

**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.)**

**REVISED
DIRECT TESTIMONY AND SCHEDULES OF**

GLENN A. WATKINS

**ON BEHALF OF
THE CITIZENS' UTILITY RATEPAYER BOARD**

July 2, 2024

REVISED PAGES 41-46 AND REVISED SCHEDULE GAW-7

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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").

10
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.

17
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.

14
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

1 customer/demand and commodity/demand studies” such that he chose to rely upon only
2 his Demand Only study in evaluating and assigning individual class revenue increases.
3

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

5 A. Not exactly. While my replication utilizing Mr. Raab’s approaches produces similar results
6 for several classes, there are some differences. In evaluating Mr. Raab’s model, I observed
7 that there are some inconsistencies between the way Mr. Raab “classifies” various rate base
8 and expense accounts and the way he then “allocates” these same accounts. Furthermore,
9 I disagree with Mr. Raab’s allocation of certain individual distribution accounts. As an
10 example, Mr. Raab allocated Land and Right-of-Way (Accounts 374 and 374.1) based on
11 total distribution plant (excluding these two accounts). However, total distribution plant
12 includes services, meters, house regulators, and property on customer premises. The
13 investments in these accounts have no causal relationship to the Company’s investment in
14 Land or Rights-of-Way. As a result, I have allocated these accounts based on the sum of
15 Accounts 375 through 379.³ A complete list of my disagreements and adjustments to Mr.
16 Raab’s Demand study (utilizing CP demands) is provided in my Schedule GAW-2.
17

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

20 A. The following table provides a comparison of my replication of Mr. Raab’s Demand Only
21 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	CURB	Raab	CURB
		CP	CP	CP	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

Rate	Average Annual Use (MCF)	Current Percent Customer Charge Revenue	Proposed Percent Customer Charge 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
Total Gross Plant	\$116,474,472
<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
Total O&M	\$49,834,710

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.

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

5
6 **Q. Please explain and provide your analysis of the weighted average percent change in**
7 **base rate bills by season separated between A, B, and all Residential customers**
8 **combined.**

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

13 TABLE 13
14 KGS Proposed Residential A/B Rates
15 Weighted Average Percentage
Increase From Current Base Rates

	A	B	All
16 Annual	37.37%	34.25%	35.85%
17 Winter	51.37%	14.71%	32.38%
Summer	19.29%	71.76%	41.85%
18 Shoulder	30.09%	45.33%	37.29%

19 Before I begin with the details, it should be noted that my database indicates an
20 overall revenue increase of 35.85% for all Residential customers while Mr. Raab's revenue
21 proof indicates an overall Residential base rate revenue increase of 35.28%. This
22 difference is attributable to two factors. First, Mr. Raab's revenue proof is based on his
23 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 37% 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 51% 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 small volume customers will incur an
15 increase of about 19% and large volume customers will incur a very high increase of about
16 72%.

17 While Table 13 shows the percent changes, the following table presents the
18 weighted average dollar increase in customers' seasonal bills separated between small
19 (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	\$126.84	\$157.38	\$139.39
Winter	\$81.22	\$35.82	\$62.57
Summer	\$15.96	\$64.20	\$35.78
Shoulder	\$29.67	\$57.37	\$41.05

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 \$59.83. 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 \$24.68. 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 Revised 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 42% (19% for Rate A and 72% for Rate B). However, during the high cost winter months, revenue collection will increase by only about 32% (51% 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%	-	0.00%	0.00%
40.00% to 49.99%	149,271	32.23%	32.23%
35.00% to 39.99%	160,874	34.74%	66.97%
30.00% to 34.99%	87,343	18.86%	85.83%
20.00% to 29.99%	54,649	11.80%	97.63%
10.00% to 19.99%	9,870	2.13%	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 67% of all Residential customers will receive a base rate increase above 35% while about 33% 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%	174,022	37.58%	37.58%
40.00% to 49.99%	75,487	16.30%	53.88%
35.00% to 39.99 %	9,725	2.10%	55.98%
30.00% to 34.99%	5,437	1.17%	57.15%
20.00% to 29.99%	56,675	12.24%	69.39%
10.00% to 19.99%	112,228	24.23%	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, about 56% of customers will incur a base rate increase of more than 35% while about 44% 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%	185,089	39.97%	39.97%
40.00% to 49.99%	2,791	0.60%	40.57%
35.00% to 39.99 %	900	0.19%	40.76%
30.00% to 34.99%	2,625	0.57%	41.33%
20.00% to 29.99%	95,535	20.63%	61.96%
10.00% to 19.99%	175,957	37.99%	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, about 41% of customers will receive an increase greater than 35% while about 59% will receive an increase less than 35%.

TABLE 18 Percent Change in Residential Base Rate Bills (Shoulder)			
Percent Change	Number of Customers	Percent of Total	Cumulative Percent
> 50.00%	74,575	16.10%	16.10%
40.00% to 49.99%	83,297	17.99%	34.09%
35.00% to 39.99 %	50,660	10.94%	45.03%
30.00% to 34.99%	117,698	25.41%	70.44%
20.00% to 29.99%	123,038	26.57%	97.01%
10.00% to 19.99%	13,271	2.87%	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 45% of customers will receive an increase of more than 35% while the remaining 55% 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 Rate A, the annual bill would be \$459. Therefore, this customer would be overcharged by 12.4%.

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

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

9
10 **Q. What are your conclusions and recommendations concerning Residential rate design**
11 **for this case?**

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

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

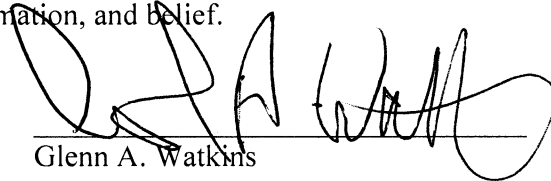
21
22 **Q. Does this complete your testimony?**

23 A. Yes.

VERIFICATION

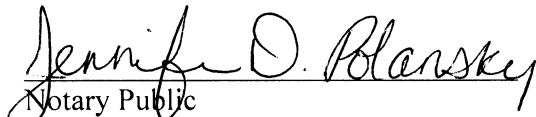
COMMONWEALTH OF VIRGINIA)
)
COUNTY OF HANOVER) ss:

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

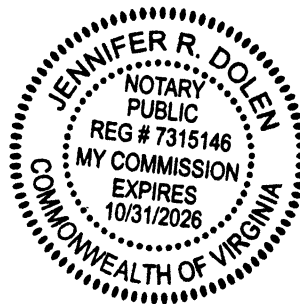
County of Hanover)
Commonwealth of Virginia)

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.

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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			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	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
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(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 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>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
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	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
					Small GSS	Large GSL								
Reserve for Depreciation														
Intangible Plant:														
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											
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	\$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
General Plant:														
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	\$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 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
<u>Amortization Expense:</u>															
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

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:															
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	\$			

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											

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

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	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					

[illegible]

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%

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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%

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(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%

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(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								
Intangible Plant:															
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											
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	145.0	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
General Plant:															
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 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	116.0	PST&D Plant	\$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 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	145.0	Accts. 375-379	\$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 Rights-of-way	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 Structures and improvements	16.0	NCP Demand - Retail Customers	\$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 Mains	16.0	NCP Demand - Retail Customers	\$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 Mains - Metallic	16.0	NCP Demand - Retail Customers	\$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 Mains - Cathodic Protection	16.0	NCP Demand - Retail Customers	\$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 Meas. and reg. sta. equip. - general	16.0	NCP Demand - Retail Customers	\$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 Meas. and reg. sta. equip. - city gate -Total	138.0	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	29.0	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	29.0	Services Cost	\$3,362,630	\$59	\$18	\$2,565	\$1,206	\$871	\$593	\$716	\$193	\$206	\$248	\$404	\$236
381 Meters	32.0	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	36.0	Meter Cost - AMR	\$52,496,670	\$0	\$0	\$22,916	\$881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 Meter installations	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 House regulators	37.0	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	4.0	Retail Customers	\$224,125	\$3	\$1	\$174	\$56	\$37	\$23	\$25	\$8	\$8	\$9	\$10	\$0
387 Other Equipment	4.0	Retail Customers	\$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 Land and land rights	116.0	PST&D Plant	\$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 Structures and improvements - owned	116.0	PST&D Plant	\$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 Structures and improvements - leasehold	116.0	PST&D Plant	\$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 Office furniture and equipment - computers	143.0	Labor Excl. A&G	\$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 Computers and other electronic equipment	143.0	Labor Excl. A&G	\$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 Transportation equipment	143.0	Labor Excl. A&G	\$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 Stores equipment	116.0	PST&D Plant	\$152,032	\$114	\$43	\$848	\$721	\$1,070	\$1,044	\$3,451	\$133	\$444	\$436	\$3,718	\$238
394 Tool, shop and garage equipment	116.0	PST&D Plant	\$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 Laboratory equipment	116.0	PST&D Plant	\$250,914	\$188	\$71	\$1,400	\$1,190	\$1,766	\$1,723	\$5,696	\$219	\$733	\$720	\$6,136	\$393
396 Power operated equipment	116.0	PST&D Plant	\$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 Communication equipment	143.0	Labor Excl. A&G	\$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 Miscellaneous equipment	116.0	PST&D Plant	\$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	Supply	Resale	Resale	Transport	Transport	
No.											KGSSD	SSRk	SSR-BHk	STk	STt	
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	\$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 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	\$411,848	\$33,386	\$23,020	\$6,047	\$438	\$372	\$0	\$5	\$6	\$15,094	\$5,169
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	\$559,520	\$47,947	\$41,582	\$12,594	\$522	\$705	\$0	\$6	\$5	\$30,550	\$10,455
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	\$1,890,950	\$158,107	\$134,396	\$36,688	\$2,109	\$2,141	\$0	\$37	\$62	\$93,287	\$31,800
881 Rents	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 LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-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

(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
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

(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	116	Franchises and Consents	\$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	12	Land and land rights	\$899,920	\$639,275	\$70,007	\$88,676	\$26,981	\$0	\$128	\$0	\$0	\$0	\$0	\$25,115	
365.2	12	Rights-of-way	\$12,213,306	\$8,675,955	\$950,103	\$1,203,464	\$366,176	\$0	\$1,736	\$0	\$0	\$0	\$0	\$340,843	
366.1	12	Structures and imp. - compressor stations	\$5,147,615	\$3,656,706	\$400,446	\$507,231	\$154,334	\$0	\$731	\$0	\$0	\$0	\$0	\$143,657	
366.2	12	Structures and imp. - meas. & reg. stations	\$2,350,612	\$1,669,802	\$182,860	\$231,622	\$70,475	\$0	\$334	\$0	\$0	\$0	\$0	\$65,600	
367	12	Mains	\$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	12	Compressor station equipment	\$15,340,424	\$10,897,362	\$1,193,369	\$1,511,601	\$459,932	\$0	\$2,180	\$0	\$0	\$0	\$0	\$428,113	
369	12	Measuring and regulating station equip.	\$27,581,240	\$19,592,859	\$2,145,612	\$2,717,775	\$826,932	\$0	\$3,919	\$0	\$0	\$0	\$0	\$769,723	
371	12	Other Equipment	\$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	145	Land and land rights	\$559,591	\$321,106	\$37,115	\$46,113	\$16,080	\$155	\$421	\$0	\$0	\$0	\$36,918	\$12,509	
374.1	145	Rights-of-way	\$2,852,777	\$1,636,989	\$189,212	\$235,080	\$81,976	\$790	\$2,144	\$0	\$0	\$0	\$188,206	\$63,772	
375	147	Structures and improvements	\$959,697	\$550,987	\$63,714	\$79,110	\$27,566	\$266	\$724	\$0	\$0	\$0	\$63,294	\$21,450	
376	147	Mains	\$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	147	Mains - Metallic	\$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	147	Mains - Cathodic Protection	\$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	147	Meas. and reg. sta. equip. - general	\$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	138	Meas. and reg. sta. equip. - city gate -Total	\$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	29	Services - Plastic	\$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	29	Services - Metallic	\$3,362,630	\$3,062,601	\$191,601	\$63,738	\$3,825	\$3,882	\$902	\$0	\$54	\$51	\$20,945	\$7,717	
381	32	Meters	\$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	36	Meters-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	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	37	House regulators	\$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	4	Other Property on Customer Premises	\$224,125	\$204,730	\$12,809	\$4,145	\$231	\$258	\$62	\$0	\$0	\$0	\$1,134	\$404	
387	4	Other Equipment	\$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	116	Land and land rights	\$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	116	Structures and improvements - owned	\$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	116	Structures and improvements - leasehold	\$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	143	Office furniture and equipment - computers	\$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	143	Computers and other electronic equipment	\$5,279,304	\$3,737,728	\$449,348	\$333,401	\$90,973	\$3,230	\$2,702	\$0	\$77	\$31	\$172,990	\$70,008	
392	143	Transportation equipment	\$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	116	Stores equipment	\$152,032	\$112,283	\$9,808	\$9,068	\$2,551	\$107	\$73	\$0	\$2	\$3	\$4,796	\$2,223	
394	116	Tool, shop and garage equipment	\$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	116	Laboratory equipment	\$250,914	\$185,312	\$16,187	\$14,965	\$4,210	\$177	\$121	\$0	\$3	\$5	\$7,916	\$3,669	
396	116	Power operated equipment	\$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	143	Communication equipment	\$5,690,022	\$4,028,515	\$484,307	\$359,339	\$98,051	\$3,481	\$2,912	\$0	\$83	\$33	\$186,448	\$75,454	
398	116	Miscellaneous equipment	\$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. OfPurch. 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:														
374.1 Land & Land rights			\$0											
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	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												

				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%

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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 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%	2.24%	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	37.37%	34.25%	35.85%
Winter	51.37%	14.71%	32.38%
Summer	19.29%	71.76%	41.85%
Shoulder	30.09%	45.33%	37.29%

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	\$50,975,408

Proposed Revenue			
	A	B	All
Annual	\$127,216,022	\$117,391,964	\$244,607,986
Winter	\$65,299,006	\$53,158,259	\$118,457,265
Summer	\$26,928,796	\$29,237,327	\$56,166,123
Shoulder	\$34,988,219	\$34,996,378	\$69,984,597

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

Weighted Average \$ Change			
	A	B	All
Annual	\$126.84	\$157.38	\$139.39
Winter	\$81.22	\$35.82	\$62.57
Summer	\$15.96	\$64.20	\$35.78
Shoulder	\$29.67	\$57.37	\$41.05

Weighted Average Current Base Rate Monthly Bill			
	A	B	All
Annual	\$28.29	\$38.30	\$32.40
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	\$38.86	\$51.41	\$44.02
Winter	\$59.83	\$69.84	\$63.95
Summer	\$24.68	\$38.41	\$30.32
Shoulder	\$32.06	\$45.98	\$37.78

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 2nd day of July, 2024, to the following:

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067
jflaherty@andersonbyrd.com

JEFF AUSTIN
AUSTIN LAW P.A.
7111 W. 151st ST.
SUITE 315
OVERLAND PARK, KS 66223
jeff@austinlawpa.com

ALEX GOLDBERG, ATTORNEY
EVERSHEDS SUTHERLAND (US) LLP
1196 S MONROE STREET
DENVER, CO 80210
alexgoldberg@eversheds-sutherland.us

ABIGAIL EMERY, PARALEGAL & GRANT
SPECIALIST
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Abigail.Emery@ks.gov

BRIAN G. FEDOTIN, GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Brian.Fedotin@ks.gov

CARLY MASENTHIN, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604

Carly.Masenthin@ks.gov

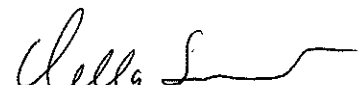
KYLER C. WINEINGER, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Kyler.Wineinger@ks.gov

JANET BUCHANAN, DIRECTOR OF RATES &
REGULATORY
KANSAS GAS SERVICE, A DIVISION OF ONE
GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
janet.buchanan@onegas.com

LORNA EATON, MANAGER OF RATES AND
REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE
GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
lorna.eaton@onegas.com

ROBERT E. VINCENT, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE
GAS, INC.
7421 W. 129TH STREET
OVERLAND PARK, KS 66213
robert.vincent@onegas.com

DON KRATTENMAKER, Vice President
WOODRIVER ENERGY, LLC
633 17th STREET, STE. 1410
DENVER, CO 80202
don.krattenmaker@woodriverenergy.com


Della Smith
Senior Administrative Specialist