 | \$145,489 | \$55,318 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$2,350,612 | \$0 | \$1,571 | \$4,291 | \$0 | \$0 | \$0 | \$0 | \$4,638 | \$11,837 | \$15,885 | \$66,436 | \$25,260 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$250,912,558 | \$0 | \$167,653 | \$458,065 | \$0 | \$0 | \$0 | \$0 | \$495,081 | \$1,263,551 | \$1,695,595 | \$7,091,640 | \$2,696,377 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$15,340,424 | \$0 | \$10,250 | \$28,005 | \$0 | \$0 | \$0 | \$0 | \$30,269 | \$77,252 | \$103,666 | \$433,572 | \$164,852 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$27,581,240 | \$0 | \$18,429 | \$50,352 | \$0 | \$0 | \$0 | \$0 | \$54,421 | \$138,894 | \$186,386 | \$779,539 | \$296,396 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$28,383 | \$0 | \$19 | \$52 | \$0 | \$0 | \$0 | \$0 | \$56 | \$143 | \$192 | \$802 | \$305 |
| Total Transmission Plant | | | \$314,474,058 | \$0 | \$210,123 | \$574,103 | \$0 | \$0 | \$0 | \$0 | \$620,495 | \$1,583,636 | \$2,125,125 | \$8,888,104 | \$3,379,426 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374 Land and land rights | 145 | Accts. 375-379 | \$559,591 | \$1,031 | \$274 | \$774 | \$6,527 | \$10,008 | \$9,887 | \$32,138 | \$811 | \$2,511 | \$2,687 | \$11,990 | \$0 |
| 374.1 Rights-of-way | 145 | Accts. 375-379 | \$2,852,777 | \$5,257 | \$1,396 | \$3,945 | \$33,275 | \$51,020 | \$50,405 | \$163,837 | \$4,134 | \$12,803 | \$13,700 | \$61,123 | \$0 |
| 375 Structures and improvements | 10 | Monthly CP Demand - Retail Customers | \$959,697 | \$1,756 | \$467 | \$1,276 | \$11,202 | \$17,156 | \$16,921 | \$54,856 | \$1,390 | \$4,306 | \$4,588 | \$20,356 | \$0 |
| 376 Mains | 10 | Monthly CP Demand - Retail Customers | \$470,627,460 | \$861,352 | \$229,011 | \$625,709 | \$5,493,125 | \$8,413,144 | \$8,297,951 | \$26,900,908 | \$681,803 | \$2,111,412 | \$2,249,720 | \$9,982,647 | \$0 |
| 376.1 Mains - Metallic | 10 | Monthly CP Demand - Retail Customers | \$351,891,285 | \$644,039 | \$171,233 | \$467,846 | \$4,107,246 | \$6,290,564 | \$6,204,433 | \$20,113,988 | \$509,789 | \$1,578,717 | \$1,682,130 | \$7,464,091 | \$0 |
| 376.2 Mains - Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$28,344,948 | \$51,877 | \$13,793 | \$37,685 | \$330,840 | \$506,707 | \$499,769 | \$1,620,188 | \$41,064 | \$127,166 | \$135,496 | \$601,235 | \$0 |
| 378 Meas. and reg. sta. equip. - general | 10 | Monthly CP Demand - Retail Customers | \$30,826,552 | \$56,419 | \$15,000 | \$40,985 | \$359,805 | \$551,069 | \$543,524 | \$1,762,035 | \$44,659 | \$138,300 | \$147,359 | \$653,873 | \$0 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$11,917,425 | \$33,098 | \$8,112 | \$63,672 | \$131,943 | \$220,198 | \$243,422 | \$923,768 | \$17,635 | \$54,970 | \$76,711 | \$444,697 | \$0 |
| 380.1 Services - Plastic | 29 | Services Cost | \$673,574,659 | \$11,766 | \$3,552 | \$513,845 | \$241,633 | \$174,454 | \$118,873 | \$143,347 | \$38,598 | \$41,206 | \$49,724 | \$80,831 | \$47,367 |
| 380.2 Services - Metallic | 29 | Services Cost | \$3,362,630 | \$59 | \$18 | \$2,565 | \$1,206 | \$871 | \$593 | \$716 | \$193 | \$206 | \$248 | \$404 | \$236 |
| 381 Meters | 32 | Meter Cost | \$170,634,636 | \$25,732 | \$4,970 | \$518,956 | \$407,799 | \$327,645 | \$197,207 | \$258,922 | \$59,351 | \$81,184 | \$76,152 | \$135,088 | \$88,082 |
| 381.1 Meters-AMR | 36 | Meter Cost - AMR | \$52,496,670 | \$0 | \$0 | \$22,916 | \$881 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 Meter installations | 33 | Meter Installations | \$107,567,938 | \$1,645 | \$329 | \$82,087 | \$25,991 | \$18,589 | \$11,844 | \$14,805 | \$3,784 | \$4,442 | \$4,606 | \$8,390 | \$5,429 |
| 383 House regulators | 37 | Regulator Cost | \$27,400,128 | \$1,267 | \$215 | \$23,956 | \$17,233 | \$13,677 | \$8,199 | \$10,888 | \$2,492 | \$3,345 | \$3,107 | \$6,093 | \$3,592 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$224,125 | \$3 | \$1 | \$174 | \$56 | \$37 | \$23 | \$25 | \$8 | \$8 | \$9 | \$10 | \$0 |
| 387 Other Equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$1,933,240,521 | \$1,695,302 | \$448,370 | \$2,406,391 | \$11,168,761 | \$16,595,137 | \$16,203,052 | \$52,000,420 | \$1,405,709 | \$4,160,575 | \$4,446,238 | \$19,470,826 | \$144,706 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 Land and land rights | 116 | PST&D Plant | \$4,693,542 | \$3,539 | \$1,375 | \$6,221 | \$23,313 | \$34,640 | \$33,821 | \$108,543 | \$4,229 | \$11,990 | \$13,717 | \$59,195 | \$7,356 |
| 390.1 Structures and improvements - owned | 116 | PST&D Plant | \$54,397,100 | \$41,013 | \$15,930 | \$72,104 | \$270,193 | \$401,468 | \$391,982 | \$1,257,989 | \$49,018 | \$138,963 | \$158,974 | \$686,056 | \$85,255 |
| 390.2 Structures and improvements - leasehold | 116 | PST&D Plant | \$3,183,183 | \$2,400 | \$932 | \$4,219 | \$15,811 | \$23,493 | \$22,938 | \$73,614 | \$2,868 | \$8,132 | \$9,303 | \$40,146 | \$4,989 |
| 391.1 Office furniture and equipment - computers | 143 | Labor Excl. A&G | \$6,186,032 | \$5,293 | \$1,659 | \$35,115 | \$32,576 | \$49,358 | \$48,587 | \$161,737 | \$4,990 | \$17,757 | \$16,683 | \$153,455 | \$5,182 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$5,279,304 | \$4,517 | \$1,416 | \$29,968 | \$27,801 | \$42,123 | \$41,465 | \$138,030 | \$4,258 | \$15,154 | \$14,238 | \$130,962 | \$4,423 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$55,445,676 | \$47,441 | \$14,873 | \$314,734 | \$291,981 | \$442,396 | \$435,488 | \$1,449,657 | \$44,722 | \$159,154 | \$149,529 | \$1,375,423 | \$46,449 |
| 393 Stores equipment | 116 | PST&D Plant | \$152,032 | \$115 | \$45 | \$202 | \$755 | \$1,122 | \$1,096 | \$3,516 | \$137 | \$388 | \$444 | \$1,917 | \$238 |
| 394 Tool, shop and garage equipment | 116 | PST&D Plant | \$22,474,941 | \$16,945 | \$6,582 | \$29,791 | \$111,634 | \$165,872 | \$161,953 | \$519,756 | \$20,252 | \$57,415 | \$65,682 | \$283,454 | \$35,224 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$250,914 | \$189 | \$73 | \$333 | \$1,246 | \$1,852 | \$1,808 | \$5,803 | \$226 | \$641 | \$733 | \$3,165 | \$393 |
| 396 Power operated equipment | 116 | PST&D Plant | \$18,182,394 | \$13,709 | \$5,325 | \$24,101 | \$90,313 | \$134,192 | \$131,021 | \$420,486 | \$16,384 | \$46,449 | \$53,137 | \$229,316 | \$28,497 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$5,690,022 | \$4,869 | \$1,526 | \$32,299 | \$29,964 | \$45,400 | \$44,691 | \$148,769 | \$4,589 | \$16,333 | \$15,345 | \$141,151 | \$4,767 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$343,045 | \$259 | \$100 | \$455 | \$1,704 | \$2,532 | \$2,472 | \$7,933 | \$309 | \$876 | \$1,003 | \$4,326 | \$538 |
| Total General Plant | | | \$176,278,185 | \$140,286 | \$49,836 | \$549,540 | \$897,293 | \$1,344,448 | \$1,317,324 | \$4,295,833 | \$151,983 | \$473,252 | \$498,788 | \$3,108,567 | \$223,312 |
| Corporate Allocated Plant | 90 | General Plant | \$90,173,610 | \$71,762 | \$25,493 | \$281,113 | \$459,003 | \$687,741 | \$673,866 | \$2,197,497 | \$77,746 | \$242,088 | \$255,151 | \$1,590,161 | \$114,233 |
| TOTAL PLANT IN SERVICE | | | \$2,515,025,334 | \$1,907,355 | \$733,825 | \$3,811,155 | \$12,525,086 | \$18,627,370 | \$18,194,285 | \$58,493,890 | \$2,255,939 | \$6,459,567 | \$7,325,319 | \$33,057,735 | \$3,861,687 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|----------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| Reserve for Depreciation | | | | | | | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$128) | (\$11) | (\$10) | (\$3) | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$5) | (\$3) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$1,709,384 | \$197,582 | \$245,476 | \$85,599 | \$797 | \$318 | \$0 | \$0 | \$0 | \$194,037 | \$65,497 |
| Total Intangible Plant | | | \$2,907,069 | \$1,709,256 | \$197,571 | \$245,465 | \$85,596 | \$796 | \$318 | \$0 | (\$0) | (\$0) | \$194,032 | \$65,495 |
| Production Plant | 136 | Production Plant | \$710,413 | \$540,862 | \$60,211 | \$78,890 | \$29,258 | \$263 | \$582 | \$0 | \$322 | \$26 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$3,267,674 | \$357,843 | \$453,267 | \$137,915 | \$0 | \$654 | \$0 | \$0 | \$0 | \$0 | \$128,374 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$3,176,986 | \$347,911 | \$440,688 | \$134,087 | \$0 | \$636 | \$0 | \$0 | \$0 | \$0 | \$124,811 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$894,328 | \$97,938 | \$124,054 | \$37,746 | \$0 | \$179 | \$0 | \$0 | \$0 | \$0 | \$35,134 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$60,141,102 | \$6,586,047 | \$8,342,325 | \$2,538,304 | \$0 | \$12,031 | \$0 | \$0 | \$0 | \$0 | \$2,362,699 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$9,212,812 | \$1,008,894 | \$1,277,933 | \$388,834 | \$0 | \$1,843 | \$0 | \$0 | \$0 | \$0 | \$361,934 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$6,401,214 | \$700,996 | \$887,929 | \$270,168 | \$0 | \$1,280 | \$0 | \$0 | \$0 | \$0 | \$251,478 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$83,094,117 | \$9,099,629 | \$11,526,196 | \$3,507,054 | \$0 | \$16,622 | \$0 | \$0 | \$0 | \$0 | \$3,264,429 |
| <u>Distribution:</u> | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145 | Accts. 375-379 | \$749,651 | \$440,776 | \$50,948 | \$63,297 | \$22,072 | \$205 | \$82 | \$0 | \$0 | \$0 | \$50,034 | \$16,889 |
| 375 Structures and improvements | 10 | Monthly CP Demand - Retail Customers | \$639,108 | \$376,095 | \$43,490 | \$53,999 | \$18,816 | \$175 | \$66 | \$0 | \$0 | \$0 | \$42,649 | \$14,398 |
| 376 Mains - Metallic | 10 | Monthly CP Demand - Retail Customers | \$168,391,095 | \$99,092,961 | \$11,458,743 | \$14,227,613 | \$4,957,556 | \$46,150 | \$17,426 | \$0 | \$0 | \$0 | \$11,237,034 | \$3,793,551 |
| 376.1 Mains - Plastic | 10 | Monthly CP Demand - Retail Customers | \$102,182,290 | \$60,131,123 | \$6,953,341 | \$8,633,533 | \$3,008,321 | \$28,004 | \$10,575 | \$0 | \$0 | \$0 | \$6,818,804 | \$2,301,985 |
| 376.2 Mains - Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$879,746 | \$517,703 | \$59,865 | \$74,331 | \$25,900 | \$241 | \$91 | \$0 | \$0 | \$0 | \$58,707 | \$19,819 |
| 378 Meas. and reg. sta. equip. - general | 10 | Monthly CP Demand - Retail Customers | \$13,968,889 | \$8,220,260 | \$950,560 | \$1,180,252 | \$411,254 | \$3,828 | \$1,446 | \$0 | \$0 | \$0 | \$932,169 | \$314,694 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$4,756,800 | \$2,622,709 | \$292,860 | \$382,075 | \$141,038 | \$1,273 | \$2,634 | \$0 | \$0 | \$0 | \$321,354 | \$107,459 |
| 380.1 Services - Plastic | 29 | Services Cost | \$212,060,614 | \$193,139,584 | \$12,083,130 | \$4,019,588 | \$241,207 | \$244,822 | \$56,866 | \$0 | \$3,381 | \$3,232 | \$1,320,844 | \$486,673 |
| 380.2 Services - Metallic | 29 | Services Cost | (\$17,789,998) | (\$16,202,692) | (\$1,013,667) | (\$337,208) | (\$20,235) | (\$20,538) | (\$4,771) | \$0 | (\$284) | (\$271) | (\$110,807) | (\$40,828) |
| 381 Meters | 32 | Meter Cost | \$44,467,803 | \$34,482,883 | \$3,222,517 | \$3,401,675 | \$394,467 | \$82,845 | \$34,804 | \$0 | \$3,749 | \$8,550 | \$1,708,589 | \$559,328 |
| 381.1 Meters-AMR | 36 | Meter Cost - AMR | \$21,030,480 | \$19,816,572 | \$932,852 | \$189,960 | \$2,119 | \$31,778 | \$3,884 | \$0 | \$353 | \$0 | \$29,306 | \$14,123 |
| 382 Meter installations | 33 | Meter Installations | \$45,926,735 | \$41,964,205 | \$2,614,646 | \$840,575 | \$44,108 | \$52,887 | \$12,151 | \$0 | \$632 | \$702 | \$235,850 | \$83,299 |
| 383 House regulators | 37 | Regulator Cost | \$10,184,046 | \$9,119,773 | \$581,880 | \$259,765 | \$24,498 | \$12,598 | \$2,816 | \$0 | \$255 | \$610 | \$110,198 | \$36,693 |
| 386 Other Property Customer Premise | 4 | Retail Customers | \$220,711 | \$201,611 | \$12,614 | \$4,082 | \$227 | \$254 | \$61 | \$0 | \$0 | \$0 | \$1,117 | \$397 |
| 387 Other Equipment | 4 | Retail Customers | (\$2,638) | (\$2,410) | (\$151) | (\$49) | (\$3) | (\$3) | (\$1) | \$0 | \$0 | \$0 | (\$13) | (\$5) |
| Total Distribution Plant | | | \$607,665,331 | \$453,921,153 | \$38,243,630 | \$32,993,490 | \$9,271,345 | \$484,519 | \$138,130 | \$0 | \$8,086 | \$12,824 | \$22,755,832 | \$7,708,476 |
| <u>General Plant:</u> | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$25,967) | (\$2,274) | (\$2,109) | (\$595) | (\$25) | (\$8) | \$0 | (\$0) | (\$1) | (\$1,112) | (\$513) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,671,228 | \$1,022,011 | \$948,090 | \$267,558 | \$11,042 | \$3,519 | \$0 | \$200 | \$324 | \$499,589 | \$230,415 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$1,662,313 | \$199,897 | \$147,626 | \$40,152 | \$1,450 | \$1,753 | \$0 | \$34 | \$14 | \$76,838 | \$31,211 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,444,710 | \$293,983 | \$217,108 | \$59,050 | \$2,132 | \$2,579 | \$0 | \$51 | \$20 | \$113,004 | \$45,902 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$14,460,400 | \$1,738,901 | \$1,284,189 | \$349,280 | \$12,609 | \$15,252 | \$0 | \$300 | \$119 | \$668,414 | \$271,507 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$47,265) | (\$4,139) | (\$3,840) | (\$1,084) | (\$45) | (\$14) | \$0 | (\$1) | (\$1) | (\$2,023) | (\$933) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,190,950 | \$279,421 | \$259,211 | \$73,151 | \$3,019 | \$962 | \$0 | \$55 | \$89 | \$136,589 | \$62,996 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$96,729) | (\$8,470) | (\$7,858) | (\$2,217) | (\$92) | (\$29) | \$0 | (\$2) | (\$3) | (\$4,140) | (\$1,910) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,481,347 | \$655,117 | \$607,733 | \$171,507 | \$7,078 | \$2,256 | \$0 | \$128 | \$208 | \$320,240 | \$147,698 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$2,529 | \$304 | \$225 | \$61 | \$2 | \$3 | \$0 | \$0 | \$0 | \$117 | \$47 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$164,549 | \$14,409 | \$13,367 | \$3,772 | \$156 | \$50 | \$0 | \$3 | \$5 | \$7,044 | \$3,249 |
| Total General Plant | | | \$56,433,955 | \$40,908,064 | \$4,189,160 | \$3,463,743 | \$960,635 | \$37,326 | \$26,322 | \$0 | \$767 | \$773 | \$1,814,559 | \$789,669 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$29,049,545 | \$2,921,782 | \$2,447,380 | \$680,170 | \$26,626 | \$17,470 | \$0 | \$539 | \$581 | \$1,283,006 | \$562,325 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$609,222,996 | \$54,711,983 | \$50,755,164 | \$14,534,059 | \$549,531 | \$199,444 | \$0 | \$9,714 | \$14,203 | \$26,047,429 | \$12,390,394 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WtT |
|---------------------------------------------------|----------------|---------------------------------------------|----------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Reserve for Depreciation | | | | | | | | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$0) | (\$0) | (\$0) | (\$1) | (\$1) | (\$1) | (\$4) | (\$0) | (\$0) | (\$1) | (\$2) | (\$0) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$5,358 | \$1,422 | \$4,021 | \$33,910 | \$51,994 | \$51,368 | \$166,965 | \$4,213 | \$13,048 | \$13,962 | \$62,290 | \$0 |
| Total Intangible Plant | | | \$2,907,069 | \$5,357 | \$1,422 | \$4,020 | \$33,909 | \$51,993 | \$51,367 | \$166,961 | \$4,213 | \$13,047 | \$13,961 | \$62,288 | (\$0) |
| Production Plant | 136 | Production Plant | \$710,413 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$0 | \$3,074 | \$8,398 | \$0 | \$0 | \$0 | \$0 | \$9,076 | \$23,165 | \$31,085 | \$130,011 | \$49,433 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$0 | \$2,988 | \$8,165 | \$0 | \$0 | \$0 | \$0 | \$8,824 | \$22,522 | \$30,223 | \$126,402 | \$48,061 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$0 | \$841 | \$2,298 | \$0 | \$0 | \$0 | \$0 | \$2,484 | \$6,340 | \$8,508 | \$35,583 | \$13,529 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$0 | \$56,569 | \$154,558 | \$0 | \$0 | \$0 | \$0 | \$167,048 | \$426,342 | \$572,120 | \$2,392,829 | \$909,799 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$0 | \$8,666 | \$23,676 | \$0 | \$0 | \$0 | \$0 | \$25,590 | \$65,310 | \$87,641 | \$366,549 | \$139,369 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$0 | \$6,021 | \$16,451 | \$0 | \$0 | \$0 | \$0 | \$17,780 | \$45,378 | \$60,894 | \$254,685 | \$96,836 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$0 | \$78,158 | \$213,546 | \$0 | \$0 | \$0 | \$0 | \$230,802 | \$589,056 | \$790,471 | \$3,306,059 | \$1,257,026 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145 | Accts. 375-379 | \$749,651 | \$1,381 | \$367 | \$1,037 | \$8,744 | \$13,407 | \$13,246 | \$43,053 | \$1,086 | \$3,364 | \$3,600 | \$16,062 | \$0 |
| 375 Structures and improvements | 10 | Monthly CP Demand - Retail Customers | \$639,108 | \$1,170 | \$311 | \$850 | \$7,460 | \$11,425 | \$11,269 | \$36,531 | \$926 | \$2,867 | \$3,055 | \$13,556 | \$0 |
| 376 Mains - Metallic | 10 | Monthly CP Demand - Retail Customers | \$168,391,095 | \$308,193 | \$81,940 | \$223,879 | \$1,965,447 | \$3,010,233 | \$2,969,017 | \$9,625,179 | \$243,950 | \$755,466 | \$804,953 | \$3,571,803 | \$0 |
| 376.1 Mains - Plastic | 10 | Monthly CP Demand - Retail Customers | \$102,182,290 | \$187,016 | \$49,723 | \$135,853 | \$1,192,663 | \$1,826,656 | \$1,801,645 | \$5,840,705 | \$148,033 | \$458,428 | \$488,458 | \$2,167,425 | \$0 |
| 376.2 Mains - Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$879,746 | \$1,610 | \$428 | \$1,170 | \$10,268 | \$15,727 | \$15,511 | \$50,286 | \$1,274 | \$3,947 | \$4,205 | \$18,661 | \$0 |
| 378 Meas. and reg. sta. equip. - general | 10 | Monthly CP Demand - Retail Customers | \$13,968,889 | \$25,566 | \$6,797 | \$18,572 | \$163,044 | \$249,714 | \$246,295 | \$798,457 | \$20,237 | \$62,670 | \$66,775 | \$296,299 | \$0 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$4,756,800 | \$13,211 | \$3,238 | \$25,415 | \$52,665 | \$87,891 | \$97,161 | \$368,719 | \$7,039 | \$21,941 | \$30,619 | \$177,499 | \$0 |
| 380.1 Services - Plastic | 29 | Services Cost | \$212,060,614 | \$3,704 | \$1,118 | \$161,773 | \$76,073 | \$54,923 | \$37,425 | \$45,130 | \$12,152 | \$12,973 | \$15,655 | \$25,448 | \$14,912 |
| 380.2 Services - Metallic | 29 | Services Cost | (\$17,789,998) | (\$311) | (\$94) | (\$13,571) | (\$6,382) | (\$4,608) | (\$3,140) | (\$3,786) | (\$1,019) | (\$1,088) | (\$1,313) | (\$2,135) | (\$1,251) |
| 381 Meters | 32 | Meter Cost | \$44,467,803 | \$6,706 | \$1,295 | \$135,241 | \$106,273 | \$85,385 | \$51,393 | \$67,476 | \$15,467 | \$21,157 | \$19,845 | \$35,204 | \$22,954 |
| 381.1 Meters-AMR | 36 | Meter Cost - AMR | \$21,030,480 | \$0 | \$0 | \$9,180 | \$353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 Meter installations | 33 | Meter Installations | \$45,926,735 | \$702 | \$140 | \$35,047 | \$11,097 | \$7,937 | \$5,057 | \$6,321 | \$1,615 | \$1,896 | \$1,967 | \$3,582 | \$2,318 |
| 383 House regulators | 37 | Regulator Cost | \$10,184,046 | \$471 | \$80 | \$8,904 | \$6,405 | \$5,083 | \$3,047 | \$4,047 | \$926 | \$1,243 | \$1,155 | \$2,264 | \$1,335 |
| 386 Other Property Customer Premise | 4 | Retail Customers | \$220,711 | \$3 | \$1 | \$172 | \$55 | \$36 | \$23 | \$24 | \$8 | \$8 | \$9 | \$9 | \$0 |
| 387 Other Equipment | 4 | Retail Customers | (\$2,638) | (\$0) | (\$0) | (\$2) | (\$1) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 |
| Total Distribution Plant | | | \$607,665,331 | \$549,423 | \$145,345 | \$743,519 | \$3,594,164 | \$5,363,809 | \$5,247,948 | \$16,882,142 | \$451,693 | \$1,344,872 | \$1,438,981 | \$6,325,679 | \$40,269 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$26) | (\$10) | (\$46) | (\$173) | (\$258) | (\$251) | (\$807) | (\$31) | (\$89) | (\$102) | (\$440) | (\$55) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,824 | \$4,593 | \$20,788 | \$77,898 | \$115,745 | \$113,010 | \$362,683 | \$14,132 | \$40,064 | \$45,833 | \$197,793 | \$24,580 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$2,023 | \$634 | \$13,424 | \$12,453 | \$18,869 | \$18,574 | \$61,829 | \$1,907 | \$6,788 | \$6,378 | \$58,663 | \$1,981 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,976 | \$933 | \$19,742 | \$18,315 | \$27,750 | \$27,316 | \$90,930 | \$2,805 | \$9,983 | \$9,379 | \$86,274 | \$2,914 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$17,601 | \$5,518 | \$116,772 | \$108,331 | \$164,138 | \$161,575 | \$537,851 | \$16,593 | \$59,049 | \$55,478 | \$510,309 | \$17,234 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$48) | (\$19) | (\$84) | (\$315) | (\$469) | (\$458) | (\$1,469) | (\$57) | (\$162) | (\$186) | (\$801) | (\$100) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,233 | \$1,256 | \$5,683 | \$21,298 | \$31,645 | \$30,897 | \$99,159 | \$3,864 | \$10,954 | \$12,531 | \$54,077 | \$6,720 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$98) | (\$38) | (\$172) | (\$646) | (\$959) | (\$937) | (\$3,006) | (\$117) | (\$332) | (\$380) | (\$1,639) | (\$204) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,579 | \$2,944 | \$13,325 | \$49,933 | \$74,193 | \$72,440 | \$232,483 | \$9,059 | \$25,681 | \$29,379 | \$126,787 | \$15,756 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$3 | \$1 | \$20 | \$19 | \$29 | \$28 | \$94 | \$3 | \$10 | \$10 | \$89 | \$3 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$167 | \$65 | \$293 | \$1,098 | \$1,632 | \$1,593 | \$5,113 | \$199 | \$565 | \$646 | \$2,789 | \$347 |
| Total General Plant | | | \$56,433,955 | \$45,234 | \$15,876 | \$189,745 | \$288,210 | \$432,314 | \$423,789 | \$1,384,861 | \$48,356 | \$152,511 | \$158,966 | \$1,033,900 | \$69,175 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$31,791 | \$11,294 | \$124,533 | \$203,338 | \$304,669 | \$298,522 | \$973,489 | \$34,441 | \$107,245 | \$113,032 | \$704,440 | \$50,605 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$631,805 | \$252,096 | \$1,275,363 | \$4,119,621 | \$6,152,785 | \$6,021,625 | \$19,407,453 | \$769,506 | \$2,206,731 | \$2,515,411 | \$11,432,365 | \$1,417,075 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|------------------------------------|----------------|-------------------------------------|-----------------|-------------------|-----------------|----------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Working Capital: | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$5,194,942 | \$432,614 | \$334,335 | \$92,777 | \$4,972 | \$3,136 | \$0 | \$89 | \$42 | \$178,018 | \$75,982 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,435,258 | \$119,523 | \$92,370 | \$25,633 | \$1,374 | \$866 | \$0 | \$25 | \$12 | \$49,183 | \$20,992 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$17,402,969 | \$1,449,250 | \$1,120,016 | \$310,803 | \$16,656 | \$10,505 | \$0 | \$298 | \$142 | \$596,359 | \$254,538 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$40,060,516 | \$4,632,450 | \$5,751,827 | \$2,004,202 | \$18,657 | \$7,045 | \$0 | \$23,534 | \$1,924 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,143,432 | \$546,256 | \$500,973 | \$141,148 | \$5,793 | \$2,044 | \$0 | \$106 | \$166 | \$263,838 | \$121,039 |
| Total Working Capital | | | \$91,955,801 | \$70,237,117 | \$7,180,093 | \$7,799,520 | \$2,574,562 | \$47,452 | \$23,596 | \$0 | \$24,052 | \$2,286 | \$1,087,399 | \$472,552 |
| Rate Base Adjustments: | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$165,291,769) | (\$14,697,260) | (\$13,478,891) | (\$3,797,645) | (\$155,868) | (\$54,984) | \$0 | (\$2,851) | (\$4,454) | (\$7,098,688) | (\$3,256,610) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$107,950,637) | (\$9,598,654) | (\$8,802,948) | (\$2,480,209) | (\$101,796) | (\$35,909) | \$0 | (\$1,862) | (\$2,909) | (\$4,636,092) | (\$2,126,864) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$6,282,606) | (\$3,162,380) | (\$2,275,959) | (\$297,351) | (\$65,031) | (\$48,796) | (\$3,355) | (\$11,486) | (\$614) | (\$630,064) | (\$244,233) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$3,868,653) | (\$325,639) | (\$279,876) | (\$77,136) | (\$4,225) | (\$1,226) | \$0 | (\$75) | (\$124) | (\$191,197) | (\$64,756) |
| Other | | | \$0 | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$283,393,664) | (\$27,783,934) | (\$24,837,674) | (\$6,652,341) | (\$326,920) | (\$140,915) | (\$3,355) | (\$16,274) | (\$8,101) | (\$12,556,041) | (\$5,692,464) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,044,774,214 | \$90,706,019 | \$84,465,694 | \$24,286,767 | \$931,708 | \$304,339 | (\$3,355) | \$30,269 | \$30,300 | \$42,671,476 | \$19,176,717 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|------------------------------------|----------------|-------------------------------------|------------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Working Capital:</u> | | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$4,451 | \$1,516 | \$21,452 | \$28,171 | \$42,307 | \$41,539 | \$136,256 | \$4,603 | \$14,876 | \$15,177 | \$106,578 | \$6,066 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,230 | \$419 | \$5,927 | \$7,783 | \$11,688 | \$11,476 | \$37,645 | \$1,272 | \$4,110 | \$4,193 | \$29,445 | \$1,676 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$14,911 | \$5,077 | \$71,863 | \$94,373 | \$141,726 | \$139,154 | \$456,455 | \$15,420 | \$49,833 | \$50,843 | \$357,035 | \$20,321 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,276 | \$2,414 | \$12,540 | \$41,211 | \$61,289 | \$59,864 | \$192,460 | \$7,423 | \$21,254 | \$24,102 | \$108,769 | \$12,706 |
| Total Working Capital | | | \$91,955,801 | \$26,868 | \$9,426 | \$111,781 | \$171,538 | \$257,010 | \$252,033 | \$822,817 | \$28,718 | \$90,072 | \$94,315 | \$601,827 | \$40,770 |
| <u>Rate Base Adjustments:</u> | | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$168,851) | (\$64,963) | (\$337,387) | (\$1,108,797) | (\$1,649,008) | (\$1,610,668) | (\$5,178,234) | (\$199,709) | (\$571,840) | (\$648,482) | (\$2,926,471) | (\$341,860) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$110,275) | (\$42,427) | (\$220,344) | (\$724,146) | (\$1,076,953) | (\$1,051,914) | (\$3,381,860) | (\$130,428) | (\$373,464) | (\$423,518) | (\$1,911,253) | (\$223,266) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$9,645) | (\$3,071) | (\$152,637) | (\$48,388) | (\$49,208) | (\$41,828) | (\$193,887) | (\$17,672) | (\$22,466) | (\$18,093) | (\$168,122) | (\$35,818) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$4,525) | (\$1,197) | (\$6,423) | (\$29,812) | (\$44,297) | (\$43,250) | (\$138,802) | (\$3,752) | (\$11,106) | (\$11,868) | (\$51,972) | (\$386) |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$293,295) | (\$111,657) | (\$716,791) | (\$1,911,142) | (\$2,819,465) | (\$2,747,660) | (\$8,892,782) | (\$351,562) | (\$978,875) | (\$1,101,960) | (\$5,057,819) | (\$601,330) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,009,122 | \$379,498 | \$1,930,781 | \$6,665,861 | \$9,912,130 | \$9,677,033 | \$31,016,471 | \$1,163,588 | \$3,364,032 | \$3,802,263 | \$17,169,378 | \$1,884,051 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| | | | | | | General Service | | | | | | | | |
|-----------------------------------|-----------------------------------------------|------------|---------------------------------------------|-------------|-------------|-----------------|-----------------|-----------|------------|------------|-----------|-----------|-----------|-----------|
| | TAI | TAI | | Residential | Small | Large | | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
| Acct. | Alloc # | Alloc Name | Total | RS | GSS | GSL | Trans. Eligible | Generator | Sales | Supply | Resale | Resale | Transport | Transport |
| | | | | | | | GSTE | SGS | GIS | KGSSD | SSRk | SSR-BHk | STk | STt |
| Total Production & Gathering | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 777 | Gas processed by others | 137.0 | Peak&Avg CP sales customers | \$7,418 | \$5,648 | \$629 | \$824 | \$306 | \$3 | \$6 | \$0 | \$3 | \$0 | \$0 |
| 800 | Purchased Gas Expenses | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 | Gas Delivery Processing Credit | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 | Gas Used for Compressor Sta. Fuel | 137.0 | Peak&Avg CP sales customers | (\$177,069) | (\$134,809) | (\$15,007) | (\$19,663) | (\$7,293) | (\$66) | (\$145) | \$0 | (\$80) | (\$6) | \$0 |
| 811 | Gas Used for Production Ext | 137.0 | Peak&Avg CP sales customers | (\$7,418) | (\$5,648) | (\$629) | (\$824) | (\$306) | (\$3) | (\$6) | \$0 | (\$3) | (\$0) | \$0 |
| 812 | Gas Used for Other Utility Ops | 137.0 | Peak&Avg CP sales customers | (\$27,109) | (\$20,639) | (\$2,298) | (\$3,010) | (\$1,116) | (\$10) | (\$22) | \$0 | (\$12) | (\$1) | \$0 |
| 813 | Other Gas Supply Expenses | 137.0 | Peak&Avg CP sales customers | \$1,362,980 | \$1,037,683 | \$115,519 | \$151,356 | \$56,134 | \$506 | \$1,116 | \$0 | \$618 | \$49 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 769 | Maint. Of Purch. Gas Meas. Sta. | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,158,802 | \$882,236 | \$98,214 | \$128,682 | \$47,725 | \$430 | \$949 | \$0 | \$525 | \$42 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 819 | Compressor Station Fuel & Power | 7.0 | Monthly CP Demand - Sales Customers | \$63,057 | \$48,116 | \$5,564 | \$6,908 | \$2,407 | \$22 | \$8 | \$0 | \$28 | \$2 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 836 | Purification Equipment Maintenance | 7.0 | Monthly CP Demand - Sales Customers | \$327 | \$250 | \$29 | \$36 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$63,384 | \$48,365 | \$5,593 | \$6,944 | \$2,420 | \$23 | \$9 | \$0 | \$28 | \$2 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 850 | Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$102,526 | \$11,228 | \$14,222 | \$4,327 | \$0 | \$21 | \$0 | \$0 | \$0 | \$4,028 |
| 851 | System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$471,207 | \$51,602 | \$65,362 | \$19,888 | \$0 | \$94 | \$0 | \$0 | \$0 | \$18,512 |
| 852 | Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 | Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$453,579 | \$49,671 | \$62,917 | \$19,144 | \$0 | \$91 | \$0 | \$0 | \$0 | \$17,819 |
| 854 | Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$80,991 | \$8,869 | \$11,234 | \$3,418 | \$0 | \$16 | \$0 | \$0 | \$0 | \$3,182 |
| 856 | Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$7,366 | \$807 | \$1,022 | \$311 | \$0 | \$1 | \$0 | \$0 | \$0 | \$289 |
| 857 | Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$2,734,480 | \$299,453 | \$379,307 | \$115,411 | \$0 | \$547 | \$0 | \$0 | \$0 | \$107,427 |
| 858 | Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$391,846 | \$42,911 | \$54,354 | \$16,538 | \$0 | \$78 | \$0 | \$0 | \$0 | \$15,394 |
| 859 | Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 | Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$175,005 | \$19,165 | \$24,275 | \$7,386 | \$0 | \$35 | \$0 | \$0 | \$0 | \$6,875 |
| | Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$4,743 | \$519 | \$658 | \$200 | \$0 | \$1 | \$0 | \$0 | \$0 | \$186 |
| Maintenance | | | | | | | | | | | | | | |
| 861 | Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$61,571 | \$6,743 | \$8,541 | \$2,599 | \$0 | \$12 | \$0 | \$0 | \$0 | \$2,419 |
| 862 | Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$2,777 | \$304 | \$385 | \$117 | \$0 | \$1 | \$0 | \$0 | \$0 | \$109 |
| 863 | Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$262,367 | \$28,732 | \$36,394 | \$11,073 | \$0 | \$52 | \$0 | \$0 | \$0 | \$10,307 |
| 864 | Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$238,302 | \$26,096 | \$33,056 | \$10,058 | \$0 | \$48 | \$0 | \$0 | \$0 | \$9,362 |
| 865 | Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$219,598 | \$24,048 | \$30,461 | \$9,268 | \$0 | \$44 | \$0 | \$0 | \$0 | \$8,627 |
| 866 | Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 | Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$46 | \$5 | \$6 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| Total Transmission Expense | | | \$7,329,153 | \$5,206,403 | \$570,153 | \$722,193 | \$219,740 | \$0 | \$1,041 | \$0 | \$0 | \$0 | \$0 | \$204,538 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|-------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Total Production & Gathering | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 777 Gas processed by others | 137.0 | Peak&Avg CP sales customers | \$7,418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 800 Purchased Gas Expenses | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 Gas Delivery Processing Credit | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 Gas Used for Compressor Sta. Fuel | 137.0 | Peak&Avg CP sales customers | (\$177,069) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 811 Gas Used for Production Ext | 137.0 | Peak&Avg CP sales customers | (\$7,418) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 812 Gas Used for Other Utility Ops | 137.0 | Peak&Avg CP sales customers | (\$27,109) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 813 Other Gas Supply Expenses | 137.0 | Peak&Avg CP sales customers | \$1,362,980 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 769 Maint. Of Purch. Gas Meas. Sta. | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,158,802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 819 Compressor Station Fuel & Power | 7.0 | Monthly CP Demand - Sales Customers | \$63,057 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 836 Purification Equipment Maintenance | 7.0 | Monthly CP Demand - Sales Customers | \$327 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$63,384 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$0 | \$96 | \$263 | \$0 | \$0 | \$0 | \$0 | \$285 | \$727 | \$975 | \$4,079 | \$1,551 |
| 851 System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$0 | \$443 | \$1,211 | \$0 | \$0 | \$0 | \$0 | \$1,309 | \$3,340 | \$4,483 | \$18,748 | \$7,128 |
| 852 Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$0 | \$427 | \$1,166 | \$0 | \$0 | \$0 | \$0 | \$1,260 | \$3,215 | \$4,315 | \$18,047 | \$6,862 |
| 854 Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$0 | \$76 | \$208 | \$0 | \$0 | \$0 | \$0 | \$225 | \$574 | \$770 | \$3,222 | \$1,225 |
| 856 Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$0 | \$7 | \$19 | \$0 | \$0 | \$0 | \$0 | \$20 | \$52 | \$70 | \$293 | \$111 |
| 857 Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$0 | \$2,572 | \$7,027 | \$0 | \$0 | \$0 | \$0 | \$7,595 | \$19,385 | \$26,013 | \$108,797 | \$41,367 |
| 858 Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$0 | \$369 | \$1,007 | \$0 | \$0 | \$0 | \$0 | \$1,088 | \$2,778 | \$3,728 | \$15,590 | \$5,928 |
| 859 Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$0 | \$165 | \$450 | \$0 | \$0 | \$0 | \$0 | \$486 | \$1,241 | \$1,665 | \$6,963 | \$2,647 |
| Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$0 | \$4 | \$12 | \$0 | \$0 | \$0 | \$0 | \$13 | \$34 | \$45 | \$189 | \$72 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$0 | \$58 | \$158 | \$0 | \$0 | \$0 | \$0 | \$171 | \$436 | \$586 | \$2,450 | \$931 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$0 | \$3 | \$7 | \$0 | \$0 | \$0 | \$0 | \$8 | \$20 | \$26 | \$110 | \$42 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$0 | \$247 | \$674 | \$0 | \$0 | \$0 | \$0 | \$729 | \$1,860 | \$2,496 | \$10,439 | \$3,969 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$0 | \$224 | \$612 | \$0 | \$0 | \$0 | \$0 | \$662 | \$1,689 | \$2,267 | \$9,481 | \$3,605 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$0 | \$207 | \$564 | \$0 | \$0 | \$0 | \$0 | \$610 | \$1,557 | \$2,089 | \$8,737 | \$3,322 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$1 |
| Total Transmission Expense | | | \$7,329,153 | \$0 | \$4,897 | \$13,380 | \$0 | \$0 | \$0 | \$0 | \$14,461 | \$36,908 | \$49,528 | \$207,147 | \$78,761 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|-------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Distribution: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,543,860 | \$125,750 | \$87,810 | \$23,279 | \$1,619 | \$594 | \$0 | \$19 | \$21 | \$56,889 | \$19,373 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$372,598 | \$43,086 | \$53,497 | \$18,641 | \$187 | \$935 | \$0 | \$0 | \$0 | \$43,379 | \$14,759 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$15,753,726 | \$1,360,298 | \$1,194,624 | \$364,076 | \$14,308 | \$3,801 | \$0 | \$152 | \$145 | \$860,075 | \$292,191 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$2,414,535 | \$1,351,617 | \$156,296 | \$194,063 | \$67,621 | \$677 | \$3,392 | \$0 | \$0 | \$0 | \$157,359 | \$53,540 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$133,690 | \$43,264 | \$2,407 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$79,529 | \$8,871 | \$11,591 | \$4,285 | \$40 | \$188 | \$0 | \$0 | \$0 | \$9,903 | \$3,325 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$12,113,142 | \$754,729 | \$242,635 | \$12,732 | \$15,266 | \$3,507 | \$0 | \$182 | \$203 | \$68,079 | \$24,045 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$2,454,340 | \$152,922 | \$49,162 | \$2,580 | \$3,093 | \$711 | \$0 | \$37 | \$41 | \$13,794 | \$4,872 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,445,538 | \$205,850 | \$176,922 | \$48,761 | \$2,671 | \$775 | \$0 | \$48 | \$78 | \$120,864 | \$40,935 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$32,780 | \$2,759 | \$2,371 | \$654 | \$36 | \$10 | \$0 | \$1 | \$1 | \$1,620 | \$549 |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$302,496 | \$32,759 | \$36,001 | \$12,063 | \$200 | \$618 | \$0 | \$1 | \$1 | \$28,262 | \$9,625 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$1,814,600 | \$1,015,783 | \$117,461 | \$145,845 | \$50,819 | \$509 | \$2,549 | \$0 | \$0 | \$0 | \$118,260 | \$40,237 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$10,631,408 | \$5,951,287 | \$688,185 | \$854,476 | \$297,739 | \$2,981 | \$14,937 | \$0 | \$0 | \$0 | \$692,864 | \$235,740 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,425,491 | \$797,966 | \$92,274 | \$114,571 | \$39,922 | \$400 | \$2,003 | \$0 | \$0 | \$0 | \$92,901 | \$31,609 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$38,709 | \$12,527 | \$697 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$118,395 | \$13,207 | \$17,255 | \$6,380 | \$60 | \$280 | \$0 | \$0 | \$0 | \$14,743 | \$4,950 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$1,727,274 | \$108,061 | \$35,948 | \$2,157 | \$2,189 | \$509 | \$0 | \$30 | \$29 | \$11,812 | \$4,352 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$371,947 | \$23,175 | \$7,450 | \$391 | \$469 | \$108 | \$0 | \$6 | \$6 | \$2,090 | \$738 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$46,432,278 | \$4,058,081 | \$3,280,013 | \$955,203 | \$44,704 | \$34,917 | \$0 | \$476 | \$526 | \$2,292,895 | \$780,839 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$36,421 | \$2,279 | \$737 | \$41 | \$46 | \$11 | \$0 | \$0 | \$0 | \$202 | \$72 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$2,064,545 | \$129,171 | \$41,802 | \$2,326 | \$2,598 | \$621 | \$0 | \$20 | \$0 | \$11,435 | \$4,069 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$8,439,622 | \$528,037 | \$170,883 | \$9,509 | \$10,621 | \$2,538 | \$0 | \$80 | \$0 | \$46,744 | \$16,635 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$4,813,893 | \$301,188 | \$97,470 | \$5,424 | \$6,058 | \$1,448 | \$0 | \$46 | \$0 | \$26,662 | \$9,488 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$948,453 | \$59,341 | \$19,204 | \$1,069 | \$1,194 | \$285 | \$0 | \$9 | \$0 | \$5,253 | \$1,869 |
| Total Customer Accounts | | | \$17,848,161 | \$16,302,934 | \$1,020,017 | \$330,096 | \$18,368 | \$20,517 | \$4,903 | \$0 | \$155 | \$0 | \$90,296 | \$32,133 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$228 | \$14 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$242,862 | \$15,195 | \$4,917 | \$274 | \$306 | \$73 | \$0 | \$2 | \$0 | \$1,345 | \$479 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$104,758 | \$6,554 | \$2,121 | \$118 | \$132 | \$32 | \$0 | \$1 | \$0 | \$580 | \$206 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$347,847 | \$21,764 | \$7,043 | \$392 | \$438 | \$105 | \$0 | \$3 | \$0 | \$1,927 | \$686 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$454,380 | \$28,429 | \$9,200 | \$512 | \$572 | \$137 | \$0 | \$4 | \$0 | \$2,517 | \$896 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$1,870 | \$117 | \$38 | \$2 | \$2 | \$1 | \$0 | \$0 | \$0 | \$10 | \$4 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$456,250 | \$28,546 | \$9,238 | \$514 | \$574 | \$137 | \$0 | \$4 | \$0 | \$2,527 | \$899 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|-------------------------------|--------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Distribution: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,396 | \$367 | \$3,504 | \$9,022 | \$13,524 | \$13,265 | \$42,968 | \$1,131 | \$3,553 | \$3,641 | \$20,347 | \$77 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$1,214 | \$308 | \$8,073 | \$7,390 | \$11,319 | \$11,164 | \$37,325 | \$917 | \$3,606 | \$3,093 | \$34,120 | \$0 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$22,125 | \$5,888 | \$23,233 | \$143,459 | \$216,947 | \$213,223 | \$687,811 | \$17,928 | \$54,410 | \$58,056 | \$255,631 | \$671 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$2,414,535 | \$4,402 | \$1,118 | \$29,287 | \$26,808 | \$41,059 | \$40,497 | \$135,398 | \$3,327 | \$13,081 | \$11,220 | \$123,773 | \$0 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$412 | \$99 | \$1,670 | \$1,598 | \$2,672 | \$2,963 | \$11,420 | \$214 | \$760 | \$945 | \$7,980 | \$0 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$203 | \$41 | \$10,117 | \$3,203 | \$2,291 | \$1,460 | \$1,825 | \$466 | \$547 | \$568 | \$1,034 | \$669 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$41 | \$8 | \$2,050 | \$649 | \$464 | \$296 | \$370 | \$94 | \$111 | \$115 | \$209 | \$136 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,861 | \$757 | \$4,060 | \$18,846 | \$28,002 | \$27,340 | \$87,743 | \$2,372 | \$7,020 | \$7,502 | \$32,854 | \$244 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$38 | \$10 | \$54 | \$253 | \$375 | \$366 | \$1,176 | \$32 | \$94 | \$101 | \$440 | \$3 |
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$786 | \$199 | \$5,227 | \$4,763 | \$7,285 | \$7,195 | \$24,100 | \$593 | \$2,316 | \$2,001 | \$21,915 | \$5 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$1,814,600 | \$3,308 | \$840 | \$22,010 | \$20,147 | \$30,857 | \$30,435 | \$101,756 | \$2,501 | \$9,831 | \$8,432 | \$93,020 | \$0 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$10,631,408 | \$19,383 | \$4,921 | \$128,952 | \$118,040 | \$180,787 | \$178,312 | \$596,167 | \$14,651 | \$57,596 | \$49,404 | \$544,985 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,425,491 | \$2,599 | \$660 | \$17,290 | \$15,827 | \$24,241 | \$23,909 | \$79,936 | \$1,964 | \$7,723 | \$6,624 | \$73,073 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$613 | \$148 | \$2,486 | \$2,378 | \$3,978 | \$4,411 | \$17,001 | \$319 | \$1,132 | \$1,407 | \$11,879 | \$0 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$33 | \$10 | \$1,447 | \$680 | \$491 | \$335 | \$404 | \$109 | \$116 | \$140 | \$228 | \$133 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$6 | \$1 | \$311 | \$98 | \$70 | \$45 | \$56 | \$14 | \$17 | \$17 | \$32 | \$21 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$59,421 | \$15,375 | \$259,771 | \$373,162 | \$564,365 | \$555,214 | \$1,825,454 | \$46,633 | \$161,912 | \$153,267 | \$1,221,520 | \$1,959 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$1 | \$0 | \$31 | \$10 | \$7 | \$4 | \$4 | \$1 | \$1 | \$2 | \$2 | \$1 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$34 | \$7 | \$1,758 | \$565 | \$370 | \$231 | \$248 | \$78 | \$84 | \$92 | \$96 | \$77 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$138 | \$27 | \$7,186 | \$2,308 | \$1,512 | \$945 | \$1,015 | \$318 | \$344 | \$377 | \$393 | \$316 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$78 | \$15 | \$4,099 | \$1,316 | \$862 | \$539 | \$579 | \$181 | \$196 | \$215 | \$224 | \$180 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$15 | \$3 | \$808 | \$259 | \$170 | \$106 | \$114 | \$36 | \$39 | \$42 | \$44 | \$36 |
| Total Customer Accounts | | | \$17,848,161 | \$266 | \$52 | \$13,881 | \$4,458 | \$2,921 | \$1,826 | \$1,961 | \$614 | \$664 | \$728 | \$758 | \$611 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$4 | \$1 | \$207 | \$66 | \$44 | \$27 | \$29 | \$9 | \$10 | \$11 | \$11 | \$9 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$2 | \$0 | \$89 | \$29 | \$19 | \$12 | \$13 | \$4 | \$4 | \$5 | \$5 | \$4 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$6 | \$1 | \$296 | \$95 | \$62 | \$39 | \$42 | \$13 | \$14 | \$16 | \$16 | \$13 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$7 | \$1 | \$387 | \$124 | \$81 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$0 | \$0 | \$2 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$7 | \$1 | \$388 | \$125 | \$82 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Administrative & General: Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$8,042,924 | \$967,183 | \$714,271 | \$194,271 | \$7,013 | \$8,483 | \$0 | \$167 | \$66 | \$371,774 | \$151,013 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$2,979,953 | \$260,945 | \$242,071 | \$68,314 | \$2,819 | \$899 | \$0 | \$51 | \$83 | \$127,557 | \$58,831 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$1,710,155) | (\$205,651) | (\$151,874) | (\$41,307) | (\$1,491) | (\$1,804) | \$0 | (\$35) | (\$14) | (\$79,050) | (\$32,110) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$916,169 | \$110,172 | \$81,363 | \$22,129 | \$799 | \$966 | \$0 | \$19 | \$8 | \$42,349 | \$17,202 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$739,692 | \$64,772 | \$60,087 | \$16,957 | \$700 | \$223 | \$0 | \$13 | \$21 | \$31,663 | \$14,603 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,679,605 | \$147,077 | \$136,440 | \$38,504 | \$1,589 | \$506 | \$0 | \$29 | \$47 | \$71,896 | \$33,159 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$10,199,737 | \$1,226,545 | \$905,811 | \$246,367 | \$8,894 | \$10,758 | \$0 | \$211 | \$84 | \$471,470 | \$191,509 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$97 | \$8 | \$8 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 | \$2 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$707,571 | \$85,087 | \$62,838 | \$17,091 | \$617 | \$746 | \$0 | \$15 | \$6 | \$32,707 | \$13,285 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$310,627) | (\$37,354) | (\$27,586) | (\$7,503) | (\$271) | (\$328) | \$0 | (\$6) | (\$3) | (\$14,358) | (\$5,832) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$20,458 | \$1,791 | \$1,662 | \$469 | \$19 | \$6 | \$0 | \$0 | \$1 | \$876 | \$404 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$29,094,463 | \$3,498,686 | \$2,583,802 | \$702,754 | \$25,370 | \$30,687 | \$0 | \$603 | \$240 | \$1,344,855 | \$546,275 |
| 931 Rents | 90 | General Plant | \$881,022 | \$640,684 | \$64,440 | \$53,977 | \$15,001 | \$587 | \$385 | \$0 | \$12 | \$13 | \$28,297 | \$12,402 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$374,466 | \$37,664 | \$31,548 | \$8,768 | \$343 | \$225 | \$0 | \$7 | \$7 | \$16,539 | \$7,249 |
| Total A&G | | | \$75,455,822 | \$53,375,037 | \$6,221,366 | \$4,694,416 | \$1,281,816 | \$46,989 | \$51,754 | \$0 | \$1,084 | \$558 | \$2,446,577 | \$1,007,992 |
| Other Utility Plant Related O&M | | | \$0 | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$123,051,351 | \$12,023,733 | \$9,178,626 | \$2,526,178 | \$113,674 | \$93,814 | \$0 | \$2,277 | \$1,128 | \$4,834,220 | \$2,027,088 |
| Depreciation Expense | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | |
| Production Plant | | | | | | | | | | | | | | |
| 136 Production Plant | 136 | Production Plant | \$11,060 | \$8,420 | \$937 | \$1,228 | \$455 | \$4 | \$9 | \$0 | \$5 | \$0 | \$0 | \$0 |
| Storage Plant | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$124,066 | \$13,586 | \$17,210 | \$5,236 | \$0 | \$25 | \$0 | \$0 | \$0 | \$0 | \$4,874 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$114,455 | \$12,534 | \$15,876 | \$4,831 | \$0 | \$23 | \$0 | \$0 | \$0 | \$0 | \$4,496 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$34,064 | \$3,730 | \$4,725 | \$1,438 | \$0 | \$7 | \$0 | \$0 | \$0 | \$0 | \$1,338 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$4,634,254 | \$507,497 | \$642,829 | \$195,592 | \$0 | \$927 | \$0 | \$0 | \$0 | \$0 | \$182,061 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$403,203 | \$44,155 | \$55,929 | \$17,017 | \$0 | \$81 | \$0 | \$0 | \$0 | \$0 | \$15,840 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$572,111 | \$62,652 | \$79,359 | \$24,146 | \$0 | \$114 | \$0 | \$0 | \$0 | \$0 | \$22,476 |
| Total Transmission Plant | | | \$8,280,418 | \$5,882,153 | \$644,154 | \$815,928 | \$248,261 | \$0 | \$1,177 | \$0 | \$0 | \$0 | \$0 | \$231,086 |
| Distribution: | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$25,663 | \$2,966 | \$3,685 | \$1,285 | \$12 | \$5 | \$0 | \$0 | \$0 | \$2,913 | \$983 |
| 375 Structures | 10 | Monthly CP Demand - Retail Customers | \$34,741 | \$20,444 | \$2,364 | \$2,935 | \$1,023 | \$10 | \$4 | \$0 | \$0 | \$0 | \$2,318 | \$783 |
| 376 Mains | 10 | Monthly CP Demand - Retail Customers | \$17,554,404 | \$10,330,225 | \$1,194,549 | \$1,483,198 | \$516,814 | \$4,811 | \$1,817 | \$0 | \$0 | \$0 | \$1,171,436 | \$395,469 |
| 376.1 Mains - Metallic & Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$12,236,212 | \$7,200,633 | \$832,655 | \$1,033,856 | \$360,243 | \$3,353 | \$1,266 | \$0 | \$0 | \$0 | \$816,544 | \$275,660 |
| 378 M&R station equipment - general | 10 | Monthly CP Demand - Retail Customers | \$782,994 | \$460,768 | \$53,281 | \$66,156 | \$23,052 | \$215 | \$81 | \$0 | \$0 | \$0 | \$52,251 | \$17,639 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$168,212 | \$18,783 | \$24,505 | \$9,046 | \$82 | \$169 | \$0 | \$0 | \$0 | \$20,611 | \$6,892 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$28,649,294 | \$1,792,347 | \$596,244 | \$35,779 | \$36,316 | \$8,435 | \$0 | \$502 | \$479 | \$195,927 | \$72,191 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$317,898 | \$19,888 | \$6,616 | \$397 | \$403 | \$94 | \$0 | \$6 | \$5 | \$2,174 | \$801 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$6,751,041 | \$630,903 | \$665,978 | \$77,228 | \$16,219 | \$6,814 | \$0 | \$734 | \$1,674 | \$334,507 | \$109,505 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$3,784,052 | \$235,771 | \$75,797 | \$3,977 | \$4,769 | \$1,096 | \$0 | \$57 | \$63 | \$21,267 | \$7,511 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$500,549 | \$31,937 | \$14,257 | \$1,345 | \$691 | \$155 | \$0 | \$14 | \$33 | \$6,048 | \$2,014 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$32,081 | \$2,007 | \$650 | \$36 | \$40 | \$10 | \$0 | \$0 | \$0 | \$178 | \$63 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$58,240,860 | \$4,817,452 | \$3,973,878 | \$1,030,226 | \$66,921 | \$19,944 | \$0 | \$1,312 | \$2,256 | \$2,626,174 | \$889,512 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$9,790 | \$3,069 | \$64,949 | \$60,254 | \$91,294 | \$89,868 | \$299,154 | \$9,229 | \$32,843 | \$30,857 | \$283,835 | \$9,585 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$3,019 | \$1,173 | \$5,308 | \$19,889 | \$29,553 | \$28,854 | \$92,602 | \$3,608 | \$10,229 | \$11,702 | \$50,501 | \$6,276 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$2,082) | (\$653) | (\$13,810) | (\$12,812) | (\$19,412) | (\$19,109) | (\$63,609) | (\$1,962) | (\$6,983) | (\$6,561) | (\$60,352) | (\$2,038) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$1,115 | \$350 | \$7,398 | \$6,864 | \$10,399 | \$10,237 | \$34,077 | \$1,051 | \$3,741 | \$3,515 | \$32,332 | \$1,092 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$749 | \$291 | \$1,317 | \$4,937 | \$7,336 | \$7,162 | \$22,986 | \$896 | \$2,539 | \$2,905 | \$12,536 | \$1,558 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,702 | \$661 | \$2,992 | \$11,210 | \$16,657 | \$16,263 | \$52,194 | \$2,034 | \$5,766 | \$6,596 | \$28,464 | \$3,537 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$12,415 | \$3,892 | \$82,366 | \$76,412 | \$115,776 | \$113,968 | \$379,377 | \$11,704 | \$41,651 | \$39,132 | \$359,950 | \$12,156 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$0 | \$0 | \$0 | \$1 | \$1 | \$1 | \$3 | \$0 | \$0 | \$0 | \$2 | \$0 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$861 | \$270 | \$5,714 | \$5,301 | \$8,032 | \$7,906 | \$26,318 | \$812 | \$2,889 | \$2,715 | \$24,970 | \$843 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$378) | (\$119) | (\$2,508) | (\$2,327) | (\$3,526) | (\$3,471) | (\$11,554) | (\$356) | (\$1,268) | (\$1,192) | (\$10,962) | (\$370) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$21 | \$8 | \$36 | \$137 | \$203 | \$198 | \$636 | \$25 | \$70 | \$80 | \$347 | \$43 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$35,414 | \$11,102 | \$234,947 | \$217,962 | \$330,247 | \$325,089 | \$1,082,161 | \$33,384 | \$118,808 | \$111,623 | \$1,026,746 | \$34,674 |
| 931 Rents | 90 | General Plant | \$881,022 | \$701 | \$249 | \$2,747 | \$4,485 | \$6,719 | \$6,584 | \$21,470 | \$760 | \$2,365 | \$2,493 | \$15,536 | \$1,116 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$410 | \$146 | \$1,605 | \$2,621 | \$3,927 | \$3,848 | \$12,549 | \$444 | \$1,382 | \$1,457 | \$9,081 | \$652 |
| Total A&G | | | \$75,455,822 | \$63,738 | \$20,440 | \$393,061 | \$394,933 | \$597,205 | \$587,400 | \$1,948,363 | \$61,628 | \$214,033 | \$205,322 | \$1,772,986 | \$69,124 |
| Other Utility Plant Related O&M | | | \$0 | | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$123,437 | \$40,766 | \$680,779 | \$772,773 | \$1,164,634 | \$1,144,530 | \$3,775,875 | \$123,366 | \$413,550 | \$408,881 | \$3,202,449 | \$150,486 |
| Depreciation Expense | | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Production Plant | 136 | Production Plant | \$11,060 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$0 | \$117 | \$319 | \$0 | \$0 | \$0 | \$0 | \$345 | \$880 | \$1,180 | \$4,936 | \$1,877 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$0 | \$108 | \$294 | \$0 | \$0 | \$0 | \$0 | \$318 | \$811 | \$1,089 | \$4,554 | \$1,731 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$0 | \$32 | \$88 | \$0 | \$0 | \$0 | \$0 | \$95 | \$241 | \$324 | \$1,355 | \$515 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$0 | \$4,359 | \$11,910 | \$0 | \$0 | \$0 | \$0 | \$12,872 | \$32,852 | \$44,085 | \$184,383 | \$70,106 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$0 | \$379 | \$1,036 | \$0 | \$0 | \$0 | \$0 | \$1,120 | \$2,858 | \$3,836 | \$16,042 | \$6,100 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$0 | \$538 | \$1,470 | \$0 | \$0 | \$0 | \$0 | \$1,589 | \$4,056 | \$5,442 | \$22,763 | \$8,655 |
| Total Transmission Plant | | | \$8,280,418 | \$0 | \$5,533 | \$15,117 | \$0 | \$0 | \$0 | \$0 | \$16,338 | \$41,699 | \$55,957 | \$234,033 | \$88,984 |
| Distribution: | | | | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$80 | \$21 | \$60 | \$509 | \$781 | \$771 | \$2,507 | \$63 | \$196 | \$210 | \$935 | \$0 |
| 375 Structures | 10 | Monthly CP Demand - Retail Customers | \$34,741 | \$64 | \$17 | \$46 | \$405 | \$621 | \$613 | \$1,986 | \$50 | \$156 | \$166 | \$737 | \$0 |
| 376 Mains | 10 | Monthly CP Demand - Retail Customers | \$17,554,404 | \$32,128 | \$8,542 | \$23,339 | \$204,894 | \$313,810 | \$309,514 | \$1,003,404 | \$25,431 | \$78,756 | \$83,915 | \$372,353 | \$0 |
| 376.1 Mains - Metallic & Cathodic Protection | 10 | Monthly CP Demand - Retail Customers | \$12,236,212 | \$22,395 | \$5,954 | \$16,268 | \$142,820 | \$218,740 | \$215,745 | \$699,418 | \$17,727 | \$54,896 | \$58,492 | \$259,547 | \$0 |
| 378 M&R station equipment - general | 10 | Monthly CP Demand - Retail Customers | \$782,994 | \$1,433 | \$381 | \$1,041 | \$9,139 | \$13,997 | \$13,805 | \$44,756 | \$1,134 | \$3,513 | \$3,743 | \$16,608 | \$0 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$847 | \$208 | \$1,630 | \$3,378 | \$5,637 | \$6,232 | \$23,648 | \$451 | \$1,407 | \$1,964 | \$11,384 | \$0 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$549 | \$166 | \$23,997 | \$11,284 | \$8,147 | \$5,551 | \$6,694 | \$1,803 | \$1,924 | \$2,322 | \$3,775 | \$2,212 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$6 | \$2 | \$266 | \$125 | \$90 | \$62 | \$74 | \$20 | \$21 | \$26 | \$42 | \$25 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$1,313 | \$254 | \$26,477 | \$20,806 | \$16,717 | \$10,062 | \$13,210 | \$3,028 | \$4,142 | \$3,885 | \$6,892 | \$4,494 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$63 | \$13 | \$3,160 | \$1,001 | \$716 | \$456 | \$570 | \$146 | \$171 | \$177 | \$323 | \$209 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$26 | \$4 | \$489 | \$352 | \$279 | \$167 | \$222 | \$51 | \$68 | \$63 | \$124 | \$73 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$1 | \$0 | \$27 | \$9 | \$6 | \$4 | \$4 | \$1 | \$1 | \$1 | \$1 | \$0 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$58,906 | \$15,562 | \$96,801 | \$394,722 | \$579,540 | \$562,981 | \$1,796,493 | \$49,906 | \$145,252 | \$154,965 | \$672,722 | \$7,013 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|------------------------------------------------|----------------|-------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| General Plant: | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$603,187 | \$52,819 | \$48,999 | \$13,828 | \$571 | \$182 | \$0 | \$10 | \$17 | \$25,820 | \$11,908 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$217,420 | \$26,145 | \$19,308 | \$5,252 | \$190 | \$229 | \$0 | \$5 | \$2 | \$10,050 | \$4,082 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$530,304 | \$63,770 | \$47,095 | \$12,809 | \$462 | \$559 | \$0 | \$11 | \$4 | \$24,513 | \$9,957 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$5,657 | \$495 | \$460 | \$130 | \$5 | \$2 | \$0 | \$0 | \$0 | \$242 | \$112 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,115,615 | \$97,691 | \$90,625 | \$25,575 | \$1,055 | \$336 | \$0 | \$19 | \$31 | \$47,754 | \$22,025 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$12,455 | \$1,091 | \$1,012 | \$286 | \$12 | \$4 | \$0 | \$0 | \$0 | \$533 | \$246 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$266,781 | \$32,081 | \$23,692 | \$6,444 | \$233 | \$281 | \$0 | \$6 | \$2 | \$12,332 | \$5,009 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$12,765 | \$1,118 | \$1,037 | \$293 | \$12 | \$4 | \$0 | \$0 | \$0 | \$546 | \$252 |
| Total General Plant | | | \$3,794,325 | \$2,764,184 | \$275,210 | \$232,227 | \$64,615 | \$2,540 | \$1,598 | \$0 | \$51 | \$57 | \$121,790 | \$53,591 |
| Corporate Allocated | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$66,895,616 | \$5,737,754 | \$5,023,262 | \$1,343,558 | \$69,465 | \$22,727 | \$0 | \$1,368 | \$2,313 | \$2,747,963 | \$1,174,188 |
| Amortization Expense: | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$16,118 | \$1,411 | \$1,309 | \$369 | \$15 | \$5 | \$0 | \$0 | \$0 | \$690 | \$318 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$1,523,505) | (\$176,172) | (\$218,742) | (\$76,220) | (\$710) | (\$268) | \$0 | (\$895) | (\$73) | (\$172,764) | (\$58,324) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,885,254 | \$515,352 | \$478,078 | \$134,917 | \$5,568 | \$1,775 | \$0 | \$101 | \$163 | \$251,919 | \$116,187 |
| Total Amortization Expense | | | \$5,313,368 | \$4,377,867 | \$340,591 | \$260,644 | \$59,067 | \$4,873 | \$1,512 | \$0 | (\$794) | \$91 | \$79,845 | \$58,182 |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$71,273,483 | \$6,078,345 | \$5,283,907 | \$1,402,624 | \$74,338 | \$24,239 | \$0 | \$574 | \$2,404 | \$2,827,809 | \$1,232,370 |
| Taxes Other Than Income | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$2,892,544 | \$347,836 | \$256,879 | \$69,867 | \$2,522 | \$3,051 | \$0 | \$60 | \$24 | \$133,704 | \$54,310 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$26,988,921 | \$2,399,776 | \$2,200,840 | \$620,081 | \$25,450 | \$8,978 | \$0 | \$466 | \$727 | \$1,159,077 | \$531,741 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,330,825 | \$122,370 | \$109,459 | \$30,728 | \$1,246 | \$536 | \$0 | \$23 | \$33 | \$57,576 | \$26,101 |
| Total Taxes, Other | | | \$42,270,917 | \$31,212,290 | \$2,869,982 | \$2,567,178 | \$720,676 | \$29,218 | \$12,564 | \$0 | \$549 | \$785 | \$1,350,358 | \$612,152 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$22,941,428 | \$1,966,271 | \$1,804,787 | \$511,124 | \$20,816 | \$6,609 | (\$79) | \$146 | \$659 | \$978,924 | \$440,312 |
| Other | | | \$0 | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$22,941,428 | \$1,966,271 | \$1,804,787 | \$511,124 | \$20,816 | \$6,609 | (\$79) | \$146 | \$659 | \$978,924 | \$440,312 |
| Income Taxes: | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$3,607,746) | (\$654,407) | (\$384,181) | (\$146,061) | (\$52,289) | (\$21,519) | \$7 | (\$6,856) | (\$56) | (\$470,992) | (\$174,080) |
| Total Income Taxes | | | (\$6,787,988) | (\$3,607,746) | (\$654,407) | (\$384,181) | (\$146,061) | (\$52,289) | (\$21,519) | \$7 | (\$6,856) | (\$56) | (\$470,992) | (\$174,080) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$2,687,556 | \$487,494 | \$286,192 | \$108,807 | \$38,952 | \$16,030 | (\$5) | \$5,107 | \$41 | \$350,861 | \$129,679 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$14,449) | (\$2,621) | (\$1,539) | (\$585) | (\$209) | (\$86) | \$0 | (\$27) | (\$0) | (\$1,886) | (\$697) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$2,673,107 | \$484,873 | \$284,653 | \$108,222 | \$38,743 | \$15,944 | (\$5) | \$5,080 | \$41 | \$348,975 | \$128,982 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|------------------------------------------------|----------------|-------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| General Plant: | | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$611 | \$237 | \$1,074 | \$4,026 | \$5,982 | \$5,841 | \$18,744 | \$730 | \$2,071 | \$2,369 | \$10,222 | \$1,270 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$265 | \$83 | \$1,756 | \$1,629 | \$2,468 | \$2,429 | \$8,087 | \$249 | \$888 | \$834 | \$7,673 | \$259 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$645 | \$202 | \$4,282 | \$3,973 | \$6,019 | \$5,925 | \$19,725 | \$608 | \$2,166 | \$2,035 | \$18,714 | \$632 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$6 | \$2 | \$10 | \$38 | \$56 | \$55 | \$176 | \$7 | \$19 | \$22 | \$96 | \$12 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,130 | \$439 | \$1,987 | \$7,446 | \$11,064 | \$10,802 | \$34,668 | \$1,351 | \$3,830 | \$4,381 | \$18,906 | \$2,349 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$13 | \$5 | \$22 | \$83 | \$124 | \$121 | \$387 | \$15 | \$43 | \$49 | \$211 | \$26 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$325 | \$102 | \$2,154 | \$1,999 | \$3,028 | \$2,981 | \$9,923 | \$306 | \$1,089 | \$1,024 | \$9,415 | \$318 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$13 | \$5 | \$23 | \$85 | \$127 | \$124 | \$397 | \$15 | \$44 | \$50 | \$216 | \$27 |
| Total General Plant | | | \$3,794,325 | \$3,007 | \$1,076 | \$11,309 | \$19,278 | \$28,867 | \$28,277 | \$92,106 | \$3,283 | \$10,149 | \$10,763 | \$65,454 | \$4,894 |
| Corporate Allocated | | | \$0 | | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$61,913 | \$22,170 | \$123,227 | \$414,000 | \$608,408 | \$591,258 | \$1,888,599 | \$69,527 | \$197,100 | \$221,684 | \$972,208 | \$100,890 |
| Amortization Expense: | | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$16 | \$6 | \$29 | \$108 | \$160 | \$156 | \$501 | \$20 | \$55 | \$63 | \$273 | \$34 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$4,738) | (\$1,260) | (\$3,442) | (\$30,218) | (\$46,281) | (\$45,647) | (\$147,982) | (\$3,751) | (\$11,615) | (\$12,376) | (\$54,915) | (\$26,554) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,962 | \$2,316 | \$10,482 | \$39,280 | \$58,365 | \$56,986 | \$182,884 | \$7,126 | \$20,202 | \$23,111 | \$99,738 | \$12,394 |
| Total Amortization Expense | | | \$5,313,368 | \$1,240 | \$1,062 | \$7,069 | \$9,170 | \$12,244 | \$11,495 | \$35,403 | \$3,395 | \$8,643 | \$10,799 | \$45,096 | (\$14,126) |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$63,154 | \$23,233 | \$130,296 | \$423,170 | \$620,651 | \$602,753 | \$1,924,002 | \$72,922 | \$205,742 | \$232,483 | \$1,017,305 | \$86,764 |
| Taxes Other Than Income | | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$3,521 | \$1,104 | \$23,358 | \$21,670 | \$32,833 | \$32,320 | \$107,587 | \$3,319 | \$11,812 | \$11,097 | \$102,078 | \$3,447 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$27,570 | \$10,607 | \$55,089 | \$181,045 | \$269,251 | \$262,991 | \$845,505 | \$32,609 | \$93,370 | \$105,884 | \$477,836 | \$55,819 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,385 | \$522 | \$3,494 | \$9,028 | \$13,454 | \$13,152 | \$42,448 | \$1,600 | \$4,684 | \$5,210 | \$25,827 | \$2,640 |
| Total Taxes, Other | | | \$42,270,917 | \$32,476 | \$12,232 | \$81,941 | \$211,743 | \$315,537 | \$308,463 | \$995,540 | \$37,528 | \$109,867 | \$122,192 | \$605,741 | \$61,906 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$23,123 | \$8,712 | \$42,821 | \$152,882 | \$227,290 | \$221,872 | \$710,784 | \$26,716 | \$77,072 | \$87,288 | \$390,014 | \$43,392 |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$23,123 | \$8,712 | \$42,821 | \$152,882 | \$227,290 | \$221,872 | \$710,784 | \$26,716 | \$77,072 | \$87,288 | \$390,014 | \$43,392 |
| Income Taxes: | | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$16,442) | (\$1,399) | (\$170,815) | \$23 | \$16,630 | (\$40,105) | (\$397,455) | (\$10,717) | \$1,689 | (\$83,445) | (\$429,912) | (\$137,862) |
| Total Income Taxes | | | (\$6,787,988) | (\$16,442) | (\$1,399) | (\$170,815) | \$23 | \$16,630 | (\$40,105) | (\$397,455) | (\$10,717) | \$1,689 | (\$83,445) | (\$429,912) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$12,248 | \$1,042 | \$127,247 | (\$17) | (\$12,388) | \$29,876 | \$296,080 | \$7,984 | (\$1,258) | \$62,162 | \$320,259 | \$102,699 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$66) | (\$6) | (\$684) | \$0 | \$67 | (\$161) | (\$1,592) | (\$43) | \$7 | (\$334) | (\$1,722) | (\$552) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$12,182 | \$1,037 | \$126,563 | (\$17) | (\$12,322) | \$29,715 | \$294,488 | \$7,941 | (\$1,251) | \$61,828 | \$318,537 | \$102,147 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Revenues)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|--------------------------------------------------|----------------|-------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Rate Schedule Revenue: | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$229,907,718 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$2,495 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,685,188 | \$4,461,244 |
| EFM Revenues | | | \$188,988 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,650 | \$14,392 |
| Adjustments: | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,680 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$229,907,721 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$4,175 | \$10,726,838 | \$4,475,636 |
| Other Revenue: | | | | | | | | | | | | | | |
| Other Sales to Public Authorities | 146 | Total Rate Base | \$1,411,912 | \$1,057,176 | \$91,783 | \$85,468 | \$24,575 | \$943 | \$308 | (\$3) | \$31 | \$31 | \$43,178 | \$19,404 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$866,779 | \$54,227 | \$18,039 | \$1,082 | \$1,099 | \$255 | \$0 | \$15 | \$15 | \$5,928 | \$2,184 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$1,454,619 | \$154,327 | \$216,192 | \$85,861 | \$747 | \$3,150 | \$0 | \$881 | \$68 | \$196,843 | \$65,083 |
| Interruptible Transportation | 146 | Total Rate Base | \$735,620 | \$550,800 | \$47,820 | \$44,530 | \$12,804 | \$491 | \$160 | (\$2) | \$16 | \$16 | \$22,496 | \$10,110 |
| Transportation of Gas of Others - Flex Customers | 146 | Total Rate Base | \$13,397,475 | \$10,031,428 | \$870,916 | \$811,000 | \$233,190 | \$8,946 | \$2,922 | (\$32) | \$291 | \$291 | \$409,711 | \$184,126 |
| Natural Gas Processed by Others | 20 | MCF - Total | \$2,227 | \$1,118 | \$119 | \$166 | \$66 | \$1 | \$2 | \$0 | \$1 | \$0 | \$151 | \$50 |
| Rent | 20 | MCF - Total | \$102,558 | \$51,481 | \$5,462 | \$7,651 | \$3,039 | \$26 | \$111 | \$0 | \$31 | \$2 | \$6,967 | \$2,303 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$64,965 | \$6,892 | \$9,655 | \$3,835 | \$33 | \$141 | \$0 | \$39 | \$3 | \$8,791 | \$2,907 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$14,078,366 | \$1,231,546 | \$1,192,702 | \$364,452 | \$12,285 | \$7,051 | (\$37) | \$1,304 | \$425 | \$694,065 | \$286,167 |
| TOTAL REVENUE | | | \$336,438,899 | \$243,986,088 | \$24,318,506 | \$18,994,302 | \$5,396,394 | \$484,621 | \$240,659 | (\$37) | \$38,460 | \$4,600 | \$11,420,903 | \$4,761,803 |
| Total Gas Service Revenue | | | \$277,987,409 | \$230,964,898 | \$23,178,743 | \$17,887,067 | \$5,056,517 | \$473,279 | \$233,916 | (\$3) | \$37,186 | \$4,206 | \$43,178 | \$19,404 |
| Total Other Operating Revenue | | | \$58,451,489 | \$13,021,190 | \$1,139,763 | \$1,107,234 | \$339,877 | \$11,343 | \$6,743 | (\$34) | \$1,273 | \$394 | \$11,377,725 | \$4,742,398 |
| Operating Revenue | | | \$336,438,899 | \$243,986,088 | \$24,318,506 | \$18,994,302 | \$5,396,394 | \$484,621 | \$240,659 | (\$37) | \$38,460 | \$4,600 | \$11,420,903 | \$4,761,803 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Revenues)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|--------------------------------------------------|----------------|-------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Rate Schedule Revenue: | | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$277,180 | \$75,941 | \$1,712,667 | \$1,276,504 | \$1,816,169 | \$2,060,533 | \$8,042,993 | \$265,526 | \$661,624 | \$1,114,986 | \$6,648,098 | \$947,058 |
| EFM Revenues | | | \$188,988 | \$2,540 | \$374 | \$0 | \$24,348 | \$29,348 | \$18,467 | \$22,360 | \$5,369 | \$6,575 | \$6,675 | \$8,339 | \$8,552 |
| <u>Adjustments:</u> | | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| Other Revenue: | | | | | | | | | | | | | | | |
| Other Sales to Public Authorities | 146 | Total Rate Base | \$1,411,912 | \$1,021 | \$384 | \$1,954 | \$6,745 | \$10,030 | \$9,792 | \$31,385 | \$1,177 | \$3,404 | \$3,847 | \$17,373 | \$1,906 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$17 | \$5 | \$726 | \$341 | \$246 | \$168 | \$203 | \$55 | \$58 | \$70 | \$114 | \$67 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$11,256 | \$2,627 | \$29,246 | \$29,710 | \$55,136 | \$68,331 | \$293,098 | \$4,357 | \$13,682 | \$24,223 | \$162,941 | \$25,420 |
| Interruptible Transportation | 146 | Total Rate Base | \$735,620 | \$532 | \$200 | \$1,018 | \$3,514 | \$5,226 | \$5,102 | \$16,352 | \$613 | \$1,774 | \$2,005 | \$9,052 | \$993 |
| Transportation of Gas of Others - Flex Customers | 146 | Total Rate Base | \$13,397,475 | \$9,689 | \$3,644 | \$18,538 | \$64,002 | \$95,172 | \$92,914 | \$297,805 | \$11,172 | \$32,300 | \$36,508 | \$164,852 | \$18,090 |
| Natural Gas Processed by Others | 20 | MCF - Total | \$2,227 | \$9 | \$2 | \$22 | \$23 | \$42 | \$53 | \$225 | \$3 | \$11 | \$19 | \$125 | \$20 |
| Rent | 20 | MCF - Total | \$102,558 | \$398 | \$93 | \$1,035 | \$1,052 | \$1,951 | \$2,418 | \$10,373 | \$154 | \$484 | \$857 | \$5,767 | \$900 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$503 | \$117 | \$1,306 | \$1,327 | \$2,462 | \$3,052 | \$13,090 | \$195 | \$611 | \$1,082 | \$7,277 | \$1,135 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$23,425 | \$7,072 | \$53,846 | \$106,715 | \$170,265 | \$181,830 | \$662,531 | \$17,726 | \$52,323 | \$68,610 | \$367,501 | \$48,531 |
| TOTAL REVENUE | | | \$336,438,899 | \$303,145 | \$83,387 | \$1,766,513 | \$1,407,567 | \$2,015,783 | \$2,260,830 | \$8,727,883 | \$288,621 | \$720,523 | \$1,190,271 | \$7,023,938 | \$1,004,142 |
| Total Gas Service Revenue | | | \$277,987,409 | \$1,021 | \$384 | \$1,954 | \$6,745 | \$10,030 | \$9,792 | \$31,385 | \$1,177 | \$3,404 | \$3,847 | \$17,373 | \$1,906 |
| Total Other Operating Revenue | | | \$58,451,489 | \$302,124 | \$83,003 | \$1,764,560 | \$1,400,822 | \$2,005,753 | \$2,251,038 | \$8,696,498 | \$287,443 | \$717,119 | \$1,186,424 | \$7,006,565 | \$1,002,235 |
| Operating Revenue | | | \$336,438,899 | \$303,145 | \$83,387 | \$1,766,513 | \$1,407,567 | \$2,015,783 | \$2,260,830 | \$8,727,883 | \$288,621 | \$720,523 | \$1,190,271 | \$7,023,938 | \$1,004,142 |

| (2022) | | | | | | | | | | | | | | |
|---------------------------------------------|----------------|---------------------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | |
| 800 Wellhead Purchases | | | | | | | | | | | | | | |
| 801 Field Line Purchases | | | \$0 | | | | | | | | | | | |
| 803 Transmission Line Purchases | | | \$0 | | | | | | | | | | | |
| 804 City Gate Purchases | | | \$0 | | | | | | | | | | | |
| 805 Other Gas Purchases | | | \$0 | | | | | | | | | | | |
| 806 Exchange Gas | | | \$0 | | | | | | | | | | | |
| 807 Purchased Gas Expenses | | | \$0 | | | | | | | | | | | |
| 808.1 Storage Gas Withdrawal | | | \$0 | | | | | | | | | | | |
| 810 Company Used Gas | | | | | | | | | | | | | | |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| | | | | | | | | | | | | | | |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 850 Op., Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$9,151 | \$6,500 | \$712 | \$902 | \$274 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$255 |
| 851 System Control & Load Dispatching | 12 | Peak Day Demand for Transmission Allocation | \$123,154 | \$87,485 | \$9,580 | \$12,135 | \$3,692 | \$0 | \$18 | \$0 | \$0 | \$0 | \$0 | \$3,437 |
| 852 Communication Systems Expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor Station Labor Expense | 12 | Peak Day Demand for Transmission Allocation | \$654,943 | \$465,251 | \$50,950 | \$64,536 | \$19,636 | \$0 | \$93 | \$0 | \$0 | \$0 | \$0 | \$18,278 |
| 854 Compressor Station Fuel Gas | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 Mains Expense | 12 | Peak Day Demand for Transmission Allocation | \$480,170 | \$341,098 | \$37,354 | \$47,315 | \$14,396 | \$0 | \$68 | \$0 | \$0 | \$0 | \$0 | \$13,400 |
| 857 Meas. & Regul. Station Expenses | 12 | Peak Day Demand for Transmission Allocation | \$1,579,957 | \$1,122,352 | \$122,909 | \$155,684 | \$47,370 | \$0 | \$225 | \$0 | \$0 | \$0 | \$0 | \$44,093 |
| 858 Trans. and Comp. of Gas by Others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 Other Expenses | 12 | Peak Day Demand for Transmission Allocation | \$375,419 | \$266,686 | \$29,205 | \$36,993 | \$11,256 | \$0 | \$53 | \$0 | \$0 | \$0 | \$0 | \$10,477 |
| 860 Rents | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$169,510 | \$120,414 | \$13,187 | \$16,703 | \$5,082 | \$0 | \$24 | \$0 | \$0 | \$0 | \$0 | \$4,731 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$77,663 | \$55,170 | \$6,042 | \$7,653 | \$2,328 | \$0 | \$11 | \$0 | \$0 | \$0 | \$0 | \$2,167 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$177 | \$126 | \$14 | \$17 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$111,427 | \$79,155 | \$8,668 | \$10,980 | \$3,341 | \$0 | \$16 | \$0 | \$0 | \$0 | \$0 | \$3,110 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$189,212 | \$134,410 | \$14,719 | \$18,644 | \$5,673 | \$0 | \$27 | \$0 | \$0 | \$0 | \$0 | \$5,280 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission | | | \$3,770,783 | \$2,678,648 | \$293,338 | \$371,562 | \$113,054 | \$0 | \$536 | \$0 | \$0 | \$0 | \$0 | \$105,233 |
| | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$532,023 | \$416,514 | \$33,926 | \$23,690 | \$6,280 | \$437 | \$160 | \$0 | \$5 | \$6 | \$15,348 | \$5,227 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$1,573,598 | \$880,874 | \$101,861 | \$126,475 | \$44,070 | \$441 | \$2,211 | \$0 | \$0 | \$0 | \$102,554 | \$34,893 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$782,216 | \$572,016 | \$49,392 | \$43,377 | \$13,220 | \$520 | \$138 | \$0 | \$6 | \$5 | \$31,229 | \$10,609 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$10,150,799 | \$5,682,250 | \$657,074 | \$815,849 | \$284,279 | \$2,846 | \$14,262 | \$0 | \$0 | \$0 | \$661,542 | \$225,083 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$1,547,539 | \$0 | \$1,153,480 | \$373,287 | \$20,771 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$145,509 | \$77,946 | \$8,695 | \$11,360 | \$4,200 | \$39 | \$184 | \$0 | \$0 | \$0 | \$9,706 | \$3,259 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$147,083 | \$134,393 | \$8,374 | \$2,692 | \$141 | \$169 | \$39 | \$0 | \$2 | \$2 | \$755 | \$267 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$10,065,958 | \$9,197,474 | \$573,063 | \$184,232 | \$9,667 | \$11,591 | \$2,663 | \$0 | \$139 | \$154 | \$51,692 | \$18,257 |
| 880 Other Expenses | 82 | Distribution Plant | \$2,567,311 | \$1,924,702 | \$162,010 | \$139,242 | \$38,376 | \$2,102 | \$610 | \$0 | \$37 | \$62 | \$95,123 | \$32,217 |
| 881 Rents | 82 | Distribution Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Labor)**

| | | | | CNG Transport | CNG Transport | Irrigation Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Large Vol Transport | Wholesale Transport |
|---------------------------------------------|----------------|---------------------------------------------|--------------|------------------|------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| 800 Wellhead Purchases | | | | | | | | | | | | | | | |
| 801 Field Line Purchases | | | \$0 | | | | | | | | | | | | |
| 803 Transmission Line Purchases | | | \$0 | | | | | | | | | | | | |
| 804 City Gate Purchases | | | \$0 | | | | | | | | | | | | |
| 805 Other Gas Purchases | | | \$0 | | | | | | | | | | | | |
| 806 Exchange Gas | | | \$0 | | | | | | | | | | | | |
| 807 Purchased Gas Expenses | | | \$0 | | | | | | | | | | | | |
| 808.1 Storage Gas Withdrawal | | | \$0 | | | | | | | | | | | | |
| 810 Company Used Gas | | | | | | | | | | | | | | | |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Op., Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$9,151 | \$0 | \$6 | \$17 | \$0 | \$0 | \$0 | \$0 | \$18 | \$46 | \$62 | \$259 | \$98 |
| 851 System Control & Load Dispatching | 12 | Peak Day Demand for Transmission Allocation | \$123,154 | \$0 | \$82 | \$225 | \$0 | \$0 | \$0 | \$0 | \$243 | \$620 | \$832 | \$3,481 | \$1,323 |
| 852 Communication Systems Expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor Station Labor Expense | 12 | Peak Day Demand for Transmission Allocation | \$654,943 | \$0 | \$438 | \$1,196 | \$0 | \$0 | \$0 | \$0 | \$1,292 | \$3,298 | \$4,426 | \$18,511 | \$7,038 |
| 854 Compressor Station Fuel Gas | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 Mains Expense | 12 | Peak Day Demand for Transmission Allocation | \$480,170 | \$0 | \$321 | \$877 | \$0 | \$0 | \$0 | \$0 | \$947 | \$2,418 | \$3,245 | \$13,571 | \$5,160 |
| 857 Meas. & Regul. Station Expenses | 12 | Peak Day Demand for Transmission Allocation | \$1,579,957 | \$0 | \$1,056 | \$2,884 | \$0 | \$0 | \$0 | \$0 | \$3,117 | \$7,956 | \$10,677 | \$44,655 | \$16,979 |
| 858 Trans. and Comp. of Gas by Others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 Other Expenses | 12 | Peak Day Demand for Transmission Allocation | \$375,419 | \$0 | \$251 | \$685 | \$0 | \$0 | \$0 | \$0 | \$741 | \$1,891 | \$2,537 | \$10,611 | \$4,034 |
| 860 Rents | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$169,510 | \$0 | \$113 | \$309 | \$0 | \$0 | \$0 | \$0 | \$334 | \$854 | \$1,145 | \$4,791 | \$1,822 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$77,663 | \$0 | \$52 | \$142 | \$0 | \$0 | \$0 | \$0 | \$153 | \$391 | \$525 | \$2,195 | \$835 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$177 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$1 | \$5 | \$2 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$111,427 | \$0 | \$74 | \$203 | \$0 | \$0 | \$0 | \$0 | \$220 | \$561 | \$753 | \$3,149 | \$1,197 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$189,212 | \$0 | \$126 | \$345 | \$0 | \$0 | \$0 | \$0 | \$373 | \$953 | \$1,279 | \$5,348 | \$2,033 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission | | | \$3,770,783 | \$0 | \$2,520 | \$6,884 | \$0 | \$0 | \$0 | \$0 | \$7,440 | \$18,989 | \$25,482 | \$106,575 | \$40,522 |
| Operation | | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$532,023 | \$377 | \$99 | \$945 | \$2,434 | \$3,649 | \$3,579 | \$11,592 | \$305 | \$958 | \$982 | \$5,489 | \$21 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$1,573,598 | \$2,869 | \$728 | \$19,087 | \$17,472 | \$26,759 | \$26,393 | \$88,241 | \$2,169 | \$8,525 | \$7,313 | \$80,665 | \$0 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$782,216 | \$803 | \$214 | \$844 | \$5,209 | \$7,877 | \$7,742 | \$24,974 | \$651 | \$1,976 | \$2,108 | \$9,282 | \$24 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$10,150,799 | \$18,507 | \$4,699 | \$123,123 | \$112,704 | \$172,615 | \$170,251 | \$569,216 | \$13,989 | \$54,992 | \$47,171 | \$520,348 | \$0 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$1,547,539 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$145,509 | \$404 | \$97 | \$1,637 | \$1,566 | \$2,619 | \$2,904 | \$11,193 | \$210 | \$745 | \$926 | \$7,821 | \$0 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$147,083 | \$2 | \$0 | \$112 | \$36 | \$25 | \$16 | \$20 | \$5 | \$6 | \$6 | \$11 | \$7 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$10,065,958 | \$154 | \$31 | \$7,681 | \$2,432 | \$1,739 | \$1,108 | \$1,385 | \$354 | \$416 | \$431 | \$785 | \$508 |
| 880 Other Expenses | 82 | Distribution Plant | \$2,567,311 | \$2,251 | \$595 | \$3,196 | \$14,832 | \$22,038 | \$21,517 | \$69,056 | \$1,867 | \$5,525 | \$5,905 | \$25,857 | \$192 |
| 881 Rents | 82 | Distribution Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|-------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$938,669 | \$101,653 | \$111,714 | \$37,434 | \$621 | \$1,917 | \$0 | \$3 | \$3 | \$87,699 | \$29,866 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$428,778 | \$240,023 | \$27,755 | \$34,462 | \$12,008 | \$120 | \$602 | \$0 | \$0 | \$0 | \$27,944 | \$9,508 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$6,328,357 | \$3,542,510 | \$409,643 | \$508,628 | \$177,229 | \$1,774 | \$8,891 | \$0 | \$0 | \$0 | \$412,428 | \$140,325 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,012,996 | \$567,059 | \$65,573 | \$81,417 | \$28,370 | \$284 | \$1,423 | \$0 | \$0 | \$0 | \$66,018 | \$22,462 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$6,448 | \$2,087 | \$116 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$62,333 | \$6,953 | \$9,085 | \$3,359 | \$32 | \$147 | \$0 | \$0 | \$0 | \$7,762 | \$2,606 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$915,230 | \$57,258 | \$19,048 | \$1,143 | \$1,160 | \$269 | \$0 | \$16 | \$15 | \$6,259 | \$2,306 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$263,591 | \$16,423 | \$5,280 | \$277 | \$332 | \$76 | \$0 | \$4 | \$4 | \$1,481 | \$523 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$27,895 | \$3,021 | \$3,320 | \$1,112 | \$18 | \$57 | \$0 | \$0 | \$0 | \$2,606 | \$888 |
| Total Distribution | | | \$38,293,125 | \$25,443,479 | \$3,442,602 | \$2,495,244 | \$682,053 | \$22,488 | \$33,650 | \$0 | \$212 | \$252 | \$1,580,148 | \$538,296 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$998,168 | \$62,452 | \$20,211 | \$1,125 | \$1,256 | \$300 | \$0 | \$10 | \$0 | \$5,528 | \$1,967 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$3,709,502 | \$232,090 | \$75,109 | \$4,179 | \$4,668 | \$1,116 | \$0 | \$35 | \$0 | \$20,546 | \$7,311 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$71,002 | \$4,442 | \$1,438 | \$80 | \$89 | \$21 | \$0 | \$1 | \$0 | \$393 | \$140 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$847,167 | \$53,004 | \$17,153 | \$954 | \$1,066 | \$255 | \$0 | \$8 | \$0 | \$4,692 | \$1,670 |
| Total Customer Accounts | | | \$6,159,068 | \$5,625,839 | \$351,989 | \$113,910 | \$6,338 | \$7,080 | \$1,692 | \$0 | \$54 | \$0 | \$31,159 | \$11,089 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| Administrative & General: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$5,488,612 | \$660,020 | \$487,429 | \$132,573 | \$4,786 | \$5,789 | \$0 | \$114 | \$45 | \$253,704 | \$103,054 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$5,488,612 | \$660,020 | \$487,429 | \$132,573 | \$4,786 | \$5,789 | \$0 | \$114 | \$45 | \$253,704 | \$103,054 |
| Other Utility Plant Related Payroll | | | \$0 | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$40,394,930 | \$4,857,597 | \$3,587,366 | \$975,708 | \$35,224 | \$42,606 | \$0 | \$837 | \$333 | \$1,867,204 | \$758,452 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|-------------------------------|--------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$2,439 | \$619 | \$16,220 | \$14,779 | \$22,607 | \$22,327 | \$74,784 | \$1,839 | \$7,185 | \$6,208 | \$68,004 | \$14 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$428,778 | \$782 | \$198 | \$5,201 | \$4,761 | \$7,291 | \$7,192 | \$24,044 | \$591 | \$2,323 | \$1,993 | \$21,980 | \$0 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$6,328,357 | \$11,538 | \$2,929 | \$76,759 | \$70,263 | \$107,614 | \$106,140 | \$354,869 | \$8,721 | \$34,284 | \$29,408 | \$324,403 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,012,996 | \$1,847 | \$469 | \$12,287 | \$11,247 | \$17,226 | \$16,990 | \$56,805 | \$1,396 | \$5,488 | \$4,707 | \$51,928 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$323 | \$78 | \$1,309 | \$1,252 | \$2,095 | \$2,322 | \$8,951 | \$168 | \$596 | \$741 | \$6,254 | \$0 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$18 | \$5 | \$767 | \$360 | \$260 | \$177 | \$214 | \$58 | \$61 | \$74 | \$121 | \$71 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$4 | \$1 | \$220 | \$70 | \$50 | \$32 | \$40 | \$10 | \$12 | \$12 | \$22 | \$15 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$72 | \$18 | \$482 | \$439 | \$672 | \$664 | \$2,222 | \$55 | \$214 | \$184 | \$2,021 | \$0 |
| Total Distribution | | | \$38,293,125 | \$42,390 | \$10,781 | \$269,868 | \$259,856 | \$395,137 | \$389,354 | \$1,297,607 | \$32,386 | \$123,306 | \$108,169 | \$1,124,992 | \$853 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$16 | \$3 | \$850 | \$273 | \$179 | \$112 | \$120 | \$38 | \$41 | \$45 | \$46 | \$37 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$60 | \$12 | \$3,159 | \$1,014 | \$665 | \$415 | \$446 | \$140 | \$151 | \$166 | \$173 | \$139 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$1 | \$0 | \$60 | \$19 | \$13 | \$8 | \$9 | \$3 | \$3 | \$3 | \$3 | \$3 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$14 | \$3 | \$721 | \$232 | \$152 | \$95 | \$102 | \$32 | \$35 | \$38 | \$39 | \$32 |
| Total Customer Accounts | | | \$6,159,068 | \$92 | \$18 | \$4,790 | \$1,538 | \$1,008 | \$630 | \$677 | \$212 | \$229 | \$251 | \$262 | \$211 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$6,681 | \$2,094 | \$44,322 | \$41,118 | \$62,300 | \$61,327 | \$204,147 | \$6,298 | \$22,413 | \$21,057 | \$193,694 | \$6,541 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$6,681 | \$2,094 | \$44,322 | \$41,118 | \$62,300 | \$61,327 | \$204,147 | \$6,298 | \$22,413 | \$21,057 | \$193,694 | \$6,541 |
| Other Utility Plant Related Payroll | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$49,169 | \$15,415 | \$326,202 | \$302,620 | \$458,516 | \$451,356 | \$1,502,479 | \$46,351 | \$164,953 | \$154,978 | \$1,425,540 | \$48,142 |

| | | | | General Service | | | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
|----------------|-----------------------------------------------|------------------|-------------------|-----------------|--------------|-------------------------|------------------|--------------|-----------------|----------------|-------------------|------------------|------------------|
| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Generator SGS | Sales GIS | Supply KGSSD | Resale SSRk | Resale SSR-BHk | Transport STk | Transport STt |
| 1 | Sales Customers | 641,174 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | - | - |
| 2 | Transport Customers | 5,477 | - | - | - | - | - | - | - | - | - | 3,271 | 1,164 |
| 3 | Total Customers | 646,651 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | 3,271 | 1,164 |
| 4 | Retail Customers | 646,624 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | - | - | 3,271 | 1,164 |
| 5 | Customers for Transmission Allocation | 642,217 | 590,667 | 36,956 | 11,960 | 665 | - | 178 | - | - | - | - | 1,164 |
| 6 | Direct to GS Customers | 49,581 | - | 36,956 | 11,960 | 665 | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | - | - | - | - | - | - | - | - | - | 1,040,791 | 351,364 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | 1,040,791 | 351,364 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | - | - | 1,040,791 | 351,364 |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 1,614 | - | - | - | - | 351,364 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | 260,281 | 28,503 | 36,104 | 10,985 | - | 52 | - | - | - | - | 10,225 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | - | - | - | - | - | - | - | - | - | 1,068,543 | 363,561 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | 1,068,543 | 363,561 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | - | - | 1,068,543 | 363,561 |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 23,036 | - | - | - | - | 363,561 |
| 18 | MCF - Sales Customers | 56,672,333 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | - | - | - | - | - | - | - | - | - | 5,822,775 | 1,925,209 |
| 20 | MCF - Total | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | - | - | - | - | - | - | - | - | - | 3,698,874 | 1,252,218 |
| 23 | Winter Volumes - Total | 58,290,745 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | 3,698,874 | 1,252,218 |
| 24 | MCF - Retail Customers | 84,939,337 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | - | - | 5,822,775 | 1,925,209 |
| 25 | MCF for Transmission Allocation | 66,645,231 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | 1,925,209 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 28 | Net Sales Revenues | | | | | | | | | | | | |
| 29 | Services Cost | \$282,977,672 | \$257,729,094 | \$16,123,957 | \$5,363,814 | \$321,872 | \$326,695 | \$75,882 | \$0 | \$4,512 | \$4,314 | \$1,762,559 | \$64 |

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-----------------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 1 | Sales Customers | 641,174 | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Transport Customers | 5,477 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 3 | Total Customers | 646,651 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 4 | Retail Customers | 646,624 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | - |
| 5 | Customers for Transmission Allocation | 642,217 | - | 2 | 503 | - | - | - | - | 22 | 24 | 26 | 27 | 22 |
| 6 | Direct to GS Customers | 49,581 | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | - |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | - | 7,589 | 20,736 | - | - | - | - | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | - | 245 | 669 | - | - | - | - | 723 | 1,845 | 2,476 | 10,356 | 3,937 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | - |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | - | 7,589 | 198,871 | - | - | - | - | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 18 | MCF - Sales Customers | 56,672,333 | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 20 | MCF - Total | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 23 | Winter Volumes - Total | 58,290,745 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 24 | MCF - Retail Customers | 84,939,337 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | - |
| 25 | MCF for Transmission Allocation | 66,645,231 | 332,961 | 77,710 | 865,129 | - | - | - | - | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 28 | Net Sales Revenues | | | | </ | | | | | | | | | |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | General Service | | | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|-----------------|---------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | Small GSS | Large GSL | Trans. Eligible GSTe | | | | | | | |
| 62 | House Regulators | \$460,955,065 | \$412,783,444 | \$26,337,309 | \$11,757,597 | \$1,108,823 | \$570,197 | \$127,471 | \$0 | \$11,552 | \$27,620 | \$4,987,823 | \$1,660,803 |
| 72 | Income Before Taxes | \$34,711,801 | \$18,448,963 | \$3,346,446 | \$1,964,591 | \$746,915 | \$267,390 | \$110,042 | (\$37) | \$35,060 | \$284 | \$2,408,516 | \$890,193 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,449,342,074 | \$121,996,688 | \$104,852,148 | \$28,898,066 | \$1,582,789 | \$459,187 | \$0 | \$28,226 | \$46,414 | \$71,629,495 | \$24,259,949 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,447,335,688 | \$121,764,777 | \$104,564,021 | \$28,797,594 | \$1,581,854 | \$458,813 | \$0 | \$28,226 | \$46,414 | \$71,401,744 | \$24,183,071 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$974,537,097 | \$83,525,927 | \$76,666,174 | \$21,712,205 | \$884,256 | \$280,743 | (\$3,355) | \$6,218 | \$28,014 | \$41,584,077 | \$18,704,166 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,867,153,758 | \$166,021,844 | \$152,259,013 | \$42,898,604 | \$1,760,707 | \$621,101 | \$0 | \$32,206 | \$50,318 | \$80,187,547 | \$36,787,024 |
| 112 | Net Plant | \$1,690,388,580 | \$1,257,930,761 | \$111,309,861 | \$101,503,849 | \$28,364,546 | \$1,211,177 | \$421,658 | \$0 | \$22,492 | \$36,115 | \$54,140,118 | \$24,396,630 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,673,384,065 | \$146,532,685 | \$135,934,221 | \$38,361,660 | \$1,583,105 | \$504,572 | \$0 | \$28,613 | \$46,445 | \$71,629,495 | \$33,036,134 |
| 120 | O&M less A&G | \$90,397,793 | \$69,676,314 | \$5,802,367 | \$4,484,210 | \$1,244,362 | \$66,685 | \$42,060 | \$0 | \$1,192 | \$570 | \$2,387,644 | \$1,019,096 |
| 136 | Production Plant | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100% | 76% | 8% | 11% | 4% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 138 | Peak & Avg CP Retail | 100% | 55% | 6% | 8% | 3% | 0% | 0% | 0% | 0% | 0% | 7% | 2% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,117,244,825 | \$96,471,528 | \$84,722,014 | \$25,820,025 | \$1,014,708 | \$269,579 | \$0 | \$10,793 | \$10,319 | \$60,996,011 | \$20,721,995 |
| 140 | Peak & Avg NCP Retail | 100% | 54% | 6% | 8% | 3% | 0% | 0% | 0% | 0% | 0% | 7% | 2% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$34,603,270 | \$2,818,500 | \$1,968,130 | \$521,756 | \$36,278 | \$13,320 | \$0 | \$420 | \$469 | \$1,275,073 | \$434,215 |
| 142 | Dist O&M Maint | \$16,448,008 | \$9,982,652 | \$1,081,071 | \$1,188,072 | \$398,105 | \$6,607 | \$20,385 | \$0 | \$36 | \$35 | \$932,671 | \$317,627 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$34,906,319 | \$4,197,577 | \$3,099,937 | \$843,135 | \$30,438 | \$36,817 | \$0 | \$724 | \$288 | \$1,613,500 | \$655,398 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$29,881,465 | \$2,747,612 | \$2,457,719 | \$689,948 | \$27,973 | \$12,029 | \$0 | \$525 | \$751 | \$1,292,781 | \$586,051 |
| 145 | Accts. 375-379 | \$894,567,367 | \$525,983,033 | \$60,796,626 | \$75,533,631 | \$26,339,205 | \$245,092 | \$97,943 | \$0 | \$0 | \$0 | \$59,705,884 | \$20,153,750 |
| 146 | Total Rate Base | \$1,395,348,357 | \$1,044,774,214 | \$90,706,019 | \$84,465,694 | \$24,286,767 | \$931,708 | \$304,339 | (\$3,355) | \$30,269 | \$30,300 | \$42,671,476 | \$19,176,717 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 62 | House Regulators | \$460,955,065 | \$21,319 | \$3,616 | \$403,010 | \$289,907 | \$230,083 | \$137,928 | \$183,175 | \$41,932 | \$56,267 | \$52,265 | \$102,496 | \$60,431 |
| 72 | Income Before Taxes | \$34,711,801 | \$84,078 | \$7,155 | \$873,498 | (\$119) | (\$85,040) | \$205,084 | \$2,032,467 | \$54,805 | (\$8,636) | \$426,715 | \$2,198,443 | \$704,986 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,695,302 | \$448,370 | \$2,406,391 | \$11,168,761 | \$16,595,137 | \$16,203,052 | \$52,000,420 | \$1,405,709 | \$4,160,575 | \$4,446,238 | \$19,470,826 | \$144,706 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,689,013 | \$446,701 | \$2,401,672 | \$11,128,959 | \$16,534,108 | \$16,142,759 | \$51,804,445 | \$1,400,764 | \$4,145,260 | \$4,429,851 | \$19,397,713 | \$144,706 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$982,254 | \$370,073 | \$1,819,000 | \$6,494,323 | \$9,655,120 | \$9,425,000 | \$30,193,655 | \$1,134,871 | \$3,273,960 | \$3,707,948 | \$16,567,550 | \$1,843,282 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,907,355 | \$733,825 | \$3,811,155 | \$12,525,086 | \$18,627,370 | \$18,194,285 | \$58,493,890 | \$2,255,939 | \$6,459,567 | \$7,325,319 | \$33,057,735 | \$3,861,687 |
| 112 | Net Plant | \$1,690,388,580 | \$1,275,550 | \$481,729 | \$2,535,791 | \$8,405,465 | \$12,474,585 | \$12,172,660 | \$39,086,437 | \$1,486,433 | \$4,252,836 | \$4,809,908 | \$21,625,369 | \$2,444,612 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,695,302 | \$658,494 | \$2,980,494 | \$11,168,761 | \$16,595,137 | \$16,203,052 | \$52,000,420 | \$2,026,204 | \$5,744,211 | \$6,571,363 | \$28,358,930 | \$3,524,132 |
| 120 | O&M less A&G | \$90,397,793 | \$59,699 | \$20,327 | \$287,717 | \$377,840 | \$567,429 | \$557,130 | \$1,827,511 | \$61,739 | \$199,517 | \$203,559 | \$1,429,463 | \$81,361 |
| 136 | Production Plant | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 138 | Peak & Avg CP Retail | 100% | 0% | 0% | 1% | 1% | 2% | 2% | 8% | 0% | 0% | 1% | 4% | 0% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,569,092 | \$417,607 | \$1,647,650 | \$10,174,049 | \$15,385,739 | \$15,121,620 | \$48,779,147 | \$1,271,445 | \$3,858,707 | \$4,117,319 | \$18,129,207 | \$47,603 |
| 140 | Peak & Avg NCP Retail | 100% | 0% | 0% | 1% | 1% | 2% | 2% | 8% | 0% | 1% | 1% | 5% | 0% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$31,295 | \$8,229 | \$78,544 | \$202,206 | \$303,129 | \$297,308 | \$963,067 | \$25,351 | \$79,630 | \$81,600 | \$456,042 | \$1,723 |
| 142 | Dist O&M Maint | \$16,448,008 | \$25,943 | \$6,580 | \$172,496 | \$157,172 | \$240,425 | \$237,446 | \$795,319 | \$19,558 | \$76,414 | \$66,025 | \$723,216 | \$154 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$42,489 | \$13,320 | \$281,880 | \$261,502 | \$396,216 | \$390,029 | \$1,298,331 | \$40,053 | \$142,540 | \$133,920 | \$1,231,847 | \$41,600 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$31,091 | \$11,711 | \$78,447 | \$202,714 | \$302,084 | \$295,311 | \$953,092 | \$35,928 | \$105,182 | \$116,982 | \$579,914 | \$59,266 |
| 145 | Accts. 375-379 | \$894,567,367 | \$1,648,542 | \$437,617 | \$1,237,173 | \$10,434,160 | \$15,998,837 | \$15,806,020 | \$51,375,743 | \$1,296,339 | \$4,014,870 | \$4,296,004 | \$19,166,900 | \$0 |
| 146 | Total Rate Base | \$1,395,348,357 | \$1,009,122 | \$379,498 | \$1,930,781 | \$6,665,861 | \$9,912,130 | \$9,677,033 | \$31,016,471 | \$1,163,588 | \$3,364,032 | \$3,802,263 | \$17,169,378 | \$1,884,051 |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | General Service | | | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-----------------------------------------------|------------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | Small GSS | Large GSL | Trans. Eligible GSTe | | | | | | | |
| 1 | Sales Customers | 100.00% | 92.12% | 5.76% | 1.87% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 59.73% | 21.26% |
| 3 | Total Customers | 100.00% | 91.34% | 5.71% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 4 | Retail Customers | 100.00% | 91.35% | 5.72% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 5 | Customers for Transmission Allocation | 100.00% | 91.97% | 5.75% | 1.86% | 0.10% | 0.00% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.18% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 74.54% | 24.12% | 1.34% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 76.31% | 8.82% | 10.96% | 3.82% | 0.04% | 0.01% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 27.87% | 9.41% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 58.23% | 6.73% | 8.36% | 2.91% | 0.03% | 0.01% | 0.00% | 0.03% | 0.00% | 6.60% | 2.23% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 58.85% | 6.80% | 8.45% | 2.94% | 0.03% | 0.01% | 0.00% | 0.00% | 0.00% | 6.67% | 2.25% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 70.30% | 8.13% | 10.09% | 3.52% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.69% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 71.04% | 7.78% | 9.85% | 3.00% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.79% |
| 13 | NCP Demand - Sales Customers | 100.00% | 76.17% | 8.81% | 10.94% | 3.81% | 0.04% | 0.19% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 23.68% | 8.06% |
| 15 | NCP Demand - Total Customers | 100.00% | 55.42% | 6.41% | 7.96% | 2.77% | 0.03% | 0.14% | 0.00% | 0.03% | 0.00% | 6.45% | 2.20% |
| 16 | NCP Demand - Retail Customers | 100.00% | 55.98% | 6.47% | 8.04% | 2.80% | 0.03% | 0.14% | 0.00% | 0.00% | 0.00% | 6.52% | 2.22% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 66.52% | 7.69% | 9.55% | 3.33% | 0.00% | 0.17% | 0.00% | 0.00% | 0.00% | 0.00% | 2.63% |
| 18 | MCF - Sales Customers | 100.00% | 75.93% | 8.06% | 11.28% | 4.48% | 0.04% | 0.16% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.05% | 6.63% |
| 20 | MCF - Total | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 76.48% | 8.46% | 10.96% | 3.98% | 0.04% | 0.04% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 24.74% | 8.38% |
| 23 | Winter Volumes - Total | 100.00% | 56.86% | 6.29% | 8.15% | 2.96% | 0.03% | 0.03% | 0.00% | 0.03% | 0.00% | 6.35% | 2.15% |
| 24 | MCF - Retail Customers | 100.00% | 50.66% | 5.37% | 7.53% | 2.99% | 0.03% | 0.11% | 0.00% | 0.00% | 0.00% | 6.86% | 2.27% |
| 25 | MCF for Transmission Allocation | 100.00% | 64.56% | 6.85% | 9.60% | 3.81% | 0.00% | 0.14% | 0.00% | 0.00% | 0.00% | 0.00% | 2.89% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 75.99% | 8.06% | 11.29% | 4.49% | 0.00% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 29 | Services Cost | 100.00% | 91.08% | 5.70% | 1.90% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.62% | 0.23% |
| 30 | Services Cost - Sales Customers | 100.00% | 92.06% | 5.76% | 1.92% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 58.22% | 21.45% |
| 32 | Meter Cost | 100.00% | 77.55% | 7.25% | 7.65% | 0.89% | 0.19% | 0.08% | 0.00% | 0.01% | 0.02% | 3.84% | 1.26% |
| 33 | Meter Installations | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 35 | Meters - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 36 | Meter Cost - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 37 | Regulator Cost | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 38 | Number of Regulators | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Percent)

| TAI | TAI | Total | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------|-----------------------------------------------|---------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Alloc # | Alloc Name | Company | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| 1 | Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.18% | 0.03% | 9.18% | 2.95% | 1.93% | 1.21% | 1.30% | 0.41% | 0.44% | 0.48% | 0.50% | 0.40% |
| 3 | Total Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | Retail Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | Customers for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.76% | 0.20% | 0.56% | 4.87% | 7.47% | 7.36% | 23.87% | 0.61% | 1.87% | 2.00% | 8.86% | 4.28% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.15% | 1.77% | 1.74% | 5.66% | 0.14% | 0.44% | 0.47% | 2.10% | 1.01% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.17% | 1.79% | 1.76% | 5.72% | 0.14% | 0.45% | 0.48% | 2.12% | 0.00% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.54% | 0.57% | 2.53% | 1.23% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 0.00% | 0.07% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.50% | 0.68% | 2.83% | 1.07% |
| 13 | NCP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.66% | 0.17% | 4.41% | 4.03% | 6.18% | 6.10% | 20.38% | 0.50% | 1.97% | 1.69% | 18.63% | 3.55% |
| 15 | NCP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 1.20% | 1.10% | 1.68% | 1.66% | 5.55% | 0.14% | 0.54% | 0.46% | 5.07% | 0.97% |
| 16 | NCP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 1.21% | 1.11% | 1.70% | 1.68% | 5.61% | 0.14% | 0.54% | 0.46% | 5.13% | 0.00% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 1.44% | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.64% | 0.55% | 6.09% | 1.16% |
| 18 | MCF - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 1.15% | 0.27% | 2.98% | 3.03% | 5.61% | 6.96% | 29.85% | 0.44% | 1.39% | 2.47% | 16.59% | 2.59% |
| 20 | MCF - Total | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.91% | 0.23% | 0.82% | 4.01% | 6.73% | 7.48% | 27.23% | 0.55% | 1.71% | 2.34% | 11.32% | 3.57% |
| 23 | Winter Volumes - Total | 100.00% | 0.23% | 0.06% | 0.21% | 1.03% | 1.73% | 1.92% | 6.98% | 0.14% | 0.44% | 0.60% | 2.90% | 0.91% |
| 24 | MCF - Retail Customers | 100.00% | 0.39% | 0.09% | 1.02% | 1.03% | 1.92% | 2.38% | 10.21% | 0.15% | 0.48% | 0.84% | 5.67% | 0.00% |
| 25 | MCF for Transmission Allocation | 100.00% | 0.50% | 0.12% | 1.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.19% | 0.61% | 1.08% | 7.23% | 1.13% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 29 | Services Cost | 100.00% | 0.00% | 0.00% | 0.08% | 0.04% | 0.03% | 0.02% | 0.02% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 30 | Services Cost - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.16% | 0.05% | 7.13% | 3.35% | 2.42% | 1.65% | 1.99% | 0.54% | 0.57% | 0.69% | 1.12% | 0.66% |
| 32 | Meter Cost | 100.00% | 0.02% | 0.00% | 0.30% | 0.24% | 0.19% | 0.12% | 0.15% | 0.03% | 0.05% | 0.04% | 0.08% | 0.05% |
| 33 | Meter Installations | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 35 | Meters - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 36 | Meter Cost - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | Regulator Cost | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 38 | Number of Regulators | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | General Service | | | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | Small GSS | Large GSL | Trans. Eligible GSTe | | | | | | | |
| 39 | Meter & Regulator Installation Cost | 100.00% | 78.16% | 6.82% | 7.09% | 0.95% | 0.18% | 0.06% | 0.00% | 0.01% | 0.00% | 4.02% | 1.25% |
| 40 | Meter Sets | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 41 | Customer Deposits | 100.00% | 45.58% | 22.94% | 16.51% | 2.16% | 0.47% | 0.35% | 0.02% | 0.08% | 0.00% | 4.57% | 1.77% |
| 43 | Transportation Revenues | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.66% | 11.12% |
| 51 | Direct to GSS | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 72 | Income Before Taxes | 100.00% | 53.15% | 9.64% | 5.66% | 2.15% | 0.77% | 0.32% | 0.00% | 0.10% | 0.00% | 6.94% | 2.56% |
| 82 | Distribution Plant | 100.00% | 74.97% | 6.31% | 5.42% | 1.49% | 0.08% | 0.02% | 0.00% | 0.00% | 0.00% | 3.71% | 1.25% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 75.00% | 6.31% | 5.42% | 1.49% | 0.08% | 0.02% | 0.00% | 0.00% | 0.00% | 3.70% | 1.25% |
| 90 | General Plant | 100.00% | 72.72% | 7.31% | 6.13% | 1.70% | 0.07% | 0.04% | 0.00% | 0.00% | 0.00% | 3.21% | 1.41% |
| 102 | Rate Base Less Working Capital | 100.00% | 74.77% | 6.41% | 5.88% | 1.67% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.19% | 1.44% |
| 108 | Gross Plant | 100.00% | 74.24% | 6.60% | 6.05% | 1.71% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.19% | 1.46% |
| 112 | Net Plant | 100.00% | 74.42% | 6.58% | 6.00% | 1.68% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.20% | 1.44% |
| 116 | PST&D Plant | 100.00% | 74.42% | 6.52% | 6.05% | 1.71% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.19% | 1.47% |
| 120 | O&M less A&G | 100.00% | 77.08% | 6.42% | 4.96% | 1.38% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 2.64% | 1.13% |
| 136 | Production Plant | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 55.14% | 6.16% | 8.03% | 2.96% | 0.03% | 0.06% | 0.00% | 0.00% | 0.00% | 6.76% | 2.26% |
| 139 | Dist. Mains & Services Plant | 100.00% | 73.13% | 6.31% | 5.55% | 1.69% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.99% | 1.36% |
| 140 | Peak & Avg NCP Retail | 100.00% | 53.57% | 5.98% | 7.81% | 2.89% | 0.03% | 0.13% | 0.00% | 0.00% | 0.00% | 6.67% | 2.24% |
| 141 | Dist. O&M Ops | 100.00% | 78.29% | 6.38% | 4.45% | 1.18% | 0.08% | 0.03% | 0.00% | 0.00% | 0.00% | 2.88% | 0.98% |
| 142 | Dist O&M Maint | 100.00% | 60.69% | 6.57% | 7.22% | 2.42% | 0.04% | 0.12% | 0.00% | 0.00% | 0.00% | 5.67% | 1.93% |
| 143 | Labor Excl. A&G | 100.00% | 70.29% | 8.45% | 6.24% | 1.70% | 0.06% | 0.07% | 0.00% | 0.00% | 0.00% | 3.25% | 1.32% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 73.84% | 6.79% | 6.07% | 1.70% | 0.07% | 0.03% | 0.00% | 0.00% | 0.00% | 3.19% | 1.45% |
| 145 | Accts. 375-379 | 100.00% | 58.80% | 6.80% | 8.44% | 2.94% | 0.03% | 0.01% | 0.00% | 0.00% | 0.00% | 6.67% | 2.25% |
| 146 | Total Rate Base | 100.00% | 74.88% | 6.50% | 6.05% | 1.74% | 0.07% | 0.02% | 0.00% | 0.00% | 0.00% | 3.06% | 1.37% |

Kansas Gas Service Company
Demand CP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 39 | Meter & Regulator Installation Cost | 100.00% | 0.02% | 0.00% | 0.22% | 0.27% | 0.23% | 0.15% | 0.22% | 0.04% | 0.06% | 0.06% | 0.12% | 0.06% |
| 40 | Meter Sets | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 41 | Customer Deposits | 100.00% | 0.07% | 0.02% | 1.11% | 0.35% | 0.36% | 0.30% | 1.41% | 0.13% | 0.16% | 0.13% | 1.22% | 0.26% |
| 43 | Transportation Revenues | 100.00% | 0.70% | 0.19% | 4.26% | 3.23% | 4.59% | 5.17% | 20.05% | 0.67% | 1.66% | 2.79% | 16.54% | 2.38% |
| 51 | Direct to GSS | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 72 | Income Before Taxes | 100.00% | 0.24% | 0.02% | 2.52% | 0.00% | -0.24% | 0.59% | 5.86% | 0.16% | -0.02% | 1.23% | 6.33% | 2.03% |
| 82 | Distribution Plant | 100.00% | 0.09% | 0.02% | 0.12% | 0.58% | 0.86% | 0.84% | 2.69% | 0.07% | 0.22% | 0.23% | 1.01% | 0.01% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 0.09% | 0.02% | 0.12% | 0.58% | 0.86% | 0.84% | 2.68% | 0.07% | 0.21% | 0.23% | 1.01% | 0.01% |
| 90 | General Plant | 100.00% | 0.08% | 0.03% | 0.31% | 0.51% | 0.76% | 0.75% | 2.44% | 0.09% | 0.27% | 0.28% | 1.76% | 0.13% |
| 102 | Rate Base Less Working Capital | 100.00% | 0.08% | 0.03% | 0.14% | 0.50% | 0.74% | 0.72% | 2.32% | 0.09% | 0.25% | 0.28% | 1.27% | 0.14% |
| 108 | Gross Plant | 100.00% | 0.08% | 0.03% | 0.15% | 0.50% | 0.74% | 0.72% | 2.33% | 0.09% | 0.26% | 0.29% | 1.31% | 0.15% |
| 112 | Net Plant | 100.00% | 0.08% | 0.03% | 0.15% | 0.50% | 0.74% | 0.72% | 2.31% | 0.09% | 0.25% | 0.28% | 1.28% | 0.14% |
| 116 | PST&D Plant | 100.00% | 0.08% | 0.03% | 0.13% | 0.50% | 0.74% | 0.72% | 2.31% | 0.09% | 0.26% | 0.29% | 1.26% | 0.16% |
| 120 | O&M less A&G | 100.00% | 0.07% | 0.02% | 0.32% | 0.42% | 0.63% | 0.62% | 2.02% | 0.07% | 0.22% | 0.23% | 1.58% | 0.09% |
| 136 | Production Plant | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 0.28% | 0.07% | 0.53% | 1.11% | 1.85% | 2.04% | 7.75% | 0.15% | 0.46% | 0.64% | 3.73% | 0.00% |
| 139 | Dist. Mains & Services Plant | 100.00% | 0.10% | 0.03% | 0.11% | 0.67% | 1.01% | 0.99% | 3.19% | 0.08% | 0.25% | 0.27% | 1.19% | 0.00% |
| 140 | Peak & Avg NCP Retail | 100.00% | 0.28% | 0.07% | 1.12% | 1.08% | 1.80% | 2.00% | 7.69% | 0.14% | 0.51% | 0.64% | 5.37% | 0.00% |
| 141 | Dist. O&M Ops | 100.00% | 0.07% | 0.02% | 0.18% | 0.46% | 0.69% | 0.67% | 2.18% | 0.06% | 0.18% | 0.18% | 1.03% | 0.00% |
| 142 | Dist O&M Maint | 100.00% | 0.16% | 0.04% | 1.05% | 0.96% | 1.46% | 1.44% | 4.84% | 0.12% | 0.46% | 0.40% | 4.40% | 0.00% |
| 143 | Labor Excl. A&G | 100.00% | 0.09% | 0.03% | 0.57% | 0.53% | 0.80% | 0.79% | 2.61% | 0.08% | 0.29% | 0.27% | 2.48% | 0.08% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 0.08% | 0.03% | 0.19% | 0.50% | 0.75% | 0.73% | 2.36% | 0.09% | 0.26% | 0.29% | 1.43% | 0.15% |
| 145 | Accts. 375-379 | 100.00% | 0.18% | 0.05% | 0.14% | 1.17% | 1.79% | 1.77% | 5.74% | 0.14% | 0.45% | 0.48% | 2.14% | 0.00% |
| 146 | Total Rate Base | 100.00% | 0.07% | 0.03% | 0.14% | 0.48% | 0.71% | 0.69% | 2.22% | 0.08% | 0.24% | 0.27% | 1.23% | 0.14% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Summary)

| | | Residential | General Service | | Trans. Eligible | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
|---------------------------------------|-----------------|-----------------|-----------------|--------------|-----------------|------------|------------|------------|-----------|-----------|--------------|--------------|
| | Total | RS | Small | Large | GSTE | Generator | Sales | Supply | Resale | Resale | Transport | Transport |
| | | | GSS | GSL | | SGS | GIS | KGSSD | SSRk | SSR-BHk | STk | STt |
| Operating Revenues | \$336,438,899 | \$243,824,457 | \$24,299,815 | \$18,971,095 | \$5,388,307 | \$484,657 | \$247,992 | (\$37) | \$38,460 | \$4,600 | \$11,412,111 | \$4,759,807 |
| Operating Expenses: | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$122,485,784 | \$11,958,332 | \$9,097,423 | \$2,497,883 | \$113,799 | \$119,474 | \$0 | \$2,277 | \$1,128 | \$4,803,457 | \$2,020,103 |
| Depreciation & Amortization | \$93,602,567 | \$70,276,541 | \$5,963,062 | \$5,140,767 | \$1,352,748 | \$74,558 | \$69,470 | \$0 | \$574 | \$2,404 | \$2,773,582 | \$1,220,058 |
| Taxes Other Than Income | \$42,270,917 | \$30,795,700 | \$2,821,809 | \$2,507,365 | \$699,835 | \$29,310 | \$31,465 | \$0 | \$549 | \$785 | \$1,327,698 | \$607,007 |
| Total Operating Expenses | \$301,727,098 | \$223,558,025 | \$20,743,204 | \$16,745,555 | \$4,550,466 | \$217,667 | \$220,410 | \$0 | \$3,400 | \$4,316 | \$8,904,737 | \$3,847,168 |
| Income Before Taxes | \$34,711,801 | \$20,266,432 | \$3,556,612 | \$2,225,540 | \$837,842 | \$266,990 | \$27,582 | (\$37) | \$35,060 | \$284 | \$2,507,374 | \$912,639 |
| Income Taxes: | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$3,963,157) | (\$695,505) | (\$435,211) | (\$163,842) | (\$52,211) | (\$5,394) | \$7 | (\$6,856) | (\$56) | (\$490,324) | (\$178,469) |
| Total Income Taxes | (\$6,787,988) | (\$3,963,157) | (\$695,505) | (\$435,211) | (\$163,842) | (\$52,211) | (\$5,394) | \$7 | (\$6,856) | (\$56) | (\$490,324) | (\$178,469) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$2,952,316 | \$518,110 | \$324,206 | \$122,053 | \$38,894 | \$4,018 | (\$5) | \$5,107 | \$41 | \$365,262 | \$132,949 |
| Other | (\$27,186) | (\$15,873) | (\$2,786) | (\$1,743) | (\$656) | (\$209) | (\$22) | \$0 | (\$27) | (\$0) | (\$1,964) | (\$715) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$2,936,443 | \$515,325 | \$322,463 | \$121,397 | \$38,685 | \$3,996 | (\$5) | \$5,080 | \$41 | \$363,298 | \$132,234 |
| Net Income | \$36,470,327 | \$21,293,145 | \$3,736,793 | \$2,338,288 | \$880,287 | \$280,516 | \$28,980 | (\$39) | \$36,836 | \$299 | \$2,634,399 | \$958,874 |
| Total Rate Base | \$1,395,348,357 | \$1,030,265,933 | \$89,028,335 | \$82,382,617 | \$23,560,927 | \$934,902 | \$962,586 | (\$3,355) | \$30,269 | \$30,300 | \$41,882,321 | \$18,997,540 |
| Rate of Return - Existing Rates | 2.61% | 2.07% | 4.20% | 2.84% | 3.74% | 30.00% | 3.01% | 1.17% | 121.69% | 0.99% | 6.29% | 5.05% |
| Relative Rate of Return | 100% | 79% | 161% | 109% | 143% | 1148% | 115% | 45% | 4656% | 38% | 241% | 193% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Summary)

| | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------|-----------------|-----------------------------------|-----------------------------------|-----------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------|
| Operating Revenues | \$336,438,899 | \$303,105 | \$83,253 | \$1,827,366 | \$1,404,361 | \$2,010,873 | \$2,255,987 | \$8,721,777 | \$288,223 | \$725,769 | \$1,189,521 | \$7,193,258 | \$1,004,142 |
| Operating Expenses: | | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$123,299 | \$40,299 | \$893,709 | \$761,555 | \$1,147,454 | \$1,127,584 | \$3,754,510 | \$121,974 | \$431,908 | \$406,254 | \$3,794,924 | \$150,486 |
| Depreciation & Amortization | \$93,602,567 | \$62,910 | \$22,408 | \$505,634 | \$403,396 | \$590,366 | \$572,883 | \$1,886,340 | \$70,467 | \$238,103 | \$227,853 | \$2,061,678 | \$86,764 |
| Taxes Other Than Income | \$42,270,917 | \$32,374 | \$11,888 | \$238,782 | \$203,480 | \$302,882 | \$295,981 | \$979,802 | \$36,502 | \$123,389 | \$120,257 | \$1,042,151 | \$61,906 |
| Total Operating Expenses | \$301,727,098 | \$218,583 | \$74,595 | \$1,638,124 | \$1,368,431 | \$2,040,702 | \$1,996,448 | \$6,620,652 | \$228,943 | \$793,400 | \$754,364 | \$6,898,754 | \$299,156 |
| Income Before Taxes | \$34,711,801 | \$84,522 | \$8,658 | \$189,241 | \$35,930 | (\$29,830) | \$259,539 | \$2,101,125 | \$59,279 | (\$67,630) | \$435,157 | \$294,505 | \$704,986 |
| Income Taxes: | | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$16,529) | (\$1,693) | (\$37,007) | (\$7,026) | \$5,833 | (\$50,754) | (\$410,881) | (\$11,592) | \$13,225 | (\$85,096) | (\$57,591) | (\$137,862) |
| Total Income Taxes | (\$6,787,988) | (\$16,529) | (\$1,693) | (\$37,007) | (\$7,026) | \$5,833 | (\$50,754) | (\$410,881) | (\$11,592) | \$13,225 | (\$85,096) | (\$57,591) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$12,313 | \$1,261 | \$27,568 | \$5,234 | (\$4,345) | \$37,808 | \$306,082 | \$8,636 | (\$9,852) | \$63,392 | \$42,902 | \$102,699 |
| Other | (\$27,186) | (\$66) | (\$7) | (\$148) | (\$28) | \$23 | (\$203) | (\$1,646) | (\$46) | \$53 | (\$341) | (\$231) | (\$552) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$12,247 | \$1,255 | \$27,420 | \$5,206 | (\$4,322) | \$37,605 | \$304,436 | \$8,589 | (\$9,799) | \$63,051 | \$42,671 | \$102,147 |
| Net Income | \$36,470,327 | \$88,804 | \$9,097 | \$198,828 | \$37,750 | (\$31,341) | \$272,688 | \$2,207,570 | \$62,283 | (\$71,057) | \$457,202 | \$309,425 | \$740,701 |
| Total Rate Base | \$1,395,348,357 | \$1,005,577 | \$367,502 | \$7,392,990 | \$6,378,098 | \$9,471,399 | \$9,242,337 | \$30,468,394 | \$1,127,872 | \$3,834,970 | \$3,734,873 | \$32,367,919 | \$1,884,051 |
| Rate of Return - Existing Rates | 2.61% | 8.83% | 2.48% | 2.69% | 0.59% | -0.33% | 2.95% | 7.25% | 5.52% | -1.85% | 12.24% | 0.96% | 39.31% |
| Relative Rate of Return | 100% | 338% | 95% | 103% | 23% | -13% | 113% | 277% | 211% | -71% | 468% | 37% | 1504% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | | TAI | TAI | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------|-----------------------------------------------|---------|---------------------------------------------|-----------------|-------------------|-----------------|---------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | Alloc # | Alloc Name | | | Small GSS | Large GSL | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 | Organization | | | \$0 | | | | | | | | | | | |
| 302 | Franchises and Consents | 116.0 | PST&D Plant | \$6,045 | \$4,430 | \$386 | \$356 | \$100 | \$4 | \$4 | \$0 | \$0 | \$0 | \$189 | \$88 |
| 303 | Miscellaneous Intangible Plant | | | \$0 | | | | | | | | | | | |
| Total Intangible Plant | | | | \$6,045 | \$4,430 | \$386 | \$356 | \$100 | \$4 | \$4 | \$0 | \$0 | \$0 | \$189 | \$88 |
| Production Plant | | 137.0 | Peak&Avg CP sales customers | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| Storage Plant | | | | \$0 | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.1 | Land and land rights | 12 | Peak Day Demand for Transmission Allocation | \$899,920 | \$639,275 | \$70,007 | \$88,676 | \$26,981 | \$0 | \$128 | \$0 | \$0 | \$0 | \$0 | \$25,115 |
| 365.2 | Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$12,213,306 | \$8,675,955 | \$950,103 | \$1,203,464 | \$366,176 | \$0 | \$1,736 | \$0 | \$0 | \$0 | \$0 | \$340,843 |
| 366.1 | Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$5,147,615 | \$3,656,706 | \$400,446 | \$507,231 | \$154,334 | \$0 | \$731 | \$0 | \$0 | \$0 | \$0 | \$143,657 |
| 366.2 | Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$2,350,612 | \$1,669,802 | \$182,860 | \$231,622 | \$70,475 | \$0 | \$334 | \$0 | \$0 | \$0 | \$0 | \$65,600 |
| 367 | Mains | 12 | Peak Day Demand for Transmission Allocation | \$250,912,558 | \$178,240,516 | \$19,519,103 | \$24,724,194 | \$7,522,785 | \$0 | \$35,655 | \$0 | \$0 | \$0 | \$0 | \$7,002,343 |
| 368 | Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$15,340,424 | \$10,897,362 | \$1,193,369 | \$1,511,601 | \$459,932 | \$0 | \$2,180 | \$0 | \$0 | \$0 | \$0 | \$428,113 |
| 369 | Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$27,581,240 | \$19,592,859 | \$2,145,612 | \$2,717,775 | \$826,932 | \$0 | \$3,919 | \$0 | \$0 | \$0 | \$0 | \$769,723 |
| 371 | Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$28,383 | \$20,162 | \$2,208 | \$2,797 | \$851 | \$0 | \$4 | \$0 | \$0 | \$0 | \$0 | \$792 |
| Total Transmission Plant | | | | \$314,474,058 | \$223,392,638 | \$24,463,708 | \$30,987,359 | \$9,428,467 | \$0 | \$44,687 | \$0 | \$0 | \$0 | \$0 | \$8,776,185 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374 | Land and land rights | 145.0 | Accts. 375-379 | \$559,591 | \$313,187 | \$36,199 | \$44,976 | \$15,684 | \$157 | \$780 | \$0 | \$0 | \$0 | \$36,487 | \$12,411 |
| 374.1 | Rights-of-way | 145.0 | Accts. 375-379 | \$2,852,777 | \$1,596,617 | \$184,544 | \$229,284 | \$79,956 | \$799 | \$3,976 | \$0 | \$0 | \$0 | \$186,010 | \$63,273 |
| 375 | Structures and improvements | 16.0 | NCP Demand - Retail Customers | \$959,697 | \$537,223 | \$62,122 | \$77,134 | \$26,877 | \$269 | \$1,348 | \$0 | \$0 | \$0 | \$62,545 | \$21,280 |
| 376 | Mains | 16.0 | NCP Demand - Retail Customers | \$470,627,460 | \$263,449,483 | \$30,464,324 | \$37,825,667 | \$13,180,206 | \$131,954 | \$661,216 | \$0 | \$0 | \$0 | \$30,671,473 | \$10,435,670 |
| 376.1 | Mains - Metallic | 16.0 | NCP Demand - Retail Customers | \$351,891,285 | \$196,982,932 | \$22,778,378 | \$28,282,503 | \$9,854,928 | \$98,663 | \$494,396 | \$0 | \$0 | \$0 | \$22,933,264 | \$7,802,820 |
| 376.2 | Mains - Cathodic Protection | 16.0 | NCP Demand - Retail Customers | \$28,344,948 | \$15,867,034 | \$1,834,805 | \$2,278,164 | \$793,817 | \$7,947 | \$39,824 | \$0 | \$0 | \$0 | \$1,847,281 | \$628,519 |
| 378 | Meas. and reg. sta. equip. - general | 16.0 | NCP Demand - Retail Customers | \$30,826,552 | \$17,256,195 | \$1,995,443 | \$2,477,618 | \$863,316 | \$8,643 | \$43,310 | \$0 | \$0 | \$0 | \$2,009,011 | \$683,546 |
| 379 | Meas. and reg. sta. equip. - city gate -Total | 138.0 | Peak & Avg CP Retail | \$11,917,425 | \$6,570,792 | \$733,716 | \$957,230 | \$353,348 | \$3,190 | \$6,600 | \$0 | \$0 | \$0 | \$805,102 | \$269,221 |
| 380.1 | Services - Plastic | 29.0 | Services Cost | \$673,574,659 | \$613,475,210 | \$38,380,019 | \$12,767,543 | \$766,154 | \$777,635 | \$180,624 | \$0 | \$10,739 | \$10,267 | \$4,195,437 | \$1,545,836 |
| 380.2 | Services - Metallic | 29.0 | Services Cost | \$3,362,630 | \$3,062,601 | \$191,601 | \$63,738 | \$3,825 | \$3,882 | \$902 | \$0 | \$54 | \$51 | \$20,945 | \$7,717 |
| 381 | Meters | 32.0 | Meter Cost | \$170,634,636 | \$132,319,874 | \$12,365,644 | \$13,053,122 | \$1,513,672 | \$317,899 | \$133,552 | \$0 | \$14,385 | \$32,809 | \$6,556,305 | \$2,146,287 |
| 381.1 | Meters-AMR | 36.0 | Meter Cost - AMR | \$52,496,670 | \$49,466,490 | \$2,328,602 | \$474,182 | \$5,288 | \$79,324 | \$9,695 | \$0 | \$881 | \$0 | \$73,154 | \$35,255 |
| 382 | Meter installations | 33.0 | Meter Installations | \$107,567,938 | \$98,287,043 | \$6,123,930 | \$1,968,764 | \$103,307 | \$123,870 | \$28,459 | \$0 | \$1,481 | \$1,645 | \$552,399 | \$195,100 |
| 383 | House regulators | 37.0 | Regulator Cost | \$27,400,128 | \$24,536,707 | \$1,565,544 | \$698,896 | \$65,911 | \$33,894 | \$7,577 | \$0 | \$687 | \$1,642 | \$296,487 | \$98,722 |
| 386 | Other Property on Customer Premises | 4.0 | Retail Customers | \$224,125 | \$204,730 | \$12,809 | \$4,145 | \$231 | \$258 | \$62 | \$0 | \$0 | \$0 | \$1,134 | \$404 |
| 387 | Other Equipment | 4.0 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | | \$1,933,240,521 | \$1,423,926,117 | \$119,057,681 | \$101,202,964 | \$27,626,522 | \$1,588,384 | \$1,612,320 | \$0 | \$28,226 | \$46,414 | \$70,247,034 | \$23,946,062 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 | Land and land rights | 116.0 | PST&D Plant | \$4,693,542 | \$3,439,883 | \$299,730 | \$276,125 | \$77,420 | \$3,316 | \$3,460 | \$0 | \$60 | \$97 | \$146,630 | \$68,303 |
| 390.1 | Structures and improvements - owned | 116.0 | PST&D Plant | \$54,397,100 | \$39,867,465 | \$3,473,803 | \$3,200,225 | \$897,280 | \$38,434 | \$40,103 | \$0 | \$692 | \$1,124 | \$1,699,409 | \$791,613 |
| 390.2 | Structures and improvements - leasehold | 116.0 | PST&D Plant | \$3,183,183 | \$2,332,945 | \$203,278 | \$187,269 | \$52,507 | \$2,249 | \$2,347 | \$0 | \$41 | \$66 | \$99,445 | \$46,323 |
| 391.1 | Office furniture and equipment - computers | 143.0 | Labor Excl. A&G | \$6,186,032 | \$4,342,045 | \$522,172 | \$385,258 | \$104,715 | \$3,793 | \$4,874 | \$0 | \$90 | \$36 | \$200,654 | \$81,567 |
| 391.2 | Computers and other electronic equipment | 143.0 | Labor Excl. A&G | \$5,279,304 | \$3,705,602 | \$445,633 | \$328,788 | \$89,366 | \$3,237 | \$4,160 | \$0 | \$77 | \$31 | \$171,243 | \$69,611 |
| 392 | Transportation equipment | 143.0 | Labor Excl. A&G | \$55,445,676 | \$38,917,938 | \$4,680,247 | \$3,453,084 | \$938,561 | \$33,998 | \$43,687 | \$0 | \$808 | \$321 | \$1,798,468 | \$731,085 |
| 393 | Stores equipment | 116.0 | PST&D Plant | \$152,032 | \$111,424 | \$9,709 | \$8,944 | \$2,508 | \$107 | \$112 | \$0 | \$2 | \$3 | \$4,750 | \$2,212 |
| 394 | Tool, shop and garage equipment | 116.0 | PST&D Plant | \$22,474,941 | \$16,471,814 | \$1,435,251 | \$1,322,219 | \$370,724 | \$15,879 | \$16,569 | \$0 | \$286 | \$464 | \$702,135 | \$327,066 |
| 395 | Laboratory equipment | 116.0 | PST&D Plant | \$250,914 | \$183,894 | \$16,023 | \$14,761 | \$4,139 | \$177 | \$185 | \$0 | \$3 | \$5 | \$7,839 | \$3,651 |
| 396 | Power operated equipment | 116.0 | PST&D Plant | \$18,182,394 | \$13,325,820 | \$1,161,129 | \$1,069,685 | \$299,919 | \$12,847 | \$13,405 | \$0 | \$231 | \$376 | \$568,032 | \$264,599 |
| 397 | Communication equipment | 143.0 | Labor Excl. A&G | \$5,690,022 | \$3,993,890 | \$480,303 | \$354,367 | \$96,318 | \$3,489 | \$4,483 | \$0 | \$83 | \$33 | \$184,565 | \$75,026 |
| 398 | Miscellaneous equipment | 116.0 | PST&D Plant | \$343,045 | \$251,417 | \$21,907 | \$20,182 | \$5,659 | \$242 | \$253 | \$0 | \$4 | \$7 | \$10,717 | \$4,992 |
| Total General Plant | | | | \$176,278,185 | \$126,944,135 | \$12,749,185 | \$10,620,908 | \$2,939,114 | \$117,769 | \$133,638 | \$0 | \$2,377 | \$2,562 | \$5,593,885 | \$2,466,049 |
| Corporate Allocated Plant | | 90.0 | General Plant | \$90,173,610 | \$64,937,196 | \$6,521,737 | \$5,433,035 | \$1,503,479 | \$60,244 | \$68,361 | \$0 | \$1,216 | \$1,311 | \$2,861,505 | \$1,261,487 |
| TOTAL PLANT IN SERVICE | | | | \$2,515,025,334 | \$1,839,853,870 | \$162,864,986 | \$148,339,337 | \$41,532,809 | \$1,766,718 | \$1,859,709 | \$0 | \$32,206 | \$50,318 | \$78,702,613 | \$36,449,871 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | TAI | TAI | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|-------------------------------|---------|-----------------------------------------------|-----------------|-------------|-----------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|-------------|
| | Alloc # | Alloc Name | Total | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | | CNGk | CNGt | GIT | LVtk-T1 | LVtk-T2 | LVtk-T3 | LVtk-T4 | LVtk-T1 | LVtk-T2 | LVtk-T3 | LVtk-T4 | WTt |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 | | Organization | \$0 | | | | | | | | | | | | |
| 302 | 116.0 | Franchises and Consents | \$6,045 | \$5 | \$2 | \$34 | \$29 | \$43 | \$42 | \$137 | \$5 | \$18 | \$17 | \$148 | \$9 |
| 303 | | Miscellaneous Intangible Plant | \$0 | | | | | | | | | | | | |
| | | Total Intangible Plant | \$6,045 | \$5 | \$2 | \$34 | \$29 | \$43 | \$42 | \$137 | \$5 | \$18 | \$17 | \$148 | \$9 |
| Production Plant | 137.0 | Peak&Avg CP sales customers | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.1 | 12 | Land and land rights | \$899,920 | \$0 | \$601 | \$1,643 | \$0 | \$0 | \$0 | \$0 | \$1,776 | \$4,532 | \$6,081 | \$25,435 | \$9,671 |
| 365.2 | 12 | Rights-of-way | \$12,213,306 | \$0 | \$8,161 | \$22,297 | \$0 | \$0 | \$0 | \$0 | \$24,098 | \$61,504 | \$82,534 | \$345,189 | \$131,248 |
| 366.1 | 12 | Structures and imp. - compressor stations | \$5,147,615 | \$0 | \$3,440 | \$9,397 | \$0 | \$0 | \$0 | \$0 | \$10,157 | \$25,922 | \$34,786 | \$145,489 | \$55,318 |
| 366.2 | 12 | Structures and imp. - meas. & reg. stations | \$2,350,612 | \$0 | \$1,571 | \$4,291 | \$0 | \$0 | \$0 | \$0 | \$4,638 | \$11,837 | \$15,885 | \$66,436 | \$25,260 |
| 367 | 12 | Mains | \$250,912,558 | \$0 | \$167,653 | \$458,065 | \$0 | \$0 | \$0 | \$0 | \$495,081 | \$1,263,551 | \$1,695,595 | \$7,091,640 | \$2,696,377 |
| 368 | 12 | Compressor station equipment | \$15,340,424 | \$0 | \$10,250 | \$28,005 | \$0 | \$0 | \$0 | \$0 | \$30,269 | \$77,252 | \$103,666 | \$433,572 | \$164,852 |
| 369 | 12 | Measuring and regulating station equip. | \$27,581,240 | \$0 | \$18,429 | \$50,352 | \$0 | \$0 | \$0 | \$0 | \$54,421 | \$138,894 | \$186,386 | \$779,539 | \$296,396 |
| 371 | 12 | Other Equipment | \$28,383 | \$0 | \$19 | \$52 | \$0 | \$0 | \$0 | \$0 | \$56 | \$143 | \$192 | \$802 | \$305 |
| | | Total Transmission Plant | \$314,474,058 | \$0 | \$210,123 | \$574,103 | \$0 | \$0 | \$0 | \$0 | \$620,495 | \$1,583,636 | \$2,125,125 | \$8,888,104 | \$3,379,426 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374 | 145.0 | Land and land rights | \$559,591 | \$1,027 | \$261 | \$6,737 | \$6,213 | \$9,527 | \$9,413 | \$31,539 | \$772 | \$3,026 | \$2,614 | \$28,582 | \$0 |
| 374.1 | 145.0 | Accts. 375-379 | \$2,852,777 | \$5,237 | \$1,329 | \$34,344 | \$31,673 | \$48,568 | \$47,986 | \$160,787 | \$3,935 | \$15,424 | \$13,325 | \$145,708 | \$0 |
| 375 | 16.0 | Structures and improvements | \$959,697 | \$1,750 | \$444 | \$11,640 | \$10,655 | \$16,320 | \$16,096 | \$53,816 | \$1,323 | \$5,199 | \$4,460 | \$49,196 | \$0 |
| 376 | 16.0 | Mains | \$470,627,460 | \$858,053 | \$217,848 | \$5,708,403 | \$5,225,356 | \$8,003,035 | \$7,893,458 | \$26,390,911 | \$648,568 | \$2,549,629 | \$2,187,012 | \$24,125,195 | \$0 |
| 376.1 | 16.0 | Mains - Metallic | \$351,891,285 | \$641,572 | \$162,886 | \$4,268,211 | \$3,907,033 | \$5,983,923 | \$5,901,991 | \$19,732,660 | \$484,938 | \$1,906,374 | \$1,635,244 | \$18,038,569 | \$0 |
| 376.2 | 16.0 | Mains - Cathodic Protection | \$28,344,948 | \$51,679 | \$13,121 | \$343,806 | \$314,713 | \$482,007 | \$475,407 | \$1,589,472 | \$39,062 | \$153,559 | \$131,719 | \$1,453,012 | \$0 |
| 378 | 16.0 | Meas. and reg. sta. equip. - general | \$30,826,552 | \$56,203 | \$14,269 | \$373,906 | \$342,266 | \$524,206 | \$517,029 | \$1,728,630 | \$42,482 | \$167,003 | \$143,251 | \$1,580,224 | \$0 |
| 379 | 138.0 | Meas. and reg. sta. equip. - city gate -Total | \$11,917,425 | \$33,098 | \$8,112 | \$63,672 | \$131,943 | \$220,198 | \$243,422 | \$923,768 | \$17,635 | \$54,970 | \$76,711 | \$444,697 | \$0 |
| 380.1 | 29.0 | Services - Plastic | \$673,574,659 | \$11,766 | \$3,552 | \$513,845 | \$241,633 | \$174,454 | \$118,873 | \$143,347 | \$38,598 | \$41,206 | \$49,724 | \$80,831 | \$47,367 |
| 380.2 | 29.0 | Services - Metallic | \$3,362,630 | \$59 | \$18 | \$2,565 | \$1,206 | \$871 | \$593 | \$716 | \$193 | \$206 | \$248 | \$404 | \$236 |
| 381 | 32.0 | Meters | \$170,634,636 | \$25,732 | \$4,970 | \$518,956 | \$407,799 | \$327,645 | \$197,207 | \$258,922 | \$59,351 | \$81,184 | \$76,152 | \$135,088 | \$88,082 |
| 381.1 | 36.0 | Meters-AMR | \$52,496,670 | \$0 | \$0 | \$22,916 | \$881 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 | 33.0 | Meter installations | \$107,567,938 | \$1,645 | \$329 | \$82,087 | \$25,991 | \$18,589 | \$11,844 | \$14,805 | \$3,784 | \$4,442 | \$4,606 | \$8,390 | \$5,429 |
| 383 | 37.0 | House regulators | \$27,400,128 | \$1,267 | \$215 | \$23,956 | \$17,233 | \$13,677 | \$8,199 | \$10,888 | \$2,492 | \$3,345 | \$3,107 | \$6,093 | \$3,592 |
| 386 | 4.0 | Other Property on Customer Premises | \$224,125 | \$3 | \$1 | \$174 | \$56 | \$37 | \$23 | \$25 | \$8 | \$8 | \$9 | \$10 | \$0 |
| 387 | 4.0 | Other Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Total Distribution Plant | \$1,933,240,521 | \$1,689,092 | \$427,354 | \$11,975,219 | \$10,664,651 | \$15,823,054 | \$15,441,541 | \$51,040,286 | \$1,343,139 | \$4,985,574 | \$4,328,183 | \$46,095,997 | \$144,706 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 | 116.0 | Land and land rights | \$4,693,542 | \$3,526 | \$1,331 | \$26,195 | \$22,261 | \$33,028 | \$32,232 | \$106,539 | \$4,099 | \$13,712 | \$13,470 | \$114,771 | \$7,356 |
| 390.1 | 116.0 | Structures and improvements - owned | \$54,397,100 | \$40,862 | \$15,422 | \$303,592 | \$257,998 | \$382,790 | \$373,560 | \$1,234,761 | \$47,504 | \$158,922 | \$156,118 | \$1,330,169 | \$85,255 |
| 390.2 | 116.0 | Structures and improvements - leasehold | \$3,183,183 | \$2,391 | \$902 | \$17,765 | \$15,097 | \$22,400 | \$21,860 | \$72,255 | \$2,780 | \$9,300 | \$9,136 | \$77,838 | \$4,989 |
| 391.1 | 143.0 | Office furniture and equipment - computers | \$6,186,032 | \$5,291 | \$1,654 | \$37,503 | \$32,450 | \$49,165 | \$48,397 | \$161,498 | \$4,974 | \$17,963 | \$16,653 | \$160,099 | \$5,182 |
| 391.2 | 143.0 | Computers and other electronic equipment | \$5,279,304 | \$4,516 | \$1,412 | \$32,006 | \$27,694 | \$41,959 | \$41,303 | \$137,826 | \$4,245 | \$15,330 | \$14,212 | \$136,632 | \$4,423 |
| 392 | 143.0 | Transportation equipment | \$55,445,676 | \$47,427 | \$14,826 | \$336,137 | \$290,854 | \$440,670 | \$433,785 | \$1,447,509 | \$44,582 | \$160,999 | \$149,265 | \$1,434,976 | \$46,449 |
| 393 | 116.0 | Stores equipment | \$152,032 | \$114 | \$43 | \$848 | \$721 | \$1,070 | \$1,044 | \$3,451 | \$133 | \$444 | \$436 | \$3,718 | \$238 |
| 394 | 116.0 | Tool, shop and garage equipment | \$22,474,941 | \$16,883 | \$6,372 | \$125,433 | \$106,596 | \$158,155 | \$154,342 | \$510,159 | \$19,627 | \$65,661 | \$64,502 | \$549,579 | \$35,224 |
| 395 | 116.0 | Laboratory equipment | \$250,914 | \$188 | \$71 | \$1,400 | \$1,190 | \$1,766 | \$1,723 | \$5,696 | \$219 | \$733 | \$720 | \$6,136 | \$393 |
| 396 | 116.0 | Power operated equipment | \$18,182,394 | \$13,658 | \$5,155 | \$101,476 | \$86,237 | \$127,949 | \$124,864 | \$412,723 | \$15,878 | \$53,120 | \$52,183 | \$444,613 | \$28,497 |
| 397 | 143.0 | Communication equipment | \$5,690,022 | \$4,867 | \$1,521 | \$34,495 | \$29,848 | \$45,223 | \$44,516 | \$148,548 | \$4,575 | \$16,522 | \$15,318 | \$147,262 | \$4,767 |
| 398 | 116.0 | Miscellaneous equipment | \$343,045 | \$258 | \$97 | \$1,915 | \$1,627 | \$2,414 | \$2,356 | \$7,787 | \$300 | \$1,002 | \$985 | \$8,388 | \$538 |
| | | Total General Plant | \$176,278,185 | \$139,982 | \$48,806 | \$1,018,765 | \$872,573 | \$1,306,587 | \$1,279,981 | \$4,248,751 | \$148,915 | \$513,708 | \$492,999 | \$4,414,182 | \$223,312 |
| Corporate Allocated Plant | 90.0 | General Plant | \$90,173,610 | \$71,607 | \$24,966 | \$521,141 | \$446,357 | \$668,374 | \$654,764 | \$2,173,412 | \$76,176 | \$262,783 | \$252,189 | \$2,258,037 | \$114,233 |
| TOTAL PLANT IN SERVICE | | | \$2,515,025,334 | \$1,900,685 | \$711,250 | \$14,089,262 | \$11,983,610 | \$17,798,057 | \$17,376,327 | \$57,462,586 | \$2,188,731 | \$7,345,719 | \$7,198,514 | \$61,656,468 | \$3,861,687 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|----------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| Reserve for Depreciation | | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$126) | (\$11) | (\$10) | (\$3) | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$5) | (\$3) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$1,627,099 | \$188,067 | \$233,661 | \$81,483 | \$815 | \$4,052 | \$0 | \$0 | \$0 | \$189,561 | \$64,481 |
| Total Intangible Plant | | | \$2,907,069 | \$1,626,973 | \$188,056 | \$233,651 | \$81,480 | \$815 | \$4,051 | \$0 | (\$0) | (\$0) | \$189,556 | \$64,479 |
| Production Plant | 136 | Production Plant | \$710,413 | \$540,862 | \$60,211 | \$78,890 | \$29,258 | \$263 | \$582 | \$0 | \$322 | \$26 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | |
| Transmission | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$3,267,674 | \$357,843 | \$453,267 | \$137,915 | \$0 | \$654 | \$0 | \$0 | \$0 | \$0 | \$128,374 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$3,176,986 | \$347,911 | \$440,688 | \$134,087 | \$0 | \$636 | \$0 | \$0 | \$0 | \$0 | \$124,811 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$894,328 | \$97,938 | \$124,054 | \$37,746 | \$0 | \$179 | \$0 | \$0 | \$0 | \$0 | \$35,134 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$60,141,102 | \$6,586,047 | \$8,342,325 | \$2,538,304 | \$0 | \$12,031 | \$0 | \$0 | \$0 | \$0 | \$2,362,699 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$9,212,812 | \$1,008,894 | \$1,277,933 | \$388,834 | \$0 | \$1,843 | \$0 | \$0 | \$0 | \$0 | \$361,934 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$6,401,214 | \$700,996 | \$887,929 | \$270,168 | \$0 | \$1,280 | \$0 | \$0 | \$0 | \$0 | \$251,478 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$83,094,117 | \$9,099,629 | \$11,526,196 | \$3,507,054 | \$0 | \$16,622 | \$0 | \$0 | \$0 | \$0 | \$3,264,429 |
| Distribution: | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145.0 | Accts. 375-379 | \$749,651 | \$419,558 | \$48,494 | \$60,251 | \$21,011 | \$210 | \$1,045 | \$0 | \$0 | \$0 | \$48,880 | \$16,627 |
| 375 Structures and improvements | 16.0 | NCP Demand - Retail Customers | \$639,108 | \$357,762 | \$41,370 | \$51,367 | \$17,899 | \$179 | \$898 | \$0 | \$0 | \$0 | \$41,652 | \$14,172 |
| 376 Mains - Metallic | 16.0 | NCP Demand - Retail Customers | \$168,391,095 | \$94,262,555 | \$10,900,173 | \$13,534,071 | \$4,715,894 | \$47,213 | \$236,584 | \$0 | \$0 | \$0 | \$10,974,291 | \$3,733,896 |
| 376.1 Mains - Plastic | 16.0 | NCP Demand - Retail Customers | \$102,182,290 | \$57,199,959 | \$6,614,392 | \$8,212,681 | \$2,861,677 | \$28,650 | \$143,563 | \$0 | \$0 | \$0 | \$6,659,368 | \$2,265,785 |
| 376.2 Mains - Cathodic Protection | 16.0 | NCP Demand - Retail Customers | \$879,746 | \$492,467 | \$56,947 | \$70,708 | \$24,638 | \$247 | \$1,236 | \$0 | \$0 | \$0 | \$57,334 | \$19,507 |
| 378 Meas. and reg. sta. equip. - general | 16.0 | NCP Demand - Retail Customers | \$13,968,889 | \$7,819,553 | \$904,224 | \$1,122,719 | \$391,207 | \$3,917 | \$19,626 | \$0 | \$0 | \$0 | \$910,373 | \$309,745 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138.0 | Peak & Avg CP Retail | \$4,756,800 | \$2,622,709 | \$292,860 | \$382,075 | \$141,038 | \$1,273 | \$2,634 | \$0 | \$0 | \$0 | \$321,354 | \$107,459 |
| 380.1 Services - Plastic | 29.0 | Services Cost | \$212,060,614 | \$193,139,584 | \$12,083,130 | \$4,019,588 | \$241,207 | \$244,822 | \$56,866 | \$0 | \$3,381 | \$3,232 | \$1,320,844 | \$486,673 |
| 380.2 Services - Metallic | 29.0 | Services Cost | (\$17,789,998) | (\$16,202,692) | (\$1,013,667) | (\$337,208) | (\$20,235) | (\$20,538) | (\$4,771) | \$0 | (\$284) | (\$271) | (\$110,807) | (\$40,828) |
| 381 Meters | 32.0 | Meter Cost | \$44,467,803 | \$34,482,883 | \$3,222,517 | \$3,401,675 | \$394,467 | \$82,845 | \$34,804 | \$0 | \$3,749 | \$8,550 | \$1,708,589 | \$559,328 |
| 381.1 Meters-AMR | 36.0 | Meter Cost - AMR | \$21,030,480 | \$19,816,572 | \$932,852 | \$189,960 | \$2,119 | \$31,778 | \$3,884 | \$0 | \$353 | \$0 | \$29,306 | \$14,123 |
| 382 Meter installations | 33.0 | Meter Installations | \$45,926,735 | \$41,964,205 | \$2,614,646 | \$840,575 | \$44,108 | \$52,887 | \$12,151 | \$0 | \$632 | \$702 | \$235,850 | \$83,299 |
| 383 House regulators | 37.0 | Regulator Cost | \$10,184,046 | \$9,119,773 | \$581,880 | \$259,765 | \$24,498 | \$12,598 | \$2,816 | \$0 | \$255 | \$610 | \$110,198 | \$36,693 |
| 386 Other Property Customer Premise | 4.0 | Retail Customers | \$220,711 | \$201,611 | \$12,614 | \$4,082 | \$227 | \$254 | \$61 | \$0 | \$0 | \$0 | \$1,117 | \$397 |
| 387 Other Equipment | 4.0 | Retail Customers | (\$2,638) | (\$2,410) | (\$151) | (\$49) | (\$3) | (\$3) | (\$1) | \$0 | \$0 | \$0 | (\$13) | (\$5) |
| Total Distribution Plant | | | \$607,665,331 | \$445,694,090 | \$37,292,283 | \$31,812,262 | \$8,859,750 | \$486,331 | \$511,395 | \$0 | \$8,086 | \$12,824 | \$22,308,334 | \$7,606,872 |
| General Plant: | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$25,573) | (\$2,228) | (\$2,053) | (\$576) | (\$25) | (\$26) | \$0 | (\$0) | (\$1) | (\$1,090) | (\$508) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,493,961 | \$1,001,512 | \$922,639 | \$258,690 | \$11,081 | \$11,562 | \$0 | \$200 | \$324 | \$489,947 | \$228,225 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$1,659,888 | \$199,617 | \$147,277 | \$40,031 | \$1,450 | \$1,863 | \$0 | \$34 | \$14 | \$76,706 | \$31,181 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,441,144 | \$293,570 | \$216,596 | \$58,872 | \$2,133 | \$2,740 | \$0 | \$51 | \$20 | \$112,810 | \$45,858 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$14,439,308 | \$1,736,462 | \$1,281,161 | \$348,224 | \$12,614 | \$16,209 | \$0 | \$300 | \$119 | \$667,266 | \$271,247 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$46,547) | (\$4,056) | (\$3,736) | (\$1,048) | (\$45) | (\$47) | \$0 | (\$1) | (\$1) | (\$1,984) | (\$924) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,142,485 | \$273,817 | \$252,252 | \$70,727 | \$3,029 | \$3,161 | \$0 | \$55 | \$89 | \$133,953 | \$62,398 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$95,260) | (\$8,300) | (\$7,647) | (\$2,144) | (\$92) | (\$96) | \$0 | (\$2) | (\$3) | (\$4,061) | (\$1,891) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,367,718 | \$641,977 | \$591,419 | \$165,822 | \$7,103 | \$7,411 | \$0 | \$128 | \$208 | \$314,060 | \$146,294 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$2,525 | \$304 | \$224 | \$61 | \$2 | \$3 | \$0 | \$0 | \$0 | \$117 | \$47 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$162,049 | \$14,120 | \$13,008 | \$3,647 | \$156 | \$163 | \$0 | \$3 | \$5 | \$6,908 | \$3,218 |
| Total General Plant | | | \$56,433,955 | \$40,541,698 | \$4,146,795 | \$3,411,140 | \$942,306 | \$37,406 | \$42,944 | \$0 | \$767 | \$773 | \$1,794,631 | \$785,145 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$28,767,113 | \$2,889,123 | \$2,406,829 | \$666,040 | \$26,688 | \$30,284 | \$0 | \$539 | \$581 | \$1,267,644 | \$558,837 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$600,264,854 | \$53,676,097 | \$49,468,968 | \$14,085,888 | \$551,503 | \$605,878 | \$0 | \$9,714 | \$14,203 | \$25,560,165 | \$12,279,761 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | TAI | TAI | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------------------------------------------------|---------|---------------------------------------------|----------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|---------------------|------------------|--------------------|--------------------|---------------------|--------------------|
| | Alloc # | Alloc Name | Total | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| Reserve for Depreciation | | | | | | | | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$0) | (\$0) | (\$1) | (\$1) | (\$1) | (\$1) | (\$4) | (\$0) | (\$1) | (\$0) | (\$4) | (\$0) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$5,337 | \$1,354 | \$35,000 | \$32,278 | \$49,495 | \$48,902 | \$163,857 | \$4,010 | \$15,719 | \$13,579 | \$148,490 | \$0 |
| Total Intangible Plant | | | \$2,907,069 | \$5,337 | \$1,354 | \$34,999 | \$32,277 | \$49,494 | \$48,901 | \$163,853 | \$4,010 | \$15,718 | \$13,579 | \$148,486 | (\$0) |
| Production Plant | 136 | Production Plant | \$710,413 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$0 | \$3,074 | \$8,398 | \$0 | \$0 | \$0 | \$0 | \$9,076 | \$23,165 | \$31,085 | \$130,011 | \$49,433 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$0 | \$2,988 | \$8,165 | \$0 | \$0 | \$0 | \$0 | \$8,824 | \$22,522 | \$30,223 | \$126,402 | \$48,061 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$0 | \$841 | \$2,298 | \$0 | \$0 | \$0 | \$0 | \$2,484 | \$6,340 | \$8,508 | \$35,583 | \$13,529 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$0 | \$56,569 | \$154,558 | \$0 | \$0 | \$0 | \$0 | \$167,048 | \$426,342 | \$572,120 | \$2,392,829 | \$909,799 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$0 | \$8,666 | \$23,676 | \$0 | \$0 | \$0 | \$0 | \$25,590 | \$65,310 | \$87,641 | \$366,549 | \$139,369 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$0 | \$6,021 | \$16,451 | \$0 | \$0 | \$0 | \$0 | \$17,780 | \$45,378 | \$60,894 | \$254,685 | \$96,836 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$0 | \$78,158 | \$213,546 | \$0 | \$0 | \$0 | \$0 | \$230,802 | \$589,056 | \$790,471 | \$3,306,059 | \$1,257,026 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145.0 | Accts. 375-379 | \$749,651 | \$1,376 | \$349 | \$9,025 | \$8,323 | \$12,763 | \$12,610 | \$42,252 | \$1,034 | \$4,053 | \$3,502 | \$38,289 | \$0 |
| 375 Structures and improvements | 16.0 | NCP Demand - Retail Customers | \$639,108 | \$1,165 | \$296 | \$7,752 | \$7,096 | \$10,868 | \$10,719 | \$35,839 | \$881 | \$3,462 | \$2,970 | \$32,762 | \$0 |
| 376 Mains - Metallic | 16.0 | NCP Demand - Retail Customers | \$168,391,095 | \$307,013 | \$77,946 | \$2,042,474 | \$1,869,639 | \$2,863,496 | \$2,824,289 | \$9,442,701 | \$232,058 | \$912,260 | \$782,516 | \$8,632,025 | \$0 |
| 376.1 Mains - Plastic | 16.0 | NCP Demand - Retail Customers | \$102,182,290 | \$186,300 | \$47,299 | \$1,239,404 | \$1,134,525 | \$1,737,613 | \$1,713,822 | \$5,729,975 | \$140,817 | \$553,573 | \$474,843 | \$5,238,045 | \$0 |
| 376.2 Mains - Cathodic Protection | 16.0 | NCP Demand - Retail Customers | \$879,746 | \$1,604 | \$207 | \$10,671 | \$9,768 | \$14,960 | \$14,755 | \$49,333 | \$1,212 | \$4,766 | \$4,088 | \$45,097 | \$0 |
| 378 Meas. and reg. sta. equip. - general | 16.0 | NCP Demand - Retail Customers | \$13,968,889 | \$25,468 | \$6,466 | \$169,433 | \$155,096 | \$237,541 | \$234,289 | \$783,320 | \$19,250 | \$75,677 | \$64,914 | \$716,070 | \$0 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138.0 | Peak & Avg CP Retail | \$4,756,800 | \$13,211 | \$3,238 | \$25,415 | \$52,665 | \$87,891 | \$97,161 | \$368,719 | \$7,039 | \$21,941 | \$30,619 | \$177,499 | \$0 |
| 380.1 Services - Plastic | 29.0 | Services Cost | \$212,060,614 | \$3,704 | \$1,118 | \$161,773 | \$76,073 | \$54,923 | \$37,425 | \$45,130 | \$12,152 | \$12,973 | \$15,655 | \$25,448 | \$14,912 |
| 380.2 Services - Metallic | 29.0 | Services Cost | (\$17,789,998) | (\$311) | (\$94) | (\$13,571) | (\$6,382) | (\$4,608) | (\$3,140) | (\$3,786) | (\$1,019) | (\$1,088) | (\$1,313) | (\$2,135) | (\$1,251) |
| 381 Meters | 32.0 | Meter Cost | \$44,467,803 | \$6,706 | \$1,295 | \$135,241 | \$106,273 | \$85,385 | \$51,393 | \$67,476 | \$15,467 | \$21,157 | \$19,845 | \$35,204 | \$22,954 |
| 381.1 Meters-AMR | 36.0 | Meter Cost - AMR | \$21,030,480 | \$0 | \$0 | \$9,180 | \$353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 Meter installations | 33.0 | Meter Installations | \$45,926,735 | \$702 | \$140 | \$35,047 | \$11,097 | \$7,937 | \$5,057 | \$6,321 | \$1,615 | \$1,896 | \$1,967 | \$3,582 | \$2,318 |
| 383 House regulators | 37.0 | Regulator Cost | \$10,184,046 | \$471 | \$80 | \$8,904 | \$6,405 | \$5,083 | \$3,047 | \$4,047 | \$926 | \$1,243 | \$1,155 | \$2,264 | \$1,335 |
| 386 Other Property Customer Premise | 4.0 | Retail Customers | \$220,711 | \$3 | \$1 | \$172 | \$55 | \$36 | \$23 | \$24 | \$8 | \$8 | \$9 | \$9 | \$0 |
| 387 Other Equipment | 4.0 | Retail Customers | (\$2,638) | (\$0) | (\$0) | (\$2) | (\$1) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 |
| Total Distribution Plant | | | \$607,665,331 | \$547,413 | \$138,542 | \$3,840,918 | \$3,430,986 | \$5,113,888 | \$5,001,449 | \$16,571,349 | \$431,440 | \$1,611,922 | \$1,400,768 | \$14,944,160 | \$40,269 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$26) | (\$10) | (\$195) | (\$165) | (\$246) | (\$240) | (\$792) | (\$30) | (\$102) | (\$100) | (\$853) | (\$55) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,781 | \$4,446 | \$87,527 | \$74,382 | \$110,360 | \$107,699 | \$355,987 | \$13,696 | \$45,818 | \$45,009 | \$383,494 | \$24,580 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$2,023 | \$632 | \$14,337 | \$12,405 | \$18,795 | \$18,501 | \$61,738 | \$1,901 | \$6,867 | \$6,366 | \$61,203 | \$1,981 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,975 | \$930 | \$21,084 | \$18,244 | \$27,641 | \$27,209 | \$90,796 | \$2,796 | \$10,099 | \$9,363 | \$90,009 | \$2,914 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$17,596 | \$5,501 | \$124,713 | \$107,912 | \$163,497 | \$160,943 | \$537,054 | \$16,541 | \$59,734 | \$55,380 | \$532,404 | \$17,234 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$48) | (\$18) | (\$354) | (\$301) | (\$447) | (\$436) | (\$1,442) | (\$55) | (\$186) | (\$182) | (\$1,553) | (\$100) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,221 | \$1,216 | \$23,930 | \$20,336 | \$30,173 | \$29,445 | \$97,328 | \$3,744 | \$12,527 | \$12,306 | \$104,848 | \$6,720 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$98) | (\$37) | (\$725) | (\$616) | (\$915) | (\$893) | (\$2,950) | (\$114) | (\$380) | (\$373) | (\$3,178) | (\$204) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,552 | \$2,850 | \$56,105 | \$47,679 | \$70,742 | \$69,036 | \$228,190 | \$8,779 | \$29,370 | \$28,851 | \$245,822 | \$15,756 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$3 | \$1 | \$22 | \$19 | \$29 | \$28 | \$94 | \$3 | \$10 | \$10 | \$93 | \$3 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$166 | \$63 | \$1,234 | \$1,049 | \$1,556 | \$1,518 | \$5,019 | \$193 | \$646 | \$635 | \$5,407 | \$347 |
| Total General Plant | | | \$56,433,955 | \$45,145 | \$15,574 | \$327,678 | \$280,943 | \$421,185 | \$412,812 | \$1,371,021 | \$47,454 | \$164,403 | \$157,265 | \$1,417,696 | \$69,175 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$31,722 | \$11,060 | \$230,865 | \$197,736 | \$296,089 | \$290,060 | \$962,820 | \$33,746 | \$116,413 | \$111,720 | \$1,000,308 | \$50,605 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$629,617 | \$244,688 | \$4,648,006 | \$3,941,942 | \$5,880,655 | \$5,753,222 | \$19,069,043 | \$747,452 | \$2,497,512 | \$2,473,802 | \$20,816,709 | \$1,417,075 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | TAI | TAI | | Residential | General Service | | | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
|------------------------------------|---------|-------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|-------------|-------------|------------|------------|-----------|----------------|---------------|
| | Alloc # | Alloc Name | Total | RS | Small | Large | Trans. Eligible | Generator | Sales | Supply | Resale | Resale | Transport | Transport |
| | | | | | GSS | GSL | GSTE | SGS | GIS | KGSSD | SSRk | SSR-BHk | STk | STt |
| <u>Working Capital:</u> | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$5,164,752 | \$429,123 | \$330,000 | \$91,267 | \$4,979 | \$4,506 | \$0 | \$89 | \$42 | \$176,376 | \$75,609 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,426,918 | \$118,558 | \$91,172 | \$25,215 | \$1,375 | \$1,245 | \$0 | \$25 | \$12 | \$48,729 | \$20,889 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$17,301,834 | \$1,437,555 | \$1,105,495 | \$305,743 | \$16,678 | \$15,094 | \$0 | \$298 | \$142 | \$590,858 | \$253,289 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$40,060,516 | \$4,632,450 | \$5,751,827 | \$2,004,202 | \$18,657 | \$7,045 | \$0 | \$23,534 | \$1,924 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,053,608 | \$535,869 | \$488,076 | \$136,654 | \$5,813 | \$6,119 | \$0 | \$106 | \$166 | \$258,953 | \$119,930 |
| Total Working Capital | | | \$91,955,801 | \$70,007,628 | \$7,153,555 | \$7,766,570 | \$2,563,081 | \$47,502 | \$34,008 | \$0 | \$24,052 | \$2,286 | \$1,074,916 | \$469,717 |
| <u>Rate Base Adjustments:</u> | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$162,875,017) | (\$14,417,796) | (\$13,131,897) | (\$3,676,736) | (\$156,401) | (\$164,633) | \$0 | (\$2,851) | (\$4,454) | (\$6,967,232) | (\$3,226,764) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$106,372,277) | (\$9,416,139) | (\$8,576,330) | (\$2,401,245) | (\$102,144) | (\$107,520) | \$0 | (\$1,862) | (\$2,909) | (\$4,550,240) | (\$2,107,372) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$6,282,606) | (\$3,162,380) | (\$2,275,959) | (\$297,351) | (\$65,031) | (\$48,796) | (\$3,355) | (\$11,486) | (\$614) | (\$630,064) | (\$244,233) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$3,800,812) | (\$317,794) | (\$270,136) | (\$73,742) | (\$4,240) | (\$4,304) | \$0 | (\$75) | (\$124) | (\$187,507) | (\$63,918) |
| Other | | | \$0 | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$279,330,712) | (\$27,314,109) | (\$24,254,322) | (\$6,449,074) | (\$327,815) | (\$325,253) | (\$3,355) | (\$16,274) | (\$8,101) | (\$12,335,043) | (\$5,642,287) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,030,265,933 | \$89,028,335 | \$82,382,617 | \$23,560,927 | \$934,902 | \$962,586 | (\$3,355) | \$30,269 | \$30,300 | \$41,882,321 | \$18,997,540 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Rate Base)

| | TAI | TAI | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|------------------------------------|---------|-------------------------------------|-----------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|-------------|---------------|---------------|---------------|-------------|
| | Alloc # | Alloc Name | Total | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| <u>Working Capital:</u> | | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$4,444 | \$1,491 | \$32,818 | \$27,572 | \$41,389 | \$40,634 | \$135,116 | \$4,529 | \$15,856 | \$15,037 | \$138,204 | \$6,066 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,228 | \$412 | \$9,067 | \$7,618 | \$11,435 | \$11,226 | \$37,330 | \$1,251 | \$4,381 | \$4,154 | \$38,183 | \$1,676 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$14,886 | \$4,993 | \$109,939 | \$92,367 | \$138,654 | \$136,123 | \$452,635 | \$15,171 | \$53,116 | \$50,373 | \$462,982 | \$20,321 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,254 | \$2,340 | \$46,357 | \$39,429 | \$58,560 | \$57,173 | \$189,067 | \$7,202 | \$24,169 | \$23,685 | \$202,866 | \$12,706 |
| Total Working Capital | | | \$91,955,801 | \$26,812 | \$9,236 | \$198,181 | \$166,986 | \$250,039 | \$245,157 | \$814,147 | \$28,153 | \$97,521 | \$93,249 | \$842,235 | \$40,770 |
| <u>Rate Base Adjustments:</u> | | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$168,260) | (\$62,964) | (\$1,247,267) | (\$1,060,862) | (\$1,575,592) | (\$1,538,258) | (\$5,086,936) | (\$193,760) | (\$650,288) | (\$637,256) | (\$5,458,204) | (\$341,860) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$109,889) | (\$41,121) | (\$814,579) | (\$692,840) | (\$1,029,006) | (\$1,004,623) | (\$3,322,235) | (\$126,543) | (\$424,697) | (\$416,186) | (\$3,564,706) | (\$223,266) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$9,645) | (\$3,071) | (\$152,637) | (\$48,388) | (\$49,208) | (\$41,828) | (\$193,887) | (\$17,672) | (\$22,466) | (\$18,093) | (\$168,122) | (\$35,818) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$4,509) | (\$1,141) | (\$31,965) | (\$28,467) | (\$42,236) | (\$41,217) | (\$136,239) | (\$3,585) | (\$13,308) | (\$11,553) | (\$123,042) | (\$386) |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$292,303) | (\$108,297) | (\$2,246,448) | (\$1,830,556) | (\$2,696,042) | (\$2,625,926) | (\$8,739,297) | (\$341,560) | (\$1,110,758) | (\$1,083,088) | (\$9,314,075) | (\$601,330) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,005,577 | \$367,502 | \$7,392,990 | \$6,378,098 | \$9,471,399 | \$9,242,337 | \$30,468,394 | \$1,127,872 | \$3,834,970 | \$3,734,873 | \$32,367,919 | \$1,884,051 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| | | | | | | General Service | | | | | | | | | |
|-----------------------------------|-----------------------------------------------|---------|---------------------------------------------|-------------|-------------|-----------------|------------|-----------------|--------|------------|------------|-----------|-----------|-------|-----------|
| | | TAI | TAI | | Residential | Small | Large | Trans. Eligible | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
| Acct. | | Alloc # | Alloc Name | Total | RS | GSS | GSL | GSTE | SGS | GIS | KGSSD | SSRk | SSR-BHk | STk | STt |
| No. | | | | | | | | | | | | | | | |
| Total Production & Gathering | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 777 | Gas processed by others | 137.0 | Peak&Avg CP sales customers | \$7,418 | \$5,648 | \$629 | \$824 | \$306 | \$3 | \$6 | \$0 | \$3 | \$0 | \$0 | \$0 |
| 800 | Purchased Gas Expenses | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 | Gas Delivery Processing Credit | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 | Gas Used for Compressor Sta. Fuel | 137.0 | Peak&Avg CP sales customers | (\$177,069) | (\$134,809) | (\$15,007) | (\$19,663) | (\$7,293) | (\$66) | (\$145) | \$0 | (\$80) | (\$6) | \$0 | \$0 |
| 811 | Gas Used for Production Ext | 137.0 | Peak&Avg CP sales customers | (\$7,418) | (\$5,648) | (\$629) | (\$824) | (\$306) | (\$3) | (\$6) | \$0 | (\$3) | (\$0) | \$0 | \$0 |
| 812 | Gas Used for Other Utility Ops | 137.0 | Peak&Avg CP sales customers | (\$27,109) | (\$20,639) | (\$2,298) | (\$3,010) | (\$1,116) | (\$10) | (\$22) | \$0 | (\$12) | (\$1) | \$0 | \$0 |
| 813 | Other Gas Supply Expenses | 137.0 | Peak&Avg CP sales customers | \$1,362,980 | \$1,037,683 | \$115,519 | \$151,356 | \$56,134 | \$506 | \$1,116 | \$0 | \$618 | \$49 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 769 | Maint. Of Purch. Gas Meas. Sta. | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | | \$1,158,802 | \$882,236 | \$98,214 | \$128,682 | \$47,725 | \$430 | \$949 | \$0 | \$525 | \$42 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 819 | Compressor Station Fuel & Power | 7.0 | Monthly CP Demand - Sales Customers | \$63,057 | \$48,116 | \$5,564 | \$6,908 | \$2,407 | \$22 | \$8 | \$0 | \$28 | \$2 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 836 | Purification Equipment Maintenance | 7.0 | Monthly CP Demand - Sales Customers | \$327 | \$250 | \$29 | \$36 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | | \$63,384 | \$48,365 | \$5,593 | \$6,944 | \$2,420 | \$23 | \$9 | \$0 | \$28 | \$2 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 | Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$102,526 | \$11,228 | \$14,222 | \$4,327 | \$0 | \$21 | \$0 | \$0 | \$0 | \$0 | \$4,028 |
| 851 | System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$471,207 | \$51,602 | \$65,362 | \$19,888 | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 | \$18,512 |
| 852 | Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 | Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$453,579 | \$49,671 | \$62,917 | \$19,144 | \$0 | \$91 | \$0 | \$0 | \$0 | \$0 | \$17,819 |
| 854 | Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$80,991 | \$8,869 | \$11,234 | \$3,418 | \$0 | \$16 | \$0 | \$0 | \$0 | \$0 | \$3,182 |
| 856 | Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$7,366 | \$807 | \$1,022 | \$311 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$289 |
| 857 | Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$2,734,480 | \$299,453 | \$379,307 | \$115,411 | \$0 | \$547 | \$0 | \$0 | \$0 | \$0 | \$107,427 |
| 858 | Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$391,846 | \$42,911 | \$54,354 | \$16,538 | \$0 | \$78 | \$0 | \$0 | \$0 | \$0 | \$15,394 |
| 859 | Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 | Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$175,005 | \$19,165 | \$24,275 | \$7,386 | \$0 | \$35 | \$0 | \$0 | \$0 | \$0 | \$6,875 |
| | Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$4,743 | \$519 | \$658 | \$200 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$186 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 | Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$61,571 | \$6,743 | \$8,541 | \$2,599 | \$0 | \$12 | \$0 | \$0 | \$0 | \$0 | \$2,419 |
| 862 | Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$2,777 | \$304 | \$385 | \$117 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$109 |
| 863 | Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$262,367 | \$28,732 | \$36,394 | \$11,073 | \$0 | \$52 | \$0 | \$0 | \$0 | \$0 | \$10,307 |
| 864 | Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$238,302 | \$26,096 | \$33,056 | \$10,058 | \$0 | \$48 | \$0 | \$0 | \$0 | \$0 | \$9,362 |
| 865 | Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$219,598 | \$24,048 | \$30,461 | \$9,268 | \$0 | \$44 | \$0 | \$0 | \$0 | \$0 | \$8,627 |
| 866 | Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 | Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$46 | \$5 | \$6 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| Total Transmission Expense | | | | \$7,329,153 | \$5,206,403 | \$570,153 | \$722,193 | \$219,740 | \$0 | \$1,041 | \$0 | \$0 | \$0 | \$0 | \$204,538 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|-------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| No. | | | | | | | | | | | | | | | |
| Total Production & Gathering | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 777 Gas processed by others | 137.0 | Peak&Avg CP sales customers | \$7,418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 800 Purchased Gas Expenses | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 Gas Delivery Processing Credit | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 Gas Used for Compressor Sta. Fuel | 137.0 | Peak&Avg CP sales customers | (\$177,069) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 811 Gas Used for Production Ext | 137.0 | Peak&Avg CP sales customers | (\$7,418) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 812 Gas Used for Other Utility Ops | 137.0 | Peak&Avg CP sales customers | (\$27,109) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 813 Other Gas Supply Expenses | 137.0 | Peak&Avg CP sales customers | \$1,362,980 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 769 Maint. Of Purch. Gas Meas. Sta. | 137.0 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,158,802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 819 Compressor Station Fuel & Power | 7.0 | Monthly CP Demand - Sales Customers | \$63,057 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 836 Purification Equipment Maintenance | 7.0 | Monthly CP Demand - Sales Customers | \$327 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$63,384 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$0 | \$96 | \$263 | \$0 | \$0 | \$0 | \$0 | \$285 | \$727 | \$975 | \$4,079 | \$1,551 |
| 851 System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$0 | \$443 | \$1,211 | \$0 | \$0 | \$0 | \$0 | \$1,309 | \$3,340 | \$4,483 | \$18,748 | \$7,128 |
| 852 Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$0 | \$427 | \$1,166 | \$0 | \$0 | \$0 | \$0 | \$1,260 | \$3,215 | \$4,315 | \$18,047 | \$6,862 |
| 854 Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$0 | \$76 | \$208 | \$0 | \$0 | \$0 | \$0 | \$225 | \$574 | \$770 | \$3,222 | \$1,225 |
| 856 Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$0 | \$7 | \$19 | \$0 | \$0 | \$0 | \$0 | \$20 | \$52 | \$70 | \$293 | \$111 |
| 857 Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$0 | \$2,572 | \$7,027 | \$0 | \$0 | \$0 | \$0 | \$7,595 | \$19,385 | \$26,013 | \$108,797 | \$41,367 |
| 858 Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$0 | \$369 | \$1,007 | \$0 | \$0 | \$0 | \$0 | \$1,088 | \$2,778 | \$3,728 | \$15,590 | \$5,928 |
| 859 Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$0 | \$165 | \$450 | \$0 | \$0 | \$0 | \$0 | \$486 | \$1,241 | \$1,665 | \$6,963 | \$2,647 |
| Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$0 | \$4 | \$12 | \$0 | \$0 | \$0 | \$0 | \$13 | \$34 | \$45 | \$189 | \$72 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$0 | \$58 | \$158 | \$0 | \$0 | \$0 | \$0 | \$171 | \$436 | \$586 | \$2,450 | \$931 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$0 | \$3 | \$7 | \$0 | \$0 | \$0 | \$0 | \$8 | \$20 | \$26 | \$110 | \$42 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$0 | \$247 | \$674 | \$0 | \$0 | \$0 | \$0 | \$729 | \$1,860 | \$2,496 | \$10,439 | \$3,969 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$0 | \$224 | \$612 | \$0 | \$0 | \$0 | \$0 | \$662 | \$1,689 | \$2,267 | \$9,481 | \$3,605 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$0 | \$207 | \$564 | \$0 | \$0 | \$0 | \$0 | \$610 | \$1,557 | \$2,089 | \$8,737 | \$3,322 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$1 |
| Total Transmission Expense | | | \$7,329,153 | \$0 | \$4,897 | \$13,380 | \$0 | \$0 | \$0 | \$0 | \$14,461 | \$36,908 | \$49,528 | \$207,147 | \$78,761 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|-------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Distribution: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,526,566 | \$123,750 | \$85,327 | \$22,413 | \$1,622 | \$1,379 | \$0 | \$19 | \$21 | \$55,948 | \$19,159 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$372,598 | \$43,086 | \$53,497 | \$18,641 | \$187 | \$935 | \$0 | \$0 | \$0 | \$43,379 | \$14,759 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$15,409,566 | \$1,320,501 | \$1,145,210 | \$346,858 | \$14,384 | \$19,416 | \$0 | \$152 | \$145 | \$841,355 | \$287,940 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$2,414,535 | \$1,351,617 | \$156,296 | \$194,063 | \$67,621 | \$677 | \$3,392 | \$0 | \$0 | \$0 | \$157,359 | \$53,540 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$133,690 | \$43,264 | \$2,407 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$79,529 | \$8,871 | \$11,591 | \$4,285 | \$40 | \$188 | \$0 | \$0 | \$0 | \$9,903 | \$3,325 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$12,113,142 | \$754,729 | \$242,635 | \$12,732 | \$15,266 | \$3,507 | \$0 | \$182 | \$203 | \$68,079 | \$24,045 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$2,454,340 | \$152,922 | \$49,162 | \$2,580 | \$3,093 | \$711 | \$0 | \$37 | \$41 | \$13,794 | \$4,872 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,402,652 | \$200,891 | \$170,764 | \$46,615 | \$2,680 | \$2,721 | \$0 | \$48 | \$78 | \$118,531 | \$40,405 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$32,205 | \$2,693 | \$2,289 | \$625 | \$36 | \$36 | \$0 | \$1 | \$1 | \$1,589 | \$542 |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$302,496 | \$32,759 | \$36,001 | \$12,063 | \$200 | \$618 | \$0 | \$1 | \$1 | \$28,262 | \$9,625 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$1,814,600 | \$1,015,783 | \$117,461 | \$145,845 | \$50,819 | \$509 | \$2,549 | \$0 | \$0 | \$0 | \$118,260 | \$40,237 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$10,631,408 | \$5,951,287 | \$688,185 | \$854,476 | \$297,739 | \$2,981 | \$14,937 | \$0 | \$0 | \$0 | \$692,864 | \$235,740 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,425,491 | \$797,966 | \$92,274 | \$114,571 | \$39,922 | \$400 | \$2,003 | \$0 | \$0 | \$0 | \$92,901 | \$31,609 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$38,709 | \$12,527 | \$697 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$118,395 | \$13,207 | \$17,255 | \$6,380 | \$60 | \$280 | \$0 | \$0 | \$0 | \$14,743 | \$4,950 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$1,727,274 | \$108,061 | \$35,948 | \$2,157 | \$2,189 | \$509 | \$0 | \$30 | \$29 | \$11,812 | \$4,352 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$371,947 | \$23,175 | \$7,450 | \$391 | \$469 | \$108 | \$0 | \$6 | \$6 | \$2,090 | \$738 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$46,027,365 | \$4,011,258 | \$3,221,876 | \$934,945 | \$44,793 | \$53,288 | \$0 | \$476 | \$526 | \$2,270,870 | \$775,839 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$36,421 | \$2,279 | \$737 | \$41 | \$46 | \$11 | \$0 | \$0 | \$0 | \$202 | \$72 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$2,064,545 | \$129,171 | \$41,802 | \$2,326 | \$2,598 | \$621 | \$0 | \$20 | \$0 | \$11,435 | \$4,069 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$8,439,622 | \$528,037 | \$170,883 | \$9,509 | \$10,621 | \$2,538 | \$0 | \$80 | \$0 | \$46,744 | \$16,635 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$4,813,893 | \$301,188 | \$97,470 | \$5,424 | \$6,058 | \$1,448 | \$0 | \$46 | \$0 | \$26,662 | \$9,488 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$948,453 | \$59,341 | \$19,204 | \$1,069 | \$1,194 | \$285 | \$0 | \$9 | \$0 | \$5,253 | \$1,869 |
| Total Customer Accounts | | | \$17,848,161 | \$16,302,934 | \$1,020,017 | \$330,096 | \$18,368 | \$20,517 | \$4,903 | \$0 | \$155 | \$0 | \$90,296 | \$32,133 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$228 | \$14 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$242,862 | \$15,195 | \$4,917 | \$274 | \$306 | \$73 | \$0 | \$2 | \$0 | \$1,345 | \$479 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$104,758 | \$6,554 | \$2,121 | \$118 | \$132 | \$32 | \$0 | \$1 | \$0 | \$580 | \$206 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$347,847 | \$21,764 | \$7,043 | \$392 | \$438 | \$105 | \$0 | \$3 | \$0 | \$1,927 | \$686 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$454,380 | \$28,429 | \$9,200 | \$512 | \$572 | \$137 | \$0 | \$4 | \$0 | \$2,517 | \$896 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$1,870 | \$117 | \$38 | \$2 | \$2 | \$1 | \$0 | \$0 | \$0 | \$10 | \$4 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$456,250 | \$28,546 | \$9,238 | \$514 | \$574 | \$137 | \$0 | \$4 | \$0 | \$2,527 | \$899 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|-------------------------------|--------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Distribution: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,392 | \$353 | \$10,015 | \$8,679 | \$12,999 | \$12,747 | \$42,315 | \$1,088 | \$4,114 | \$3,560 | \$38,464 | \$77 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$1,214 | \$308 | \$8,073 | \$7,390 | \$11,319 | \$11,164 | \$37,325 | \$917 | \$3,606 | \$3,093 | \$34,120 | \$0 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$22,041 | \$5,604 | \$152,805 | \$136,633 | \$206,492 | \$202,911 | \$674,810 | \$17,081 | \$65,581 | \$56,458 | \$616,164 | \$671 |
| 875 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$2,414,535 | \$4,402 | \$1,118 | \$29,287 | \$26,808 | \$41,059 | \$40,497 | \$135,398 | \$3,327 | \$13,081 | \$11,220 | \$123,773 | \$0 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$412 | \$99 | \$1,670 | \$1,598 | \$2,672 | \$2,963 | \$11,420 | \$214 | \$760 | \$945 | \$7,980 | \$0 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$203 | \$41 | \$10,117 | \$3,203 | \$2,291 | \$1,460 | \$1,825 | \$466 | \$547 | \$568 | \$1,034 | \$669 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$41 | \$8 | \$2,050 | \$649 | \$464 | \$296 | \$370 | \$94 | \$111 | \$115 | \$209 | \$136 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,850 | \$721 | \$20,206 | \$17,995 | \$26,699 | \$26,055 | \$86,122 | \$2,266 | \$8,412 | \$7,303 | \$77,780 | \$244 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$38 | \$10 | \$271 | \$241 | \$358 | \$349 | \$1,154 | \$30 | \$113 | \$98 | \$1,043 | \$3 |
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$786 | \$199 | \$5,227 | \$4,763 | \$7,285 | \$7,195 | \$24,100 | \$593 | \$2,316 | \$2,001 | \$21,915 | \$5 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$1,814,600 | \$3,308 | \$840 | \$22,010 | \$20,147 | \$30,857 | \$30,435 | \$101,756 | \$2,501 | \$9,831 | \$8,432 | \$93,020 | \$0 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$10,631,408 | \$19,383 | \$4,921 | \$128,952 | \$118,040 | \$180,787 | \$178,312 | \$596,167 | \$14,651 | \$57,596 | \$49,404 | \$544,985 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,425,491 | \$2,599 | \$660 | \$17,290 | \$15,827 | \$24,241 | \$23,909 | \$79,936 | \$1,964 | \$7,723 | \$6,624 | \$73,073 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$613 | \$148 | \$2,486 | \$2,378 | \$3,978 | \$4,411 | \$17,001 | \$319 | \$1,132 | \$1,407 | \$11,879 | \$0 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$33 | \$10 | \$1,447 | \$680 | \$491 | \$335 | \$404 | \$109 | \$116 | \$140 | \$228 | \$133 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$6 | \$1 | \$311 | \$98 | \$70 | \$45 | \$56 | \$14 | \$17 | \$17 | \$32 | \$21 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$59,322 | \$15,040 | \$412,217 | \$365,131 | \$552,064 | \$543,082 | \$1,810,157 | \$45,636 | \$175,055 | \$151,386 | \$1,645,698 | \$1,959 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$1 | \$0 | \$31 | \$10 | \$7 | \$4 | \$4 | \$1 | \$1 | \$2 | \$2 | \$1 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$34 | \$7 | \$1,758 | \$565 | \$370 | \$231 | \$248 | \$78 | \$84 | \$92 | \$96 | \$77 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$138 | \$27 | \$7,186 | \$2,308 | \$1,512 | \$945 | \$1,015 | \$318 | \$344 | \$377 | \$393 | \$316 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$78 | \$15 | \$4,099 | \$1,316 | \$862 | \$539 | \$579 | \$181 | \$196 | \$215 | \$224 | \$180 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$15 | \$3 | \$808 | \$259 | \$170 | \$106 | \$114 | \$36 | \$39 | \$42 | \$44 | \$36 |
| Total Customer Accounts | | | \$17,848,161 | \$266 | \$52 | \$13,881 | \$4,458 | \$2,921 | \$1,826 | \$1,961 | \$614 | \$664 | \$728 | \$758 | \$611 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$4 | \$1 | \$207 | \$66 | \$44 | \$27 | \$29 | \$9 | \$10 | \$11 | \$11 | \$9 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$2 | \$0 | \$89 | \$29 | \$19 | \$12 | \$13 | \$4 | \$4 | \$5 | \$5 | \$4 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$6 | \$1 | \$296 | \$95 | \$62 | \$39 | \$42 | \$13 | \$14 | \$16 | \$16 | \$13 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$7 | \$1 | \$387 | \$124 | \$81 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$0 | \$0 | \$2 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$7 | \$1 | \$388 | \$125 | \$82 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Administrative & General: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$8,031,193 | \$965,826 | \$712,586 | \$193,684 | \$7,016 | \$9,015 | \$0 | \$167 | \$66 | \$371,136 | \$150,868 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$2,934,692 | \$255,711 | \$235,572 | \$66,050 | \$2,829 | \$2,952 | \$0 | \$51 | \$83 | \$125,096 | \$58,272 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$1,707,660) | (\$205,362) | (\$151,516) | (\$41,183) | (\$1,492) | (\$1,917) | \$0 | (\$35) | (\$14) | (\$78,914) | (\$32,079) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$914,833 | \$110,017 | \$81,171 | \$22,062 | \$799 | \$1,027 | \$0 | \$19 | \$8 | \$42,276 | \$17,185 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$728,457 | \$63,473 | \$58,474 | \$16,395 | \$702 | \$733 | \$0 | \$13 | \$21 | \$31,052 | \$14,464 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,654,095 | \$144,128 | \$132,777 | \$37,228 | \$1,595 | \$1,664 | \$0 | \$29 | \$47 | \$70,508 | \$32,844 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$10,184,860 | \$1,224,825 | \$903,675 | \$245,622 | \$8,897 | \$11,433 | \$0 | \$211 | \$84 | \$470,661 | \$191,326 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$95 | \$8 | \$8 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 | \$2 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$706,539 | \$84,968 | \$62,689 | \$17,039 | \$617 | \$793 | \$0 | \$15 | \$6 | \$32,650 | \$13,273 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$310,174) | (\$37,301) | (\$27,521) | (\$7,480) | (\$271) | (\$348) | \$0 | (\$6) | (\$3) | (\$14,334) | (\$5,827) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$20,147 | \$1,755 | \$1,617 | \$453 | \$19 | \$20 | \$0 | \$0 | \$1 | \$859 | \$400 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$29,052,027 | \$3,493,779 | \$2,577,709 | \$700,631 | \$25,379 | \$32,612 | \$0 | \$603 | \$240 | \$1,342,546 | \$545,751 |
| 931 Rents | 90 | General Plant | \$881,022 | \$634,455 | \$63,719 | \$53,082 | \$14,689 | \$589 | \$668 | \$0 | \$12 | \$13 | \$27,958 | \$12,325 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$370,826 | \$37,243 | \$31,025 | \$8,586 | \$344 | \$390 | \$0 | \$7 | \$7 | \$16,341 | \$7,204 |
| Total A&G | | | \$75,455,822 | \$53,214,383 | \$6,202,788 | \$4,671,349 | \$1,273,779 | \$47,024 | \$59,043 | \$0 | \$1,084 | \$558 | \$2,437,838 | \$1,006,008 |
| Other Utility Plant Related O&M | | | \$0 | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$122,485,784 | \$11,958,332 | \$9,097,423 | \$2,497,883 | \$113,799 | \$119,474 | \$0 | \$2,277 | \$1,128 | \$4,803,457 | \$2,020,103 |
| Depreciation Expense | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| Production Plant | 136 | Production Plant | \$11,060 | \$8,420 | \$937 | \$1,228 | \$455 | \$4 | \$9 | \$0 | \$5 | \$0 | \$0 | \$0 |
| Storage Plant | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$124,066 | \$13,586 | \$17,210 | \$5,236 | \$0 | \$25 | \$0 | \$0 | \$0 | \$0 | \$4,874 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$114,455 | \$12,534 | \$15,876 | \$4,831 | \$0 | \$23 | \$0 | \$0 | \$0 | \$0 | \$4,496 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$34,064 | \$3,730 | \$4,725 | \$1,438 | \$0 | \$7 | \$0 | \$0 | \$0 | \$0 | \$1,338 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$4,634,254 | \$507,497 | \$642,829 | \$195,592 | \$0 | \$927 | \$0 | \$0 | \$0 | \$0 | \$182,061 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$403,203 | \$44,155 | \$55,929 | \$17,017 | \$0 | \$81 | \$0 | \$0 | \$0 | \$0 | \$15,840 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$572,111 | \$62,652 | \$79,359 | \$24,146 | \$0 | \$114 | \$0 | \$0 | \$0 | \$0 | \$22,476 |
| Total Transmission Plant | | | \$8,280,418 | \$5,882,153 | \$644,154 | \$815,928 | \$248,261 | \$0 | \$1,177 | \$0 | \$0 | \$0 | \$0 | \$231,086 |
| Distribution: | | | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$24,428 | \$2,823 | \$3,508 | \$1,223 | \$12 | \$61 | \$0 | \$0 | \$0 | \$2,846 | \$968 |
| 375 Structures | 16 | NCP Demand - Retail Customers | \$34,741 | \$19,447 | \$2,249 | \$2,792 | \$973 | \$10 | \$49 | \$0 | \$0 | \$0 | \$2,264 | \$770 |
| 376 Mains | 16 | NCP Demand - Retail Customers | \$17,554,404 | \$9,826,666 | \$1,136,319 | \$1,410,897 | \$491,622 | \$4,922 | \$24,663 | \$0 | \$0 | \$0 | \$1,144,046 | \$389,250 |
| 376.1 Mains - Metallic & Cathodic Protection | 16 | NCP Demand - Retail Customers | \$12,236,212 | \$6,849,629 | \$792,066 | \$983,459 | \$342,683 | \$3,431 | \$17,191 | \$0 | \$0 | \$0 | \$797,452 | \$271,325 |
| 378 M&R station equipment - general | 16 | NCP Demand - Retail Customers | \$782,994 | \$438,307 | \$50,684 | \$62,931 | \$21,928 | \$220 | \$1,100 | \$0 | \$0 | \$0 | \$51,029 | \$17,362 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$168,212 | \$18,783 | \$24,505 | \$9,046 | \$82 | \$169 | \$0 | \$0 | \$0 | \$20,611 | \$6,892 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$28,649,294 | \$1,792,347 | \$596,244 | \$35,779 | \$36,316 | \$8,435 | \$0 | \$502 | \$479 | \$195,927 | \$72,191 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$317,898 | \$19,888 | \$6,616 | \$397 | \$403 | \$94 | \$0 | \$6 | \$5 | \$2,174 | \$801 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$6,751,041 | \$630,903 | \$665,978 | \$77,228 | \$16,219 | \$6,814 | \$0 | \$734 | \$1,674 | \$334,507 | \$109,505 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$3,784,052 | \$235,771 | \$75,797 | \$3,977 | \$4,769 | \$1,096 | \$0 | \$57 | \$63 | \$21,267 | \$7,511 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$500,549 | \$31,937 | \$14,257 | \$1,345 | \$691 | \$155 | \$0 | \$14 | \$33 | \$6,048 | \$2,014 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$32,081 | \$2,007 | \$650 | \$36 | \$40 | \$10 | \$0 | \$0 | \$0 | \$178 | \$63 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$57,361,604 | \$4,715,778 | \$3,847,636 | \$986,237 | \$67,115 | \$59,836 | \$0 | \$1,312 | \$2,256 | \$2,578,348 | \$878,653 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$9,787 | \$3,059 | \$69,366 | \$60,021 | \$90,938 | \$89,517 | \$298,711 | \$9,200 | \$33,224 | \$30,803 | \$296,125 | \$9,585 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$3,008 | \$1,135 | \$22,348 | \$18,992 | \$28,178 | \$27,498 | \$90,892 | \$3,497 | \$11,698 | \$11,492 | \$97,915 | \$6,276 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$2,081) | (\$651) | (\$14,749) | (\$12,762) | (\$19,336) | (\$19,034) | (\$63,515) | (\$1,956) | (\$7,064) | (\$6,550) | (\$62,965) | (\$2,038) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$1,115 | \$349 | \$7,901 | \$6,837 | \$10,359 | \$10,197 | \$34,026 | \$1,048 | \$3,785 | \$3,509 | \$33,732 | \$1,092 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$747 | \$282 | \$5,547 | \$4,714 | \$6,994 | \$6,826 | \$22,562 | \$868 | \$2,904 | \$2,853 | \$24,305 | \$1,558 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,695 | \$640 | \$12,596 | \$10,704 | \$15,882 | \$15,499 | \$51,230 | \$1,971 | \$6,594 | \$6,477 | \$55,189 | \$3,537 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$12,412 | \$3,880 | \$87,967 | \$76,117 | \$115,324 | \$113,522 | \$378,815 | \$11,667 | \$42,134 | \$39,063 | \$375,535 | \$12,156 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$0 | \$0 | \$1 | \$1 | \$1 | \$1 | \$3 | \$0 | \$0 | \$0 | \$3 | \$0 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$861 | \$269 | \$6,102 | \$5,280 | \$8,000 | \$7,875 | \$26,279 | \$809 | \$2,923 | \$2,710 | \$26,051 | \$843 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$378) | (\$118) | (\$2,679) | (\$2,318) | (\$3,512) | (\$3,457) | (\$11,537) | (\$355) | (\$1,283) | (\$1,190) | (\$11,437) | (\$370) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$21 | \$8 | \$153 | \$130 | \$193 | \$189 | \$624 | \$24 | \$80 | \$79 | \$672 | \$43 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$35,404 | \$11,067 | \$250,924 | \$217,121 | \$328,957 | \$323,818 | \$1,080,558 | \$33,280 | \$120,185 | \$111,426 | \$1,071,202 | \$34,674 |
| 931 Rents | 90 | General Plant | \$881,022 | \$700 | \$244 | \$5,092 | \$4,361 | \$6,530 | \$6,397 | \$21,235 | \$744 | \$2,567 | \$2,464 | \$22,062 | \$1,116 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$409 | \$143 | \$2,976 | \$2,549 | \$3,817 | \$3,739 | \$12,411 | \$435 | \$1,501 | \$1,440 | \$12,895 | \$652 |
| Total A&G | | | \$75,455,822 | \$63,699 | \$20,307 | \$453,546 | \$391,747 | \$592,325 | \$582,586 | \$1,942,294 | \$61,232 | \$219,248 | \$204,576 | \$1,941,284 | \$69,124 |
| Other Utility Plant Related O&M | | | \$0 | | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$123,299 | \$40,299 | \$893,709 | \$761,555 | \$1,147,454 | \$1,127,584 | \$3,754,510 | \$121,974 | \$431,908 | \$406,254 | \$3,794,924 | \$150,486 |
| Depreciation Expense | | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Production Plant | | | \$11,060 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$0 | \$117 | \$319 | \$0 | \$0 | \$0 | \$0 | \$345 | \$880 | \$1,180 | \$4,936 | \$1,877 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$0 | \$108 | \$294 | \$0 | \$0 | \$0 | \$0 | \$318 | \$811 | \$1,089 | \$4,554 | \$1,731 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$0 | \$32 | \$88 | \$0 | \$0 | \$0 | \$0 | \$95 | \$241 | \$324 | \$1,355 | \$515 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$0 | \$4,359 | \$11,910 | \$0 | \$0 | \$0 | \$0 | \$12,872 | \$32,852 | \$44,085 | \$184,383 | \$70,106 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$0 | \$379 | \$1,036 | \$0 | \$0 | \$0 | \$0 | \$1,120 | \$2,858 | \$3,836 | \$16,042 | \$6,100 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$0 | \$538 | \$1,470 | \$0 | \$0 | \$0 | \$0 | \$1,589 | \$4,056 | \$5,442 | \$22,763 | \$8,655 |
| Total Transmission Plant | | | \$8,280,418 | \$0 | \$5,533 | \$15,117 | \$0 | \$0 | \$0 | \$0 | \$16,338 | \$41,699 | \$55,957 | \$234,033 | \$88,984 |
| Distribution: | | | | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$80 | \$20 | \$525 | \$485 | \$743 | \$734 | \$2,460 | \$60 | \$236 | \$204 | \$2,229 | \$0 |
| 375 Structures | 16 | NCP Demand - Retail Customers | \$34,741 | \$63 | \$16 | \$421 | \$386 | \$591 | \$583 | \$1,948 | \$48 | \$188 | \$161 | \$1,781 | \$0 |
| 376 Mains | 16 | NCP Demand - Retail Customers | \$17,554,404 | \$32,005 | \$8,126 | \$212,923 | \$194,906 | \$298,513 | \$294,426 | \$984,381 | \$24,192 | \$95,101 | \$81,576 | \$899,870 | \$0 |
| 376.1 Mains - Metallic & Cathodic Protection | 16 | NCP Demand - Retail Customers | \$12,236,212 | \$22,309 | \$5,664 | \$148,417 | \$135,858 | \$208,077 | \$205,228 | \$686,158 | \$16,863 | \$66,290 | \$56,862 | \$627,250 | \$0 |
| 378 M&R station equipment - general | 16 | NCP Demand - Retail Customers | \$782,994 | \$1,428 | \$362 | \$9,497 | \$8,694 | \$13,315 | \$13,133 | \$43,907 | \$1,079 | \$4,242 | \$3,639 | \$40,138 | \$0 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$847 | \$208 | \$1,630 | \$3,378 | \$5,637 | \$6,232 | \$23,648 | \$451 | \$1,407 | \$1,964 | \$11,384 | \$0 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$549 | \$166 | \$23,997 | \$11,284 | \$8,147 | \$5,551 | \$6,694 | \$1,803 | \$1,924 | \$2,322 | \$3,775 | \$2,212 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$6 | \$2 | \$266 | \$125 | \$90 | \$62 | \$74 | \$20 | \$21 | \$26 | \$42 | \$25 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$1,313 | \$254 | \$26,477 | \$20,806 | \$16,717 | \$10,062 | \$13,210 | \$3,028 | \$4,142 | \$3,885 | \$6,892 | \$4,494 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$63 | \$13 | \$3,160 | \$1,001 | \$716 | \$456 | \$570 | \$146 | \$171 | \$177 | \$323 | \$209 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$26 | \$4 | \$489 | \$352 | \$279 | \$167 | \$222 | \$51 | \$68 | \$63 | \$124 | \$73 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$1 | \$0 | \$27 | \$9 | \$6 | \$4 | \$4 | \$1 | \$1 | \$1 | \$1 | \$0 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$58,691 | \$14,835 | \$427,831 | \$377,282 | \$552,831 | \$536,637 | \$1,763,278 | \$47,741 | \$173,793 | \$150,880 | \$1,593,809 | \$7,013 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|------------------------------------------------|----------------|-------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| General Plant: | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$594,025 | \$51,760 | \$47,683 | \$13,369 | \$573 | \$598 | \$0 | \$10 | \$17 | \$25,321 | \$11,795 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$217,103 | \$26,109 | \$19,263 | \$5,236 | \$190 | \$244 | \$0 | \$5 | \$2 | \$10,033 | \$4,078 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$529,531 | \$63,681 | \$46,984 | \$12,770 | \$463 | \$594 | \$0 | \$11 | \$4 | \$24,471 | \$9,947 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$5,571 | \$485 | \$447 | \$125 | \$5 | \$6 | \$0 | \$0 | \$0 | \$237 | \$111 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,098,670 | \$95,731 | \$88,192 | \$24,727 | \$1,059 | \$1,105 | \$0 | \$19 | \$31 | \$46,832 | \$21,815 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$12,266 | \$1,069 | \$985 | \$276 | \$12 | \$12 | \$0 | \$0 | \$0 | \$523 | \$244 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$266,392 | \$32,036 | \$23,636 | \$6,424 | \$233 | \$299 | \$0 | \$6 | \$2 | \$12,310 | \$5,004 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$12,571 | \$1,095 | \$1,009 | \$283 | \$12 | \$13 | \$0 | \$0 | \$0 | \$536 | \$250 |
| Total General Plant | | | \$3,794,325 | \$2,736,129 | \$271,966 | \$228,199 | \$63,212 | \$2,546 | \$2,870 | \$0 | \$51 | \$57 | \$120,264 | \$53,244 |
| Corporate Allocated | | | \$0 | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$65,988,306 | \$5,632,836 | \$4,892,992 | \$1,298,166 | \$69,665 | \$63,892 | \$0 | \$1,368 | \$2,313 | \$2,698,612 | \$1,162,983 |
| Amortization Expense: | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$15,873 | \$1,383 | \$1,274 | \$357 | \$15 | \$16 | \$0 | \$0 | \$0 | \$677 | \$315 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$1,523,505) | (\$176,172) | (\$218,742) | (\$76,220) | (\$710) | (\$268) | \$0 | (\$895) | (\$73) | (\$172,764) | (\$58,324) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,795,867 | \$505,016 | \$465,244 | \$130,445 | \$5,587 | \$5,830 | \$0 | \$101 | \$163 | \$247,057 | \$115,083 |
| Total Amortization Expense | | | \$5,313,368 | \$4,288,235 | \$330,226 | \$247,775 | \$54,582 | \$4,893 | \$5,578 | \$0 | (\$794) | \$91 | \$74,970 | \$57,075 |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$70,276,541 | \$5,963,062 | \$5,140,767 | \$1,352,748 | \$74,558 | \$69,470 | \$0 | \$574 | \$2,404 | \$2,773,582 | \$1,220,058 |
| Taxes Other Than Income | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$2,888,325 | \$347,348 | \$256,273 | \$69,656 | \$2,523 | \$3,242 | \$0 | \$60 | \$24 | \$133,475 | \$54,258 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$26,594,313 | \$2,354,145 | \$2,144,183 | \$600,339 | \$25,537 | \$26,881 | \$0 | \$466 | \$727 | \$1,137,613 | \$526,868 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,313,062 | \$120,316 | \$106,909 | \$29,839 | \$1,250 | \$1,342 | \$0 | \$23 | \$33 | \$56,610 | \$25,881 |
| Total Taxes, Other | | | \$42,270,917 | \$30,795,700 | \$2,821,809 | \$2,507,365 | \$699,835 | \$29,310 | \$31,465 | \$0 | \$549 | \$785 | \$1,327,698 | \$607,007 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$22,605,293 | \$1,927,402 | \$1,756,525 | \$494,307 | \$20,890 | \$21,860 | (\$79) | \$146 | \$659 | \$960,641 | \$436,161 |
| Other | | | \$0 | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$22,605,293 | \$1,927,402 | \$1,756,525 | \$494,307 | \$20,890 | \$21,860 | (\$79) | \$146 | \$659 | \$960,641 | \$436,161 |
| Income Taxes: | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$3,963,157) | (\$695,505) | (\$435,211) | (\$163,842) | (\$52,211) | (\$5,394) | \$7 | (\$6,856) | (\$56) | (\$490,324) | (\$178,469) |
| Total Income Taxes | | | (\$6,787,988) | (\$3,963,157) | (\$695,505) | (\$435,211) | (\$163,842) | (\$52,211) | (\$5,394) | \$7 | (\$6,856) | (\$56) | (\$490,324) | (\$178,469) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$2,952,316 | \$518,110 | \$324,206 | \$122,053 | \$38,894 | \$4,018 | (\$5) | \$5,107 | \$41 | \$365,262 | \$132,949 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$15,873) | (\$2,786) | (\$1,743) | (\$656) | (\$209) | (\$22) | \$0 | (\$27) | (\$0) | (\$1,964) | (\$715) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$2,936,443 | \$515,325 | \$322,463 | \$121,397 | \$38,685 | \$3,996 | (\$5) | \$5,080 | \$41 | \$363,298 | \$132,234 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|------------------------------------------------|----------------|-------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| General Plant: | | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$609 | \$230 | \$4,524 | \$3,844 | \$5,704 | \$5,566 | \$18,398 | \$708 | \$2,368 | \$2,326 | \$19,820 | \$1,270 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$265 | \$83 | \$1,875 | \$1,623 | \$2,458 | \$2,420 | \$8,075 | \$249 | \$898 | \$833 | \$8,005 | \$259 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$645 | \$202 | \$4,574 | \$3,957 | \$5,996 | \$5,902 | \$19,695 | \$607 | \$2,191 | \$2,031 | \$19,525 | \$632 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$6 | \$2 | \$42 | \$36 | \$53 | \$52 | \$173 | \$7 | \$22 | \$22 | \$186 | \$12 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,126 | \$425 | \$8,366 | \$7,110 | \$10,549 | \$10,295 | \$34,028 | \$1,309 | \$4,380 | \$4,302 | \$36,657 | \$2,349 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$13 | \$5 | \$93 | \$79 | \$118 | \$115 | \$380 | \$15 | \$49 | \$48 | \$409 | \$26 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$325 | \$101 | \$2,301 | \$1,991 | \$3,016 | \$2,969 | \$9,908 | \$305 | \$1,102 | \$1,022 | \$9,822 | \$318 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$13 | \$5 | \$96 | \$81 | \$121 | \$118 | \$389 | \$15 | \$50 | \$49 | \$419 | \$27 |
| Total General Plant | | | \$3,794,325 | \$3,001 | \$1,052 | \$21,871 | \$18,722 | \$28,015 | \$27,437 | \$91,046 | \$3,214 | \$11,059 | \$10,633 | \$94,843 | \$4,894 |
| Corporate Allocated | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$61,692 | \$21,420 | \$464,819 | \$396,004 | \$580,846 | \$564,073 | \$1,854,323 | \$67,293 | \$226,551 | \$217,470 | \$1,922,685 | \$100,890 |
| <u>Amortization Expense:</u> | | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$16 | \$6 | \$121 | \$103 | \$152 | \$149 | \$492 | \$19 | \$63 | \$62 | \$530 | \$34 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$4,738) | (\$1,260) | (\$3,442) | (\$30,218) | (\$46,281) | (\$45,647) | (\$147,982) | (\$3,751) | (\$11,615) | (\$12,376) | (\$54,915) | (\$26,554) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,940 | \$2,242 | \$44,136 | \$37,507 | \$55,649 | \$54,308 | \$179,508 | \$6,906 | \$23,104 | \$22,696 | \$193,378 | \$12,394 |
| Total Amortization Expense | | | \$5,313,368 | \$1,218 | \$988 | \$40,815 | \$7,392 | \$9,521 | \$8,809 | \$32,017 | \$3,174 | \$11,552 | \$10,383 | \$138,993 | (\$14,126) |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$62,910 | \$22,408 | \$505,634 | \$403,396 | \$590,366 | \$572,883 | \$1,886,340 | \$70,467 | \$238,103 | \$227,853 | \$2,061,678 | \$86,764 |
| Taxes Other Than Income | | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$3,520 | \$1,100 | \$24,947 | \$21,586 | \$32,705 | \$32,194 | \$107,428 | \$3,309 | \$11,949 | \$11,078 | \$106,498 | \$3,447 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$27,474 | \$10,281 | \$203,654 | \$173,218 | \$257,263 | \$251,167 | \$830,597 | \$31,637 | \$106,179 | \$104,051 | \$891,218 | \$55,819 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,380 | \$507 | \$10,181 | \$8,676 | \$12,914 | \$12,620 | \$41,777 | \$1,556 | \$5,261 | \$5,127 | \$44,435 | \$2,640 |
| Total Taxes, Other | | | \$42,270,917 | \$32,374 | \$11,888 | \$238,782 | \$203,480 | \$302,882 | \$295,981 | \$979,802 | \$36,502 | \$123,389 | \$120,257 | \$1,042,151 | \$61,906 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$23,041 | \$8,434 | \$169,372 | \$146,215 | \$217,079 | \$211,801 | \$698,086 | \$25,888 | \$87,983 | \$85,727 | \$742,141 | \$43,392 |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$23,041 | \$8,434 | \$169,372 | \$146,215 | \$217,079 | \$211,801 | \$698,086 | \$25,888 | \$87,983 | \$85,727 | \$742,141 | \$43,392 |
| Income Taxes: | | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$16,529) | (\$1,693) | (\$37,007) | (\$7,026) | \$5,833 | (\$50,754) | (\$410,881) | (\$11,592) | \$13,225 | (\$85,096) | (\$57,591) | (\$137,862) |
| Total Income Taxes | | | (\$6,787,988) | (\$16,529) | (\$1,693) | (\$37,007) | (\$7,026) | \$5,833 | (\$50,754) | (\$410,881) | (\$11,592) | \$13,225 | (\$85,096) | (\$57,591) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$12,313 | \$1,261 | \$27,568 | \$5,234 | (\$4,345) | \$37,808 | \$306,082 | \$8,636 | (\$9,852) | \$63,392 | \$42,902 | \$102,699 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$66) | (\$7) | (\$148) | (\$28) | \$23 | (\$203) | (\$1,646) | (\$46) | \$53 | (\$341) | (\$231) | (\$552) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$12,247 | \$1,255 | \$27,420 | \$5,206 | (\$4,322) | \$37,605 | \$304,436 | \$8,589 | (\$9,799) | \$63,051 | \$42,671 | \$102,147 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Revenues)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|--------------------------------------|----------------|-------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Rate Schedule Revenue: | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$229,907,718 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$2,495 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,685,188 | \$4,461,244 |
| EFM Revenues | | | \$188,988 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,650 | \$14,392 |
| <u>Adjustments:</u> | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,680 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$229,907,721 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$4,175 | \$10,726,838 | \$4,475,636 |
| Other Revenue: | | | | | | | | | | | | | | |
| Other Sales to Public Authorities: | 146 | Rate Base | \$1,411,912 | \$1,042,496 | \$90,085 | \$83,361 | \$23,841 | \$946 | \$974 | (\$3) | \$31 | \$31 | \$42,379 | \$19,223 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$866,779 | \$54,227 | \$18,039 | \$1,082 | \$1,099 | \$255 | \$0 | \$15 | \$15 | \$5,928 | \$2,184 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$1,454,619 | \$154,327 | \$216,192 | \$85,861 | \$747 | \$3,150 | \$0 | \$881 | \$68 | \$196,843 | \$65,083 |
| Interruptible Transportation | 146 | Rate Base | \$735,620 | \$543,151 | \$46,935 | \$43,432 | \$12,421 | \$493 | \$507 | (\$2) | \$16 | \$16 | \$22,080 | \$10,015 |
| Transportation of Gas of Others | 146 | Rate Base | \$13,397,475 | \$9,892,126 | \$854,808 | \$790,999 | \$226,221 | \$8,976 | \$9,242 | (\$32) | \$291 | \$291 | \$402,134 | \$182,405 |
| Natural Gas Processed by Other: | 20 | MCF - Total | \$2,227 | \$1,118 | \$119 | \$166 | \$66 | \$1 | \$2 | \$0 | \$1 | \$0 | \$151 | \$50 |
| Rent | 20 | MCF - Total | \$102,558 | \$51,481 | \$5,462 | \$7,651 | \$3,039 | \$26 | \$111 | \$0 | \$31 | \$2 | \$6,967 | \$2,303 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$64,965 | \$6,892 | \$9,655 | \$3,835 | \$33 | \$141 | \$0 | \$39 | \$3 | \$8,791 | \$2,907 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$13,916,736 | \$1,212,855 | \$1,169,496 | \$356,366 | \$12,321 | \$14,384 | (\$37) | \$1,304 | \$425 | \$685,273 | \$284,171 |
| TOTAL REVENUE | | | \$336,438,899 | \$243,824,457 | \$24,299,815 | \$18,971,095 | \$5,388,307 | \$484,657 | \$247,992 | (\$37) | \$38,460 | \$4,600 | \$11,412,111 | \$4,759,807 |
| Total Gas Service Revenue | | | \$277,987,409 | \$230,950,217 | \$23,177,045 | \$17,884,960 | \$5,055,782 | \$473,282 | \$234,582 | (\$3) | \$37,186 | \$4,206 | \$42,379 | \$19,223 |
| Total Other Operating Revenue | | | \$58,451,489 | \$12,874,240 | \$1,122,770 | \$1,086,135 | \$332,525 | \$11,375 | \$13,410 | (\$34) | \$1,273 | \$394 | \$11,369,731 | \$4,740,584 |
| Operating Revenue | | | \$336,438,899 | \$243,824,457 | \$24,299,815 | \$18,971,095 | \$5,388,307 | \$484,657 | \$247,992 | (\$37) | \$38,460 | \$4,600 | \$11,412,111 | \$4,759,807 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Revenues)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|--------------------------------------|----------------|-------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Rate Schedule Revenue: | | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$277,180 | \$75,941 | \$1,712,667 | \$1,276,504 | \$1,816,169 | \$2,060,533 | \$8,042,993 | \$265,526 | \$661,624 | \$1,114,986 | \$6,648,098 | \$947,058 |
| EFM Revenues | | | \$188,988 | \$2,540 | \$374 | \$0 | \$24,348 | \$29,348 | \$18,467 | \$22,360 | \$5,369 | \$6,575 | \$6,675 | \$8,339 | \$8,552 |
| <u>Adjustments:</u> | | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| Other Revenue: | | | | | | | | | | | | | | | |
| Other Sales to Public Authorities: | 146 | Rate Base | \$1,411,912 | \$1,018 | \$372 | \$7,481 | \$6,454 | \$9,584 | \$9,352 | \$30,830 | \$1,141 | \$3,880 | \$3,779 | \$32,752 | \$1,906 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$17 | \$5 | \$726 | \$341 | \$246 | \$168 | \$203 | \$55 | \$58 | \$70 | \$114 | \$67 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$11,256 | \$2,627 | \$29,246 | \$29,710 | \$55,136 | \$68,331 | \$293,098 | \$4,357 | \$13,682 | \$24,223 | \$162,941 | \$25,420 |
| Interruptible Transportation | 146 | Rate Base | \$735,620 | \$530 | \$194 | \$3,898 | \$3,362 | \$4,993 | \$4,873 | \$16,063 | \$595 | \$2,022 | \$1,969 | \$17,064 | \$993 |
| Transportation of Gas of Others | 146 | Rate Base | \$13,397,475 | \$9,655 | \$3,529 | \$70,984 | \$61,239 | \$90,940 | \$88,741 | \$292,543 | \$10,829 | \$36,822 | \$35,860 | \$310,781 | \$18,090 |
| Natural Gas Processed by Other: | 20 | MCF - Total | \$2,227 | \$9 | \$2 | \$22 | \$23 | \$42 | \$53 | \$225 | \$3 | \$11 | \$19 | \$125 | \$20 |
| Rent | 20 | MCF - Total | \$102,558 | \$398 | \$93 | \$1,035 | \$1,052 | \$1,951 | \$2,418 | \$10,373 | \$154 | \$484 | \$857 | \$5,767 | \$900 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$503 | \$117 | \$1,306 | \$1,327 | \$2,462 | \$3,052 | \$13,090 | \$195 | \$611 | \$1,082 | \$7,277 | \$1,135 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$23,385 | \$6,939 | \$114,698 | \$103,509 | \$165,355 | \$176,987 | \$656,425 | \$17,328 | \$57,570 | \$67,859 | \$536,822 | \$48,531 |
| TOTAL REVENUE | | | \$336,438,899 | \$303,105 | \$83,253 | \$1,827,366 | \$1,404,361 | \$2,010,873 | \$2,255,987 | \$8,721,777 | \$288,223 | \$725,769 | \$1,189,521 | \$7,193,258 | \$1,004,142 |
| Total Gas Service Revenue | | | \$277,987,409 | \$1,018 | \$372 | \$7,481 | \$6,454 | \$9,584 | \$9,352 | \$30,830 | \$1,141 | \$3,880 | \$3,779 | \$32,752 | \$1,906 |
| Total Other Operating Revenue | | | \$58,451,489 | \$302,088 | \$82,881 | \$1,819,885 | \$1,397,907 | \$2,001,289 | \$2,246,635 | \$8,690,947 | \$287,082 | \$721,889 | \$1,185,741 | \$7,160,506 | \$1,002,235 |
| Operating Revenue | | | \$336,438,899 | \$303,105 | \$83,253 | \$1,827,366 | \$1,404,361 | \$2,010,873 | \$2,255,987 | \$8,721,777 | \$288,223 | \$725,769 | \$1,189,521 | \$7,193,258 | \$1,004,142 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|-----------------------------------|----------------|-------------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | |
| 800 | | Wellhead Purchases | | | | | | | | | | | | |
| 801 | | Field Line Purchases | \$0 | | | | | | | | | | | |
| 803 | | Transmission Line Purchases | \$0 | | | | | | | | | | | |
| 804 | | City Gate Purchases | \$0 | | | | | | | | | | | |
| 805 | | Other Gas Purchases | \$0 | | | | | | | | | | | |
| 806 | | Exchange Gas | \$0 | | | | | | | | | | | |
| 807 | | Purchased Gas Expenses | \$0 | | | | | | | | | | | |
| 808.1 | | Storage Gas Withdrawal | \$0 | | | | | | | | | | | |
| 810 | | Company Used Gas | | | | | | | | | | | | |
| 813 | 137 | Peak&Avg CP sales customers | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| | | | | | | | | | | | | | | |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 850 | 12 | Op., Sup., & Eng. | \$9,151 | \$6,500 | \$712 | \$902 | \$274 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$255 |
| 851 | 12 | System Control & Load Dispatching | \$123,154 | \$87,485 | \$9,580 | \$12,135 | \$3,692 | \$0 | \$18 | \$0 | \$0 | \$0 | \$0 | \$3,437 |
| 852 | 12 | Communication Systems Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 | 12 | Compressor Station Labor Expense | \$654,943 | \$465,251 | \$50,950 | \$64,536 | \$19,636 | \$0 | \$93 | \$0 | \$0 | \$0 | \$0 | \$18,278 |
| 854 | 12 | Compressor Station Fuel Gas | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 | 12 | Mains Expense | \$480,170 | \$341,098 | \$37,354 | \$47,315 | \$14,396 | \$0 | \$68 | \$0 | \$0 | \$0 | \$0 | \$13,400 |
| 857 | 12 | Meas. & Regul. Station Expenses | \$1,579,957 | \$1,122,352 | \$122,909 | \$155,684 | \$47,370 | \$0 | \$225 | \$0 | \$0 | \$0 | \$0 | \$44,093 |
| 858 | 12 | Trans. and Comp. of Gas by Others | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 | 12 | Other Expenses | \$375,419 | \$266,686 | \$29,205 | \$36,993 | \$11,256 | \$0 | \$53 | \$0 | \$0 | \$0 | \$0 | \$10,477 |
| 860 | 12 | Rents | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 861 | 12 | Maint. Sup., & Eng. | \$169,510 | \$120,414 | \$13,187 | \$16,703 | \$5,082 | \$0 | \$24 | \$0 | \$0 | \$0 | \$0 | \$4,731 |
| 862 | 12 | Structures and Improvements | \$77,663 | \$55,170 | \$6,042 | \$7,653 | \$2,328 | \$0 | \$11 | \$0 | \$0 | \$0 | \$0 | \$2,167 |
| 863 | 12 | Mains | \$177 | \$126 | \$14 | \$17 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| 864 | 12 | Compressor Station Equip Maint | \$111,427 | \$79,155 | \$8,668 | \$10,980 | \$3,341 | \$0 | \$16 | \$0 | \$0 | \$0 | \$0 | \$3,110 |
| 865 | 12 | Meas. & Regul. Station Equip Maint | \$189,212 | \$134,410 | \$14,719 | \$18,644 | \$5,673 | \$0 | \$27 | \$0 | \$0 | \$0 | \$0 | \$5,280 |
| 866 | 12 | Communication Equipment Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 | 12 | Other Equipment Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission | | | \$3,770,783 | \$2,678,648 | \$293,338 | \$371,562 | \$113,054 | \$0 | \$536 | \$0 | \$0 | \$0 | \$0 | \$105,233 |
| | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 870 | 141 | Dist. O&M Ops | \$532,023 | \$411,848 | \$33,386 | \$23,020 | \$6,047 | \$438 | \$372 | \$0 | \$5 | \$6 | \$15,094 | \$5,169 |
| 871 | 16 | NCP Demand - Retail Customers | \$1,573,598 | \$880,874 | \$101,861 | \$126,475 | \$44,070 | \$441 | \$2,211 | \$0 | \$0 | \$0 | \$102,554 | \$34,893 |
| 874 | 139 | Dist. Mains & Services Plant | \$782,216 | \$559,520 | \$47,947 | \$41,582 | \$12,594 | \$522 | \$705 | \$0 | \$6 | \$5 | \$30,550 | \$10,455 |
| 875 | 16 | NCP Demand - Retail Customers | \$10,150,799 | \$5,682,250 | \$657,074 | \$815,849 | \$284,279 | \$2,846 | \$14,262 | \$0 | \$0 | \$0 | \$661,542 | \$225,083 |
| 876 | 6 | Direct to GS Customers | \$1,547,539 | \$0 | \$1,153,480 | \$373,287 | \$20,771 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 | 140 | Peak & Avg NCP Retail | \$145,509 | \$77,946 | \$8,695 | \$11,360 | \$4,200 | \$39 | \$184 | \$0 | \$0 | \$0 | \$9,706 | \$3,259 |
| 878 | 33 | Meter Installations | \$147,083 | \$134,393 | \$8,374 | \$2,692 | \$141 | \$169 | \$39 | \$0 | \$2 | \$2 | \$755 | \$267 |
| 879 | 33 | Meter Installations | \$10,065,958 | \$9,197,474 | \$573,063 | \$184,232 | \$9,667 | \$11,591 | \$2,663 | \$0 | \$139 | \$154 | \$51,692 | \$18,257 |
| 880 | 82 | Distribution Plant | \$2,567,311 | \$1,890,950 | \$158,107 | \$134,396 | \$36,688 | \$2,109 | \$2,141 | \$0 | \$37 | \$62 | \$93,287 | \$31,800 |
| 881 | 82 | Distribution Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|-----------------------------------------|---------|---------------------------------------------|-------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Acct. | TAI | TAI | Total | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | Alloc # | Alloc Name | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| 800 Wellhead Purchases | | | | | | | | | | | | | | | |
| 801 Field Line Purchases | | | \$0 | | | | | | | | | | | | |
| 803 Transmission Line Purchases | | | \$0 | | | | | | | | | | | | |
| 804 City Gate Purchases | | | \$0 | | | | | | | | | | | | |
| 805 Other Gas Purchases | | | \$0 | | | | | | | | | | | | |
| 806 Exchange Gas | | | \$0 | | | | | | | | | | | | |
| 807 Purchased Gas Expenses | | | \$0 | | | | | | | | | | | | |
| 808.1 Storage Gas Withdrawal | | | \$0 | | | | | | | | | | | | |
| 810 Company Used Gas | | | | | | | | | | | | | | | |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Op., Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$9,151 | \$0 | \$6 | \$17 | \$0 | \$0 | \$0 | \$0 | \$18 | \$46 | \$62 | \$259 | \$98 |
| 851 System Control & Load Dispatching | 12 | Peak Day Demand for Transmission Allocation | \$123,154 | \$0 | \$82 | \$225 | \$0 | \$0 | \$0 | \$243 | \$620 | \$832 | \$3,481 | \$1,323 | |
| 852 Communication Systems Expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor Station Labor Expense | 12 | Peak Day Demand for Transmission Allocation | \$654,943 | \$0 | \$438 | \$1,196 | \$0 | \$0 | \$0 | \$0 | \$1,292 | \$3,298 | \$4,426 | \$18,511 | \$7,038 |
| 854 Compressor Station Fuel Gas | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 Mains Expense | 12 | Peak Day Demand for Transmission Allocation | \$480,170 | \$0 | \$321 | \$877 | \$0 | \$0 | \$0 | \$0 | \$947 | \$2,418 | \$3,245 | \$13,571 | \$5,160 |
| 857 Meas. & Regul. Station Expenses | 12 | Peak Day Demand for Transmission Allocation | \$1,579,957 | \$0 | \$1,056 | \$2,884 | \$0 | \$0 | \$0 | \$0 | \$3,117 | \$7,956 | \$10,677 | \$44,655 | \$16,979 |
| 858 Trans. and Comp. of Gas by Others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 Other Expenses | 12 | Peak Day Demand for Transmission Allocation | \$375,419 | \$0 | \$251 | \$685 | \$0 | \$0 | \$0 | \$0 | \$741 | \$1,891 | \$2,537 | \$10,611 | \$4,034 |
| 860 Rents | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$169,510 | \$0 | \$113 | \$309 | \$0 | \$0 | \$0 | \$0 | \$334 | \$854 | \$1,145 | \$4,791 | \$1,822 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$77,663 | \$0 | \$52 | \$142 | \$0 | \$0 | \$0 | \$0 | \$153 | \$391 | \$525 | \$2,195 | \$835 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$177 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$1 | \$5 | \$2 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$111,427 | \$0 | \$74 | \$203 | \$0 | \$0 | \$0 | \$0 | \$220 | \$561 | \$753 | \$3,149 | \$1,197 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$189,212 | \$0 | \$126 | \$345 | \$0 | \$0 | \$0 | \$0 | \$373 | \$953 | \$1,279 | \$5,348 | \$2,033 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission | | | \$3,770,783 | \$0 | \$2,520 | \$6,884 | \$0 | \$0 | \$0 | \$0 | \$7,440 | \$18,989 | \$25,482 | \$106,575 | \$40,522 |
| Operation | | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$532,023 | \$376</ | | | | | | | | | | | |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|-------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$938,669 | \$101,653 | \$111,714 | \$37,434 | \$621 | \$1,917 | \$0 | \$3 | \$3 | \$87,699 | \$29,866 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$428,778 | \$240,023 | \$27,755 | \$34,462 | \$12,008 | \$120 | \$602 | \$0 | \$0 | \$0 | \$27,944 | \$9,508 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$6,328,357 | \$3,542,510 | \$409,643 | \$508,628 | \$177,229 | \$1,774 | \$8,891 | \$0 | \$0 | \$0 | \$412,428 | \$140,325 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,012,996 | \$567,059 | \$65,573 | \$81,417 | \$28,370 | \$284 | \$1,423 | \$0 | \$0 | \$0 | \$66,018 | \$22,462 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$6,448 | \$2,087 | \$116 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$62,333 | \$6,953 | \$9,085 | \$3,359 | \$32 | \$147 | \$0 | \$0 | \$0 | \$7,762 | \$2,606 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$915,230 | \$57,258 | \$19,048 | \$1,143 | \$1,160 | \$269 | \$0 | \$16 | \$15 | \$6,259 | \$2,306 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$263,591 | \$16,423 | \$5,280 | \$277 | \$332 | \$76 | \$0 | \$4 | \$4 | \$1,481 | \$523 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$27,895 | \$3,021 | \$3,320 | \$1,112 | \$18 | \$57 | \$0 | \$0 | \$0 | \$2,606 | \$888 |
| Total Distribution | | | \$38,293,125 | \$25,392,565 | \$3,436,715 | \$2,487,934 | \$679,506 | \$22,499 | \$35,960 | \$0 | \$212 | \$252 | \$1,577,378 | \$537,667 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$998,168 | \$62,452 | \$20,211 | \$1,125 | \$1,256 | \$300 | \$0 | \$10 | \$0 | \$5,528 | \$1,967 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$3,709,502 | \$232,090 | \$75,109 | \$4,179 | \$4,668 | \$1,116 | \$0 | \$35 | \$0 | \$20,546 | \$7,311 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$71,002 | \$4,442 | \$1,438 | \$80 | \$89 | \$21 | \$0 | \$1 | \$0 | \$393 | \$140 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$847,167 | \$53,004 | \$17,153 | \$954 | \$1,066 | \$255 | \$0 | \$8 | \$0 | \$4,692 | \$1,670 |
| Total Customer Accounts | | | \$6,159,068 | \$5,625,839 | \$351,989 | \$113,910 | \$6,338 | \$7,080 | \$1,692 | \$0 | \$54 | \$0 | \$31,159 | \$11,089 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| Administrative & General: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$5,480,606 | \$659,094 | \$486,279 | \$132,173 | \$4,788 | \$6,152 | \$0 | \$114 | \$45 | \$253,269 | \$102,955 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$5,480,606 | \$659,094 | \$486,279 | \$132,173 | \$4,788 | \$6,152 | \$0 | \$114 | \$45 | \$253,269 | \$102,955 |
| Other Utility Plant Related Payroll | | | \$0 | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$40,336,011 | \$4,850,783 | \$3,578,906 | \$972,760 | \$35,237 | \$45,279 | \$0 | \$837 | \$333 | \$1,863,999 | \$757,724 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTK-T1 | Large Vol Transport LVTK-T2 | Large Vol Transport LVTK-T3 | Large Vol Transport LVTK-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|-------------------------------|---------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$2,439 | \$619 | \$16,220 | \$14,779 | \$22,607 | \$22,327 | \$74,784 | \$1,839 | \$7,185 | \$6,208 | \$68,004 | \$14 |
| 886 Structure & Improv. | 16 | NCP Demand - Retail Customers | \$428,778 | \$782 | \$198 | \$5,201 | \$4,761 | \$7,291 | \$7,192 | \$24,044 | \$591 | \$2,323 | \$1,993 | \$21,980 | \$0 |
| 887 Mains | 16 | NCP Demand - Retail Customers | \$6,328,357 | \$11,538 | \$2,929 | \$76,759 | \$70,263 | \$107,614 | \$106,140 | \$354,869 | \$8,721 | \$34,284 | \$29,408 | \$324,403 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 16 | NCP Demand - Retail Customers | \$1,012,996 | \$1,847 | \$469 | \$12,287 | \$11,247 | \$17,226 | \$16,990 | \$56,805 | \$1,396 | \$5,488 | \$4,707 | \$51,928 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$323 | \$78 | \$1,309 | \$1,252 | \$2,095 | \$2,322 | \$8,951 | \$168 | \$596 | \$741 | \$6,254 | \$0 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$18 | \$5 | \$767 | \$360 | \$260 | \$177 | \$214 | \$58 | \$61 | \$74 | \$121 | \$71 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$4 | \$1 | \$220 | \$70 | \$50 | \$32 | \$40 | \$10 | \$12 | \$12 | \$22 | \$15 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$72 | \$18 | \$482 | \$439 | \$672 | \$664 | \$2,222 | \$55 | \$214 | \$184 | \$2,021 | \$0 |
| Total Distribution | | | \$38,293,125 | \$42,378 | \$10,739 | \$289,037 | \$258,846 | \$393,590 | \$387,829 | \$1,295,684 | \$32,261 | \$124,959 | \$107,933 | \$1,178,328 | \$853 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$16 | \$3 | \$850 | \$273 | \$179 | \$112 | \$120 | \$38 | \$41 | \$45 | \$46 | \$37 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$60 | \$12 | \$3,159 | \$1,014 | \$665 | \$415 | \$446 | \$140 | \$151 | \$166 | \$173 | \$139 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$1 | \$0 | \$60 | \$19 | \$13 | \$8 | \$9 | \$3 | \$3 | \$3 | \$3 | \$3 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$14 | \$3 | \$721 | \$232 | \$152 | \$95 | \$102 | \$32 | \$35 | \$38 | \$39 | \$32 |
| Total Customer Accounts | | | \$6,159,068 | \$92 | \$18 | \$4,790 | \$1,538 | \$1,008 | \$630 | \$677 | \$212 | \$229 | \$251 | \$262 | \$211 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$6,679 | \$2,088 | \$47,336 | \$40,959 | \$62,057 | \$61,088 | \$203,845 | \$6,278 | \$22,673 | \$21,020 | \$202,080 | \$6,541 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$6,679 | \$2,088 | \$47,336 | \$40,959 | \$62,057 | \$61,088 | \$203,845 | \$6,278 | \$22,673 | \$21,020 | \$202,080 | \$6,541 |
| Other Utility Plant Related Payroll | | | \$0 | | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$49,155 | \$15,366 | \$348,385 | \$301,452 | \$456,726 | \$449,591 | \$1,500,253 | \$46,206 | \$166,866 | \$154,704 | \$1,487,263 | \$48,142 |

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-----------------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 1 | Sales Customers | 641,174 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | - | - |
| 2 | Transport Customers | 5,477 | - | - | - | - | - | - | - | - | - | 3,271 | 1,164 |
| 3 | Total Customers | 646,651 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | 3,271 | 1,164 |
| 4 | Retail Customers | 646,624 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | - | - | 3,271 | 1,164 |
| 5 | Customers for Transmission Allocation | 642,217 | 590,667 | 36,956 | 11,960 | 665 | - | 178 | - | - | - | - | 1,164 |
| 6 | Direct to GS Customers | 49,581 | - | 36,956 | 11,960 | 665 | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | - | - | - | - | - | - | - | - | - | 1,040,791 | 351,364 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | 1,040,791 | 351,364 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | - | - | 1,040,791 | 351,364 |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 1,614 | - | - | - | - | 351,364 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | 260,281 | 28,503 | 36,104 | 10,985 | - | 52 | - | - | - | - | 10,225 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | - | - | - | - | - | - | - | - | - | 1,068,543 | 363,561 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | 1,068,543 | 363,561 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | - | - | 1,068,543 | 363,561 |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 23,036 | - | - | - | - | 363,561 |
| 18 | MCF - Sales Customers | 56,672,333 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | - | - | - | - | - | - | - | - | - | 5,822,775 | 1,925,209 |
| 20 | MCF - Total | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | - | - | - | - | - | - | - | - | - | 3,698,874 | 1,252,218 |
| 23 | Winter Volumes - Total | 58,290,745 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | 3,698,874 | 1,252,218 |
| 24 | MCF - Retail Customers | 84,939,337 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | - | - | 5,822,775 | 1,925,209 |
| 25 | MCF for Transmission Allocation | 66,645,231 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | 1,925,209 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 29 | Services Cost | \$282,977,672 | \$257,729,094 | \$16,123,957 | \$5,363,814 | \$321,872 | \$326,695 | \$75,882 | \$0 | \$4,512 | \$4,314 | \$1,762,559 | \$649,426 |
| 30 | Services Cost - Sales Customers | \$279,950,139 | \$257,729,094 | \$16,123,957 | | | | | | | | | |

(Allocation Amount)

| TAI | TAI | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------|-----------------------------------------------|---------------|----------------|----------------|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Alloc # | Alloc Name | Total Company | Transport CNGk | Transport CNGt | Transport GIT | Transport LVTk-T1 | Transport LVTk-T2 | Transport LVTk-T3 | Transport LVTk-T4 | Transport LVTt-T1 | Transport LVTt-T2 | Transport LVTt-T3 | Transport LVTt-T4 | Transport WtT |
| 1 | Sales Customers | 641,174 | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Transport Customers | 5,477 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 3 | Total Customers | 646,651 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 4 | Retail Customers | 646,624 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | - |
| 5 | Customers for Transmission Allocation | 642,217 | - | 2 | 503 | - | - | - | - | 22 | 24 | 26 | 27 | 22 |
| 6 | Direct to GS Customers | 49,581 | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | - |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | - | 7,589 | 20,736 | - | - | - | - | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | - | 245 | 669 | - | - | - | - | 723 | 1,845 | 2,476 | 10,356 | 3,937 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | - |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | - | 7,589 | 198,871 | - | - | - | - | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 18 | MCF - Sales Customers | 56,672,333 | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 20 | MCF - Total | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 23 | Winter Volumes - Total | 58,290,745 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 24 | MCF - Retail Customers | 84,939,337 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | - |
| 25 | MCF for Transmission Allocation | 66,645,231 | 332,961 | 77,710 | 865,129 | - | - | - | - | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 29 | Services Cost | \$282,977,672 | \$4,943 | \$1,492 | \$215,873 | \$101,513 | \$73,290 | \$49,940 | \$60,222 | \$16,215 | \$17,311 | \$20,890 | \$33,958 | \$19,899 |
| 30 | Services Cost - Sales Customers | \$279,950,139 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | Services Cost - Transport Customers | \$3,027,533 | \$4,943 | \$1,492 | \$215,873 | \$101,513 | \$73,290 | \$49,940 | \$60,222 | \$16,215 | \$17,311 | \$20,890 | \$33,958 | \$19,899 |
| 32 | Meter Cost | \$398,463,517 | \$60,088 | \$11,606 | \$1,211,859 | \$952,286 | \$765,112 | \$460,515 | \$604,630 | \$138,595 | \$189,579 | \$177,829 | \$315,455 | \$205,688 |
| 33 | Meter Installations | \$653,899 | \$10 | \$2 | \$499 | \$158 | \$113 | \$72 | \$90 | \$23 | \$27 | \$28 | \$51 | \$33 |
| 35 | Meters - AMR | \$59,562 | \$0 | \$0 | \$26 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | Meter Cost - AMR | \$7,358,885 | \$0 | \$0 | \$3,212 | \$124 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | Regulator Cost | \$460,955,065 | \$21,319 | \$3,616 | \$403,010 | \$289,907 | \$230,083 | \$137,928 | \$183,175 | \$41,932 | \$56,267 | \$52,265 | \$102,496 | \$60,431 |
| 38 | Number of Regulators | \$653,899 | \$10 | \$2 | \$499 | \$158 | \$113 | \$72 | \$90 | \$23 | \$27 | \$28 | \$51 | \$33 |
| 39 | Meter & Regulator Installation Cost | \$79,287,600 | \$16,240 | \$2,432 | \$174,803 | \$216,758 | \$183,147 | \$117,938 | \$172,797 | \$34,939 | \$48,888 | \$45,385 | \$91,698 | \$47,148 |
| 40 | Meter Sets | \$653,899 | \$10 | \$2 | \$499 | \$158 | \$113 | \$72 | \$90 | \$23 | \$27 | \$28 | \$51 | \$33 |
| 41 | Customer Deposits | \$13,724,202 | \$9,604 | \$3,058 | \$151,989 | \$48,182 | \$49,000 | \$41,650 | \$193,063 | \$17,597 | \$22,371 | \$18,016 | \$167,409 | \$35,666 |
| 43 | Transportation Revenues | \$40,234,699 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| 44 | Rate Schedule Revenues | \$40,234,699 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| 51 | Direct to GSS | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTE | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|---------------|---------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 62 | House Regulators | \$460,955,065 | \$412,783,444 | \$26,337,309 | \$11,757,597 | \$1,108,823 | \$570,197 | \$127,471 | \$0 | \$11,552 | \$27,620 | \$4,987,823 | \$1,660,803 |
| 72 | Income Before Taxes | \$34,711,801 | \$20,266,432 | \$3,556,612 | \$2,225,540 | \$837,842 | \$266,990 | \$27,582 | (\$37) | \$35,060 | \$284 | \$2,507,374 | \$912,639 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,423,926,117 | \$119,057,681 | \$101,202,964 | \$27,626,522 | \$1,588,384 | \$1,612,320 | \$0 | \$28,226 | \$46,414 | \$70,247,034 | \$23,946,062 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,422,016,313 | \$118,836,938 | \$100,928,705 | \$27,530,882 | \$1,587,428 | \$1,607,564 | \$0 | \$28,226 | \$46,414 | \$70,024,537 | \$23,870,377 |
| 90 | General Plant | \$176,278,185 | \$126,944,135 | \$12,749,185 | \$10,620,908 | \$2,939,114 | \$117,769 | \$133,638 | \$0 | \$2,377 | \$2,562 | \$5,593,885 | \$2,466,049 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$960,258,305 | \$81,874,780 | \$74,616,047 | \$20,997,846 | \$887,400 | \$928,578 | (\$3,355) | \$6,218 | \$28,014 | \$40,807,405 | \$18,527,823 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,839,853,870 | \$162,864,986 | \$148,339,337 | \$41,532,809 | \$1,766,718 | \$1,859,709 | \$0 | \$32,206 | \$50,318 | \$78,702,613 | \$36,449,871 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,647,968,109 | \$143,593,678 | \$132,285,038 | \$37,090,116 | \$1,588,701 | \$1,657,705 | \$0 | \$28,613 | \$46,445 | \$70,247,034 | \$32,722,247 |
| 120 | O&M less A&G | \$90,397,793 | \$69,271,401 | \$5,755,544 | \$4,426,073 | \$1,224,104 | \$66,774 | \$60,431 | \$0 | \$1,192 | \$570 | \$2,365,619 | \$1,014,095 |
| 136 | Production Plant | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 55.14% | 6.16% | 8.03% | 2.96% | 0.03% | 0.06% | 0.00% | 0.00% | 0.00% | 6.76% | 2.26% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,092,837,259 | \$93,649,127 | \$81,217,614 | \$24,598,931 | \$1,020,082 | \$1,376,961 | \$0 | \$10,793 | \$10,319 | \$59,668,400 | \$20,420,562 |
| 140 | Peak & Avg NCP Retail | 100.00% | 53.57% | 5.98% | 7.81% | 2.89% | 0.03% | 0.13% | 0.00% | 0.00% | 0.00% | 6.67% | 2.24% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$34,215,651 | \$2,773,678 | \$1,912,476 | \$502,364 | \$36,363 | \$30,906 | \$0 | \$420 | \$469 | \$1,253,989 | \$429,428 |
| 142 | Dist O&M Maint | \$16,448,008 | \$9,982,652 | \$1,081,071 | \$1,188,072 | \$398,105 | \$6,607 | \$20,385 | \$0 | \$36 | \$35 | \$932,671 | \$317,627 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$34,855,405 | \$4,191,689 | \$3,092,627 | \$840,587 | \$30,449 | \$39,127 | \$0 | \$724 | \$288 | \$1,610,731 | \$654,769 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$29,482,638 | \$2,701,493 | \$2,400,456 | \$669,995 | \$28,060 | \$30,124 | \$0 | \$525 | \$751 | \$1,271,088 | \$581,126 |
| 145 | Accts. 375-379 | \$894,567,367 | \$500,663,658 | \$57,868,787 | \$71,898,315 | \$25,072,493 | \$250,667 | \$1,246,694 | \$0 | \$0 | \$0 | \$58,328,677 | \$19,841,057 |
| 146 | Rate Base | \$1,395,348,357 | \$1,030,265,933 | \$89,028,335 | \$82,382,617 | \$23,560,927 | \$934,902 | \$962,586 | (\$3,355) | \$30,269 | \$30,300 | \$41,882,321 | \$18,997,540 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 62 | House Regulators | \$460,955,065 | \$21,319 | \$3,616 | \$403,010 | \$289,907 | \$230,083 | \$137,928 | \$183,175 | \$41,932 | \$56,267 | \$52,265 | \$102,496 | \$60,431 |
| 72 | Income Before Taxes | \$34,711,801 | \$84,522 | \$8,658 | \$189,241 | \$35,930 | (\$29,830) | \$259,539 | \$2,101,125 | \$59,279 | (\$67,630) | \$435,157 | \$294,505 | \$704,986 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,689,092 | \$427,354 | \$11,975,219 | \$10,664,651 | \$15,823,054 | \$15,441,541 | \$51,040,286 | \$1,343,139 | \$4,985,574 | \$4,328,183 | \$46,095,997 | \$144,706 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,682,827 | \$425,764 | \$11,934,138 | \$10,626,765 | \$15,764,960 | \$15,384,142 | \$50,847,959 | \$1,338,432 | \$4,967,124 | \$4,312,244 | \$45,921,707 | \$144,706 |
| 90 | General Plant | \$176,278,185 | \$139,982 | \$48,806 | \$1,018,765 | \$872,573 | \$1,306,587 | \$1,279,981 | \$4,248,751 | \$148,915 | \$513,708 | \$492,999 | \$4,414,182 | \$223,312 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$978,766 | \$358,266 | \$7,194,809 | \$6,211,112 | \$9,221,360 | \$8,997,180 | \$29,654,247 | \$1,099,719 | \$3,737,448 | \$3,641,624 | \$31,525,684 | \$1,843,282 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,900,685 | \$711,250 | \$14,089,262 | \$11,983,610 | \$17,798,057 | \$17,376,327 | \$57,462,586 | \$2,188,731 | \$7,345,719 | \$7,198,514 | \$61,656,468 | \$3,861,687 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,689,092 | \$637,477 | \$12,549,322 | \$10,664,651 | \$15,823,054 | \$15,441,541 | \$51,040,286 | \$1,963,634 | \$6,569,210 | \$6,453,308 | \$54,984,101 | \$3,524,132 |
| 120 | O&M less A&G | \$90,397,793 | \$59,600 | \$19,992 | \$440,163 | \$369,809 | \$555,129 | \$544,998 | \$1,812,215 | \$60,742 | \$212,660 | \$201,679 | \$1,853,641 | \$81,361 |
| 136 | Production Plant | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 0.28% | 0.07% | 0.53% | 1.11% | 1.85% | 2.04% | 7.75% | 0.15% | 0.46% | 0.64% | 3.73% | 0.00% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,563,129 | \$397,424 | \$10,836,830 | \$9,689,940 | \$14,644,289 | \$14,390,322 | \$47,857,106 | \$1,211,358 | \$4,650,974 | \$4,003,948 | \$43,698,011 | \$47,603 |
| 140 | Peak & Avg NCP Retail | 100.00% | 0.28% | 0.07% | 1.12% | 1.08% | 1.80% | 2.00% | 7.69% | 0.14% | 0.51% | 0.64% | 5.37% | 0.00% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$31,201 | \$7,908 | \$224,479 | \$194,518 | \$291,354 | \$285,694 | \$948,423 | \$24,397 | \$92,212 | \$79,800 | \$862,103 | \$1,723 |
| 142 | Dist O&M Maint | \$16,448,008 | \$25,943 | \$6,580 | \$172,496 | \$157,172 | \$240,425 | \$237,446 | \$795,319 | \$19,558 | \$76,414 | \$66,025 | \$723,216 | \$154 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$42,476 | \$13,278 | \$301,048 | \$260,492 | \$394,669 | \$388,503 | \$1,296,408 | \$39,928 | \$144,193 | \$133,684 | \$1,285,183 | \$41,600 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$30,993 | \$11,381 | \$228,601 | \$194,804 | \$289,968 | \$283,361 | \$938,026 | \$34,946 | \$118,128 | \$115,129 | \$997,716 | \$59,266 |
| 145 | Accts. 375-379 | \$894,567,367 | \$1,642,355 | \$416,680 | \$10,769,639 | \$9,931,966 | \$15,229,688 | \$15,047,403 | \$50,419,257 | \$1,234,007 | \$4,836,734 | \$4,178,398 | \$45,690,893 | \$0 |
| 146 | Rate Base | \$1,395,348,357 | \$1,005,577 | \$367,502 | \$7,392,990 | \$6,378,098 | \$9,471,399 | \$9,242,337 | \$30,468,394 | \$1,127,872 | \$3,834,970 | \$3,734,873 | \$32,367,919 | \$1,884,051 |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-----------------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 1 | Sales Customers | 100.00% | 92.12% | 5.76% | 1.87% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 59.73% | 21.26% |
| 3 | Total Customers | 100.00% | 91.34% | 5.71% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 4 | Retail Customers | 100.00% | 91.35% | 5.72% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 5 | Customers for Transmission Allocation | 100.00% | 91.97% | 5.75% | 1.86% | 0.10% | 0.00% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.18% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 74.54% | 24.12% | 1.34% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 76.31% | 8.82% | 10.96% | 3.82% | 0.04% | 0.01% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 27.87% | 9.41% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 58.23% | 6.73% | 8.36% | 2.91% | 0.03% | 0.01% | 0.00% | 0.03% | 0.00% | 6.60% | 2.23% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 58.85% | 6.80% | 8.45% | 2.94% | 0.03% | 0.01% | 0.00% | 0.00% | 0.00% | 6.67% | 2.25% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 70.30% | 8.13% | 10.09% | 3.52% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.69% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 71.04% | 7.78% | 9.85% | 3.00% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.79% |
| 13 | NCP Demand - Sales Customers | 100.00% | 76.17% | 8.81% | 10.94% | 3.81% | 0.04% | 0.19% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 23.68% | 8.06% |
| 15 | NCP Demand - Total Customers | 100.00% | 55.42% | 6.41% | 7.96% | 2.77% | 0.03% | 0.14% | 0.00% | 0.03% | 0.00% | 6.45% | 2.20% |
| 16 | NCP Demand - Retail Customers | 100.00% | 55.98% | 6.47% | 8.04% | 2.80% | 0.03% | 0.14% | 0.00% | 0.00% | 0.00% | 6.52% | 2.22% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 66.52% | 7.69% | 9.55% | 3.33% | 0.00% | 0.17% | 0.00% | 0.00% | 0.00% | 0.00% | 2.63% |
| 18 | MCF - Sales Customers | 100.00% | 75.93% | 8.06% | 11.28% | 4.48% | 0.04% | 0.16% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.05% | 6.63% |
| 20 | MCF - Total | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 76.48% | 8.46% | 10.96% | 3.98% | 0.04% | 0.04% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 24.74% | 8.38% |
| 23 | Winter Volumes - Total | 100.00% | 56.86% | 6.29% | 8.15% | 2.96% | 0.03% | 0.03% | 0.00% | 0.03% | 0.00% | 6.35% | 2.15% |
| 24 | MCF - Retail Customers | 100.00% | 50.66% | 5.37% | 7.53% | 2.99% | 0.03% | 0.11% | 0.00% | 0.00% | 0.00% | 6.86% | 2.27% |
| 25 | MCF for Transmission Allocation | 100.00% | 64.56% | 6.85% | 9.60% | 3.81% | 0.00% | 0.14% | 0.00% | 0.00% | 0.00% | 0.00% | 2.89% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 75.99% | 8.06% | 11.29% | 4.49% | 0.00% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 29 | Services Cost | 100.00% | 91.08% | 5.70% | 1.90% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.62% | 0.23% |
| 30 | Services Cost - Sales Customers | 100.00% | 92.06% | 5.76% | 1.92% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 58.22% | 21.45% |
| 32 | Meter Cost | 100.00% | 77.55% | 7.25% | 7.65% | 0.89% | 0.19% | 0.08% | 0.00% | 0.01% | 0.02% | 3.84% | 1.26% |
| 33 | Meter Installations | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 35 | Meters - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 36 | Meter Cost - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 37 | Regulator Cost | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 38 | Number of Regulators | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-----------------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 1 | Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.18% | 0.03% | 9.18% | 2.95% | 1.93% | 1.21% | 1.30% | 0.41% | 0.44% | 0.48% | 0.50% | 0.40% |
| 3 | Total Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | Retail Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | Customers for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.76% | 0.20% | 0.56% | 4.87% | 7.47% | 7.36% | 23.87% | 0.61% | 1.87% | 2.00% | 8.86% | 4.28% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.15% | 1.77% | 1.74% | 5.66% | 0.14% | 0.44% | 0.47% | 2.10% | 1.01% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.17% | 1.79% | 1.76% | 5.72% | 0.14% | 0.45% | 0.48% | 2.12% | 0.00% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.54% | 0.57% | 2.53% | 1.23% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 0.00% | 0.07% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.50% | 0.68% | 2.83% | 1.07% |
| 13 | NCP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.66% | 0.17% | 4.41% | 4.03% | 6.18% | 6.10% | 20.38% | 0.50% | 1.97% | 1.69% | 18.63% | 3.55% |
| 15 | NCP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 1.20% | 1.10% | 1.68% | 1.66% | 5.55% | 0.14% | 0.54% | 0.46% | 5.07% | 0.97% |
| 16 | NCP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 1.21% | 1.11% | 1.70% | 1.68% | 5.61% | 0.14% | 0.54% | 0.46% | 5.13% | 0.00% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 1.44% | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.64% | 0.55% | 6.09% | 1.16% |
| 18 | MCF - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 1.15% | 0.27% | 2.98% | 3.03% | 5.61% | 6.96% | 29.85% | 0.44% | 1.39% | 2.47% | 16.59% | 2.59% |
| 20 | MCF - Total | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.91% | 0.23% | 0.82% | 4.01% | 6.73% | 7.48% | 27.23% | 0.55% | 1.71% | 2.34% | 11.32% | 3.57% |
| 23 | Winter Volumes - Total | 100.00% | 0.23% | 0.06% | 0.21% | 1.03% | 1.73% | 1.92% | 6.98% | 0.14% | 0.44% | 0.60% | 2.90% | 0.91% |
| 24 | MCF - Retail Customers | 100.00% | 0.39% | 0.09% | 1.02% | 1.03% | 1.92% | 2.38% | 10.21% | 0.15% | 0.48% | 0.84% | 5.67% | 0.00% |
| 25 | MCF for Transmission Allocation | 100.00% | 0.50% | 0.12% | 1.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.19% | 0.61% | 1.08% | 7.23% | 1.13% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 29 | Services Cost | 100.00% | 0.00% | 0.00% | 0.08% | 0.04% | 0.03% | 0.02% | 0.02% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 30 | Services Cost - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.16% | 0.05% | 7.13% | 3.35% | 2.42% | 1.65% | 1.99% | 0.54% | 0.57% | 0.69% | 1.12% | 0.66% |
| 32 | Meter Cost | 100.00% | 0.02% | 0.00% | 0.30% | 0.24% | 0.19% | 0.12% | 0.15% | 0.03% | 0.05% | 0.04% | 0.08% | 0.05% |
| 33 | Meter Installations | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 35 | Meters - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 36 | Meter Cost - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | Regulator Cost | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 38 | Number of Regulators | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 39 | Meter & Regulator Installation Cost | 100.00% | 78.16% | 6.82% | 7.09% | 0.95% | 0.18% | 0.06% | 0.00% | 0.01% | 0.00% | 4.02% | 1.25% |
| 40 | Meter Sets | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 41 | Customer Deposits | 100.00% | 45.58% | 22.94% | 16.51% | 2.16% | 0.47% | 0.35% | 0.02% | 0.08% | 0.00% | 4.57% | 1.77% |
| 43 | Transportation Revenues | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.66% | 11.12% |
| 51 | Direct to GSS | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 72 | Income Before Taxes | 100.00% | 58.38% | 10.25% | 6.41% | 2.41% | 0.77% | 0.08% | 0.00% | 0.10% | 0.00% | 7.22% | 2.63% |
| 82 | Distribution Plant | 100.00% | 73.65% | 6.16% | 5.23% | 1.43% | 0.08% | 0.08% | 0.00% | 0.00% | 0.00% | 3.63% | 1.24% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 73.69% | 6.16% | 5.23% | 1.43% | 0.08% | 0.08% | 0.00% | 0.00% | 0.00% | 3.63% | 1.24% |
| 90 | General Plant | 100.00% | 72.01% | 7.23% | 6.03% | 1.67% | 0.07% | 0.08% | 0.00% | 0.00% | 0.00% | 3.17% | 1.40% |
| 102 | Rate Base Less Working Capital | 100.00% | 73.67% | 6.28% | 5.72% | 1.61% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.13% | 1.42% |
| 108 | Gross Plant | 100.00% | 73.15% | 6.48% | 5.90% | 1.65% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.13% | 1.45% |
| 112 | Net Plant | 100.00% | 73.33% | 6.46% | 5.85% | 1.62% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.14% | 1.43% |
| 116 | PST&D Plant | 100.00% | 73.29% | 6.39% | 5.88% | 1.65% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.12% | 1.46% |
| 120 | O&M less A&G | 100.00% | 76.63% | 6.37% | 4.90% | 1.35% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 2.62% | 1.12% |
| 136 | Production Plant | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 55.14% | 6.16% | 8.03% | 2.96% | 0.03% | 0.06% | 0.00% | 0.00% | 0.00% | 6.76% | 2.26% |
| 139 | Dist. Mains & Services Plant | 100.00% | 71.53% | 6.13% | 5.32% | 1.61% | 0.07% | 0.09% | 0.00% | 0.00% | 0.00% | 3.91% | 1.34% |
| 140 | Peak & Avg NCP Retail | 100.00% | 53.57% | 5.98% | 7.81% | 2.89% | 0.03% | 0.13% | 0.00% | 0.00% | 0.00% | 6.67% | 2.24% |
| 141 | Dist. O&M Ops | 100.00% | 77.41% | 6.28% | 4.33% | 1.14% | 0.08% | 0.07% | 0.00% | 0.00% | 0.00% | 2.84% | 0.97% |
| 142 | Dist O&M Maint | 100.00% | 60.69% | 6.57% | 7.22% | 2.42% | 0.04% | 0.12% | 0.00% | 0.00% | 0.00% | 5.67% | 1.93% |
| 143 | Labor Excl. A&G | 100.00% | 70.19% | 8.44% | 6.23% | 1.69% | 0.06% | 0.08% | 0.00% | 0.00% | 0.00% | 3.24% | 1.32% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 72.85% | 6.68% | 5.93% | 1.66% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.14% | 1.44% |
| 145 | Accts. 375-379 | 100.00% | 55.97% | 6.47% | 8.04% | 2.80% | 0.03% | 0.14% | 0.00% | 0.00% | 0.00% | 6.52% | 2.22% |
| 146 | Rate Base | 100.00% | 73.84% | 6.38% | 5.90% | 1.69% | 0.07% | 0.07% | 0.00% | 0.00% | 0.00% | 3.00% | 1.36% |

Kansas Gas Service Company
Demand Distribution NCP Class Cost of Service
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 39 | Meter & Regulator Installation Cost | 100.00% | 0.02% | 0.00% | 0.22% | 0.27% | 0.23% | 0.15% | 0.22% | 0.04% | 0.06% | 0.06% | 0.12% | 0.06% |
| 40 | Meter Sets | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 41 | Customer Deposits | 100.00% | 0.07% | 0.02% | 1.11% | 0.35% | 0.36% | 0.30% | 1.41% | 0.13% | 0.16% | 0.13% | 1.22% | 0.26% |
| 43 | Transportation Revenues | 100.00% | 0.70% | 0.19% | 4.26% | 3.23% | 4.59% | 5.17% | 20.05% | 0.67% | 1.66% | 2.79% | 16.54% | 2.38% |
| 51 | Direct to GSS | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 72 | Income Before Taxes | 100.00% | 0.24% | 0.02% | 0.55% | 0.10% | -0.09% | 0.75% | 6.05% | 0.17% | -0.19% | 1.25% | 0.85% | 2.03% |
| 82 | Distribution Plant | 100.00% | 0.09% | 0.02% | 0.62% | 0.55% | 0.82% | 0.80% | 2.64% | 0.07% | 0.26% | 0.22% | 2.38% | 0.01% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 0.09% | 0.02% | 0.62% | 0.55% | 0.82% | 0.80% | 2.63% | 0.07% | 0.26% | 0.22% | 2.38% | 0.01% |
| 90 | General Plant | 100.00% | 0.08% | 0.03% | 0.58% | 0.49% | 0.74% | 0.73% | 2.41% | 0.08% | 0.29% | 0.28% | 2.50% | 0.13% |
| 102 | Rate Base Less Working Capital | 100.00% | 0.08% | 0.03% | 0.55% | 0.48% | 0.71% | 0.69% | 2.28% | 0.08% | 0.29% | 0.28% | 2.42% | 0.14% |
| 108 | Gross Plant | 100.00% | 0.08% | 0.03% | 0.56% | 0.48% | 0.71% | 0.69% | 2.28% | 0.09% | 0.29% | 0.29% | 2.45% | 0.15% |
| 112 | Net Plant | 100.00% | 0.08% | 0.03% | 0.56% | 0.48% | 0.71% | 0.69% | 2.27% | 0.09% | 0.29% | 0.28% | 2.42% | 0.14% |
| 116 | PST&D Plant | 100.00% | 0.08% | 0.03% | 0.56% | 0.47% | 0.70% | 0.69% | 2.27% | 0.09% | 0.29% | 0.29% | 2.45% | 0.16% |
| 120 | O&M less A&G | 100.00% | 0.07% | 0.02% | 0.49% | 0.41% | 0.61% | 0.60% | 2.00% | 0.07% | 0.24% | 0.22% | 2.05% | 0.09% |
| 136 | Production Plant | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 0.28% | 0.07% | 0.53% | 1.11% | 1.85% | 2.04% | 7.75% | 0.15% | 0.46% | 0.64% | 3.73% | 0.00% |
| 139 | Dist. Mains & Services Plant | 100.00% | 0.10% | 0.03% | 0.71% | 0.63% | 0.96% | 0.94% | 3.13% | 0.08% | 0.30% | 0.26% | 2.86% | 0.00% |
| 140 | Peak & Avg NCP Retail | 100.00% | 0.28% | 0.07% | 1.12% | 1.08% | 1.80% | 2.00% | 7.69% | 0.14% | 0.51% | 0.64% | 5.37% | 0.00% |
| 141 | Dist. O&M Ops | 100.00% | 0.07% | 0.02% | 0.51% | 0.44% | 0.66% | 0.65% | 2.15% | 0.06% | 0.21% | 0.18% | 1.95% | 0.00% |
| 142 | Dist O&M Maint | 100.00% | 0.16% | 0.04% | 1.05% | 0.96% | 1.46% | 1.44% | 4.84% | 0.12% | 0.46% | 0.40% | 4.40% | 0.00% |
| 143 | Labor Excl. A&G | 100.00% | 0.09% | 0.03% | 0.61% | 0.52% | 0.79% | 0.78% | 2.61% | 0.08% | 0.29% | 0.27% | 2.59% | 0.08% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 0.08% | 0.03% | 0.56% | 0.48% | 0.72% | 0.70% | 2.32% | 0.09% | 0.29% | 0.28% | 2.47% | 0.15% |
| 145 | Accts. 375-379 | 100.00% | 0.18% | 0.05% | 1.20% | 1.11% | 1.70% | 1.68% | 5.64% | 0.14% | 0.54% | 0.47% | 5.11% | 0.00% |
| 146 | Rate Base | 100.00% | 0.07% | 0.03% | 0.53% | 0.46% | 0.68% | 0.66% | 2.18% | 0.08% | 0.27% | 0.27% | 2.32% | 0.14% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Summary)

| | | | General Service | | | | | | | | | |
|---------------------------------------|-----------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | Total | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
| Operating Revenues | \$336,438,899 | \$243,909,376 | \$24,309,635 | \$18,983,287 | \$5,392,556 | \$484,638 | \$244,139 | (\$37) | \$38,460 | \$4,600 | \$11,416,730 | \$4,760,855 |
| Operating Expenses: | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$123,385,047 | \$12,062,320 | \$9,226,538 | \$2,542,873 | \$113,601 | \$78,674 | \$0 | \$2,277 | \$1,128 | \$4,852,371 | \$2,031,209 |
| Depreciation & Amortization | \$93,602,567 | \$70,783,055 | \$6,021,634 | \$5,213,492 | \$1,378,089 | \$74,446 | \$46,490 | \$0 | \$574 | \$2,404 | \$2,801,133 | \$1,226,313 |
| Taxes Other Than Income | \$42,270,917 | \$31,037,180 | \$2,849,733 | \$2,542,036 | \$711,916 | \$29,257 | \$20,509 | \$0 | \$549 | \$785 | \$1,340,833 | \$609,989 |
| Total Operating Expenses | \$301,727,098 | \$225,205,281 | \$20,933,686 | \$16,982,065 | \$4,632,877 | \$217,304 | \$145,673 | \$0 | \$3,400 | \$4,316 | \$8,994,337 | \$3,867,511 |
| Income Before Taxes | \$34,711,801 | \$18,704,094 | \$3,375,949 | \$2,001,222 | \$759,679 | \$267,334 | \$98,466 | (\$37) | \$35,060 | \$284 | \$2,422,393 | \$893,344 |
| Income Taxes: | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$3,657,637) | (\$660,176) | (\$391,345) | (\$148,557) | (\$52,278) | (\$19,255) | \$7 | (\$6,856) | (\$56) | (\$473,706) | (\$174,696) |
| Total Income Taxes | (\$6,787,988) | (\$3,657,637) | (\$660,176) | (\$391,345) | (\$148,557) | (\$52,278) | (\$19,255) | \$7 | (\$6,856) | (\$56) | (\$473,706) | (\$174,696) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$2,724,722 | \$491,792 | \$291,528 | \$110,666 | \$38,944 | \$14,344 | (\$5) | \$5,107 | \$41 | \$352,883 | \$130,138 |
| Other | (\$27,186) | (\$14,649) | (\$2,644) | (\$1,567) | (\$595) | (\$209) | (\$77) | \$0 | (\$27) | (\$0) | (\$1,897) | (\$700) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$2,710,073 | \$489,148 | \$289,961 | \$110,071 | \$38,735 | \$14,267 | (\$5) | \$5,080 | \$41 | \$350,985 | \$129,438 |
| Net Income | \$36,470,327 | \$19,651,658 | \$3,546,977 | \$2,102,606 | \$798,165 | \$280,878 | \$103,455 | (\$39) | \$36,836 | \$299 | \$2,545,113 | \$938,602 |
| Total Rate Base | \$1,395,348,357 | \$1,037,888,406 | \$89,909,770 | \$83,477,040 | \$23,942,274 | \$933,224 | \$616,751 | (\$3,355) | \$30,269 | \$30,300 | \$42,296,933 | \$19,091,678 |
| Rate of Return - Existing Rates | 2.61% | 1.89% | 3.95% | 2.52% | 3.33% | 30.10% | 16.77% | 1.17% | 121.69% | 0.99% | 6.02% | 4.92% |
| Relative Rate of Return | 100% | 72% | 151% | 96% | 128% | 1152% | 642% | 45% | 4656% | 38% | 230% | 188% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Summary)

| | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------|-----------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Operating Revenues | \$336,438,899 | \$303,126 | \$83,323 | \$1,795,395 | \$1,406,045 | \$2,013,452 | \$2,258,532 | \$8,724,985 | \$288,432 | \$723,013 | \$1,189,915 | \$7,104,299 | \$1,004,142 |
| Operating Expenses: | | | | | | | | | | | | | |
| Operating & Maintenance | \$165,853,615 | \$123,519 | \$41,042 | \$555,146 | \$779,392 | \$1,174,771 | \$1,154,528 | \$3,788,481 | \$124,188 | \$402,718 | \$410,431 | \$2,852,877 | \$150,486 |
| Depreciation & Amortization | \$93,602,567 | \$63,034 | \$22,827 | \$314,937 | \$413,443 | \$605,753 | \$588,059 | \$1,905,475 | \$71,714 | \$221,661 | \$230,205 | \$1,531,066 | \$86,764 |
| Taxes Other Than Income | \$42,270,917 | \$32,433 | \$12,088 | \$147,868 | \$208,270 | \$310,218 | \$303,216 | \$988,925 | \$37,097 | \$115,551 | \$121,378 | \$789,183 | \$61,906 |
| Total Operating Expenses | \$301,727,098 | \$218,985 | \$75,957 | \$1,017,951 | \$1,401,104 | \$2,090,742 | \$2,045,803 | \$6,682,880 | \$232,999 | \$739,930 | \$762,015 | \$5,173,126 | \$299,156 |
| Income Before Taxes | \$34,711,801 | \$84,141 | \$7,366 | \$777,444 | \$4,942 | (\$77,290) | \$212,729 | \$2,042,105 | \$55,433 | (\$16,917) | \$427,900 | \$1,931,174 | \$704,986 |
| Income Taxes: | | | | | | | | | | | | | |
| State Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Income Taxes | (\$6,787,988) | (\$16,454) | (\$1,441) | (\$152,031) | (\$966) | \$15,114 | (\$41,600) | (\$399,339) | (\$10,840) | \$3,308 | (\$83,677) | (\$377,646) | (\$137,862) |
| Total Income Taxes | (\$6,787,988) | (\$16,454) | (\$1,441) | (\$152,031) | (\$966) | \$15,114 | (\$41,600) | (\$399,339) | (\$10,840) | \$3,308 | (\$83,677) | (\$377,646) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | |
| Amortization | \$5,056,648 | \$12,257 | \$1,073 | \$113,254 | \$720 | (\$11,259) | \$30,989 | \$297,484 | \$8,075 | (\$2,464) | \$62,334 | \$281,324 | \$102,699 |
| Other | (\$27,186) | (\$66) | (\$6) | (\$609) | (\$4) | \$61 | (\$167) | (\$1,599) | (\$43) | \$13 | (\$335) | (\$1,512) | (\$552) |
| Total Adjustments to After-Tax Income | \$5,029,462 | \$12,191 | \$1,067 | \$112,645 | \$716 | (\$11,199) | \$30,823 | \$295,885 | \$8,032 | (\$2,451) | \$61,999 | \$279,812 | \$102,147 |
| Net Income | \$36,470,327 | \$88,403 | \$7,740 | \$816,830 | \$5,192 | (\$81,206) | \$223,506 | \$2,145,560 | \$58,241 | (\$17,774) | \$449,578 | \$2,029,008 | \$740,701 |
| Total Rate Base | \$1,395,348,357 | \$1,007,439 | \$373,805 | \$4,523,212 | \$6,529,285 | \$9,702,954 | \$9,470,721 | \$30,756,347 | \$1,146,637 | \$3,587,545 | \$3,770,279 | \$24,382,791 | \$1,884,051 |
| Rate of Return - Existing Rates | 2.61% | 8.78% | 2.07% | 18.06% | 0.08% | -0.84% | 2.36% | 6.98% | 5.08% | -0.50% | 11.92% | 8.32% | 39.31% |
| Relative Rate of Return | 100% | 336% | 79% | 691% | 3% | -32% | 90% | 267% | 194% | -19% | 456% | 318% | 1504% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| | | | | General Service | | | | Small | Irrigation | Kansas Gas | Sales for | Sales for | Small | Small |
|---------------------------|-----------------------------------------------|------------------------------------------------|-----------------|-------------------|---------------|---------------|-------------------------|------------------|--------------|-----------------|----------------|-------------------|------------------|------------------|
| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Generator SGS | Sales GIS | Supply KGSSD | Resale SSRk | Resale SSR-BHK | Transport STk | Transport STt |
| Intangible Plant: | | | | | | | | | | | | | | |
| 301 | Organization | | \$0 | | | | | | | | | | | |
| 302 | Franchises and Consents | 116 PST&D Plant | \$6,045 | \$4,465 | \$390 | \$361 | \$101 | \$4 | \$3 | \$0 | \$0 | \$0 | \$191 | \$88 |
| 303 | Miscellaneous Intangible Plant | | \$0 | | | | | | | | | | | |
| Total Intangible Plant | | | \$6,045 | \$4,465 | \$390 | \$361 | \$101 | \$4 | \$3 | \$0 | \$0 | \$0 | \$191 | \$88 |
| Production Plant | | 137 Peak&Avg CP sales customers | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | |
| Transmission | | | | | | | | | | | | | | |
| 365.1 | Land and land rights | 12 Peak Day Demand for Transmission Allocation | \$899,920 | \$639,275 | \$70,007 | \$88,676 | \$26,981 | \$0 | \$128 | \$0 | \$0 | \$0 | \$0 | \$25,115 |
| 365.2 | Rights-of-way | 12 Peak Day Demand for Transmission Allocation | \$12,213,306 | \$8,675,955 | \$950,103 | \$1,203,464 | \$366,176 | \$0 | \$1,736 | \$0 | \$0 | \$0 | \$0 | \$340,843 |
| 366.1 | Structures and imp. - compressor stations | 12 Peak Day Demand for Transmission Allocation | \$5,147,615 | \$3,656,706 | \$400,446 | \$507,231 | \$154,334 | \$0 | \$731 | \$0 | \$0 | \$0 | \$0 | \$143,657 |
| 366.2 | Structures and imp. - meas. & reg. stations | 12 Peak Day Demand for Transmission Allocation | \$2,350,612 | \$1,669,802 | \$182,860 | \$231,622 | \$70,475 | \$0 | \$334 | \$0 | \$0 | \$0 | \$0 | \$65,600 |
| 367 | Mains | 12 Peak Day Demand for Transmission Allocation | \$250,912,558 | \$178,240,516 | \$19,519,103 | \$24,724,194 | \$7,522,785 | \$0 | \$35,655 | \$0 | \$0 | \$0 | \$0 | \$7,002,343 |
| 368 | Compressor station equipment | 12 Peak Day Demand for Transmission Allocation | \$15,340,424 | \$10,897,362 | \$1,193,369 | \$1,511,601 | \$459,932 | \$0 | \$2,180 | \$0 | \$0 | \$0 | \$0 | \$428,113 |
| 369 | Measuring and regulating station equip. | 12 Peak Day Demand for Transmission Allocation | \$27,581,240 | \$19,592,859 | \$2,145,612 | \$2,717,775 | \$826,932 | \$0 | \$3,919 | \$0 | \$0 | \$0 | \$0 | \$769,723 |
| 371 | Other Equipment | 12 Peak Day Demand for Transmission Allocation | \$28,383 | \$20,162 | \$2,208 | \$2,797 | \$851 | \$0 | \$4 | \$0 | \$0 | \$0 | \$0 | \$792 |
| Total Transmission Plant | | | \$314,474,058 | \$223,392,638 | \$24,463,708 | \$30,987,359 | \$9,428,467 | \$0 | \$44,687 | \$0 | \$0 | \$0 | \$0 | \$8,776,185 |
| Distribution: | | | | | | | | | | | | | | |
| 374 | Land and land rights | 145 Accts. 375-379 | \$559,591 | \$321,106 | \$37,115 | \$46,113 | \$16,080 | \$155 | \$421 | \$0 | \$0 | \$0 | \$36,918 | \$12,509 |
| 374.1 | Rights-of-way | 145 Accts. 375-379 | \$2,852,777 | \$1,636,989 | \$189,212 | \$235,080 | \$81,976 | \$790 | \$2,144 | \$0 | \$0 | \$0 | \$188,206 | \$63,772 |
| 375 | Structures and improvements | 147 Avg. Dist CP & NCP | \$959,697 | \$550,987 | \$63,714 | \$79,110 | \$27,566 | \$266 | \$724 | \$0 | \$0 | \$0 | \$63,294 | \$21,450 |
| 376 | Mains | 147 Avg. Dist CP & NCP | \$470,627,460 | \$270,199,607 | \$31,244,883 | \$38,794,839 | \$13,517,911 | \$130,468 | \$354,960 | \$0 | \$0 | \$0 | \$31,038,635 | \$10,519,034 |
| 376.1 | Mains - Metallic | 147 Avg. Dist CP & NCP | \$351,891,285 | \$202,030,045 | \$23,362,007 | \$29,007,159 | \$10,107,432 | \$97,552 | \$265,406 | \$0 | \$0 | \$0 | \$23,207,794 | \$7,865,152 |
| 376.2 | Mains - Cathodic Protection | 147 Avg. Dist CP & NCP | \$28,344,948 | \$16,273,580 | \$1,881,817 | \$2,336,535 | \$814,157 | \$7,858 | \$21,379 | \$0 | \$0 | \$0 | \$1,869,395 | \$633,540 |
| 378 | Meas. and reg. sta. equip. - general | 147 Avg. Dist CP & NCP | \$30,826,552 | \$17,698,335 | \$2,046,570 | \$2,541,099 | \$885,436 | \$8,546 | \$23,250 | \$0 | \$0 | \$0 | \$2,033,060 | \$689,007 |
| 379 | Meas. and reg. sta. equip. - city gate -Total | 138 Peak & Avg CP Retail | \$11,917,425 | \$6,570,792 | \$733,716 | \$957,230 | \$353,348 | \$3,190 | \$6,600 | \$0 | \$0 | \$0 | \$805,102 | \$269,221 |
| 380.1 | Services - Plastic | 29 Services Cost | \$673,574,659 | \$613,475,210 | \$38,380,019 | \$12,767,543 | \$766,154 | \$777,635 | \$180,624 | \$0 | \$10,739 | \$10,267 | \$4,195,437 | \$1,545,836 |
| 380.2 | Services - Metallic | 29 Services Cost | \$3,362,630 | \$3,062,601 | \$191,601 | \$63,738 | \$3,825 | \$3,882 | \$902 | \$0 | \$54 | \$51 | \$20,945 | \$7,717 |
| 381 | Meters | 32 Meter Cost | \$170,634,636 | \$132,319,874 | \$12,365,644 | \$13,053,122 | \$1,513,672 | \$317,899 | \$133,552 | \$0 | \$14,385 | \$32,809 | \$6,556,305 | \$2,146,287 |
| 381.1 | Meters-AMR | 36 Meter Cost - AMR | \$52,496,670 | \$49,466,490 | \$2,328,602 | \$474,182 | \$5,288 | \$79,324 | \$9,695 | \$0 | \$881 | \$0 | \$73,154 | \$35,255 |
| 382 | Meter installations | 33 Meter Installations | \$107,567,938 | \$98,287,043 | \$6,123,930 | \$1,968,764 | \$103,307 | \$123,870 | \$28,459 | \$0 | \$1,481 | \$1,645 | \$552,399 | \$195,100 |
| 383 | House regulators | 37 Regulator Cost | \$27,400,128 | \$24,536,707 | \$1,565,544 | \$698,896 | \$65,911 | \$33,894 | \$7,577 | \$0 | \$687 | \$1,642 | \$296,487 | \$98,722 |
| 386 | Other Property on Customer Premises | 4 Retail Customers | \$224,125 | \$204,730 | \$12,809 | \$4,145 | \$231 | \$258 | \$62 | \$0 | \$0 | \$0 | \$1,134 | \$404 |
| 387 | Other Equipment | 4 Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$1,933,240,521 | \$1,436,634,096 | \$120,527,185 | \$103,027,556 | \$28,262,294 | \$1,585,586 | \$1,035,753 | \$0 | \$28,226 | \$46,414 | \$70,938,264 | \$24,103,005 |
| General Plant: | | | | | | | | | | | | | | |
| 389 | Land and land rights | 116 PST&D Plant | \$4,693,542 | \$3,466,409 | \$302,797 | \$279,933 | \$78,747 | \$3,310 | \$2,257 | \$0 | \$60 | \$97 | \$148,073 | \$68,630 |
| 390.1 | Structures and improvements - owned | 116 PST&D Plant | \$54,397,100 | \$40,174,895 | \$3,509,353 | \$3,244,366 | \$912,661 | \$38,366 | \$26,155 | \$0 | \$692 | \$1,124 | \$1,716,131 | \$795,410 |
| 390.2 | Structures and improvements - leasehold | 116 PST&D Plant | \$3,183,183 | \$2,350,935 | \$205,359 | \$189,852 | \$53,407 | \$2,245 | \$1,531 | \$0 | \$41 | \$66 | \$100,424 | \$46,545 |
| 391.1 | Office furniture and equipment - computers | 143 Labor Excl. A&G | \$6,186,032 | \$4,379,687 | \$526,524 | \$390,663 | \$106,598 | \$3,785 | \$3,166 | \$0 | \$90 | \$36 | \$202,701 | \$82,031 |
| 391.2 | Computers and other electronic equipment | 143 Labor Excl. A&G | \$5,279,304 | \$3,737,728 | \$449,348 | \$333,401 | \$90,973 | \$3,230 | \$2,702 | \$0 | \$77 | \$31 | \$172,990 | \$70,008 |
| 392 | Transportation equipment | 143 Labor Excl. A&G | \$55,445,676 | \$39,255,332 | \$4,719,262 | \$3,501,527 | \$955,441 | \$33,924 | \$28,380 | \$0 | \$808 | \$321 | \$1,816,820 | \$735,252 |
| 393 | Stores equipment | 116 PST&D Plant | \$152,032 | \$112,283 | \$9,808 | \$9,068 | \$2,551 | \$107 | \$73 | \$0 | \$2 | \$3 | \$4,796 | \$2,223 |
| 394 | Tool, shop and garage equipment | 116 PST&D Plant | \$22,474,941 | \$16,598,833 | \$1,449,939 | \$1,340,456 | \$377,079 | \$15,851 | \$10,806 | \$0 | \$286 | \$464 | \$709,044 | \$328,635 |
| 395 | Laboratory equipment | 116 PST&D Plant | \$250,914 | \$185,312 | \$16,187 | \$14,965 | \$4,210 | \$177 | \$121 | \$0 | \$3 | \$5 | \$7,916 | \$3,669 |
| 396 | Power operated equipment | 116 PST&D Plant | \$18,182,394 | \$13,428,579 | \$1,173,012 | \$1,084,439 | \$305,060 | \$12,824 | \$8,742 | \$0 | \$231 | \$376 | \$573,622 | \$265,868 |
| 397 | Communication equipment | 143 Labor Excl. A&G | \$5,690,022 | \$4,028,515 | \$484,307 | \$359,339 | \$98,051 | \$3,481 | \$2,912 | \$0 | \$83 | \$33 | \$186,448 | \$75,454 |
| 398 | Miscellaneous equipment | 116 PST&D Plant | \$343,045 | \$253,355 | \$22,131 | \$20,460 | \$5,756 | \$242 | \$165 | \$0 | \$4 | \$7 | \$10,822 | \$5,016 |
| Total General Plant | | | \$176,278,185 | \$127,971,863 | \$12,868,027 | \$10,768,468 | \$2,990,531 | \$117,543 | \$87,010 | \$0 | \$2,377 | \$2,562 | \$5,649,787 | \$2,478,742 |
| Corporate Allocated Plant | | 90 General Plant | \$90,173,610 | \$65,462,921 | \$6,582,530 | \$5,508,518 | \$1,529,781 | \$60,128 | \$44,509 | \$0 | \$1,216 | \$1,311 | \$2,890,101 | \$1,267,979 |
| TOTAL PLANT IN SERVICE | | | \$2,515,025,334 | \$1,854,115,335 | \$164,514,129 | \$150,386,976 | \$42,246,301 | \$1,763,578 | \$1,212,660 | \$0 | \$32,206 | \$50,318 | \$79,478,343 | \$36,626,000 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------------------------|----------------|-----------------------------------------------|-----------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 | | Organization | \$0 | | | | | | | | | | | | |
| 302 | 116 | PST&D Plant | \$6,045 | \$5 | \$2 | \$21 | \$29 | \$44 | \$43 | \$139 | \$5 | \$17 | \$18 | \$112 | \$9 |
| 303 | | Miscellaneous Intangible Plant | \$0 | | | | | | | | | | | | |
| Total Intangible Plant | | | \$6,045 | \$5 | \$2 | \$21 | \$29 | \$44 | \$43 | \$139 | \$5 | \$17 | \$18 | \$112 | \$9 |
| Production Plant | 137 | Peak&Avg CP sales customers | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.1 | 12 | Land and land rights | \$899,920 | \$0 | \$601 | \$1,643 | \$0 | \$0 | \$0 | \$0 | \$1,776 | \$4,532 | \$6,081 | \$25,435 | \$9,671 |
| 365.2 | 12 | Rights-of-way | \$12,213,306 | \$0 | \$8,161 | \$22,297 | \$0 | \$0 | \$0 | \$0 | \$24,098 | \$61,504 | \$82,534 | \$345,189 | \$131,248 |
| 366.1 | 12 | Structures and imp. - compressor stations | \$5,147,615 | \$0 | \$3,440 | \$9,397 | \$0 | \$0 | \$0 | \$0 | \$10,157 | \$25,922 | \$34,786 | \$145,489 | \$55,318 |
| 366.2 | 12 | Structures and imp. - meas. & reg. stations | \$2,350,612 | \$0 | \$1,571 | \$4,291 | \$0 | \$0 | \$0 | \$0 | \$4,638 | \$11,837 | \$15,885 | \$66,436 | \$25,260 |
| 367 | 12 | Mains | \$250,912,558 | \$0 | \$167,653 | \$458,065 | \$0 | \$0 | \$0 | \$0 | \$495,081 | \$1,263,551 | \$1,695,595 | \$7,091,640 | \$2,696,377 |
| 368 | 12 | Compressor station equipment | \$15,340,424 | \$0 | \$10,250 | \$28,005 | \$0 | \$0 | \$0 | \$0 | \$30,269 | \$77,252 | \$103,666 | \$433,572 | \$164,852 |
| 369 | 12 | Measuring and regulating station equip. | \$27,581,240 | \$0 | \$18,429 | \$50,352 | \$0 | \$0 | \$0 | \$0 | \$54,421 | \$138,894 | \$186,386 | \$779,539 | \$296,396 |
| 371 | 12 | Other Equipment | \$28,383 | \$0 | \$19 | \$52 | \$0 | \$0 | \$0 | \$0 | \$56 | \$143 | \$192 | \$802 | \$305 |
| Total Transmission Plant | | | \$314,474,058 | \$0 | \$210,123 | \$574,103 | \$0 | \$0 | \$0 | \$0 | \$620,495 | \$1,583,636 | \$2,125,125 | \$8,888,104 | \$3,379,426 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374 | 145 | Land and land rights | \$559,591 | \$1,029 | \$267 | \$3,755 | \$6,370 | \$9,767 | \$9,650 | \$31,839 | \$791 | \$2,769 | \$2,651 | \$20,286 | \$0 |
| 374.1 | 145 | Accts. 375-379 | \$2,852,777 | \$5,247 | \$1,362 | \$19,145 | \$32,474 | \$49,794 | \$49,196 | \$162,312 | \$4,035 | \$14,114 | \$13,512 | \$103,416 | \$0 |
| 375 | 147 | Structures and improvements | \$959,697 | \$1,753 | \$456 | \$6,458 | \$10,928 | \$16,738 | \$16,509 | \$54,336 | \$1,356 | \$4,752 | \$4,524 | \$34,776 | \$0 |
| 376 | 147 | Mains | \$470,627,460 | \$859,703 | \$223,429 | \$3,167,056 | \$5,359,240 | \$8,208,089 | \$8,095,705 | \$26,645,910 | \$665,185 | \$2,330,520 | \$2,218,366 | \$17,053,921 | \$0 |
| 376.1 | 147 | Mains - Metallic | \$351,891,285 | \$642,805 | \$167,060 | \$2,368,029 | \$4,007,139 | \$6,137,243 | \$6,053,212 | \$19,923,324 | \$497,363 | \$1,742,545 | \$1,658,687 | \$12,751,330 | \$0 |
| 376.2 | 147 | Mains - Cathodic Protection | \$28,344,948 | \$51,778 | \$13,457 | \$190,745 | \$322,776 | \$494,357 | \$487,588 | \$1,604,830 | \$40,063 | \$140,363 | \$133,608 | \$1,027,123 | \$0 |
| 378 | 147 | Meas. and reg. sta. equip. - general | \$30,826,552 | \$56,311 | \$14,635 | \$207,445 | \$351,035 | \$537,638 | \$530,276 | \$1,745,333 | \$43,570 | \$152,651 | \$145,305 | \$1,117,048 | \$0 |
| 379 | 138 | Meas. and reg. sta. equip. - city gate -Total | \$11,917,425 | \$33,098 | \$8,112 | \$63,672 | \$131,943 | \$220,198 | \$243,422 | \$923,768 | \$17,635 | \$54,970 | \$76,711 | \$444,697 | \$0 |
| 380.1 | 29 | Services - Plastic | \$673,574,659 | \$11,766 | \$3,552 | \$513,845 | \$241,633 | \$174,454 | \$118,873 | \$143,347 | \$38,598 | \$41,206 | \$49,724 | \$80,831 | \$47,367 |
| 380.2 | 29 | Services - Metallic | \$3,362,630 | \$59 | \$18 | \$2,565 | \$1,206 | \$871 | \$593 | \$716 | \$193 | \$206 | \$248 | \$404 | \$236 |
| 381 | 32 | Meters | \$170,634,636 | \$25,732 | \$4,970 | \$518,956 | \$407,799 | \$327,645 | \$197,207 | \$258,922 | \$59,351 | \$81,184 | \$76,152 | \$135,088 | \$88,082 |
| 381.1 | 36 | Meters-AMR | \$52,496,670 | \$0 | \$0 | \$22,916 | \$881 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 | 33 | Meter installations | \$107,567,938 | \$1,645 | \$329 | \$82,087 | \$25,991 | \$18,589 | \$11,844 | \$14,805 | \$3,784 | \$4,442 | \$4,606 | \$8,390 | \$5,429 |
| 383 | 37 | House regulators | \$27,400,128 | \$1,267 | \$215 | \$23,956 | \$17,233 | \$13,677 | \$8,199 | \$10,888 | \$2,492 | \$3,345 | \$3,107 | \$6,093 | \$3,592 |
| 386 | 4 | Other Property on Customer Premises | \$224,125 | \$3 | \$1 | \$174 | \$56 | \$37 | \$23 | \$25 | \$8 | \$8 | \$9 | \$10 | \$0 |
| 387 | 4 | Other Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$1,933,240,521 | \$1,692,197 | \$437,862 | \$7,190,805 | \$10,916,706 | \$16,209,095 | \$15,822,297 | \$51,520,353 | \$1,374,424 | \$4,573,075 | \$4,387,210 | \$32,783,411 | \$144,706 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 | 116 | PST&D Plant | \$4,693,542 | \$3,532 | \$1,353 | \$16,208 | \$22,787 | \$33,834 | \$33,027 | \$107,541 | \$4,164 | \$12,851 | \$13,594 | \$86,983 | \$7,356 |
| 390.1 | 116 | Structures and improvements - owned | \$54,397,100 | \$40,937 | \$15,676 | \$187,848 | \$264,096 | \$392,129 | \$382,771 | \$1,246,375 | \$48,261 | \$148,942 | \$157,546 | \$1,008,113 | \$85,255 |
| 390.2 | 116 | Structures and improvements - leasehold | \$3,183,183 | \$2,396 | \$917 | \$10,992 | \$15,454 | \$22,946 | \$22,399 | \$72,935 | \$2,824 | \$8,716 | \$9,219 | \$58,992 | \$4,989 |
| 391.1 | 143 | Office furniture and equipment - computers | \$6,186,032 | \$5,301 | \$1,685 | \$23,330 | \$33,197 | \$50,309 | \$49,525 | \$162,920 | \$5,067 | \$16,741 | \$16,828 | \$120,666 | \$5,182 |
| 391.2 | 143 | Computers and other electronic equipment | \$5,279,304 | \$4,524 | \$1,438 | \$19,911 | \$28,331 | \$42,935 | \$42,266 | \$139,039 | \$4,324 | \$14,287 | \$14,362 | \$102,979 | \$4,423 |
| 392 | 143 | Transportation equipment | \$55,445,676 | \$47,509 | \$15,105 | \$209,112 | \$297,546 | \$450,919 | \$443,894 | \$1,460,255 | \$45,412 | \$150,048 | \$150,832 | \$1,081,530 | \$46,449 |
| 393 | 116 | Stores equipment | \$152,032 | \$114 | \$44 | \$525 | \$738 | \$1,096 | \$1,070 | \$3,483 | \$135 | \$416 | \$440 | \$2,818 | \$238 |
| 394 | 116 | Tool, shop and garage equipment | \$22,474,941 | \$16,914 | \$6,477 | \$77,612 | \$109,115 | \$162,014 | \$158,147 | \$514,958 | \$19,940 | \$61,538 | \$65,092 | \$416,516 | \$35,224 |
| 395 | 116 | Laboratory equipment | \$250,914 | \$189 | \$72 | \$866 | \$1,218 | \$1,809 | \$1,766 | \$5,749 | \$223 | \$687 | \$727 | \$4,650 | \$393 |
| 396 | 116 | Power operated equipment | \$18,182,394 | \$13,683 | \$5,240 | \$62,789 | \$88,275 | \$131,070 | \$127,942 | \$416,605 | \$16,131 | \$49,784 | \$52,660 | \$336,965 | \$28,497 |
| 397 | 143 | Communication equipment | \$5,690,022 | \$4,876 | \$1,550 | \$21,460 | \$30,535 | \$46,275 | \$45,554 | \$149,856 | \$4,660 | \$15,398 | \$15,479 | \$110,990 | \$4,767 |
| 398 | 116 | Miscellaneous equipment | \$343,045 | \$258 | \$99 | \$1,185 | \$1,665 | \$2,473 | \$2,414 | \$7,860 | \$304 | \$939 | \$994 | \$6,357 | \$538 |
| Total General Plant | | | \$176,278,185 | \$140,233 | \$49,655 | \$631,837 | \$892,957 | \$1,337,807 | \$1,310,774 | \$4,287,575 | \$151,445 | \$480,348 | \$497,773 | \$3,337,559 | \$223,312 |
| <u>Corporate Allocated Plant</u> | | | | | | | | | | | | | | | |
| Corporate Allocated Plant | 90 | General Plant | \$90,173,610 | \$71,735 | \$25,401 | \$323,211 | \$456,785 | \$684,344 | \$670,515 | \$2,193,273 | \$77,471 | \$245,718 | \$254,631 | \$1,707,300 | \$114,233 |
| TOTAL PLANT IN SERVICE | | | \$2,515,025,334 | \$1,904,169 | \$723,043 | \$8,719,978 | \$12,266,477 | \$18,231,290 | \$17,803,629 | \$58,001,340 | \$2,223,840 | \$6,882,793 | \$7,264,757 | \$46,716,486 | \$3,861,687 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|----------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Reserve for Depreciation | | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$127) | (\$11) | (\$10) | (\$3) | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$5) | (\$3) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$1,668,242 | \$192,824 | \$239,568 | \$83,541 | \$806 | \$2,185 | \$0 | \$0 | \$0 | \$191,799 | \$64,989 |
| Total Intangible Plant | | | \$2,907,069 | \$1,668,115 | \$192,813 | \$239,558 | \$83,538 | \$805 | \$2,185 | \$0 | (\$0) | (\$0) | \$191,794 | \$64,987 |
| Production Plant | 136 | Production Plant | \$710,413 | \$540,862 | \$60,211 | \$78,890 | \$29,258 | \$263 | \$582 | \$0 | \$322 | \$26 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | |
| Transmission | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$3,267,674 | \$357,843 | \$453,267 | \$137,915 | \$0 | \$654 | \$0 | \$0 | \$0 | \$0 | \$128,374 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$3,176,986 | \$347,911 | \$440,688 | \$134,087 | \$0 | \$636 | \$0 | \$0 | \$0 | \$0 | \$124,811 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$894,328 | \$97,938 | \$124,054 | \$37,746 | \$0 | \$179 | \$0 | \$0 | \$0 | \$0 | \$35,134 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$60,141,102 | \$6,586,047 | \$8,342,325 | \$2,538,304 | \$0 | \$12,031 | \$0 | \$0 | \$0 | \$0 | \$2,362,699 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$9,212,812 | \$1,008,894 | \$1,277,933 | \$388,834 | \$0 | \$1,843 | \$0 | \$0 | \$0 | \$0 | \$361,934 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$6,401,214 | \$700,996 | \$887,929 | \$270,168 | \$0 | \$1,280 | \$0 | \$0 | \$0 | \$0 | \$251,478 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$83,094,117 | \$9,099,629 | \$11,526,196 | \$3,507,054 | \$0 | \$16,622 | \$0 | \$0 | \$0 | \$0 | \$3,264,429 |
| Distribution: | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145 | Accts. 375-379 | \$749,651 | \$430,167 | \$49,721 | \$61,774 | \$21,542 | \$208 | \$563 | \$0 | \$0 | \$0 | \$49,457 | \$16,758 |
| 375 Structures and improvements | 147 | Avg. Dist CP & NCP | \$639,108 | \$366,929 | \$42,430 | \$52,683 | \$18,357 | \$177 | \$482 | \$0 | \$0 | \$0 | \$42,150 | \$14,285 |
| 376 Mains - Metallic | 147 | Avg. Dist CP & NCP | \$168,391,095 | \$96,677,758 | \$11,179,458 | \$13,880,842 | \$4,836,725 | \$46,682 | \$127,005 | \$0 | \$0 | \$0 | \$11,105,662 | \$3,763,723 |
| 376.1 Mains - Plastic | 147 | Avg. Dist CP & NCP | \$102,182,290 | \$58,665,541 | \$6,783,866 | \$8,423,107 | \$2,934,999 | \$28,327 | \$77,069 | \$0 | \$0 | \$0 | \$6,739,086 | \$2,283,885 |
| 376.2 Mains - Cathodic Protection | 147 | Avg. Dist CP & NCP | \$879,746 | \$505,085 | \$58,406 | \$72,519 | \$25,269 | \$244 | \$664 | \$0 | \$0 | \$0 | \$58,021 | \$19,663 |
| 378 Meas. and reg. sta. equip. - general | 147 | Avg. Dist CP & NCP | \$13,968,889 | \$8,019,907 | \$927,392 | \$1,151,486 | \$401,231 | \$3,872 | \$10,536 | \$0 | \$0 | \$0 | \$921,271 | \$312,220 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$4,756,800 | \$2,622,709 | \$292,860 | \$382,075 | \$141,038 | \$1,273 | \$2,634 | \$0 | \$0 | \$0 | \$321,354 | \$107,459 |
| 380.1 Services - Plastic | 29 | Services Cost | \$212,060,614 | \$193,139,584 | \$12,083,130 | \$4,019,588 | \$241,207 | \$244,822 | \$56,866 | \$0 | \$3,381 | \$3,232 | \$1,320,844 | \$486,673 |
| 380.2 Services - Metallic | 29 | Services Cost | (\$17,789,998) | (\$16,202,692) | (\$1,013,667) | (\$337,208) | (\$20,235) | (\$20,538) | (\$4,771) | \$0 | (\$284) | (\$271) | (\$110,807) | (\$40,828) |
| 381 Meters | 32 | Meter Cost | \$44,467,803 | \$34,482,883 | \$3,222,517 | \$3,401,675 | \$394,467 | \$82,845 | \$34,804 | \$0 | \$3,749 | \$8,550 | \$1,708,589 | \$559,328 |
| 381.1 Meters-AMR | 36 | Meter Cost - AMR | \$21,030,480 | \$19,816,572 | \$932,852 | \$189,960 | \$2,119 | \$31,778 | \$3,884 | \$0 | \$353 | \$0 | \$29,306 | \$14,123 |
| 382 Meter installations | 33 | Meter Installations | \$45,926,735 | \$41,964,205 | \$2,614,646 | \$840,575 | \$44,108 | \$52,887 | \$12,151 | \$0 | \$632 | \$702 | \$235,850 | \$83,299 |
| 383 House regulators | 37 | Regulator Cost | \$10,184,046 | \$9,119,773 | \$581,880 | \$259,765 | \$24,498 | \$12,598 | \$2,816 | \$0 | \$255 | \$610 | \$110,198 | \$36,693 |
| 386 Other Property Customer Premise | 4 | Retail Customers | \$220,711 | \$201,611 | \$12,614 | \$4,082 | \$227 | \$254 | \$61 | \$0 | \$0 | \$0 | \$1,117 | \$397 |
| 387 Other Equipment | 4 | Retail Customers | (\$2,638) | (\$2,410) | (\$151) | (\$49) | (\$3) | (\$3) | (\$1) | \$0 | \$0 | \$0 | (\$13) | (\$5) |
| Total Distribution Plant | | | \$607,665,331 | \$449,807,622 | \$37,767,956 | \$32,402,876 | \$9,065,548 | \$485,425 | \$324,763 | \$0 | \$8,086 | \$12,824 | \$22,532,083 | \$7,657,674 |
| General Plant: | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$25,770) | (\$2,251) | (\$2,081) | (\$585) | (\$25) | (\$17) | \$0 | (\$0) | (\$1) | (\$1,101) | (\$510) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,582,594 | \$1,011,761 | \$935,364 | \$263,124 | \$11,061 | \$7,541 | \$0 | \$200 | \$324 | \$494,768 | \$229,320 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$1,674,278 | \$201,281 | \$149,344 | \$40,750 | \$1,447 | \$1,210 | \$0 | \$34 | \$14 | \$77,489 | \$31,359 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,462,307 | \$296,018 | \$219,635 | \$59,930 | \$2,128 | \$1,780 | \$0 | \$51 | \$20 | \$113,961 | \$46,119 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$14,564,488 | \$1,750,937 | \$1,299,134 | \$354,487 | \$12,586 | \$10,529 | \$0 | \$300 | \$119 | \$674,075 | \$272,793 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$46,906) | (\$4,097) | (\$3,788) | (\$1,066) | (\$45) | (\$31) | \$0 | (\$1) | (\$1) | (\$2,004) | (\$929) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,166,718 | \$276,619 | \$255,732 | \$71,939 | \$3,024 | \$2,062 | \$0 | \$55 | \$89 | \$135,271 | \$62,697 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$95,994) | (\$8,385) | (\$7,752) | (\$2,181) | (\$92) | (\$62) | \$0 | (\$2) | (\$3) | (\$4,101) | (\$1,901) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,424,533 | \$648,547 | \$599,576 | \$168,664 | \$7,090 | \$4,834 | \$0 | \$128 | \$208 | \$317,150 | \$146,996 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$2,547 | \$306 | \$227 | \$62 | \$2 | \$2 | \$0 | \$0 | \$0 | \$118 | \$48 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$163,299 | \$14,264 | \$13,187 | \$3,710 | \$156 | \$106 | \$0 | \$3 | \$5 | \$6,976 | \$3,233 |
| Total General Plant | | | \$56,433,955 | \$40,872,093 | \$4,185,000 | \$3,458,578 | \$958,835 | \$37,334 | \$27,954 | \$0 | \$767 | \$773 | \$1,812,603 | \$789,225 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$29,000,009 | \$2,916,054 | \$2,440,268 | \$677,691 | \$26,637 | \$19,717 | \$0 | \$539 | \$581 | \$1,280,312 | \$561,714 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$604,982,817 | \$54,221,664 | \$50,146,366 | \$14,321,925 | \$550,464 | \$391,822 | \$0 | \$9,714 | \$14,203 | \$25,816,791 | \$12,338,028 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|----------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Reserve for Depreciation | | | | | | | | | | | | | | | |
| <u>Intangible Plant:</u> | | | | | | | | | | | | | | | |
| 301 Organization | | | \$0 | | | | | | | | | | | | |
| 302 Miscellaneous Intangible Plant | 116 | PST&D Plant | (\$172) | (\$0) | (\$0) | (\$1) | (\$1) | (\$1) | (\$1) | (\$4) | (\$0) | (\$0) | (\$0) | (\$3) | (\$0) |
| 303 Leasehold Improvements | 145 | Accts. 375-379 | \$2,907,241 | \$5,348 | \$1,388 | \$19,510 | \$33,094 | \$50,745 | \$50,135 | \$165,411 | \$4,112 | \$14,383 | \$13,770 | \$105,390 | \$0 |
| Total Intangible Plant | | | \$2,907,069 | \$5,347 | \$1,388 | \$19,510 | \$33,093 | \$50,743 | \$50,134 | \$165,407 | \$4,112 | \$14,383 | \$13,770 | \$105,387 | (\$0) |
| Production Plant | 136 | Production Plant | \$710,413 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | \$0 | | | | | | | | | | | | |
| <u>Transmission</u> | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$4,599,967 | \$0 | \$3,074 | \$8,398 | \$0 | \$0 | \$0 | \$0 | \$9,076 | \$23,165 | \$31,085 | \$130,011 | \$49,433 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$4,472,303 | \$0 | \$2,988 | \$8,165 | \$0 | \$0 | \$0 | \$0 | \$8,824 | \$22,522 | \$30,223 | \$126,402 | \$48,061 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$1,258,962 | \$0 | \$841 | \$2,298 | \$0 | \$0 | \$0 | \$0 | \$2,484 | \$6,340 | \$8,508 | \$35,583 | \$13,529 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$84,661,772 | \$0 | \$56,569 | \$154,558 | \$0 | \$0 | \$0 | \$0 | \$167,048 | \$426,342 | \$572,120 | \$2,392,829 | \$909,799 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$12,969,051 | \$0 | \$8,666 | \$23,676 | \$0 | \$0 | \$0 | \$0 | \$25,590 | \$65,310 | \$87,641 | \$366,549 | \$139,369 |
| 369 Measuring and regulating station equipment | 12 | Peak Day Demand for Transmission Allocation | \$9,011,111 | \$0 | \$6,021 | \$16,451 | \$0 | \$0 | \$0 | \$0 | \$17,780 | \$45,378 | \$60,894 | \$254,685 | \$96,836 |
| 371 Other Equipment | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission Plant | | | \$116,973,166 | \$0 | \$78,158 | \$213,546 | \$0 | \$0 | \$0 | \$0 | \$230,802 | \$589,056 | \$790,471 | \$3,306,059 | \$1,257,026 |
| <u>Distribution:</u> | | | | | | | | | | | | | | | |
| 374.1 Rights-of-way | 145 | Accts. 375-379 | \$749,651 | \$1,379 | \$358 | \$5,031 | \$8,533 | \$13,085 | \$12,928 | \$42,652 | \$1,060 | \$3,709 | \$3,551 | \$27,176 | \$0 |
| 375 Structures and improvements | 147 | Avg. Dist CP & NCP | \$639,108 | \$1,167 | \$303 | \$4,301 | \$7,278 | \$11,147 | \$10,994 | \$36,185 | \$903 | \$3,165 | \$3,013 | \$23,159 | \$0 |
| 376 Mains - Metallic | 147 | Avg. Dist CP & NCP | \$168,391,095 | \$307,603 | \$79,943 | \$1,133,177 | \$1,917,543 | \$2,936,865 | \$2,896,653 | \$9,533,940 | \$238,004 | \$833,863 | \$793,734 | \$6,101,914 | \$0 |
| 376.1 Mains - Plastic | 147 | Avg. Dist CP & NCP | \$102,182,290 | \$186,658 | \$48,511 | \$687,629 | \$1,163,594 | \$1,782,134 | \$1,757,733 | \$5,785,340 | \$144,425 | \$506,001 | \$481,650 | \$3,702,735 | \$0 |
| 376.2 Mains - Cathodic Protection | 147 | Avg. Dist CP & NCP | \$879,746 | \$1,607 | \$418 | \$5,920 | \$10,018 | \$15,343 | \$15,133 | \$49,809 | \$1,243 | \$4,356 | \$4,147 | \$31,879 | \$0 |
| 378 Meas. and reg. sta. equip. - general | 147 | Avg. Dist CP & NCP | \$13,968,889 | \$25,517 | \$6,632 | \$94,003 | \$159,070 | \$243,628 | \$240,292 | \$790,888 | \$19,744 | \$69,173 | \$65,844 | \$506,185 | \$0 |
| 379 Meas. and reg. sta. equip. - city gate -Total | 138 | Peak & Avg CP Retail | \$4,756,800 | \$13,211 | \$3,238 | \$25,415 | \$52,665 | \$87,891 | \$97,161 | \$368,719 | \$7,039 | \$21,941 | \$30,619 | \$177,499 | \$0 |
| 380.1 Services - Plastic | 29 | Services Cost | \$212,060,614 | \$3,704 | \$1,118 | \$161,773 | \$76,073 | \$54,923 | \$37,425 | \$45,130 | \$12,152 | \$12,973 | \$15,655 | \$25,448 | \$14,912 |
| 380.2 Services - Metallic | 29 | Services Cost | (\$17,789,998) | (\$311) | (\$94) | (\$13,571) | (\$6,382) | (\$4,608) | (\$3,140) | (\$3,786) | (\$1,019) | (\$1,088) | (\$1,313) | (\$2,135) | (\$1,251) |
| 381 Meters | 32 | Meter Cost | \$44,467,803 | \$6,706 | \$1,295 | \$135,241 | \$106,273 | \$85,385 | \$51,393 | \$67,476 | \$15,467 | \$21,157 | \$19,845 | \$35,204 | \$22,954 |
| 381.1 Meters-AMR | 36 | Meter Cost - AMR | \$21,030,480 | \$0 | \$0 | \$9,180 | \$353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 382 Meter installations | 33 | Meter Installations | \$45,926,735 | \$702 | \$140 | \$35,047 | \$11,097 | \$7,937 | \$5,057 | \$6,321 | \$1,615 | \$1,896 | \$1,967 | \$3,582 | \$2,318 |
| 383 House regulators | 37 | Regulator Cost | \$10,184,046 | \$471 | \$80 | \$8,904 | \$6,405 | \$5,083 | \$3,047 | \$4,047 | \$926 | \$1,243 | \$1,155 | \$2,264 | \$1,335 |
| 386 Other Property Customer Premise | 4 | Retail Customers | \$220,711 | \$3 | \$1 | \$172 | \$55 | \$36 | \$23 | \$24 | \$8 | \$8 | \$9 | \$9 | \$0 |
| 387 Other Equipment | 4 | Retail Customers | (\$2,638) | (\$0) | (\$0) | (\$2) | (\$1) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 |
| Total Distribution Plant | | | \$607,665,331 | \$548,418 | \$141,943 | \$2,292,219 | \$3,512,575 | \$5,238,849 | \$5,124,699 | \$16,726,745 | \$441,567 | \$1,478,397 | \$1,419,875 | \$10,634,920 | \$40,269 |
| <u>General Plant:</u> | | | | | | | | | | | | | | | |
| 389 Land | 116 | PST&D Plant | (\$34,893) | (\$26) | (\$10) | (\$120) | (\$169) | (\$252) | (\$246) | (\$799) | (\$31) | (\$96) | (\$101) | (\$647) | (\$55) |
| 390 Structures and improvements - owned | 116 | PST&D Plant | \$15,682,917 | \$11,802 | \$4,519 | \$54,157 | \$76,140 | \$113,052 | \$110,355 | \$359,335 | \$13,914 | \$42,941 | \$45,421 | \$290,643 | \$24,580 |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$2,364,812 | \$2,026 | \$644 | \$8,919 | \$12,691 | \$19,232 | \$18,933 | \$62,281 | \$1,937 | \$6,400 | \$6,433 | \$46,128 | \$1,981 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$3,477,853 | \$2,980 | \$947 | \$13,117 | \$18,664 | \$28,284 | \$27,843 | \$91,595 | \$2,849 | \$9,412 | \$9,461 | \$67,839 | \$2,914 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$20,571,419 | \$17,627 | \$5,604 | \$77,584 | \$110,395 | \$167,300 | \$164,693 | \$541,783 | \$16,849 | \$55,671 | \$55,962 | \$401,269 | \$17,234 |
| 393 Stores equipment | 116 | PST&D Plant | (\$63,511) | (\$48) | (\$18) | (\$219) | (\$308) | (\$458) | (\$447) | (\$1,455) | (\$56) | (\$174) | (\$184) | (\$1,177) | (\$100) |
| 394 Tools Shop and Garage Equipment | 116 | PST&D Plant | \$4,287,759 | \$3,227 | \$1,236 | \$14,807 | \$20,817 | \$30,909 | \$30,171 | \$98,243 | \$3,804 | \$11,740 | \$12,418 | \$79,463 | \$6,720 |
| 395 Laboratory equipment | 116 | PST&D Plant | (\$129,977) | (\$98) | (\$37) | (\$449) | (\$631) | (\$937) | (\$915) | (\$2,978) | (\$115) | (\$356) | (\$376) | (\$2,409) | (\$204) |
| 396 Power operated equipment | 116 | PST&D Plant | \$10,052,871 | \$7,565 | \$2,897 | \$34,715 | \$48,806 | \$72,467 | \$70,738 | \$230,337 | \$8,919 | \$27,525 | \$29,115 | \$186,305 | \$15,756 |
| 397 Communication equipment | 143 | Labor Excl. A&G | \$3,598 | \$3 | \$1 | \$14 | \$19 | \$29 | \$29 | \$95 | \$3 | \$10 | \$10 | \$70 | \$3 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$221,108 | \$166 | \$64 | \$764 | \$1,073 | \$1,594 | \$1,556 | \$5,066 | \$196 | \$605 | \$640 | \$4,098 | \$347 |
| Total General Plant | | | \$56,433,955 | \$45,226 | \$15,847 | \$203,288 | \$287,497 | \$431,221 | \$422,711 | \$1,383,503 | \$48,267 | \$153,678 | \$158,799 | \$1,071,582 | \$69,175 |
| Corporate Allocated Plant | 90 | General Plant | \$39,946,820 | \$31,779 | \$11,253 | \$143,182 | \$202,355 | \$303,164 | \$297,038 | \$971,618 | \$34,319 | \$108,853 | \$112,801 | \$756,332 | \$50,605 |
| TOTAL RESERVE FOR DEPRECIATION | | | \$824,636,754 | \$630,769 | \$248,589 | \$2,871,744 | \$4,035,520 | \$6,023,977 | \$5,894,581 | \$19,247,273 | \$759,067 | \$2,344,367 | \$2,495,716 | \$15,874,280 | \$1,417,075 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|------------------------------------|----------------|-------------------------------------|-----------------|-------------------|-----------------|----------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| <u>Working Capital:</u> | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$5,197,827 | \$432,948 | \$334,749 | \$92,922 | \$4,971 | \$3,005 | \$0 | \$89 | \$42 | \$178,175 | \$76,018 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,436,056 | \$119,615 | \$92,484 | \$25,672 | \$1,373 | \$830 | \$0 | \$25 | \$12 | \$49,226 | \$21,002 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$17,412,636 | \$1,450,368 | \$1,121,404 | \$311,286 | \$16,654 | \$10,067 | \$0 | \$298 | \$142 | \$596,885 | \$254,658 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$40,060,516 | \$4,632,450 | \$5,751,827 | \$2,004,202 | \$18,657 | \$7,045 | \$0 | \$23,534 | \$1,924 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,100,532 | \$541,295 | \$494,813 | \$139,002 | \$5,803 | \$3,990 | \$0 | \$106 | \$166 | \$261,505 | \$120,509 |
| Total Working Capital | | | \$91,955,801 | \$70,207,568 | \$7,176,676 | \$7,795,277 | \$2,573,084 | \$47,458 | \$24,937 | \$0 | \$24,052 | \$2,286 | \$1,085,791 | \$472,187 |
| <u>Rate Base Adjustments:</u> | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$164,137,529) | (\$14,563,788) | (\$13,313,167) | (\$3,739,899) | (\$156,123) | (\$107,352) | \$0 | (\$2,851) | (\$4,454) | (\$7,035,905) | (\$3,242,356) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$107,196,812) | (\$9,511,485) | (\$8,694,715) | (\$2,442,496) | (\$101,962) | (\$70,111) | \$0 | (\$1,862) | (\$2,909) | (\$4,595,089) | (\$2,117,555) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$6,282,606) | (\$3,162,380) | (\$2,275,959) | (\$297,351) | (\$65,031) | (\$48,796) | (\$3,355) | (\$11,486) | (\$614) | (\$630,064) | (\$244,233) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$3,834,732) | (\$321,717) | (\$275,006) | (\$75,439) | (\$4,232) | (\$2,765) | \$0 | (\$75) | (\$124) | (\$189,352) | (\$64,337) |
| Other | | | \$0 | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$281,451,679) | (\$27,559,370) | (\$24,558,847) | (\$6,555,185) | (\$327,348) | (\$229,024) | (\$3,355) | (\$16,274) | (\$8,101) | (\$12,450,409) | (\$5,668,480) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,037,888,406 | \$89,909,770 | \$83,477,040 | \$23,942,274 | \$933,224 | \$616,751 | (\$3,355) | \$30,269 | \$30,300 | \$42,296,933 | \$19,091,678 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Rate Base)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTr-T1 | Large Vol Transport LVTr-T2 | Large Vol Transport LVTr-T3 | Large Vol Transport LVTr-T4 | Wholesale Transport WTt |
|------------------------------------|----------------|-------------------------------------|-----------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Working Capital:</u> | | | | | | | | | | | | | | | |
| Prepayments - Misc. | 120 | O&M less A&G | \$6,739,898 | \$4,452 | \$1,518 | \$20,365 | \$28,228 | \$42,394 | \$41,625 | \$136,365 | \$4,610 | \$14,782 | \$15,190 | \$103,555 | \$6,066 |
| Prepayments | 120 | O&M less A&G | \$1,862,099 | \$1,230 | \$419 | \$5,627 | \$7,799 | \$11,713 | \$11,500 | \$37,675 | \$1,274 | \$4,084 | \$4,197 | \$28,610 | \$1,676 |
| Materials and Supplies | 120 | O&M less A&G | \$22,578,547 | \$14,913 | \$5,085 | \$68,223 | \$94,564 | \$142,020 | \$139,443 | \$456,821 | \$15,444 | \$49,519 | \$50,888 | \$346,908 | \$20,321 |
| Gas Storage Inventory & Line Pack | 7 | Monthly CP Demand - Sales Customers | \$52,500,155 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Working Capital | | | \$0 | | | | | | | | | | | | |
| Fort Riley | 108 | Gross Plant | \$8,275,102 | \$6,265 | \$2,379 | \$28,691 | \$40,360 | \$59,986 | \$58,579 | \$190,840 | \$7,317 | \$22,646 | \$23,903 | \$153,710 | \$12,706 |
| Total Working Capital | | | \$91,955,801 | \$26,860 | \$9,401 | \$122,906 | \$170,952 | \$256,112 | \$251,147 | \$821,700 | \$28,645 | \$91,031 | \$94,178 | \$632,783 | \$40,770 |
| <u>Rate Base Adjustments:</u> | | | | | | | | | | | | | | | |
| Accumulated Deferred Income Taxes | 108 | Gross Plant | (\$222,645,288) | (\$168,569) | (\$64,008) | (\$771,945) | (\$1,085,903) | (\$1,613,944) | (\$1,576,085) | (\$5,134,630) | (\$196,868) | (\$609,307) | (\$643,120) | (\$4,135,627) | (\$341,860) |
| Investment Tax Credit Adjustment | 108 | Gross Plant | (\$145,407,728) | (\$110,091) | (\$41,803) | (\$504,151) | (\$709,194) | (\$1,054,053) | (\$1,029,328) | (\$3,353,383) | (\$128,573) | (\$397,933) | (\$420,016) | (\$2,700,942) | (\$223,266) |
| Customer Deposits | 41 | Customer Deposits | (\$13,782,710) | (\$9,645) | (\$3,071) | (\$152,637) | (\$48,388) | (\$49,208) | (\$41,828) | (\$193,887) | (\$17,672) | (\$22,466) | (\$18,093) | (\$168,122) | (\$35,818) |
| CIAC - Reimbursables | | | \$0 | | | | | | | | | | | | |
| Customer Advances for Construction | 82 | Distribution Plant | (\$5,160,298) | (\$4,517) | (\$1,169) | (\$19,194) | (\$29,139) | (\$43,266) | (\$42,234) | (\$137,521) | (\$3,669) | (\$12,207) | (\$11,711) | (\$87,507) | (\$386) |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Rate Base Adjustments | | | (\$386,996,024) | (\$292,821) | (\$110,051) | (\$1,447,927) | (\$1,872,624) | (\$2,760,472) | (\$2,689,474) | (\$8,819,420) | (\$346,781) | (\$1,041,912) | (\$1,092,940) | (\$7,092,198) | (\$601,330) |
| TOTAL RATE BASE | | | \$1,395,348,357 | \$1,007,439 | \$373,805 | \$4,523,212 | \$6,529,285 | \$9,702,954 | \$9,470,721 | \$30,756,347 | \$1,146,637 | \$3,587,545 | \$3,770,279 | \$24,382,791 | \$1,884,051 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|-------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 777 Gas processed by others | 137 | Peak&Avg CP sales customers | \$7,418 | \$5,648 | \$629 | \$824 | \$306 | \$3 | \$6 | \$0 | \$3 | \$0 | \$0 | \$0 |
| 800 Purchased Gas Expenses | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 Gas Delivery Processing Credit | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 Gas Used for Compressor Sta. Fuel | 137 | Peak&Avg CP sales customers | (\$177,069) | (\$134,809) | (\$15,007) | (\$19,663) | (\$7,293) | (\$66) | (\$145) | \$0 | (\$80) | (\$6) | \$0 | \$0 |
| 811 Gas Used for Production Ext | 137 | Peak&Avg CP sales customers | (\$7,418) | (\$5,648) | (\$629) | (\$824) | (\$306) | (\$3) | (\$6) | \$0 | (\$3) | (\$0) | \$0 | \$0 |
| 812 Gas Used for Other Utility Ops | 137 | Peak&Avg CP sales customers | (\$27,109) | (\$20,639) | (\$2,298) | (\$3,010) | (\$1,116) | (\$10) | (\$22) | \$0 | (\$12) | (\$1) | \$0 | \$0 |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,362,980 | \$1,037,683 | \$115,519 | \$151,356 | \$56,134 | \$506 | \$1,116 | \$0 | \$618 | \$49 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 769 Maint. Of Purch. Gas Meas. Sta. | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,158,802 | \$882,236 | \$98,214 | \$128,682 | \$47,725 | \$430 | \$949 | \$0 | \$525 | \$42 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 819 Compressor Station Fuel & Power | 7 | Monthly CP Demand - Sales Customers | \$63,057 | \$48,116 | \$5,564 | \$6,908 | \$2,407 | \$22 | \$8 | \$0 | \$28 | \$2 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 836 Purification Equipment Maintenance | 7 | Monthly CP Demand - Sales Customers | \$327 | \$250 | \$29 | \$36 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$63,384 | \$48,365 | \$5,593 | \$6,944 | \$2,420 | \$23 | \$9 | \$0 | \$28 | \$2 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 850 Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$102,526 | \$11,228 | \$14,222 | \$4,327 | \$0 | \$21 | \$0 | \$0 | \$0 | \$0 | \$4,028 |
| 851 System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$471,207 | \$51,602 | \$65,362 | \$19,888 | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 | \$18,512 |
| 852 Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$453,579 | \$49,671 | \$62,917 | \$19,144 | \$0 | \$91 | \$0 | \$0 | \$0 | \$0 | \$17,819 |
| 854 Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$80,991 | \$8,869 | \$11,234 | \$3,418 | \$0 | \$16 | \$0 | \$0 | \$0 | \$0 | \$3,182 |
| 856 Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$7,366 | \$807 | \$1,022 | \$311 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$289 |
| 857 Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$2,734,480 | \$299,453 | \$379,307 | \$115,411 | \$0 | \$547 | \$0 | \$0 | \$0 | \$0 | \$107,427 |
| 858 Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$391,846 | \$42,911 | \$54,354 | \$16,538 | \$0 | \$78 | \$0 | \$0 | \$0 | \$0 | \$15,394 |
| 859 Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$175,005 | \$19,165 | \$24,275 | \$7,386 | \$0 | \$35 | \$0 | \$0 | \$0 | \$0 | \$6,875 |
| Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$4,743 | \$519 | \$658 | \$200 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$186 |
| Maintenance | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$61,571 | \$6,743 | \$8,541 | \$2,599 | \$0 | \$12 | \$0 | \$0 | \$0 | \$0 | \$2,419 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$2,777 | \$304 | \$385 | \$117 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$109 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$262,367 | \$28,732 | \$36,394 | \$11,073 | \$0 | \$52 | \$0 | \$0 | \$0 | \$0 | \$10,307 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$238,302 | \$26,096 | \$33,056 | \$10,058 | \$0 | \$48 | \$0 | \$0 | \$0 | \$0 | \$9,362 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$219,598 | \$24,048 | \$30,461 | \$9,268 | \$0 | \$44 | \$0 | \$0 | \$0 | \$0 | \$8,627 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$46 | \$5 | \$6 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| Total Transmission Expense | | | \$7,329,153 | \$5,206,403 | \$570,153 | \$722,193 | \$219,740 | \$0 | \$1,041 | \$0 | \$0 | \$0 | \$0 | \$204,538 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|-------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Total Production & Gathering | | | \$0 | | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 777 Gas processed by others | 137 | Peak&Avg CP sales customers | \$7,418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 800 Purchased Gas Expenses | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 809.2 Gas Delivery Processing Credit | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 810 Gas Used for Compressor Sta. Fuel | 137 | Peak&Avg CP sales customers | (\$177,069) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 811 Gas Used for Production Ext | 137 | Peak&Avg CP sales customers | (\$7,418) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 812 Gas Used for Other Utility Ops | 137 | Peak&Avg CP sales customers | (\$27,109) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,362,980 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 769 Maint. Of Purch. Gas Meas. Sta. | 137 | Peak&Avg CP sales customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,158,802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Underground Storage: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 819 Compressor Station Fuel & Power | 7 | Monthly CP Demand - Sales Customers | \$63,057 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 836 Purification Equipment Maintenance | 7 | Monthly CP Demand - Sales Customers | \$327 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$63,384 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Operation supervision and engineering | 12 | Peak Day Demand for Transmission Allocation | \$144,327 | \$0 | \$96 | \$263 | \$0 | \$0 | \$0 | \$0 | \$285 | \$727 | \$975 | \$4,079 | \$1,551 |
| 851 System control and load dispatching | 12 | Peak Day Demand for Transmission Allocation | \$663,327 | \$0 | \$443 | \$1,211 | \$0 | \$0 | \$0 | \$0 | \$1,309 | \$3,340 | \$4,483 | \$18,748 | \$7,128 |
| 852 Communication system expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor station labor and expense | 12 | Peak Day Demand for Transmission Allocation | \$638,512 | \$0 | \$427 | \$1,166 | \$0 | \$0 | \$0 | \$0 | \$1,260 | \$3,215 | \$4,315 | \$18,047 | \$6,862 |
| 854 Gas for compressor station fuel | 12 | Peak Day Demand for Transmission Allocation | \$114,012 | \$0 | \$76 | \$208 | \$0 | \$0 | \$0 | \$0 | \$225 | \$574 | \$770 | \$3,222 | \$1,225 |
| 856 Other fuel and power for compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$10,369 | \$0 | \$7 | \$19 | \$0 | \$0 | \$0 | \$0 | \$20 | \$52 | \$70 | \$293 | \$111 |
| 857 Mains expenses | 12 | Peak Day Demand for Transmission Allocation | \$3,849,380 | \$0 | \$2,572 | \$7,027 | \$0 | \$0 | \$0 | \$0 | \$7,595 | \$19,385 | \$26,013 | \$108,797 | \$41,367 |
| 858 Measuring and regulating station expenses | 12 | Peak Day Demand for Transmission Allocation | \$551,609 | \$0 | \$369 | \$1,007 | \$0 | \$0 | \$0 | \$0 | \$1,088 | \$2,778 | \$3,728 | \$15,590 | \$5,928 |
| 859 Transmission and compression of gas by others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 860 Other expenses | 12 | Peak Day Demand for Transmission Allocation | \$246,358 | \$0 | \$165 | \$450 | \$0 | \$0 | \$0 | \$0 | \$486 | \$1,241 | \$1,665 | \$6,963 | \$2,647 |
| Rents | 12 | Peak Day Demand for Transmission Allocation | \$6,676 | \$0 | \$4 | \$12 | \$0 | \$0 | \$0 | \$0 | \$13 | \$34 | \$45 | \$189 | \$72 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$86,674 | \$0 | \$58 | \$158 | \$0 | \$0 | \$0 | \$0 | \$171 | \$436 | \$586 | \$2,450 | \$931 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$3,909 | \$0 | \$3 | \$7 | \$0 | \$0 | \$0 | \$0 | \$8 | \$20 | \$26 | \$110 | \$42 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$369,339 | \$0 | \$247 | \$674 | \$0 | \$0 | \$0 | \$0 | \$729 | \$1,860 | \$2,496 | \$10,439 | \$3,969 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$335,463 | \$0 | \$224 | \$612 | \$0 | \$0 | \$0 | \$0 | \$662 | \$1,689 | \$2,267 | \$9,481 | \$3,605 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$309,132 | \$0 | \$207 | \$564 | \$0 | \$0 | \$0 | \$0 | \$610 | \$1,557 | \$2,089 | \$8,737 | \$3,322 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$65 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$1 |
| Total Transmission Expense | | | \$7,329,153 | \$0 | \$4,897 | \$13,380 | \$0 | \$0 | \$0 | \$0 | \$14,461 | \$36,908 | \$49,528 | \$207,147 | \$78,761 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|-------------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | GSS | Large GSL | | | | | | | | |
| Distribution: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,536,758 | \$124,929 | \$86,790 | \$22,923 | \$1,620 | \$916 | \$0 | \$19 | \$21 | \$56,502 | \$19,285 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$372,598 | \$43,086 | \$53,497 | \$18,641 | \$187 | \$935 | \$0 | \$0 | \$0 | \$43,379 | \$14,759 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$15,581,646 | \$1,340,399 | \$1,169,917 | \$355,467 | \$14,346 | \$11,609 | \$0 | \$152 | \$145 | \$850,715 | \$290,066 |
| 875 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$2,414,535 | \$1,386,248 | \$160,301 | \$199,035 | \$69,353 | \$669 | \$1,821 | \$0 | \$0 | \$0 | \$159,242 | \$53,967 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$133,690 | \$43,264 | \$2,407 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$79,529 | \$8,871 | \$11,591 | \$4,285 | \$40 | \$188 | \$0 | \$0 | \$0 | \$9,903 | \$3,325 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$12,113,142 | \$754,729 | \$242,635 | \$12,732 | \$15,266 | \$3,507 | \$0 | \$182 | \$203 | \$68,079 | \$24,045 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$2,454,340 | \$152,922 | \$49,162 | \$2,580 | \$3,093 | \$711 | \$0 | \$37 | \$41 | \$13,794 | \$4,872 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,424,095 | \$203,371 | \$173,843 | \$47,688 | \$2,675 | \$1,748 | \$0 | \$48 | \$78 | \$119,697 | \$40,670 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$32,492 | \$2,726 | \$2,330 | \$639 | \$36 | \$23 | \$0 | \$1 | \$1 | \$1,604 | \$545 |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$308,525 | \$33,456 | \$36,867 | \$12,365 | \$199 | \$344 | \$0 | \$1 | \$1 | \$28,590 | \$9,699 |
| 886 Structure & Improv. | 147 | Avg. Dist CP & NCP | \$1,814,600 | \$1,041,810 | \$120,471 | \$149,581 | \$52,121 | \$503 | \$1,369 | \$0 | \$0 | \$0 | \$119,676 | \$40,558 |
| 887 Mains | 147 | Avg. Dist CP & NCP | \$10,631,408 | \$6,103,771 | \$705,818 | \$876,370 | \$305,368 | \$2,947 | \$8,018 | \$0 | \$0 | \$0 | \$701,158 | \$237,623 |
| 889 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$1,425,491 | \$818,412 | \$94,638 | \$117,506 | \$40,945 | \$395 | \$1,075 | \$0 | \$0 | \$0 | \$94,013 | \$31,861 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$38,709 | \$12,527 | \$697 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$118,395 | \$13,207 | \$17,255 | \$6,380 | \$60 | \$280 | \$0 | \$0 | \$0 | \$14,743 | \$4,950 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$1,727,274 | \$108,061 | \$35,948 | \$2,157 | \$2,189 | \$509 | \$0 | \$30 | \$29 | \$11,812 | \$4,352 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$371,947 | \$23,175 | \$7,450 | \$391 | \$469 | \$108 | \$0 | \$6 | \$6 | \$2,090 | \$738 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$46,470,983 | \$4,062,556 | \$3,285,570 | \$957,139 | \$44,695 | \$33,161 | \$0 | \$476 | \$526 | \$2,295,000 | \$781,317 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$36,421 | \$2,279 | \$737 | \$41 | \$46 | \$11 | \$0 | \$0 | \$0 | \$202 | \$72 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$2,064,545 | \$129,171 | \$41,802 | \$2,326 | \$2,598 | \$621 | \$0 | \$20 | \$0 | \$11,435 | \$4,069 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$8,439,622 | \$528,037 | \$170,883 | \$9,509 | \$10,621 | \$2,538 | \$0 | \$80 | \$0 | \$46,744 | \$16,635 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$4,813,893 | \$301,188 | \$97,470 | \$5,424 | \$6,058 | \$1,448 | \$0 | \$46 | \$0 | \$26,662 | \$9,488 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$948,453 | \$59,341 | \$19,204 | \$1,069 | \$1,194 | \$285 | \$0 | \$9 | \$0 | \$5,253 | \$1,869 |
| Total Customer Accounts | | | \$17,848,161 | \$16,302,934 | \$1,020,017 | \$330,096 | \$18,368 | \$20,517 | \$4,903 | \$0 | \$155 | \$0 | \$90,296 | \$32,133 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$228 | \$14 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$242,862 | \$15,195 | \$4,917 | \$274 | \$306 | \$73 | \$0 | \$2 | \$0 | \$1,345 | \$479 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$104,758 | \$6,554 | \$2,121 | \$118 | \$132 | \$32 | \$0 | \$1 | \$0 | \$580 | \$206 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$347,847 | \$21,764 | \$7,043 | \$392 | \$438 | \$105 | \$0 | \$3 | \$0 | \$1,927 | \$686 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$454,380 | \$28,429 | \$9,200 | \$512 | \$572 | \$137 | \$0 | \$4 | \$0 | \$2,517 | \$896 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$1,870 | \$117 | \$38 | \$2 | \$2 | \$1 | \$0 | \$0 | \$0 | \$10 | \$4 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$456,250 | \$28,546 | \$9,238 | \$514 | \$574 | \$137 | \$0 | \$4 | \$0 | \$2,527 | \$899 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LV Tk-T1 | Large Vol Transport LV Tk-T2 | Large Vol Transport LV Tk-T3 | Large Vol Transport LV Tk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|-------------------------------|--------------|--------------------------|--------------------------|--------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Distribution: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 870 Supervision & Eng. | 141 | Dist. O&M Ops | \$1,972,008 | \$1,395 | \$361 | \$6,178 | \$8,881 | \$13,309 | \$13,052 | \$42,700 | \$1,114 | \$3,783 | \$3,608 | \$27,787 | \$77 |
| 871 Load Dispatching | 16 | NCP Demand - Retail Customers | \$665,611 | \$1,214 | \$308 | \$8,073 | \$7,390 | \$11,319 | \$11,164 | \$37,325 | \$917 | \$3,606 | \$3,093 | \$34,120 | \$0 |
| 874 Mains & Services Expense | 139 | Dist. Mains & Services Plant | \$21,542,778 | \$22,083 | \$5,746 | \$88,019 | \$140,046 | \$211,719 | \$208,067 | \$681,310 | \$17,504 | \$59,995 | \$57,257 | \$435,898 | \$671 |
| 875 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$2,414,535 | \$4,411 | \$1,146 | \$16,248 | \$27,495 | \$42,111 | \$41,535 | \$136,706 | \$3,413 | \$11,957 | \$11,381 | \$87,494 | \$0 |
| 876 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$179,362 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 877 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$148,465 | \$412 | \$99 | \$1,670 | \$1,598 | \$2,672 | \$2,963 | \$11,420 | \$214 | \$760 | \$945 | \$7,980 | \$0 |
| 878 Meter & House Regulator Expense | 33 | Meter Installations | \$13,256,943 | \$203 | \$41 | \$10,117 | \$3,203 | \$2,291 | \$1,460 | \$1,825 | \$466 | \$547 | \$568 | \$1,034 | \$669 |
| 879 Customer Installations Expense | 33 | Meter Installations | \$2,686,095 | \$41 | \$8 | \$2,050 | \$649 | \$464 | \$296 | \$370 | \$94 | \$111 | \$115 | \$209 | \$136 |
| 880 Other Expenses | 82 | Distribution Plant | \$3,262,041 | \$2,855 | \$739 | \$12,133 | \$18,420 | \$27,350 | \$26,698 | \$86,933 | \$2,319 | \$7,716 | \$7,403 | \$55,317 | \$244 |
| 881 Rents | 82 | Distribution Plant | \$43,724 | \$38 | \$10 | \$163 | \$247 | \$367 | \$358 | \$1,165 | \$31 | \$103 | \$99 | \$741 | \$3 |
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$498,410 | \$788 | \$204 | \$2,957 | \$4,882 | \$7,469 | \$7,376 | \$24,328 | \$607 | \$2,120 | \$2,029 | \$15,599 | \$5 |
| 886 Structure & Improv. | 147 | Avg. Dist CP & NCP | \$1,814,600 | \$3,315 | \$861 | \$12,211 | \$20,664 | \$31,648 | \$31,215 | \$102,739 | \$2,565 | \$8,986 | \$8,553 | \$65,755 | \$0 |
| 887 Mains | 147 | Avg. Dist CP & NCP | \$10,631,408 | \$19,421 | \$5,047 | \$71,543 | \$121,064 | \$185,420 | \$182,881 | \$601,927 | \$15,026 | \$52,646 | \$50,113 | \$385,246 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$1,425,491 | \$2,604 | \$677 | \$9,593 | \$16,233 | \$24,862 | \$24,521 | \$80,708 | \$2,015 | \$7,059 | \$6,719 | \$51,655 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$51,932 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$221,021 | \$613 | \$148 | \$2,486 | \$2,378 | \$3,978 | \$4,411 | \$17,001 | \$319 | \$1,132 | \$1,407 | \$11,879 | \$0 |
| 892 Services | 29 | Services Cost | \$1,896,487 | \$33 | \$10 | \$1,447 | \$680 | \$491 | \$335 | \$404 | \$109 | \$116 | \$140 | \$228 | \$133 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$407,068 | \$6 | \$1 | \$311 | \$98 | \$70 | \$45 | \$56 | \$14 | \$17 | \$17 | \$32 | \$21 |
| 894 Maintenance of Other Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution | | | \$63,117,981 | \$59,430 | \$15,407 | \$245,199 | \$373,930 | \$565,540 | \$556,373 | \$1,826,916 | \$46,728 | \$160,655 | \$153,446 | \$1,180,974 | \$1,959 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$39,873 | \$1 | \$0 | \$31 | \$10 | \$7 | \$4 | \$4 | \$1 | \$1 | \$2 | \$2 | \$1 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$2,260,227 | \$34 | \$7 | \$1,758 | \$565 | \$370 | \$231 | \$248 | \$78 | \$84 | \$92 | \$96 | \$77 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$9,239,547 | \$138 | \$27 | \$7,186 | \$2,308 | \$1,512 | \$945 | \$1,015 | \$318 | \$344 | \$377 | \$393 | \$316 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$5,270,164 | \$78 | \$15 | \$4,099 | \$1,316 | \$862 | \$539 | \$579 | \$181 | \$196 | \$215 | \$224 | \$180 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$1,038,350 | \$15 | \$3 | \$808 | \$259 | \$170 | \$106 | \$114 | \$36 | \$39 | \$42 | \$44 | \$36 |
| Total Customer Accounts | | | \$17,848,161 | \$266 | \$52 | \$13,881 | \$4,458 | \$2,921 | \$1,826 | \$1,961 | \$614 | \$664 | \$728 | \$758 | \$611 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$265,881 | \$4 | \$1 | \$207 | \$66 | \$44 | \$27 | \$29 | \$9 | \$10 | \$11 | \$11 | \$9 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$114,687 | \$2 | \$0 | \$89 | \$29 | \$19 | \$12 | \$13 | \$4 | \$4 | \$5 | \$5 | \$4 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$380,817 | \$6 | \$1 | \$296 | \$95 | \$62 | \$39 | \$42 | \$13 | \$14 | \$16 | \$16 | \$13 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | | | \$0 | | | | | | | | | | | | |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$497,448 | \$7 | \$1 | \$387 | \$124 | \$81 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |
| 913 Advertising Expenses | 3 | Total Customers | \$2,047 | \$0 | \$0 | \$2 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$499,495 | \$7 | \$1 | \$388 | \$125 | \$82 | \$51 | \$55 | \$17 | \$19 | \$20 | \$21 | \$17 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Administrative & General: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$8,100,818 | \$973,877 | \$722,583 | \$197,167 | \$7,001 | \$5,856 | \$0 | \$167 | \$66 | \$374,923 | \$151,728 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$2,957,322 | \$258,328 | \$238,822 | \$67,182 | \$2,824 | \$1,925 | \$0 | \$51 | \$83 | \$126,326 | \$58,551 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$1,722,465) | (\$207,074) | (\$153,642) | (\$41,923) | (\$1,489) | (\$1,245) | \$0 | (\$35) | (\$14) | (\$79,719) | (\$32,262) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$922,764 | \$110,934 | \$82,309 | \$22,459 | \$797 | \$667 | \$0 | \$19 | \$8 | \$42,707 | \$17,283 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$734,074 | \$64,123 | \$59,281 | \$16,676 | \$701 | \$478 | \$0 | \$13 | \$21 | \$31,357 | \$14,534 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,666,850 | \$145,602 | \$134,608 | \$37,866 | \$1,592 | \$1,085 | \$0 | \$29 | \$47 | \$71,202 | \$33,001 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$10,273,156 | \$1,235,035 | \$916,353 | \$250,040 | \$8,878 | \$7,427 | \$0 | \$211 | \$84 | \$475,463 | \$192,416 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$96 | \$8 | \$8 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 | \$2 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$712,665 | \$85,676 | \$63,569 | \$17,346 | \$616 | \$515 | \$0 | \$15 | \$6 | \$32,984 | \$13,348 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$312,863) | (\$37,612) | (\$27,907) | (\$7,615) | (\$270) | (\$226) | \$0 | (\$6) | (\$3) | (\$14,480) | (\$5,860) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$20,302 | \$1,773 | \$1,640 | \$461 | \$19 | \$13 | \$0 | \$0 | \$1 | \$867 | \$402 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$29,303,889 | \$3,522,903 | \$2,613,871 | \$713,231 | \$25,324 | \$21,185 | \$0 | \$603 | \$240 | \$1,356,246 | \$548,861 |
| 931 Rents | 90 | General Plant | \$881,022 | \$639,591 | \$64,313 | \$53,820 | \$14,946 | \$587 | \$435 | \$0 | \$12 | \$13 | \$28,237 | \$12,389 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$373,828 | \$37,590 | \$31,457 | \$8,736 | \$343 | \$254 | \$0 | \$7 | \$7 | \$16,504 | \$7,241 |
| Total A&G | | | \$75,455,822 | \$53,670,028 | \$6,255,477 | \$4,736,770 | \$1,296,575 | \$46,924 | \$38,370 | \$0 | \$1,084 | \$558 | \$2,462,622 | \$1,011,635 |
| Other Utility Plant Related O&M | | | \$0 | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$123,385,047 | \$12,062,320 | \$9,226,538 | \$2,542,873 | \$113,601 | \$78,674 | \$0 | \$2,277 | \$1,128 | \$4,852,371 | \$2,031,209 |
| Depreciation Expense | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| Production Plant | 136 | Production Plant | \$11,060 | \$8,420 | \$937 | \$1,228 | \$455 | \$4 | \$9 | \$0 | \$5 | \$0 | \$0 | \$0 |
| Storage Plant | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$124,066 | \$13,586 | \$17,210 | \$5,236 | \$0 | \$25 | \$0 | \$0 | \$0 | \$0 | \$4,874 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$114,455 | \$12,534 | \$15,876 | \$4,831 | \$0 | \$23 | \$0 | \$0 | \$0 | \$0 | \$4,496 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$34,064 | \$3,730 | \$4,725 | \$1,438 | \$0 | \$7 | \$0 | \$0 | \$0 | \$0 | \$1,338 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$4,634,254 | \$507,497 | \$642,829 | \$195,592 | \$0 | \$927 | \$0 | \$0 | \$0 | \$0 | \$182,061 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$403,203 | \$44,155 | \$55,929 | \$17,017 | \$0 | \$81 | \$0 | \$0 | \$0 | \$0 | \$15,840 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$572,111 | \$62,652 | \$79,359 | \$24,146 | \$0 | \$114 | \$0 | \$0 | \$0 | \$0 | \$22,476 |
| Total Transmission Plant | | | \$8,280,418 | \$5,882,153 | \$644,154 | \$815,928 | \$248,261 | \$0 | \$1,177 | \$0 | \$0 | \$0 | \$0 | \$231,086 |
| Distribution: | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | |
| 374.1 Land & Land rights | | | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$25,046 | \$2,895 | \$3,597 | \$1,254 | \$12 | \$33 | \$0 | \$0 | \$0 | \$2,880 | \$976 |
| 375 Structures | 147 | Avg. Dist CP & NCP | \$34,741 | \$19,946 | \$2,306 | \$2,864 | \$998 | \$10 | \$26 | \$0 | \$0 | \$0 | \$2,291 | \$776 |
| 376 Mains | 147 | Avg. Dist CP & NCP | \$17,554,404 | \$10,078,445 | \$1,165,434 | \$1,447,047 | \$504,218 | \$4,866 | \$13,240 | \$0 | \$0 | \$0 | \$1,157,741 | \$392,360 |
| 376.1 Mains - Metallic & Cathodic Protection | 147 | Avg. Dist CP & NCP | \$12,236,212 | \$7,025,131 | \$812,360 | \$1,008,657 | \$351,463 | \$3,392 | \$9,229 | \$0 | \$0 | \$0 | \$806,998 | \$273,493 |
| 378 M&R station equipment - general | 147 | Avg. Dist CP & NCP | \$782,994 | \$449,537 | \$51,983 | \$64,544 | \$22,490 | \$217 | \$591 | \$0 | \$0 | \$0 | \$51,640 | \$17,501 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$168,212 | \$18,783 | \$24,505 | \$9,046 | \$82 | \$169 | \$0 | \$0 | \$0 | \$20,611 | \$6,892 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$28,649,294 | \$1,792,347 | \$596,244 | \$35,779 | \$36,316 | \$8,435 | \$0 | \$502 | \$479 | \$195,927 | \$72,191 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$317,898 | \$19,888 | \$6,616 | \$397 | \$403 | \$94 | \$0 | \$6 | \$5 | \$2,174 | \$801 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$6,751,041 | \$630,903 | \$665,978 | \$77,228 | \$16,219 | \$6,814 | \$0 | \$734 | \$1,674 | \$334,507 | \$109,505 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$3,784,052 | \$235,771 | \$75,797 | \$3,977 | \$4,769 | \$1,096 | \$0 | \$57 | \$63 | \$21,267 | \$7,511 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$500,549 | \$31,937 | \$14,257 | \$1,345 | \$691 | \$155 | \$0 | \$14 | \$33 | \$6,048 | \$2,014 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$32,081 | \$2,007 | \$650 | \$36 | \$40 | \$10 | \$0 | \$0 | \$0 | \$178 | \$63 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$57,801,232 | \$4,766,615 | \$3,910,757 | \$1,008,232 | \$67,018 | \$39,890 | \$0 | \$1,312 | \$2,256 | \$2,602,261 | \$884,083 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LV Tk-T1 | Large Vol Transport LV Tk-T2 | Large Vol Transport LV Tk-T3 | Large Vol Transport LV Tk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------------|----------------|---------------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$11,441,894 | \$9,804 | \$3,117 | \$43,153 | \$61,402 | \$93,053 | \$91,603 | \$301,341 | \$9,371 | \$30,964 | \$31,126 | \$223,187 | \$9,585 |
| 921 Office Supplies and Expenses | 116 | PST&D Plant | \$4,004,236 | \$3,013 | \$1,154 | \$13,828 | \$19,440 | \$28,865 | \$28,176 | \$91,747 | \$3,553 | \$10,964 | \$11,597 | \$74,208 | \$6,276 |
| 922 Administrative Expense Transfer | 143 | Labor Excl. A&G | (\$2,432,873) | (\$2,085) | (\$663) | (\$9,175) | (\$13,056) | (\$19,786) | (\$19,477) | (\$64,074) | (\$1,993) | (\$6,584) | (\$6,618) | (\$47,456) | (\$2,038) |
| 923 Outside Services Employed | 143 | Labor Excl. A&G | \$1,303,346 | \$1,117 | \$355 | \$4,916 | \$6,994 | \$10,600 | \$10,434 | \$34,326 | \$1,067 | \$3,527 | \$3,546 | \$25,423 | \$1,092 |
| 924 Property Insurance | 116 | PST&D Plant | \$993,942 | \$748 | \$286 | \$3,432 | \$4,826 | \$7,165 | \$6,994 | \$22,774 | \$882 | \$2,721 | \$2,879 | \$18,420 | \$1,558 |
| 925 Injuries and Damages | 116 | PST&D Plant | \$2,256,927 | \$1,698 | \$650 | \$7,794 | \$10,957 | \$16,269 | \$15,881 | \$51,712 | \$2,002 | \$6,180 | \$6,537 | \$41,826 | \$3,537 |
| 926 Pensions & Benefits | 143 | Labor Excl. A&G | \$14,510,184 | \$12,433 | \$3,953 | \$54,725 | \$77,868 | \$118,006 | \$116,167 | \$382,150 | \$11,884 | \$39,268 | \$39,473 | \$283,037 | \$12,156 |
| 927 Franchise Requirements | 116 | PST&D Plant | \$130 | \$0 | \$0 | \$0 | \$1 | \$1 | \$1 | \$3 | \$0 | \$0 | \$0 | \$2 | \$0 |
| 928 Regulatory Expense | 143 | Labor Excl. A&G | \$1,006,594 | \$863 | \$274 | \$3,796 | \$5,402 | \$8,186 | \$8,059 | \$26,510 | \$824 | \$2,724 | \$2,738 | \$19,635 | \$843 |
| 929 Duplicate Charges - Credit | 143 | Labor Excl. A&G | (\$441,900) | (\$379) | (\$120) | (\$1,667) | (\$2,371) | (\$3,594) | (\$3,538) | (\$11,638) | (\$362) | (\$1,196) | (\$1,202) | (\$8,620) | (\$370) |
| 930.1 General Advertising Expenses | 116 | PST&D Plant | \$27,489 | \$21 | \$8 | \$95 | \$133 | \$198 | \$193 | \$630 | \$24 | \$75 | \$80 | \$509 | \$43 |
| 930.2 Miscellaneous General Expenses | 143 | Labor Excl. A&G | \$41,389,892 | \$35,465 | \$11,276 | \$156,101 | \$222,116 | \$336,608 | \$331,364 | \$1,090,072 | \$33,900 | \$112,010 | \$112,596 | \$807,356 | \$34,674 |
| 931 Rents | 90 | General Plant | \$881,022 | \$701 | \$248 | \$3,158 | \$4,463 | \$6,686 | \$6,551 | \$21,429 | \$757 | \$2,401 | \$2,488 | \$16,681 | \$1,116 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | 90 | General Plant | \$514,939 | \$410 | \$145 | \$1,846 | \$2,608 | \$3,908 | \$3,829 | \$12,525 | \$442 | \$1,403 | \$1,454 | \$9,750 | \$652 |
| Total A&G | | | \$75,455,822 | \$63,810 | \$20,683 | \$282,001 | \$400,784 | \$606,166 | \$596,238 | \$1,959,507 | \$62,354 | \$204,457 | \$206,692 | \$1,463,960 | \$69,124 |
| Other Utility Plant Related O&M | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| TOTAL O&M EXPENSE | | | \$165,853,615 | \$123,519 | \$41,042 | \$555,146 | \$779,392 | \$1,174,771 | \$1,154,528 | \$3,788,481 | \$124,188 | \$402,718 | \$410,431 | \$2,852,877 | \$150,486 |
| Depreciation Expense | | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| Production Plant | 136 | Production Plant | \$11,060 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storage Plant | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| 365.2 Rights-of-way | 12 | Peak Day Demand for Transmission Allocation | \$174,650 | \$0 | \$117 | \$319 | \$0 | \$0 | \$0 | \$0 | \$345 | \$880 | \$1,180 | \$4,936 | \$1,877 |
| 366.1 Structures and imp. - compressor stations | 12 | Peak Day Demand for Transmission Allocation | \$161,120 | \$0 | \$108 | \$294 | \$0 | \$0 | \$0 | \$0 | \$318 | \$811 | \$1,089 | \$4,554 | \$1,731 |
| 366.2 Structures and imp. - meas. & reg. stations | 12 | Peak Day Demand for Transmission Allocation | \$47,952 | \$0 | \$32 | \$88 | \$0 | \$0 | \$0 | \$0 | \$95 | \$241 | \$324 | \$1,355 | \$515 |
| 367 Mains | 12 | Peak Day Demand for Transmission Allocation | \$6,523,728 | \$0 | \$4,359 | \$11,910 | \$0 | \$0 | \$0 | \$0 | \$12,872 | \$32,852 | \$44,085 | \$184,383 | \$70,106 |
| 368 Compressor station equipment | 12 | Peak Day Demand for Transmission Allocation | \$567,596 | \$0 | \$379 | \$1,036 | \$0 | \$0 | \$0 | \$0 | \$1,120 | \$2,858 | \$3,836 | \$16,042 | \$6,100 |
| 369 Measuring and regulating station equip. | 12 | Peak Day Demand for Transmission Allocation | \$805,372 | \$0 | \$538 | \$1,470 | \$0 | \$0 | \$0 | \$0 | \$1,589 | \$4,056 | \$5,442 | \$22,763 | \$8,655 |
| Total Transmission Plant | | | \$8,280,418 | \$0 | \$5,533 | \$15,117 | \$0 | \$0 | \$0 | \$0 | \$16,338 | \$41,699 | \$55,957 | \$234,033 | \$88,984 |
| Distribution: | | | | | | | | | | | | | | | |
| 374.1 Land & Land rights | | | \$0 | | | | | | | | | | | | |
| 374.2 Rights of way | 145 | Accts. 375-379 | \$43,647 | \$80 | \$21 | \$293 | \$497 | \$762 | \$753 | \$2,483 | \$62 | \$216 | \$207 | \$1,582 | \$0 |
| 375 Structures | 147 | Avg. Dist CP & NCP | \$34,741 | \$63 | \$16 | \$234 | \$396 | \$606 | \$598 | \$1,967 | \$49 | \$172 | \$164 | \$1,259 | \$0 |
| 376 Mains | 147 | Avg. Dist CP & NCP | \$17,554,404 | \$32,067 | \$8,334 | \$118,131 | \$199,900 | \$306,162 | \$301,970 | \$993,892 | \$24,811 | \$86,928 | \$82,745 | \$636,111 | \$0 |
| 376.1 Mains - Metallic & Cathodic Protection | 147 | Avg. Dist CP & NCP | \$12,236,212 | \$22,352 | \$5,809 | \$82,343 | \$139,339 | \$213,409 | \$210,487 | \$692,788 | \$17,295 | \$60,593 | \$57,677 | \$443,398 | \$0 |
| 378 M&R station equipment - general | 147 | Avg. Dist CP & NCP | \$782,994 | \$1,430 | \$372 | \$5,269 | \$8,916 | \$13,656 | \$13,469 | \$44,331 | \$1,107 | \$3,877 | \$3,691 | \$28,373 | \$0 |
| 379 M&R station equipment - city gate | 138 | Peak & Avg CP Retail | \$305,086 | \$847 | \$208 | \$1,630 | \$3,378 | \$5,637 | \$6,232 | \$23,648 | \$451 | \$1,407 | \$1,964 | \$11,384 | \$0 |
| 380.1 Services | 29 | Services Cost | \$31,455,938 | \$549 | \$166 | \$23,997 | \$11,284 | \$8,147 | \$5,551 | \$6,694 | \$1,803 | \$1,924 | \$2,322 | \$3,775 | \$2,212 |
| 380.2 Services-Metallic | 29 | Services Cost | \$349,041 | \$6 | \$2 | \$266 | \$125 | \$90 | \$62 | \$74 | \$20 | \$21 | \$26 | \$42 | \$25 |
| 381 Meters | 32 | Meter Cost | \$8,705,884 | \$1,313 | \$254 | \$26,477 | \$20,806 | \$16,717 | \$10,062 | \$13,210 | \$3,028 | \$4,142 | \$3,885 | \$6,892 | \$4,494 |
| 382 Meter installations | 33 | Meter Installations | \$4,141,366 | \$63 | \$13 | \$3,160 | \$1,001 | \$716 | \$456 | \$570 | \$146 | \$171 | \$177 | \$323 | \$209 |
| 383 House regulators | 37 | Regulator Cost | \$558,963 | \$26 | \$4 | \$489 | \$352 | \$279 | \$167 | \$222 | \$51 | \$68 | \$63 | \$124 | \$73 |
| 386 Other Property on Customer Premises | 4 | Retail Customers | \$35,120 | \$1 | \$0 | \$27 | \$9 | \$6 | \$4 | \$4 | \$1 | \$1 | \$1 | \$1 | \$0 |
| 387 Other equipment | 4 | Retail Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Distribution Plant | | | \$76,203,396 | \$58,798 | \$15,198 | \$262,316 | \$386,002 | \$566,186 | \$549,809 | \$1,779,885 | \$48,823 | \$159,522 | \$152,923 | \$1,133,266 | \$7,013 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|------------------------------------------------|----------------|-------------------------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| General Plant: | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$598,606 | \$52,289 | \$48,341 | \$13,599 | \$572 | \$390 | \$0 | \$10 | \$17 | \$25,570 | \$11,852 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$218,985 | \$26,326 | \$19,533 | \$5,330 | \$189 | \$158 | \$0 | \$5 | \$2 | \$10,135 | \$4,102 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$534,122 | \$64,212 | \$47,643 | \$13,000 | \$462 | \$386 | \$0 | \$11 | \$4 | \$24,720 | \$10,004 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$5,614 | \$490 | \$453 | \$128 | \$5 | \$4 | \$0 | \$0 | \$0 | \$240 | \$111 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,107,143 | \$96,711 | \$89,408 | \$25,151 | \$1,057 | \$721 | \$0 | \$19 | \$31 | \$47,293 | \$21,920 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$12,360 | \$1,080 | \$998 | \$281 | \$12 | \$8 | \$0 | \$0 | \$0 | \$528 | \$245 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$268,702 | \$32,303 | \$23,968 | \$6,540 | \$232 | \$194 | \$0 | \$6 | \$2 | \$12,436 | \$5,033 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$12,668 | \$1,107 | \$1,023 | \$288 | \$12 | \$8 | \$0 | \$0 | \$0 | \$541 | \$251 |
| Total General Plant | | | \$3,794,325 | \$2,758,199 | \$274,518 | \$231,368 | \$64,316 | \$2,541 | \$1,869 | \$0 | \$51 | \$57 | \$121,464 | \$53,517 |
| Corporate Allocated | | | \$0 | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$66,450,003 | \$5,686,225 | \$4,959,282 | \$1,321,264 | \$69,563 | \$42,945 | \$0 | \$1,368 | \$2,313 | \$2,723,725 | \$1,168,685 |
| Amortization Expense: | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$15,995 | \$1,397 | \$1,292 | \$363 | \$15 | \$10 | \$0 | \$0 | \$0 | \$683 | \$317 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$1,523,505) | (\$176,172) | (\$218,742) | (\$76,220) | (\$710) | (\$268) | \$0 | (\$895) | (\$73) | (\$172,764) | (\$58,324) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,840,561 | \$510,184 | \$471,661 | \$132,681 | \$5,578 | \$3,802 | \$0 | \$101 | \$163 | \$249,488 | \$115,635 |
| Total Amortization Expense | | | \$5,313,368 | \$4,333,051 | \$335,409 | \$254,210 | \$56,825 | \$4,883 | \$3,545 | \$0 | (\$794) | \$91 | \$77,408 | \$57,628 |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$70,783,055 | \$6,021,634 | \$5,213,492 | \$1,378,089 | \$74,446 | \$46,490 | \$0 | \$574 | \$2,404 | \$2,801,133 | \$1,226,313 |
| Taxes Other Than Income | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$2,913,365 | \$350,244 | \$259,869 | \$70,909 | \$2,518 | \$2,106 | \$0 | \$60 | \$24 | \$134,837 | \$54,567 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$26,800,456 | \$2,377,982 | \$2,173,780 | \$610,652 | \$25,492 | \$17,528 | \$0 | \$466 | \$727 | \$1,148,826 | \$529,413 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,323,358 | \$121,506 | \$108,387 | \$30,355 | \$1,247 | \$874 | \$0 | \$23 | \$33 | \$57,170 | \$26,009 |
| Total Taxes, Other | | | \$42,270,917 | \$31,037,180 | \$2,849,733 | \$2,542,036 | \$711,916 | \$29,257 | \$20,509 | \$0 | \$549 | \$785 | \$1,340,833 | \$609,989 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$22,780,026 | \$1,947,607 | \$1,781,613 | \$503,049 | \$20,852 | \$13,932 | (\$79) | \$146 | \$659 | \$970,145 | \$438,319 |
| Other | | | \$0 | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$22,780,026 | \$1,947,607 | \$1,781,613 | \$503,049 | \$20,852 | \$13,932 | (\$79) | \$146 | \$659 | \$970,145 | \$438,319 |
| Income Taxes: | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$3,657,637) | (\$660,176) | (\$391,345) | (\$148,557) | (\$52,278) | (\$19,255) | \$7 | (\$6,856) | (\$56) | (\$473,706) | (\$174,696) |
| Total Income Taxes | | | (\$6,787,988) | (\$3,657,637) | (\$660,176) | (\$391,345) | (\$148,557) | (\$52,278) | (\$19,255) | \$7 | (\$6,856) | (\$56) | (\$473,706) | (\$174,696) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$2,724,722 | \$491,792 | \$291,528 | \$110,666 | \$38,944 | \$14,344 | (\$5) | \$5,107 | \$41 | \$352,883 | \$130,138 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$14,649) | (\$2,644) | (\$1,567) | (\$595) | (\$209) | (\$77) | \$0 | (\$27) | (\$0) | (\$1,897) | (\$700) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$2,710,073 | \$489,148 | \$289,961 | \$110,071 | \$38,735 | \$14,267 | (\$5) | \$5,080 | \$41 | \$350,985 | \$129,438 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Expenses)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|------------------------------------------------|----------------|-------------------------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| General Plant: | | | | | | | | | | | | | | | |
| 389 Land & Land rights | | | \$0 | | | | | | | | | | | | |
| 390 Structures | 116 | PST&D Plant | \$810,517 | \$610 | \$234 | \$2,799 | \$3,935 | \$5,843 | \$5,703 | \$18,571 | \$719 | \$2,219 | \$2,347 | \$15,021 | \$1,270 |
| 390.1 Leasehold Improvements (1) | | | \$0 | | | | | | | | | | | | |
| 391.1 Office furniture and equipment | 143 | Labor Excl. A&G | \$309,302 | \$265 | \$84 | \$1,167 | \$1,660 | \$2,515 | \$2,476 | \$8,146 | \$253 | \$837 | \$841 | \$6,033 | \$259 |
| 391.2 Computers and other electronic equipment | 143 | Labor Excl. A&G | \$754,413 | \$646 | \$206 | \$2,845 | \$4,049 | \$6,135 | \$6,040 | \$19,869 | \$618 | \$2,042 | \$2,052 | \$14,716 | \$632 |
| 392 Transportation equipment | 143 | Labor Excl. A&G | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 393 Stores equipment | 116 | PST&D Plant | \$7,602 | \$6 | \$2 | \$26 | \$37 | \$55 | \$53 | \$174 | \$7 | \$21 | \$22 | \$141 | \$12 |
| 394 Tools, shop and garage equipment | 116 | PST&D Plant | \$1,499,079 | \$1,128 | \$432 | \$5,177 | \$7,278 | \$10,806 | \$10,548 | \$34,348 | \$1,330 | \$4,105 | \$4,342 | \$27,782 | \$2,349 |
| 395 Laboratory equipment | 116 | PST&D Plant | \$16,736 | \$13 | \$5 | \$58 | \$81 | \$121 | \$118 | \$383 | \$15 | \$46 | \$48 | \$310 | \$26 |
| 396 Power operated equipment | 116 | PST&D Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397 Communications equipment | 143 | Labor Excl. A&G | \$379,524 | \$325 | \$103 | \$1,431 | \$2,037 | \$3,087 | \$3,038 | \$9,995 | \$311 | \$1,027 | \$1,032 | \$7,403 | \$318 |
| 398 Miscellaneous equipment | 116 | PST&D Plant | \$17,152 | \$13 | \$5 | \$59 | \$83 | \$124 | \$121 | \$393 | \$15 | \$47 | \$50 | \$318 | \$27 |
| Total General Plant | | | \$3,794,325 | \$3,006 | \$1,071 | \$13,562 | \$19,159 | \$28,685 | \$28,098 | \$91,879 | \$3,268 | \$10,343 | \$10,735 | \$71,723 | \$4,894 |
| Corporate Allocated | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| TOTAL DEPRECIATION EXPENSE | | | \$88,289,199 | \$61,804 | \$21,802 | \$290,995 | \$405,161 | \$594,871 | \$577,907 | \$1,871,765 | \$68,430 | \$211,564 | \$219,615 | \$1,439,022 | \$100,890 |
| <u>Amortization Expense:</u> | | | | | | | | | | | | | | | |
| Intangible Plant | | | \$0 | | | | | | | | | | | | |
| Distribution Plant | | | \$0 | | | | | | | | | | | | |
| General Plant | | | \$0 | | | | | | | | | | | | |
| Acquisition Premium | 116 | PST&D Plant | \$21,658 | \$16 | \$6 | \$75 | \$105 | \$156 | \$152 | \$496 | \$19 | \$59 | \$63 | \$401 | \$34 |
| Regulatory Debit | 9 | Monthly CP Demand - Total Customers | (\$2,616,452) | (\$4,738) | (\$1,260) | (\$3,442) | (\$30,218) | (\$46,281) | (\$45,647) | (\$147,982) | (\$3,751) | (\$11,615) | (\$12,376) | (\$54,915) | (\$26,554) |
| Corporate Allocated | 116 | PST&D Plant | \$7,908,162 | \$5,951 | \$2,279 | \$27,309 | \$38,394 | \$57,007 | \$55,647 | \$181,196 | \$7,016 | \$21,653 | \$22,904 | \$146,558 | \$12,394 |
| Total Amortization Expense | | | \$5,313,368 | \$1,229 | \$1,025 | \$23,942 | \$8,281 | \$10,882 | \$10,152 | \$33,710 | \$3,285 | \$10,097 | \$10,591 | \$92,044 | (\$14,126) |
| TOTAL DEP. AND AMORT. EXPENSE | | | \$93,602,567 | \$63,034 | \$22,827 | \$314,937 | \$413,443 | \$605,753 | \$588,059 | \$1,905,475 | \$71,714 | \$221,661 | \$230,205 | \$1,531,066 | \$86,764 |
| Taxes Other Than Income | | | | | | | | | | | | | | | |
| Payroll | 143 | Labor Excl. A&G | \$4,114,944 | \$3,526 | \$1,121 | \$15,519 | \$22,083 | \$33,465 | \$32,944 | \$108,374 | \$3,370 | \$11,136 | \$11,194 | \$80,267 | \$3,447 |
| Real Estate and Personal Property | 108 | Gross Plant | \$36,353,632 | \$27,524 | \$10,451 | \$126,044 | \$177,307 | \$263,526 | \$257,344 | \$838,385 | \$32,145 | \$99,488 | \$105,009 | \$675,267 | \$55,819 |
| Other | 144 | Taxes Other Than Income Excl. Other | \$1,802,341 | \$1,383 | \$515 | \$6,305 | \$8,880 | \$13,227 | \$12,928 | \$42,166 | \$1,582 | \$4,927 | \$5,175 | \$33,649 | \$2,640 |
| Total Taxes, Other | | | \$42,270,917 | \$32,433 | \$12,088 | \$147,868 | \$208,270 | \$310,218 | \$303,216 | \$988,925 | \$37,097 | \$115,551 | \$121,378 | \$789,183 | \$61,906 |
| Adjustments to Pre-Tax Income: | | | | | | | | | | | | | | | |
| Interest on Long-Term Debt | 102 | Rate Base Less Working Capital | \$30,682,964 | \$23,084 | \$8,578 | \$103,587 | \$149,681 | \$222,387 | \$217,037 | \$704,687 | \$26,318 | \$82,311 | \$86,539 | \$559,095 | \$43,392 |
| Other | | | \$0 | | | | | | | | | | | | |
| Total Adjustments to Pre-Tax Income | | | \$30,682,964 | \$23,084 | \$8,578 | \$103,587 | \$149,681 | \$222,387 | \$217,037 | \$704,687 | \$26,318 | \$82,311 | \$86,539 | \$559,095 | \$43,392 |
| Income Taxes: | | | | | | | | | | | | | | | |
| State Income Taxes | | | \$0 | | | | | | | | | | | | |
| Federal Income Taxes | 72 | Income Before Taxes | (\$6,787,988) | (\$16,454) | (\$1,441) | (\$152,031) | (\$966) | \$15,114 | (\$41,600) | (\$399,339) | (\$10,840) | \$3,308 | (\$83,677) | (\$377,646) | (\$137,862) |
| Total Income Taxes | | | (\$6,787,988) | (\$16,454) | (\$1,441) | (\$152,031) | (\$966) | \$15,114 | (\$41,600) | (\$399,339) | (\$10,840) | \$3,308 | (\$83,677) | (\$377,646) | (\$137,862) |
| Adjustments to After-Tax Income: | | | | | | | | | | | | | | | |
| Amortization | 72 | Income Before Taxes | \$5,056,648 | \$12,257 | \$1,073 | \$113,254 | \$720 | (\$11,259) | \$30,989 | \$297,484 | \$8,075 | (\$2,464) | \$62,334 | \$281,324 | \$102,699 |
| Other | 72 | Income Before Taxes | (\$27,186) | (\$66) | (\$6) | (\$609) | (\$4) | \$61 | (\$167) | (\$1,599) | (\$43) | \$13 | (\$335) | (\$1,512) | (\$552) |
| Total Adjustments to After-Tax Income | | | \$5,029,462 | \$12,191 | \$1,067 | \$112,645 | \$716 | (\$11,199) | \$30,823 | \$295,885 | \$8,032 | (\$2,451) | \$61,999 | \$279,812 | \$102,147 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Revenue)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|--------------------------------------|----------------|-------------------|---------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| | | | | | | | | | | | | | | |
| Rate Schedule Revenue: | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$229,907,718 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$2,495 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,685,188 | \$4,461,244 |
| EFM Revenues | | | \$188,988 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,650 | \$14,392 |
| <u>Adjustments:</u> | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,680 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$229,907,721 | \$23,086,960 | \$17,801,599 | \$5,031,942 | \$472,336 | \$233,608 | \$0 | \$37,156 | \$4,175 | \$10,726,838 | \$4,475,636 |
| Other Revenue: | | | | | | | | | | | | | | |
| Other Sales to Public Authoritie | 146 | Rate Base | \$1,411,912 | \$1,050,209 | \$90,977 | \$84,468 | \$24,226 | \$944 | \$624 | (\$3) | \$31 | \$31 | \$42,799 | \$19,318 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$866,779 | \$54,227 | \$18,039 | \$1,082 | \$1,099 | \$255 | \$0 | \$15 | \$15 | \$5,928 | \$2,184 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$1,454,619 | \$154,327 | \$216,192 | \$85,861 | \$747 | \$3,150 | \$0 | \$881 | \$68 | \$196,843 | \$65,083 |
| Interruptible Transportation | 146 | Rate Base | \$735,620 | \$547,169 | \$47,400 | \$44,009 | \$12,622 | \$492 | \$325 | (\$2) | \$16 | \$16 | \$22,299 | \$10,065 |
| Transportation of Gas of Others | 146 | Rate Base | \$13,397,475 | \$9,965,314 | \$863,271 | \$801,507 | \$229,882 | \$8,960 | \$5,922 | (\$32) | \$291 | \$291 | \$406,115 | \$183,309 |
| Natural Gas Processed by Other | 20 | MCF - Total | \$2,227 | \$1,118 | \$119 | \$166 | \$66 | \$1 | \$2 | \$0 | \$1 | \$0 | \$151 | \$50 |
| Rent | 20 | MCF - Total | \$102,558 | \$51,481 | \$5,462 | \$7,651 | \$3,039 | \$26 | \$111 | \$0 | \$31 | \$2 | \$6,967 | \$2,303 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$64,965 | \$6,892 | \$9,655 | \$3,835 | \$33 | \$141 | \$0 | \$39 | \$3 | \$8,791 | \$2,907 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$14,001,654 | \$1,222,675 | \$1,181,688 | \$360,614 | \$12,302 | \$10,531 | (\$37) | \$1,304 | \$425 | \$689,892 | \$285,220 |
| TOTAL REVENUE | | | \$336,438,899 | \$243,909,376 | \$24,309,635 | \$18,983,287 | \$5,392,556 | \$484,638 | \$244,139 | (\$37) | \$38,460 | \$4,600 | \$11,416,730 | \$4,760,855 |
| Total Gas Service Revenue | | | \$277,987,409 | \$230,957,930 | \$23,177,937 | \$17,886,067 | \$5,056,168 | \$473,280 | \$234,232 | (\$3) | \$37,186 | \$4,206 | \$42,799 | \$19,318 |
| Total Other Operating Revenue | | | \$58,451,489 | \$12,951,446 | \$1,131,698 | \$1,097,220 | \$336,388 | \$11,358 | \$9,907 | (\$34) | \$1,273 | \$394 | \$11,373,931 | \$4,741,537 |
| Operating Revenue | | | \$336,438,899 | \$243,909,376 | \$24,309,635 | \$18,983,287 | \$5,392,556 | \$484,638 | \$244,139 | (\$37) | \$38,460 | \$4,600 | \$11,416,730 | \$4,760,855 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Revenue)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|--------------------------------------|----------------|-------------------|---------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Rate Schedule Revenue: | | | | | | | | | | | | | | | |
| Sales Service Revenues | | | \$276,573,814 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gas Purchased | | | \$0 | | | | | | | | | | | | |
| Transport Service Revenues | | | \$40,045,712 | \$277,180 | \$75,941 | \$1,712,667 | \$1,276,504 | \$1,816,169 | \$2,060,533 | \$8,042,993 | \$265,526 | \$661,624 | \$1,114,986 | \$6,648,098 | \$947,058 |
| EFM Revenues | | | \$188,988 | \$2,540 | \$374 | \$0 | \$24,348 | \$29,348 | \$18,467 | \$22,360 | \$5,369 | \$6,575 | \$6,675 | \$8,339 | \$8,552 |
| <u>Adjustments:</u> | | | | | | | | | | | | | | | |
| NTB - Sales | | | \$1,683 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NTB - Transport | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Rate Schedule Revenues | | | \$0 | | | | | | | | | | | | |
| Total Rate Schedule Revenue | | | \$316,810,197 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| Other Revenue: | | | | | | | | | | | | | | | |
| Other Sales to Public Authorities | 146 | Rate Base | \$1,411,912 | \$1,019 | \$378 | \$4,577 | \$6,607 | \$9,818 | \$9,583 | \$31,121 | \$1,160 | \$3,630 | \$3,815 | \$24,672 | \$1,906 |
| Forfeited Discounts | 29 | Services Cost | \$951,694 | \$17 | \$5 | \$726 | \$341 | \$246 | \$168 | \$203 | \$55 | \$58 | \$70 | \$114 | \$67 |
| Miscellaneous Service | 20 | MCF - Total | \$2,897,797 | \$11,256 | \$2,627 | \$29,246 | \$29,710 | \$55,136 | \$68,331 | \$293,098 | \$4,357 | \$13,682 | \$24,223 | \$162,941 | \$25,420 |
| Interruptible Transportation | 146 | Rate Base | \$735,620 | \$531 | \$197 | \$2,385 | \$3,442 | \$5,115 | \$4,993 | \$16,215 | \$605 | \$1,891 | \$1,988 | \$12,854 | \$993 |
| Transportation of Gas of Others | 146 | Rate Base | \$13,397,475 | \$9,673 | \$3,589 | \$43,430 | \$62,691 | \$93,163 | \$90,933 | \$295,308 | \$11,009 | \$34,446 | \$36,200 | \$234,112 | \$18,090 |
| Natural Gas Processed by Other | 20 | MCF - Total | \$2,227 | \$9 | \$2 | \$22 | \$23 | \$42 | \$53 | \$225 | \$3 | \$11 | \$19 | \$125 | \$20 |
| Rent | 20 | MCF - Total | \$102,558 | \$398 | \$93 | \$1,035 | \$1,052 | \$1,951 | \$2,418 | \$10,373 | \$154 | \$484 | \$857 | \$5,767 | \$900 |
| Other Gas Revenue | 20 | MCF - Total | \$129,419 | \$503 | \$117 | \$1,306 | \$1,327 | \$2,462 | \$3,052 | \$13,090 | \$195 | \$611 | \$1,082 | \$7,277 | \$1,135 |
| Total Non-Rate Revenue | | | \$19,628,702 | \$23,406 | \$7,009 | \$82,727 | \$105,193 | \$167,935 | \$179,531 | \$659,633 | \$17,537 | \$54,813 | \$68,254 | \$447,863 | \$48,531 |
| TOTAL REVENUE | | | \$336,438,899 | \$303,126 | \$83,323 | \$1,795,395 | \$1,406,045 | \$2,013,452 | \$2,258,532 | \$8,724,985 | \$288,432 | \$723,013 | \$1,189,915 | \$7,104,299 | \$1,004,142 |
| Total Gas Service Revenue | | | \$277,987,409 | \$1,019 | \$378 | \$4,577 | \$6,607 | \$9,818 | \$9,583 | \$31,121 | \$1,160 | \$3,630 | \$3,815 | \$24,672 | \$1,906 |
| Total Other Operating Revenue | | | \$58,451,489 | \$302,107 | \$82,945 | \$1,790,818 | \$1,399,438 | \$2,003,634 | \$2,248,948 | \$8,693,864 | \$287,272 | \$719,383 | \$1,186,100 | \$7,079,627 | \$1,002,235 |
| Operating Revenue | | | \$336,438,899 | \$303,126 | \$83,323 | \$1,795,395 | \$1,406,045 | \$2,013,452 | \$2,258,532 | \$8,724,985 | \$288,432 | \$723,013 | \$1,189,915 | \$7,104,299 | \$1,004,142 |

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHK | Small Transport STk | Small Transport STt |
|-----------------------------------|-------------------------------------|------------------------------------------------|-------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | |
| 800 | | Wellhead Purchases | | | | | | | | | | | | |
| 801 | | Field Line Purchases | \$0 | | | | | | | | | | | |
| 803 | | Transmission Line Purchases | \$0 | | | | | | | | | | | |
| 804 | | City Gate Purchases | \$0 | | | | | | | | | | | |
| 805 | | Other Gas Purchases | \$0 | | | | | | | | | | | |
| 806 | | Exchange Gas | \$0 | | | | | | | | | | | |
| 807 | | Purchased Gas Expenses | \$0 | | | | | | | | | | | |
| 808.1 | | Storage Gas Withdrawal | \$0 | | | | | | | | | | | |
| 810 | | Company Used Gas | | | | | | | | | | | | |
| 813 | Other Gas Supply Expenses | 137 Peak&Avg CP sales customers | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$762,404 | \$84,874 | \$111,203 | \$41,243 | \$371 | \$820 | \$0 | \$454 | \$36 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 850 | Op., Sup., & Eng. | 12 Peak Day Demand for Transmission Allocation | \$9,151 | \$6,500 | \$712 | \$902 | \$274 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$255 |
| 851 | System Control & Load Dispatching | 12 Peak Day Demand for Transmission Allocation | \$123,154 | \$87,485 | \$9,580 | \$12,135 | \$3,692 | \$0 | \$18 | \$0 | \$0 | \$0 | \$0 | \$3,437 |
| 852 | Communication Systems Expense | 12 Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 | Compressor Station Labor Expense | 12 Peak Day Demand for Transmission Allocation | \$654,943 | \$465,251 | \$50,950 | \$64,536 | \$19,636 | \$0 | \$93 | \$0 | \$0 | \$0 | \$0 | \$18,278 |
| 854 | Compressor Station Fuel Gas | 12 Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 | Mains Expense | 12 Peak Day Demand for Transmission Allocation | \$480,170 | \$341,098 | \$37,354 | \$47,315 | \$14,396 | \$0 | \$68 | \$0 | \$0 | \$0 | \$0 | \$13,400 |
| 857 | Meas. & Regul. Station Expenses | 12 Peak Day Demand for Transmission Allocation | \$1,579,957 | \$1,122,352 | \$122,909 | \$155,684 | \$47,370 | \$0 | \$225 | \$0 | \$0 | \$0 | \$0 | \$44,093 |
| 858 | Trans. and Comp. of Gas by Others | 12 Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 | Other Expenses | 12 Peak Day Demand for Transmission Allocation | \$375,419 | \$266,686 | \$29,205 | \$36,993 | \$11,256 | \$0 | \$53 | \$0 | \$0 | \$0 | \$0 | \$10,477 |
| 860 | Rents | 12 Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | |
| 861 | Maint. Sup., & Eng. | 12 Peak Day Demand for Transmission Allocation | \$169,510 | \$120,414 | \$13,187 | \$16,703 | \$5,082 | \$0 | \$24 | \$0 | \$0 | \$0 | \$0 | \$4,731 |
| 862 | Structures and Improvements | 12 Peak Day Demand for Transmission Allocation | \$77,663 | \$55,170 | \$6,042 | \$7,653 | \$2,328 | \$0 | \$11 | \$0 | \$0 | \$0 | \$0 | \$2,167 |
| 863 | Mains | 12 Peak Day Demand for Transmission Allocation | \$177 | \$126 | \$14 | \$17 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| 864 | Compressor Station Equip Maint | 12 Peak Day Demand for Transmission Allocation | \$111,427 | \$79,155 | \$8,668 | \$10,980 | \$3,341 | \$0 | \$16 | \$0 | \$0 | \$0 | \$0 | \$3,110 |
| 865 | Meas. & Regul. Station Equip Maint | 12 Peak Day Demand for Transmission Allocation | \$189,212 | \$134,410 | \$14,719 | \$18,644 | \$5,673 | \$0 | \$27 | \$0 | \$0 | \$0 | \$0 | \$5,280 |
| 866 | Communication Equipment Maintenance | | | | | | | | | | | | | |

| | | | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|-----------------------------------------|---------|---------------------------------------------|-------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Acct. | TAI | TAI | Total | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | Alloc # | Alloc Name | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| Total Production & Gathering | | | \$0 | | | | | | | | | | | | |
| Other Gas Supply Expenses: | | | | | | | | | | | | | | | |
| 800 Wellhead Purchases | | | | | | | | | | | | | | | |
| 801 Field Line Purchases | | | \$0 | | | | | | | | | | | | |
| 803 Transmission Line Purchases | | | \$0 | | | | | | | | | | | | |
| 804 City Gate Purchases | | | \$0 | | | | | | | | | | | | |
| 805 Other Gas Purchases | | | \$0 | | | | | | | | | | | | |
| 806 Exchange Gas | | | \$0 | | | | | | | | | | | | |
| 807 Purchased Gas Expenses | | | \$0 | | | | | | | | | | | | |
| 808.1 Storage Gas Withdrawal | | | \$0 | | | | | | | | | | | | |
| 810 Company Used Gas | | | \$0 | | | | | | | | | | | | |
| 813 Other Gas Supply Expenses | 137 | Peak&Avg CP sales customers | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Gas Supply Expenses | | | \$1,001,405 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Underground Storage Expense | | | \$0 | | | | | | | | | | | | |
| Transmission: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 850 Op., Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$9,151 | \$0 | \$6 | \$17 | \$0 | \$0 | \$0 | \$0 | \$18 | \$46 | \$62 | \$259 | \$98 |
| 851 System Control & Load Dispatching | 12 | Peak Day Demand for Transmission Allocation | \$123,154 | \$0 | \$82 | \$225 | \$0 | \$0 | \$0 | \$0 | \$243 | \$620 | \$832 | \$3,481 | \$1,323 |
| 852 Communication Systems Expense | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 853 Compressor Station Labor Expense | 12 | Peak Day Demand for Transmission Allocation | \$654,943 | \$0 | \$438 | \$1,196 | \$0 | \$0 | \$0 | \$0 | \$1,292 | \$3,298 | \$4,426 | \$18,511 | \$7,038 |
| 854 Compressor Station Fuel Gas | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 856 Mains Expense | 12 | Peak Day Demand for Transmission Allocation | \$480,170 | \$0 | \$321 | \$877 | \$0 | \$0 | \$0 | \$0 | \$947 | \$2,418 | \$3,245 | \$13,571 | \$5,160 |
| 857 Meas. & Regul. Station Expenses | 12 | Peak Day Demand for Transmission Allocation | \$1,579,957 | \$0 | \$1,056 | \$2,884 | \$0 | \$0 | \$0 | \$0 | \$3,117 | \$7,956 | \$10,677 | \$44,655 | \$16,979 |
| 858 Trans. and Comp. of Gas by Others | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 859 Other Expenses | 12 | Peak Day Demand for Transmission Allocation | \$375,419 | \$0 | \$251 | \$685 | \$0 | \$0 | \$0 | \$0 | \$741 | \$1,891 | \$2,537 | \$10,611 | \$4,034 |
| 860 Rents | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | | | | | | | | | | | | | | | |
| 861 Maint. Sup., & Eng. | 12 | Peak Day Demand for Transmission Allocation | \$169,510 | \$0 | \$113 | \$309 | \$0 | \$0 | \$0 | \$0 | \$334 | \$854 | \$1,145 | \$4,791 | \$1,822 |
| 862 Structures and Improvements | 12 | Peak Day Demand for Transmission Allocation | \$77,663 | \$0 | \$52 | \$142 | \$0 | \$0 | \$0 | \$0 | \$153 | \$391 | \$525 | \$2,195 | \$835 |
| 863 Mains | 12 | Peak Day Demand for Transmission Allocation | \$177 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$1 | \$5 | \$2 |
| 864 Compressor Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$111,427 | \$0 | \$74 | \$203 | \$0 | \$0 | \$0 | \$0 | \$220 | \$561 | \$753 | \$3,149 | \$1,197 |
| 865 Meas. & Regul. Station Equip Maint | 12 | Peak Day Demand for Transmission Allocation | \$189,212 | \$0 | \$126 | \$345 | \$0 | \$0 | \$0 | \$0 | \$373 | \$953 | \$1,279 | \$5,348 | \$2,033 |
| 866 Communication Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 867 Other Equipment Maintenance | 12 | Peak Day Demand for Transmission Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transmission | | | \$3,770,783 | \$0 | \$2,520 | \$6,884 | \$0 | \$0 | \$0 | \$0 | \$7,440 | \$18,989 | \$25,482 | \$106,575 | \$4 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | Residential RS | General Service | | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|---------------------------------------------|----------------|------------------------|--------------|-------------------|-----------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| | | | | | Small GSS | Large GSL | | | | | | | | |
| Maintenance | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$957,377 | \$103,816 | \$114,400 | \$38,370 | \$617 | \$1,068 | \$0 | \$3 | \$3 | \$88,717 | \$30,097 |
| 886 Structure & Improv. | 147 | Avg. Dist CP & NCP | \$428,778 | \$246,173 | \$28,467 | \$35,345 | \$12,316 | \$119 | \$323 | \$0 | \$0 | \$0 | \$28,279 | \$9,584 |
| 887 Mains | 147 | Avg. Dist CP & NCP | \$6,328,357 | \$3,633,276 | \$420,139 | \$521,660 | \$181,770 | \$1,754 | \$4,773 | \$0 | \$0 | \$0 | \$417,365 | \$141,446 |
| 889 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$1,012,996 | \$581,588 | \$67,253 | \$83,503 | \$29,096 | \$281 | \$764 | \$0 | \$0 | \$0 | \$66,809 | \$22,642 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$6,448 | \$2,087 | \$116 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$62,333 | \$6,953 | \$9,085 | \$3,359 | \$32 | \$147 | \$0 | \$0 | \$0 | \$7,762 | \$2,606 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$915,230 | \$57,258 | \$19,048 | \$1,143 | \$1,160 | \$269 | \$0 | \$16 | \$15 | \$6,259 | \$2,306 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$263,591 | \$16,423 | \$5,280 | \$277 | \$332 | \$76 | \$0 | \$4 | \$4 | \$1,481 | \$523 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$28,451 | \$3,085 | \$3,400 | \$1,140 | \$18 | \$32 | \$0 | \$0 | \$0 | \$2,636 | \$894 |
| Total Distribution | | | \$38,293,125 | \$25,694,739 | \$3,471,657 | \$2,531,320 | \$694,623 | \$22,433 | \$22,251 | \$0 | \$212 | \$252 | \$1,593,815 | \$541,399 |
| Customer Accounts: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$998,168 | \$62,452 | \$20,211 | \$1,125 | \$1,256 | \$300 | \$0 | \$10 | \$0 | \$5,528 | \$1,967 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$3,709,502 | \$232,090 | \$75,109 | \$4,179 | \$4,668 | \$1,116 | \$0 | \$35 | \$0 | \$20,546 | \$7,311 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$71,002 | \$4,442 | \$1,438 | \$80 | \$89 | \$21 | \$0 | \$1 | \$0 | \$393 | \$140 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$847,167 | \$53,004 | \$17,153 | \$954 | \$1,066 | \$255 | \$0 | \$8 | \$0 | \$4,692 | \$1,670 |
| Total Customer Accounts | | | \$6,159,068 | \$5,625,839 | \$351,989 | \$113,910 | \$6,338 | \$7,080 | \$1,692 | \$0 | \$54 | \$0 | \$31,159 | \$11,089 |
| Customer Service and Information: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$1,184 | \$74 | \$24 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$7 | \$2 |
| Sales: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$394,766 | \$24,699 | \$7,993 | \$445 | \$497 | \$119 | \$0 | \$4 | \$0 | \$2,186 | \$778 |
| Administrative & General: | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$5,528,119 | \$664,589 | \$493,101 | \$134,550 | \$4,777 | \$3,997 | \$0 | \$114 | \$45 | \$255,853 | \$103,542 |
| Maintenance | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$5,528,119 | \$664,589 | \$493,101 | \$134,550 | \$4,777 | \$3,997 | \$0 | \$114 | \$45 | \$255,853 | \$103,542 |
| Other Utility Plant Related Payroll | | | \$0 | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$40,685,698 | \$4,891,220 | \$3,629,114 | \$990,255 | \$35,160 | \$29,414 | \$0 | \$837 | \$333 | \$1,883,020 | \$762,043 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Labor)

| Acct. | TAI Alloc # | TAI Alloc Name | Total | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|---------------------------------------------|----------------|------------------------|---------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Maintenance | | | | | | | | | | | | | | | |
| 885 Supervision & Eng. | 142 | Dist O&M Maint | \$1,546,607 | \$2,444 | \$634 | \$9,176 | \$15,150 | \$23,175 | \$22,888 | \$75,491 | \$1,885 | \$6,578 | \$6,295 | \$48,406 | \$14 |
| 886 Structure & Improv. | 147 | Avg. Dist CP & NCP | \$428,778 | \$783 | \$204 | \$2,885 | \$4,883 | \$7,478 | \$7,376 | \$24,276 | \$606 | \$2,123 | \$2,021 | \$15,537 | \$0 |
| 887 Mains | 147 | Avg. Dist CP & NCP | \$6,328,357 | \$11,560 | \$3,004 | \$42,586 | \$72,064 | \$110,371 | \$108,860 | \$358,298 | \$8,945 | \$31,338 | \$29,830 | \$229,318 | \$0 |
| 889 Meas. & Reg Station Expense - Gen | 147 | Avg. Dist CP & NCP | \$1,012,996 | \$1,850 | \$481 | \$6,817 | \$11,535 | \$17,667 | \$17,426 | \$57,354 | \$1,432 | \$5,016 | \$4,775 | \$36,708 | \$0 |
| 890 Meas. & Reg Station Expense - Ind | 6 | Direct to GS Customers | \$8,651 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 891 Meas. & Reg Station Expense - City Gate | 140 | Peak & Avg NCP Retail | \$116,364 | \$323 | \$78 | \$1,309 | \$1,252 | \$2,095 | \$2,322 | \$8,951 | \$168 | \$596 | \$741 | \$6,254 | \$0 |
| 892 Services | 29 | Services Cost | \$1,004,892 | \$18 | \$5 | \$767 | \$360 | \$260 | \$177 | \$214 | \$58 | \$61 | \$74 | \$121 | \$71 |
| 893 Meters & House Regulators | 33 | Meter Installations | \$288,481 | \$4 | \$1 | \$220 | \$70 | \$50 | \$32 | \$40 | \$10 | \$12 | \$12 | \$22 | \$15 |
| 894 Maintenance of Other Equipment | 142 | Dist O&M Maint | \$45,962 | \$73 | \$19 | \$273 | \$450 | \$689 | \$680 | \$2,243 | \$56 | \$195 | \$187 | \$1,439 | \$0 |
| Total Distribution | | | \$38,293,125 | \$42,452 | \$10,989 | \$175,272 | \$264,839 | \$402,770 | \$396,883 | \$1,307,099 | \$33,005 | \$115,150 | \$109,336 | \$861,777 | \$853 |
| Customer Accounts: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 901 Supervision | 3 | Total Customers | \$1,092,777 | \$16 | \$3 | \$850 | \$273 | \$179 | \$112 | \$120 | \$38 | \$41 | \$45 | \$46 | \$37 |
| 902 Meter Reading Expenses | 3 | Total Customers | \$4,061,097 | \$60 | \$12 | \$3,159 | \$1,014 | \$665 | \$415 | \$446 | \$140 | \$151 | \$166 | \$173 | \$139 |
| 903 Customer Records and Collection Exp. | 3 | Total Customers | \$77,731 | \$1 | \$0 | \$60 | \$19 | \$13 | \$8 | \$9 | \$3 | \$3 | \$3 | \$3 | \$3 |
| 904 Uncollectible Accounts | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 905 Miscellaneous Customer Accounts Exp. | 3 | Total Customers | \$927,464 | \$14 | \$3 | \$721 | \$232 | \$152 | \$95 | \$102 | \$32 | \$35 | \$38 | \$39 | \$32 |
| Total Customer Accounts | | | \$6,159,068 | \$92 | \$18 | \$4,790 | \$1,538 | \$1,008 | \$630 | \$677 | \$212 | \$229 | \$251 | \$262 | \$211 |
| Customer Service and Information: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 907 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 908 Customer Assistance Expenses | 3 | Total Customers | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 909 Information and Instructional Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 910 Misc. Customer Service and Information | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Customer Service and Information | | | \$1,296 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 911 Supervision | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 912 Demonstration & Selling Expenses | 3 | Total Customers | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| 913 Advertising Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 916 Miscellaneous Sales Expenses | 3 | Total Customers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sales | | | \$432,183 | \$6 | \$1 | \$336 | \$108 | \$71 | \$44 | \$47 | \$15 | \$16 | \$18 | \$18 | \$15 |
| Administrative & General: | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | |
| 920 Salaries | 143 | Labor Excl. A&G | \$7,808,119 | \$6,690 | \$2,127 | \$29,448 | \$41,902 | \$63,501 | \$62,511 | \$205,640 | \$6,395 | \$21,130 | \$21,241 | \$152,306 | \$6,541 |
| Maintenance | | | | | | | | | | | | | | | |
| 932 Maintenance of General Plant | | | \$0 | | | | | | | | | | | | |
| Total A&G | | | \$7,808,119 | \$6,690 | \$2,127 | \$29,448 | \$41,902 | \$63,501 | \$62,511 | \$205,640 | \$6,395 | \$21,130 | \$21,241 | \$152,306 | \$6,541 |
| Other Utility Plant Related Payroll | | | | | | | | | | | | | | | |
| | | | \$0 | | | | | | | | | | | | |
| TOTAL LABOR EXPENSE | | | \$57,465,979 | \$49,240 | \$15,655 | \$216,731 | \$308,388 | \$467,349 | \$460,068 | \$1,513,463 | \$47,067 | \$155,515 | \$156,328 | \$1,120,939 | \$48,142 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-----------------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 1 | Sales Customers | 641,174 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | - | - |
| 2 | Transport Customers | 5,477 | - | - | - | - | - | - | - | - | - | 3,271 | 1,164 |
| 3 | Total Customers | 646,651 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | 6 | - | 3,271 | 1,164 |
| 4 | Retail Customers | 646,624 | 590,667 | 36,956 | 11,960 | 665 | 743 | 178 | - | - | - | 3,271 | 1,164 |
| 5 | Customers for Transmission Allocation | 642,217 | 590,667 | 36,956 | 11,960 | 665 | - | 178 | - | - | - | - | 1,164 |
| 6 | Direct to GS Customers | 49,581 | - | 36,956 | 11,960 | 665 | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | - | - | - | - | - | - | - | - | - | 1,040,791 | 351,364 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | 5,392 | 441 | 1,040,791 | 351,364 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,274 | 1,614 | - | - | - | 1,040,791 | 351,364 |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 1,614 | - | - | - | - | 351,364 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | 260,281 | 28,503 | 36,104 | 10,985 | - | 52 | - | - | - | - | 10,225 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | - | - | - | - | - | - | - | - | - | 1,068,543 | 363,561 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | 5,554 | 441 | 1,068,543 | 363,561 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | 4,597 | 23,036 | - | - | - | 1,068,543 | 363,561 |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | 9,178,137 | 1,061,326 | 1,317,783 | 459,176 | - | 23,036 | - | - | - | - | 363,561 |
| 18 | MCF - Sales Customers | 56,672,333 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | - | - | - | - | - | - | - | - | - | 5,822,775 | 1,925,209 |
| 20 | MCF - Total | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | - | - | - | - | - | - | - | - | - | 3,698,874 | 1,252,218 |
| 23 | Winter Volumes - Total | 58,290,745 | 33,145,267 | 3,667,196 | 4,751,989 | 1,722,805 | 16,362 | 15,240 | - | 20,262 | 1,399 | 3,698,874 | 1,252,218 |
| 24 | MCF - Retail Customers | 84,939,337 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | - | - | 5,822,775 | 1,925,209 |
| 25 | MCF for Transmission Allocation | 66,645,231 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | 1,925,209 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | - | 93,190 | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 43,028,890 | 4,565,121 | 6,395,158 | 2,539,849 | 22,082 | 93,190 | - | 26,046 | 1,997 | 5,822,775 | 1,925,209 |
| 29 | Services Cost | \$282,977,672 | \$257,729,094 | \$16,123,957 | \$5,363,814 | \$321,872 | \$326,695 | \$75,882 | \$0 | \$4,512 | \$4,314 | \$1,762,559 | \$649,426 |
| 30 | Services Cost - Sales Customers | \$279,950,139 | \$257,729,094 | \$16,123,957 | \$5,363,814 | \$321,872 | \$326,695 | \$75,882 | | \$4,512 | \$4,314 | \$0 | \$0 |
| 31 | Services Cost - Transport Customers | \$3,027,533 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,762,559 | \$649,426 |
| 32 | Meter Cost | \$398,463,517 | \$308,991,444 | \$28,876,073 | \$30,481,460 | \$3,534,706 | \$742,352 | \$311,869 | | \$33,592 | \$76,614 | \$15,310,187 | \$5,011,979 |
| 33 | Meter Installations | \$653,899 | \$597,481 | \$37,227 | \$11,968 | \$628 | \$753 | \$173 | | \$9 | \$10 | \$3,358 | \$1,186 |
| 35 | Meters - AMR | \$59,562 | \$56,124 | \$2,642 | \$538 | \$6 | \$90 | \$11 | | \$1 | \$0 | \$83 | \$40 |
| 36 | Meter Cost - AMR | \$7,358,885 | \$6,934,120 | \$326,419 | \$66,470 | \$741 | \$11,120 | \$1,359 | | \$124 | \$0 | \$10,255 | \$4,942 |
| 37 | Regulator Cost | \$460,955,065 | \$412,783,444 | \$26,337,309 | \$11,757,597 | \$1,108,823 | \$570,197 | \$127,471 | | \$11,552 | \$27,620 | \$4,987,823 | \$1,660,803 |
| 38 | Number of Regulators | 653,899 | 597,481 | 37,227 | 11,968 | 628 | 753 | 173 | | 9 | 10 | 3,358 | 1,186 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Amount)

| TAI | TAI | Total | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------|-----------------------------------------------|---------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Alloc # | Alloc Name | Company | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| 1 | Sales Customers | 641,174 | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Transport Customers | 5,477 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 3 | Total Customers | 646,651 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | 22 |
| 4 | Retail Customers | 646,624 | 10 | 2 | 503 | 162 | 106 | 66 | 71 | 22 | 24 | 26 | 27 | - |
| 5 | Customers for Transmission Allocation | 642,217 | - | 2 | 503 | - | - | - | - | 22 | 24 | 26 | 27 | 22 |
| 6 | Direct to GS Customers | 49,581 | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Monthly CP Demand - Sales Customers | 12,028,143 | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Monthly CP Demand - Transport Customers | 3,734,296 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 9 | Monthly CP Demand - Total Customers | 15,762,439 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 10 | Monthly CP Demand - Retail Customers | 15,596,633 | 28,545 | 7,589 | 20,736 | 182,043 | 278,812 | 274,995 | 891,498 | 22,595 | 69,972 | 74,556 | 330,826 | - |
| 11 | Monthly CP Demand for Transmission Allocation | 13,055,648 | - | 7,589 | 20,736 | - | - | - | - | 22,595 | 69,972 | 74,556 | 330,826 | 159,973 |
| 12 | Peak Day Demand for Transmission Allocation | 366,403 | - | 245 | 669 | - | - | - | - | 723 | 1,845 | 2,476 | 10,356 | 3,937 |
| 13 | NCP Demand - Sales Customers | 12,050,050 | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | NCP Demand - Transport Customers | 4,511,788 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 15 | NCP Demand - Total Customers | 16,561,838 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 16 | NCP Demand - Retail Customers | 16,395,870 | 29,893 | 7,589 | 198,871 | 182,043 | 278,812 | 274,995 | 919,415 | 22,595 | 88,825 | 76,192 | 840,481 | - |
| 17 | NCP Demand for Transmission Allocation | 13,797,545 | - | 7,589 | 198,871 | - | - | - | - | 22,595 | 88,825 | 76,192 | 840,481 | 159,973 |
| 18 | MCF - Sales Customers | 56,672,333 | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | MCF - Transport Customers | 29,047,006 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 20 | MCF - Total | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 21 | Winter Volumes - Sales Customers | 43,340,519 | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Winter Volumes - Transport Customers | 14,950,226 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 23 | Winter Volumes - Total | 58,290,745 | 136,308 | 33,745 | 122,974 | 598,976 | 1,005,573 | 1,118,500 | 4,071,289 | 82,638 | 254,972 | 349,457 | 1,691,634 | 533,069 |
| 24 | MCF - Retail Customers | 84,939,337 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | - |
| 25 | MCF for Transmission Allocation | 66,645,231 | 332,961 | 77,710 | 865,129 | - | - | - | - | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 26 | MCF Sales for Transmission Allocation | 56,622,207 | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | MCF Less Flex | 85,719,338 | 332,961 | 77,710 | 865,129 | 878,861 | 1,630,966 | 2,021,299 | 8,670,082 | 128,870 | 404,722 | 716,532 | 4,819,932 | 751,959 |
| 29 | Services Cost | \$282,977,672 | \$4,943 | \$1,492 | \$215,873 | \$101,513 | \$73,290 | \$49,940 | \$60,222 | \$16,215 | \$17,311 | \$20,890 | \$33,958 | \$19,899 |
| 30 | Services Cost - Sales Customers | \$279,950,139 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | Services Cost - Transport Customers | \$3,027,533 | \$4,943 | \$1,492 | \$215,873 | \$101,513 | \$73,290 | \$49,940 | \$60,222 | \$16,215 | \$17,311 | \$20,890 | \$33,958 | \$19,899 |
| 32 | Meter Cost | \$398,463,517 | \$60,088 | \$11,606 | \$1,211,859 | \$952,286 | \$765,112 | \$460,515 | \$604,630 | \$138,595 | \$189,579 | \$177,829 | \$315,455 | \$205,688 |
| 33 | Meter Installations | \$653,899 | \$10 | \$2 | \$499 | \$158 | \$113 | \$72 | \$90 | \$23 | \$27 | \$28 | \$51 | \$33 |
| 35 | Meters - AMR | \$59,562 | \$0 | \$0 | \$26 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | Meter Cost - AMR | \$7,358,885 | \$0 | \$0 | \$3,212 | \$124 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | Regulator Cost | \$460,955,065 | \$21,319 | \$3,616 | \$403,010 | \$289,907 | \$230,083 | \$137,928 | \$183,175 | \$41,932 | \$56,267 | \$52,265 | \$102,496 | \$60,431 |
| 38 | Number of Regulators | 653,899 | 10 | 2 | 499 | 158 | 113 | 72 | 90 | 23 | 27 | 28 | 51 | 33 |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Amount)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|---------------|---------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 39 | Meter & Regulator Installation Cost | \$79,287,600 | \$61,974,296 | \$5,411,224 | \$5,624,674 | \$751,969 | \$140,427 | \$48,353 | | \$5,179 | \$1,026 | \$3,185,571 | \$992,709 |
| 40 | Meter Sets | \$653,899 | \$597,481 | \$37,227 | \$11,968 | \$628 | \$753 | \$173 | | \$9 | \$10 | \$3,358 | \$1,186 |
| 41 | Customer Deposits | \$13,724,202 | \$6,255,936 | \$3,148,956 | \$2,266,298 | \$296,089 | \$64,755 | \$48,589 | \$3,341 | \$11,437 | \$611 | \$627,389 | \$243,197 |
| 43 | Transportation Revenues | \$40,234,699 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,726,838 | \$4,475,636 |
| 44 | Rate Schedule Revenues | \$40,234,699 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,726,838 | \$4,475,636 |
| 51 | Direct to GSS | \$1 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 | House Regulators | \$460,955,065 | \$412,783,444 | \$26,337,309 | \$11,757,597 | \$1,108,823 | \$570,197 | \$127,471 | \$0 | \$11,552 | \$27,620 | \$4,987,823 | \$1,660,803 |
| 72 | Income Before Taxes | \$34,711,801 | \$18,704,094 | \$3,375,949 | \$2,001,222 | \$759,679 | \$267,334 | \$98,466 | (\$37) | \$35,060 | \$284 | \$2,422,393 | \$893,344 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,436,634,096 | \$120,527,185 | \$103,027,556 | \$28,262,294 | \$1,585,586 | \$1,035,753 | \$0 | \$28,226 | \$46,414 | \$70,938,264 | \$24,103,005 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,434,676,000 | \$120,300,857 | \$102,746,363 | \$28,164,238 | \$1,584,641 | \$1,033,189 | \$0 | \$28,226 | \$46,414 | \$70,713,140 | \$24,026,724 |
| 90 | General Plant | \$176,278,185 | \$127,971,863 | \$12,868,027 | \$10,768,468 | \$2,990,531 | \$117,543 | \$87,010 | \$0 | \$2,377 | \$2,562 | \$5,649,787 | \$2,478,742 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$967,680,839 | \$82,733,094 | \$75,681,763 | \$21,369,191 | \$885,766 | \$591,814 | (\$3,355) | \$6,218 | \$28,014 | \$41,211,142 | \$18,619,491 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,854,115,335 | \$164,514,129 | \$150,386,976 | \$42,246,301 | \$1,763,578 | \$1,212,660 | \$0 | \$32,206 | \$50,318 | \$79,478,343 | \$36,626,000 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,660,676,087 | \$145,063,181 | \$134,109,630 | \$37,725,888 | \$1,585,903 | \$1,081,138 | \$0 | \$28,613 | \$46,445 | \$70,938,264 | \$32,879,190 |
| 120 | O&M less A&G | \$90,397,793 | \$69,715,019 | \$5,806,842 | \$4,489,767 | \$1,246,298 | \$66,677 | \$40,304 | \$0 | \$1,192 | \$570 | \$2,389,749 | \$1,019,574 |
| 136 | Production Plant | \$852,915 | \$649,353 | \$72,288 | \$94,714 | \$35,127 | \$316 | \$698 | \$0 | \$387 | \$31 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 55.14% | 6.16% | 8.03% | 2.96% | 0.03% | 0.06% | 0.00% | 0.00% | 0.00% | 6.76% | 2.26% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,105,041,042 | \$95,060,328 | \$82,969,814 | \$25,209,478 | \$1,017,395 | \$823,270 | \$0 | \$10,793 | \$10,319 | \$60,332,205 | \$20,571,279 |
| 140 | Peak & Avg NCP Retail | 100.00% | 53.57% | 5.98% | 7.81% | 2.89% | 0.03% | 0.13% | 0.00% | 0.00% | 0.00% | 6.67% | 2.24% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$34,444,092 | \$2,800,094 | \$1,945,275 | \$513,792 | \$36,313 | \$20,542 | \$0 | \$420 | \$469 | \$1,266,414 | \$432,249 |
| 142 | Dist O&M Maint | \$16,448,008 | \$10,181,609 | \$1,104,078 | \$1,216,638 | \$408,058 | \$6,564 | \$11,358 | \$0 | \$36 | \$35 | \$943,493 | \$320,084 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$35,157,579 | \$4,226,632 | \$3,136,012 | \$855,705 | \$30,382 | \$25,417 | \$0 | \$724 | \$288 | \$1,627,167 | \$658,501 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$29,713,821 | \$2,728,226 | \$2,433,649 | \$681,561 | \$28,009 | \$19,635 | \$0 | \$525 | \$751 | \$1,283,663 | \$583,981 |
| 145 | Accts. 375-379 | \$894,567,367 | \$513,323,345 | \$59,332,707 | \$73,715,973 | \$25,705,849 | \$247,879 | \$672,318 | \$0 | \$0 | \$0 | \$59,017,280 | \$19,997,404 |
| 146 | Rate Base | \$1,395,348,357 | \$1,037,888,406 | \$89,909,770 | \$83,477,040 | \$23,942,274 | \$933,224 | \$616,751 | (\$3,355) | \$30,269 | \$30,300 | \$42,296,933 | \$19,091,678 |
| 147 | Avg. Dist CP & NCP | 100.00% | 57.41% | 6.64% | 8.24% | 2.87% | 0.03% | 0.08% | 0.00% | 0.00% | 0.00% | 6.60% | 2.24% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Amount)

| TAI | TAI | Total | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------|-------------------------------------|-----------------|-------------|-----------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|-------------|
| Alloc # | Alloc Name | Company | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport | Transport |
| | | | CNGk | CNGt | GIT | LVTk-T1 | LVTk-T2 | LVTk-T3 | LVTk-T4 | LVTt-T1 | LVTt-T2 | LVTt-T3 | LVTt-T4 | WTt |
| 39 | Meter & Regulator Installation Cost | \$79,287,600 | \$16,240 | \$2,432 | \$174,803 | \$216,758 | \$183,147 | \$117,938 | \$172,797 | \$34,939 | \$48,888 | \$45,385 | \$91,698 | \$47,148 |
| 40 | Meter Sets | \$653,899 | \$10 | \$2 | \$499 | \$158 | \$113 | \$72 | \$90 | \$23 | \$27 | \$28 | \$51 | \$33 |
| 41 | Customer Deposits | \$13,724,202 | \$9,604 | \$3,058 | \$151,989 | \$48,182 | \$49,000 | \$41,650 | \$193,063 | \$17,597 | \$22,371 | \$18,016 | \$167,409 | \$35,666 |
| 43 | Transportation Revenues | \$40,234,699 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| 44 | Rate Schedule Revenues | \$40,234,699 | \$279,720 | \$76,314 | \$1,712,667 | \$1,300,852 | \$1,845,517 | \$2,079,000 | \$8,065,352 | \$270,895 | \$668,200 | \$1,121,661 | \$6,656,436 | \$955,610 |
| 51 | Direct to GSS | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 | House Regulators | \$460,955,065 | \$21,319 | \$3,616 | \$403,010 | \$289,907 | \$230,083 | \$137,928 | \$183,175 | \$41,932 | \$56,267 | \$52,265 | \$102,496 | \$60,431 |
| 72 | Income Before Taxes | \$34,711,801 | \$84,141 | \$7,366 | \$777,444 | \$4,942 | (\$77,290) | \$212,729 | \$2,042,105 | \$55,433 | (\$16,917) | \$427,900 | \$1,931,174 | \$704,986 |
| 82 | Distribution Plant | \$1,933,240,521 | \$1,692,197 | \$437,862 | \$7,190,805 | \$10,916,706 | \$16,209,095 | \$15,822,297 | \$51,520,353 | \$1,374,424 | \$4,573,075 | \$4,387,210 | \$32,783,411 | \$144,706 |
| 86 | Dist. Plant excl. Land & ROW | \$1,929,828,153 | \$1,685,920 | \$436,232 | \$7,167,905 | \$10,877,862 | \$16,149,534 | \$15,763,451 | \$51,326,202 | \$1,369,598 | \$4,556,192 | \$4,371,047 | \$32,659,710 | \$144,706 |
| 90 | General Plant | \$176,278,185 | \$140,233 | \$49,655 | \$631,837 | \$892,957 | \$1,337,807 | \$1,310,774 | \$4,287,575 | \$151,445 | \$480,348 | \$497,773 | \$3,337,559 | \$223,312 |
| 102 | Rate Base Less Working Capital | \$1,303,392,556 | \$980,579 | \$364,403 | \$4,400,306 | \$6,358,333 | \$9,446,841 | \$9,219,574 | \$29,934,647 | \$1,117,992 | \$3,496,514 | \$3,676,101 | \$23,750,008 | \$1,843,282 |
| 108 | Gross Plant | \$2,515,025,334 | \$1,904,169 | \$723,043 | \$8,719,978 | \$12,266,477 | \$18,231,290 | \$17,803,629 | \$58,001,340 | \$2,223,840 | \$6,882,793 | \$7,264,757 | \$46,716,486 | \$3,861,687 |
| 116 | PST&D Plant | \$2,248,567,494 | \$1,692,197 | \$647,985 | \$7,764,908 | \$10,916,706 | \$16,209,095 | \$15,822,297 | \$51,520,353 | \$1,994,919 | \$6,156,711 | \$6,512,336 | \$41,671,515 | \$3,524,132 |
| 120 | O&M less A&G | \$90,397,793 | \$59,709 | \$20,359 | \$273,145 | \$378,607 | \$568,605 | \$558,289 | \$1,828,974 | \$61,834 | \$198,261 | \$203,739 | \$1,388,916 | \$81,361 |
| 136 | Production Plant | \$852,915 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 137 | Peak&Avg CP sales customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 0.28% | 0.07% | 0.53% | 1.11% | 1.85% | 2.04% | 7.75% | 0.15% | 0.46% | 0.64% | 3.73% | 0.00% |
| 139 | Dist. Mains & Services Plant | \$1,527,800,982 | \$1,566,111 | \$407,515 | \$6,242,240 | \$9,931,995 | \$15,015,014 | \$14,755,971 | \$48,318,126 | \$1,241,402 | \$4,254,840 | \$4,060,633 | \$30,913,609 | \$47,603 |
| 140 | Peak & Avg NCP Retail | 100.00% | 0.28% | 0.07% | 1.12% | 1.08% | 1.80% | 2.00% | 7.69% | 0.14% | 0.51% | 0.64% | 5.37% | 0.00% |
| 141 | Dist. O&M Ops | \$44,199,555 | \$31,256 | \$8,097 | \$138,473 | \$199,049 | \$298,294 | \$292,539 | \$957,053 | \$24,959 | \$84,797 | \$80,861 | \$622,794 | \$1,723 |
| 142 | Dist O&M Maint | \$16,448,008 | \$25,992 | \$6,744 | \$97,591 | \$161,118 | \$246,469 | \$243,407 | \$802,835 | \$20,047 | \$69,956 | \$66,949 | \$514,794 | \$154 |
| 143 | Labor Excl. A&G | \$49,657,859 | \$42,550 | \$13,528 | \$187,283 | \$266,486 | \$403,849 | \$397,557 | \$1,307,823 | \$40,672 | \$134,385 | \$135,087 | \$968,632 | \$41,600 |
| 144 | Taxes Other Than Income Excl. Other | \$40,468,576 | \$31,050 | \$11,572 | \$141,563 | \$199,389 | \$296,991 | \$290,288 | \$946,759 | \$35,515 | \$110,624 | \$116,203 | \$755,534 | \$59,266 |
| 145 | Accts. 375-379 | \$894,567,367 | \$1,645,449 | \$427,149 | \$6,003,406 | \$10,183,063 | \$15,614,262 | \$15,426,711 | \$50,897,500 | \$1,265,173 | \$4,425,802 | \$4,237,201 | \$32,428,896 | \$0 |
| 146 | Rate Base | \$1,395,348,357 | \$1,007,439 | \$373,805 | \$4,523,212 | \$6,529,285 | \$9,702,954 | \$9,470,721 | \$30,756,347 | \$1,146,637 | \$3,587,545 | \$3,770,279 | \$24,382,791 | \$1,884,051 |
| 147 | Avg. Dist CP & NCP | 100.00% | 0.18% | 0.05% | 0.67% | 1.14% | 1.74% | 1.72% | 5.66% | 0.14% | 0.50% | 0.47% | 3.62% | 0.00% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-----------------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 1 | Sales Customers | 100.00% | 92.12% | 5.76% | 1.87% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 59.73% | 21.26% |
| 3 | Total Customers | 100.00% | 91.34% | 5.71% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 4 | Retail Customers | 100.00% | 91.35% | 5.72% | 1.85% | 0.10% | 0.11% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 5 | Customers for Transmission Allocation | 100.00% | 91.97% | 5.75% | 1.86% | 0.10% | 0.00% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.18% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 74.54% | 24.12% | 1.34% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 76.31% | 8.82% | 10.96% | 3.82% | 0.04% | 0.01% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 27.87% | 9.41% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 58.23% | 6.73% | 8.36% | 2.91% | 0.03% | 0.01% | 0.00% | 0.03% | 0.00% | 6.60% | 2.23% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 58.85% | 6.80% | 8.45% | 2.94% | 0.03% | 0.01% | 0.00% | 0.00% | 0.00% | 6.67% | 2.25% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 70.30% | 8.13% | 10.09% | 3.52% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.69% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 71.04% | 7.78% | 9.85% | 3.00% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 2.79% |
| 13 | NCP Demand - Sales Customers | 100.00% | 76.17% | 8.81% | 10.94% | 3.81% | 0.04% | 0.19% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 23.68% | 8.06% |
| 15 | NCP Demand - Total Customers | 100.00% | 55.42% | 6.41% | 7.96% | 2.77% | 0.03% | 0.14% | 0.00% | 0.03% | 0.00% | 6.45% | 2.20% |
| 16 | NCP Demand - Retail Customers | 100.00% | 55.98% | 6.47% | 8.04% | 2.80% | 0.03% | 0.14% | 0.00% | 0.00% | 0.00% | 6.52% | 2.22% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 66.52% | 7.69% | 9.55% | 3.33% | 0.00% | 0.17% | 0.00% | 0.00% | 0.00% | 0.00% | 2.63% |
| 18 | MCF - Sales Customers | 100.00% | 75.93% | 8.06% | 11.28% | 4.48% | 0.04% | 0.16% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.05% | 6.63% |
| 20 | MCF - Total | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 76.48% | 8.46% | 10.96% | 3.98% | 0.04% | 0.04% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 24.74% | 8.38% |
| 23 | Winter Volumes - Total | 100.00% | 56.86% | 6.29% | 8.15% | 2.96% | 0.03% | 0.03% | 0.00% | 0.03% | 0.00% | 6.35% | 2.15% |
| 24 | MCF - Retail Customers | 100.00% | 50.66% | 5.37% | 7.53% | 2.99% | 0.03% | 0.11% | 0.00% | 0.00% | 0.00% | 6.86% | 2.27% |
| 25 | MCF for Transmission Allocation | 100.00% | 64.56% | 6.85% | 9.60% | 3.81% | 0.00% | 0.14% | 0.00% | 0.00% | 0.00% | 0.00% | 2.89% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 75.99% | 8.06% | 11.29% | 4.49% | 0.00% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 50.20% | 5.33% | 7.46% | 2.96% | 0.03% | 0.11% | 0.00% | 0.03% | 0.00% | 6.79% | 2.25% |
| 29 | Services Cost | 100.00% | 91.08% | 5.70% | 1.90% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.62% | 0.23% |
| 30 | Services Cost - Sales Customers | 100.00% | 92.06% | 5.76% | 1.92% | 0.11% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 58.22% | 21.45% |
| 32 | Meter Cost | 100.00% | 77.55% | 7.25% | 7.65% | 0.89% | 0.19% | 0.08% | 0.00% | 0.01% | 0.02% | 3.84% | 1.26% |
| 33 | Meter Installations | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 35 | Meters - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 36 | Meter Cost - AMR | 100.00% | 94.23% | 4.44% | 0.90% | 0.01% | 0.15% | 0.02% | 0.00% | 0.00% | 0.00% | 0.14% | 0.07% |
| 37 | Regulator Cost | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 38 | Number of Regulators | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | CNG Transport CNGk | CNG Transport CNGt | Irrigation Transport GIT | Large Vol Transport LVTk-T1 | Large Vol Transport LVTk-T2 | Large Vol Transport LVTk-T3 | Large Vol Transport LVTk-T4 | Large Vol Transport LVTt-T1 | Large Vol Transport LVTt-T2 | Large Vol Transport LVTt-T3 | Large Vol Transport LVTt-T4 | Wholesale Transport WTt |
|----------------|-----------------------------------------------|------------------|--------------------------|--------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| 1 | Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | Transport Customers | 100.00% | 0.18% | 0.03% | 9.18% | 2.95% | 1.93% | 1.21% | 1.30% | 0.41% | 0.44% | 0.48% | 0.50% | 0.40% |
| 3 | Total Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | Retail Customers | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | Customers for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | Direct to GS Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Monthly CP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Monthly CP Demand - Transport Customers | 100.00% | 0.76% | 0.20% | 0.56% | 4.87% | 7.47% | 7.36% | 23.87% | 0.61% | 1.87% | 2.00% | 8.86% | 4.28% |
| 9 | Monthly CP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.15% | 1.77% | 1.74% | 5.66% | 0.14% | 0.44% | 0.47% | 2.10% | 1.01% |
| 10 | Monthly CP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 0.13% | 1.17% | 1.79% | 1.76% | 5.72% | 0.14% | 0.45% | 0.48% | 2.12% | 0.00% |
| 11 | Monthly CP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.54% | 0.57% | 2.53% | 1.23% |
| 12 | Peak Day Demand for Transmission Allocation | 100.00% | 0.00% | 0.07% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.50% | 0.68% | 2.83% | 1.07% |
| 13 | NCP Demand - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | NCP Demand - Transport Customers | 100.00% | 0.66% | 0.17% | 4.41% | 4.03% | 6.18% | 6.10% | 20.38% | 0.50% | 1.97% | 1.69% | 18.63% | 3.55% |
| 15 | NCP Demand - Total Customers | 100.00% | 0.18% | 0.05% | 1.20% | 1.10% | 1.68% | 1.66% | 5.55% | 0.14% | 0.54% | 0.46% | 5.07% | 0.97% |
| 16 | NCP Demand - Retail Customers | 100.00% | 0.18% | 0.05% | 1.21% | 1.11% | 1.70% | 1.68% | 5.61% | 0.14% | 0.54% | 0.46% | 5.13% | 0.00% |
| 17 | NCP Demand for Transmission Allocation | 100.00% | 0.00% | 0.06% | 1.44% | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.64% | 0.55% | 6.09% | 1.16% |
| 18 | MCF - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | MCF - Transport Customers | 100.00% | 1.15% | 0.27% | 2.98% | 3.03% | 5.61% | 6.96% | 29.85% | 0.44% | 1.39% | 2.47% | 16.59% | 2.59% |
| 20 | MCF - Total | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 21 | Winter Volumes - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | Winter Volumes - Transport Customers | 100.00% | 0.91% | 0.23% | 0.82% | 4.01% | 6.73% | 7.48% | 27.23% | 0.55% | 1.71% | 2.34% | 11.32% | 3.57% |
| 23 | Winter Volumes - Total | 100.00% | 0.23% | 0.06% | 0.21% | 1.03% | 1.73% | 1.92% | 6.98% | 0.14% | 0.44% | 0.60% | 2.90% | 0.91% |
| 24 | MCF - Retail Customers | 100.00% | 0.39% | 0.09% | 1.02% | 1.03% | 1.92% | 2.38% | 10.21% | 0.15% | 0.48% | 0.84% | 5.67% | 0.00% |
| 25 | MCF for Transmission Allocation | 100.00% | 0.50% | 0.12% | 1.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.19% | 0.61% | 1.08% | 7.23% | 1.13% |
| 26 | MCF Sales for Transmission Allocation | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | MCF Less Flex | 100.00% | 0.39% | 0.09% | 1.01% | 1.03% | 1.90% | 2.36% | 10.11% | 0.15% | 0.47% | 0.84% | 5.62% | 0.88% |
| 29 | Services Cost | 100.00% | 0.00% | 0.00% | 0.08% | 0.04% | 0.03% | 0.02% | 0.02% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 30 | Services Cost - Sales Customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | Services Cost - Transport Customers | 100.00% | 0.16% | 0.05% | 7.13% | 3.35% | 2.42% | 1.65% | 1.99% | 0.54% | 0.57% | 0.69% | 1.12% | 0.66% |
| 32 | Meter Cost | 100.00% | 0.02% | 0.00% | 0.30% | 0.24% | 0.19% | 0.12% | 0.15% | 0.03% | 0.05% | 0.04% | 0.08% | 0.05% |
| 33 | Meter Installations | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 35 | Meters - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 36 | Meter Cost - AMR | 100.00% | 0.00% | 0.00% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | Regulator Cost | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 38 | Number of Regulators | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Percent)

| TAI Alloc # | TAI Alloc Name | Total Company | Residential RS | Small GSS | Large GSL | Trans. Eligible GSTe | Small Generator SGS | Irrigation Sales GIS | Kansas Gas Supply KGSSD | Sales for Resale SSRk | Sales for Resale SSR-BHk | Small Transport STk | Small Transport STt |
|----------------|-------------------------------------|------------------|-------------------|--------------|--------------|-------------------------|---------------------------|----------------------------|-------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------|
| 39 | Meter & Regulator Installation Cost | 100.00% | 78.16% | 6.82% | 7.09% | 0.95% | 0.18% | 0.06% | 0.00% | 0.01% | 0.00% | 4.02% | 1.25% |
| 40 | Meter Sets | 100.00% | 91.37% | 5.69% | 1.83% | 0.10% | 0.12% | 0.03% | 0.00% | 0.00% | 0.00% | 0.51% | 0.18% |
| 41 | Customer Deposits | 100.00% | 45.58% | 22.94% | 16.51% | 2.16% | 0.47% | 0.35% | 0.02% | 0.08% | 0.00% | 4.57% | 1.77% |
| 43 | Transportation Revenues | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.66% | 11.12% |
| 51 | Direct to GSS | 100.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 89.55% | 5.71% | 2.55% | 0.24% | 0.12% | 0.03% | 0.00% | 0.00% | 0.01% | 1.08% | 0.36% |
| 72 | Income Before Taxes | 100.00% | 53.88% | 9.73% | 5.77% | 2.19% | 0.77% | 0.28% | 0.00% | 0.10% | 0.00% | 6.98% | 2.57% |
| 82 | Distribution Plant | 100.00% | 74.31% | 6.23% | 5.33% | 1.46% | 0.08% | 0.05% | 0.00% | 0.00% | 0.00% | 3.67% | 1.25% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 74.34% | 6.23% | 5.32% | 1.46% | 0.08% | 0.05% | 0.00% | 0.00% | 0.00% | 3.66% | 1.25% |
| 90 | General Plant | 100.00% | 72.60% | 7.30% | 6.11% | 1.70% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.21% | 1.41% |
| 102 | Rate Base Less Working Capital | 100.00% | 74.24% | 6.35% | 5.81% | 1.64% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.16% | 1.43% |
| 108 | Gross Plant | 100.00% | 73.72% | 6.54% | 5.98% | 1.68% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.16% | 1.46% |
| 112 | Net Plant | 100.00% | 73.90% | 6.52% | 5.93% | 1.65% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.17% | 1.44% |
| 116 | PST&D Plant | 100.00% | 73.85% | 6.45% | 5.96% | 1.68% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.15% | 1.46% |
| 120 | O&M less A&G | 100.00% | 77.12% | 6.42% | 4.97% | 1.38% | 0.07% | 0.04% | 0.00% | 0.00% | 0.00% | 2.64% | 1.13% |
| 136 | Production Plant | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 76.13% | 8.48% | 11.10% | 4.12% | 0.04% | 0.08% | 0.00% | 0.05% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 55.14% | 6.16% | 8.03% | 2.96% | 0.03% | 0.06% | 0.00% | 0.00% | 0.00% | 6.76% | 2.26% |
| 139 | Dist. Mains & Services Plant | 100.00% | 72.33% | 6.22% | 5.43% | 1.65% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.95% | 1.35% |
| 140 | Peak & Avg NCP Retail | 100.00% | 53.57% | 5.98% | 7.81% | 2.89% | 0.03% | 0.13% | 0.00% | 0.00% | 0.00% | 6.67% | 2.24% |
| 141 | Dist. O&M Ops | 100.00% | 77.93% | 6.34% | 4.40% | 1.16% | 0.08% | 0.05% | 0.00% | 0.00% | 0.00% | 2.87% | 0.98% |
| 142 | Dist O&M Maint | 100.00% | 61.90% | 6.71% | 7.40% | 2.48% | 0.04% | 0.07% | 0.00% | 0.00% | 0.00% | 5.74% | 1.95% |
| 143 | Labor Excl. A&G | 100.00% | 70.80% | 8.51% | 6.32% | 1.72% | 0.06% | 0.05% | 0.00% | 0.00% | 0.00% | 3.28% | 1.33% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 73.42% | 6.74% | 6.01% | 1.68% | 0.07% | 0.05% | 0.00% | 0.00% | 0.00% | 3.17% | 1.44% |
| 145 | Accts. 375-379 | 100.00% | 57.38% | 6.63% | 8.24% | 2.87% | 0.03% | 0.08% | 0.00% | 0.00% | 0.00% | 6.60% | 2.24% |
| 146 | Rate Base | 100.00% | 74.38% | 6.44% | 5.98% | 1.72% | 0.07% | 0.04% | 0.00% | 0.00% | 0.00% | 3.03% | 1.37% |
| 147 | Avg. Dist CP & NCP | 100.00% | 57.41% | 6.64% | 8.24% | 2.87% | 0.03% | 0.08% | 0.00% | 0.00% | 0.00% | 6.60% | 2.24% |

Kansas Gas Service Company
Demand Distribution Average CP & NCP Class Cost of Service Study
(Allocation Percent)

| TAI | TAI | | CNG | CNG | Irrigation | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Large Vol | Wholesale |
|---------|-------------------------------------|---------------|----------------|----------------|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Alloc # | Alloc Name | Total Company | Transport CNGk | Transport CNGt | Transport GIT | Transport LVTk-T1 | Transport LVTk-T2 | Transport LVTk-T3 | Transport LVTk-T4 | Transport LVTt-T1 | Transport LVTt-T2 | Transport LVTt-T3 | Transport LVTt-T4 | Transport WtT |
| 39 | Meter & Regulator Installation Cost | 100.00% | 0.02% | 0.00% | 0.22% | 0.27% | 0.23% | 0.15% | 0.22% | 0.04% | 0.06% | 0.06% | 0.12% | 0.06% |
| 40 | Meter Sets | 100.00% | 0.00% | 0.00% | 0.08% | 0.02% | 0.02% | 0.01% | 0.01% | 0.00% | 0.00% | 0.00% | 0.01% | 0.01% |
| 41 | Customer Deposits | 100.00% | 0.07% | 0.02% | 1.11% | 0.35% | 0.36% | 0.30% | 1.41% | 0.13% | 0.16% | 0.13% | 1.22% | 0.26% |
| 43 | Transportation Revenues | 100.00% | 0.70% | 0.19% | 4.26% | 3.23% | 4.59% | 5.17% | 20.05% | 0.67% | 1.66% | 2.79% | 16.54% | 2.38% |
| 51 | Direct to GSS | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 62 | House Regulators | 100.00% | 0.00% | 0.00% | 0.09% | 0.06% | 0.05% | 0.03% | 0.04% | 0.01% | 0.01% | 0.01% | 0.02% | 0.01% |
| 72 | Income Before Taxes | 100.00% | 0.24% | 0.02% | 2.24% | 0.01% | -0.22% | 0.61% | 5.88% | 0.16% | -0.05% | 1.23% | 5.56% | 2.03% |
| 82 | Distribution Plant | 100.00% | 0.09% | 0.02% | 0.37% | 0.56% | 0.84% | 0.82% | 2.66% | 0.07% | 0.24% | 0.23% | 1.70% | 0.01% |
| 86 | Dist. Plant excl. Land & ROW | 100.00% | 0.09% | 0.02% | 0.37% | 0.56% | 0.84% | 0.82% | 2.66% | 0.07% | 0.24% | 0.23% | 1.69% | 0.01% |
| 90 | General Plant | 100.00% | 0.08% | 0.03% | 0.36% | 0.51% | 0.76% | 0.74% | 2.43% | 0.09% | 0.27% | 0.28% | 1.89% | 0.13% |
| 102 | Rate Base Less Working Capital | 100.00% | 0.08% | 0.03% | 0.34% | 0.49% | 0.72% | 0.71% | 2.30% | 0.09% | 0.27% | 0.28% | 1.82% | 0.14% |
| 108 | Gross Plant | 100.00% | 0.08% | 0.03% | 0.35% | 0.49% | 0.72% | 0.71% | 2.31% | 0.09% | 0.27% | 0.29% | 1.86% | 0.15% |
| 112 | Net Plant | 100.00% | 0.08% | 0.03% | 0.35% | 0.49% | 0.72% | 0.70% | 2.29% | 0.09% | 0.27% | 0.28% | 1.82% | 0.14% |
| 116 | PST&D Plant | 100.00% | 0.08% | 0.03% | 0.35% | 0.49% | 0.72% | 0.70% | 2.29% | 0.09% | 0.27% | 0.29% | 1.85% | 0.16% |
| 120 | O&M less A&G | 100.00% | 0.07% | 0.02% | 0.30% | 0.42% | 0.63% | 0.62% | 2.02% | 0.07% | 0.22% | 0.23% | 1.54% | 0.09% |
| 136 | Production Plant | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 137 | Peak&Avg CP sales customers | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | Peak & Avg CP Retail | 100.00% | 0.28% | 0.07% | 0.53% | 1.11% | 1.85% | 2.04% | 7.75% | 0.15% | 0.46% | 0.64% | 3.73% | 0.00% |
| 139 | Dist. Mains & Services Plant | 100.00% | 0.10% | 0.03% | 0.41% | 0.65% | 0.98% | 0.97% | 3.16% | 0.08% | 0.28% | 0.27% | 2.02% | 0.00% |
| 140 | Peak & Avg NCP Retail | 100.00% | 0.28% | 0.07% | 1.12% | 1.08% | 1.80% | 2.00% | 7.69% | 0.14% | 0.51% | 0.64% | 5.37% | 0.00% |
| 141 | Dist. O&M Ops | 100.00% | 0.07% | 0.02% | 0.31% | 0.45% | 0.67% | 0.66% | 2.17% | 0.06% | 0.19% | 0.18% | 1.41% | 0.00% |
| 142 | Dist O&M Maint | 100.00% | 0.16% | 0.04% | 0.59% | 0.98% | 1.50% | 1.48% | 4.88% | 0.12% | 0.43% | 0.41% | 3.13% | 0.00% |
| 143 | Labor Excl. A&G | 100.00% | 0.09% | 0.03% | 0.38% | 0.54% | 0.81% | 0.80% | 2.63% | 0.08% | 0.27% | 0.27% | 1.95% | 0.08% |
| 144 | Taxes Other Than Income Excl. Other | 100.00% | 0.08% | 0.03% | 0.35% | 0.49% | 0.73% | 0.72% | 2.34% | 0.09% | 0.27% | 0.29% | 1.87% | 0.15% |
| 145 | Accts. 375-379 | 100.00% | 0.18% | 0.05% | 0.67% | 1.14% | 1.75% | 1.72% | 5.69% | 0.14% | 0.49% | 0.47% | 3.63% | 0.00% |
| 146 | Rate Base | 100.00% | 0.07% | 0.03% | 0.32% | 0.47% | 0.70% | 0.68% | 2.20% | 0.08% | 0.26% | 0.27% | 1.75% | 0.14% |
| 147 | Avg. Dist CP & NCP | 100.00% | 0.18% | 0.05% | 0.67% | 1.14% | 1.74% | 1.72% | 5.66% | 0.14% | 0.50% | 0.47% | 3.62% | 0.00% |

KANSAS GAS SERVICE
Residential Customer Cost Analysis

| | CURB COC | KGS COC |
|----------------------------------------------|----------------------|----------------------|
| Gross Plant | | |
| 380.1 Services Plastic | \$613,475,210 | \$613,475,210 |
| 380.2 Services Metallic | \$3,062,601 | \$3,062,601 |
| 381 Meters | \$132,319,874 | \$132,319,874 |
| 381.1 Meters - AMR | \$49,466,490 | \$49,466,490 |
| 382 Meter Installations | \$98,287,043 | \$98,287,043 |
| 383 Regulators | \$24,536,707 | \$24,536,707 |
| 386 Installation on Customer Premises | \$204,730 | \$204,730 |
| Total Gross Plant | \$921,352,655 | \$921,352,655 |
| Accum. Depreciation Reserve | | |
| Services Plastic | \$193,139,584 | \$193,139,584 |
| Services Metallic | (\$16,202,692) | -\$16,202,692 |
| Meters | \$34,482,883 | \$34,482,883 |
| Meters - AMR | \$19,816,572 | \$19,816,572 |
| Meter Installations | \$41,964,205 | \$41,964,205 |
| Regulators | \$9,119,773 | \$9,119,773 |
| Installation on Customer Premises | \$201,611 | \$201,611 |
| Total Depr. Reserve | \$282,521,936 | \$282,521,936 |
| Total Rate Base | \$638,830,719 | \$638,830,719 |
| Operation & Maintenance Expenses | | |
| 878 Oper Meter & House Reg. | \$12,113,142 | \$12,113,142 |
| 879 Oper Customer Install Exp | \$2,454,340 | \$2,454,340 |
| 892 Services Maintenance | \$1,727,274 | \$1,727,274 |
| 893 Maint Meter & House Reg | \$371,947 | \$371,947 |
| 902 Meter Reading | \$2,064,545 | \$2,064,545 |
| 903 Records & Collections | \$8,439,622 | \$8,439,622 |
| Total O&M Expenses | \$27,170,870 | \$27,170,870 |
| Depreciation Expense | | |
| 380.1 Services Plastic | \$28,649,294 | \$28,649,294 |
| 380.2 Services Metallic | \$317,898 | \$317,898 |
| 381 Meters | \$6,751,041 | \$6,751,041 |
| 382 Meter Installations | \$3,784,052 | \$3,784,052 |
| 383 Regulators | \$500,549 | \$500,549 |
| 386 Installation on Customer Premises | \$32,081 | \$32,081 |
| Total Depreciation Expense | \$40,034,915 | \$40,034,915 |
| Revenue Requirement | | |
| Interest | \$13,363,490 | \$11,359,669 |
| Equity Return | \$30,993,671 | \$39,013,073 |
| Income Tax | \$8,238,824 | \$10,370,564 |
| Total | \$52,595,985 | \$60,743,305 |
| Revenue For Return | \$52,595,985 | \$60,743,305 |
| O&M Expenses | \$27,170,870 | \$27,170,870 |
| Depreciation Expense | \$40,034,915 | \$40,034,915 |
| Subtotal Customer Revenue Requirement | \$119,801,770 | \$127,949,090 |
| Plus: Uncollectible @ 2.0938% 1/ | \$2,508,454 | \$2,679,045 |
| Total Customer Revenue Requirement | \$122,310,224 | \$130,628,136 |
| Number of Bills | 7,088,004 | 7,088,004 |
| Monthly Cost | \$17.26 | \$18.43 |

1/ Calculated per CCOSS of \$4,813,893 (Residential uncollectible) divided by \$229,907,721 (Residential rate revenue).

Kansas Gas Service
Residential Bill Impacts Under KGS Proposed A/B Rate Design

| Weighted Average Percent Change | | | |
|---------------------------------|--------|--------|--------|
| | A | B | All |
| Annual | 49.31% | 34.25% | 41.99% |
| Winter | 32.60% | 14.71% | 23.34% |
| Summer | 79.08% | 71.76% | 75.94% |
| Shoulder | 51.13% | 45.33% | 48.39% |

| Current Revenue | | | |
|-----------------|--------------|--------------|---------------|
| | A | B | All |
| Annual | \$92,609,489 | \$87,445,259 | \$180,054,748 |
| Winter | \$43,140,078 | \$46,342,485 | \$89,482,563 |
| Summer | \$22,574,913 | \$17,021,865 | \$39,596,778 |
| Shoulder | \$26,894,498 | \$24,080,910 | \$50,975,407 |

| Proposed Revenue | | | |
|------------------|---------------|---------------|---------------|
| | A | B | All |
| Annual | \$138,276,806 | \$117,391,964 | \$255,668,770 |
| Winter | \$57,205,172 | \$53,158,259 | \$110,363,431 |
| Summer | \$40,427,290 | \$29,237,327 | \$69,664,617 |
| Shoulder | \$40,644,343 | \$34,996,378 | \$75,640,721 |

| Count of Customers | | | |
|--------------------|---------|---------|---------|
| | A | B | All |
| Annual | 272,830 | 190,279 | 463,109 |

| Weighted Average \$ Change | | | |
|----------------------------|----------|----------|----------|
| | A | B | All |
| Annual | \$167.38 | \$157.38 | \$163.27 |
| Winter | \$51.55 | \$35.82 | \$45.09 |
| Summer | \$65.43 | \$64.20 | \$64.93 |
| Shoulder | \$50.40 | \$57.37 | \$53.26 |

| Weighted Average Current Base Rate Monthly Bill Change | | | |
|--------------------------------------------------------|----------|----------|----------|
| | A | B | All |
| Annual | \$339.44 | \$459.56 | \$388.80 |
| Winter | \$39.53 | \$60.89 | \$48.31 |
| Summer | \$20.69 | \$22.36 | \$21.38 |
| Shoulder | \$24.64 | \$31.64 | \$27.52 |

| Weighted Average Proposed Base Rate Monthly Bill Change | | | |
|---------------------------------------------------------|----------|----------|----------|
| | A | B | All |
| Annual | \$506.82 | \$616.95 | \$552.07 |
| Winter | \$52.42 | \$69.84 | \$59.58 |
| Summer | \$37.04 | \$38.41 | \$37.61 |
| Shoulder | \$37.24 | \$45.98 | \$40.83 |

CERTIFICATE OF SERVICE

24-KGSG-610-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 1st day of July, 2024, to the following:

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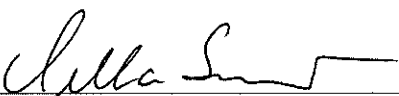
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