

In the Matter of the Application of)
Kansas Gas Service, A Division)
of ONE Gas, Inc. for Adjustment) DOCKET NO. 16-KGSG-____-RTS
of its Natural Gas Rates in the)
State of Kansas)

DIRECT TESTIMONY
OF
PAUL H. RAAB
ON BEHALF OF
KANSAS GAS SERVICE
A DIVISION OF ONE GAS, INC

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Kansas Gas Service

A Division of ONE Gas, Inc.

DIRECT TESTIMONY OF PAUL H. RAAB

1 **Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.**

2 A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road,
3 Bethesda, MD 20816. I am an independent economic consultant.

4 **Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?**

5 A. I am appearing on behalf of Kansas Gas Service, a Division of ONE Gas Inc.
6 ("Kansas Gas Service" or "Company").

7

8

I. QUALIFICATIONS

9 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

10 A. I have a B.A. in Economics from Rutgers University and an M.A. from the State
11 University of New York at Binghamton with a concentration in Econometrics.
12 While attending Rutgers, I studied as a Henry Rutgers Scholar.

13 **Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.**

14 A. I have been providing consulting services to the utility industry for thirty five
15 years, having assisted electric, gas, telephone, and water utilities; Commissions;
16 and intervenor clients in a variety of areas. I am trained as a quantitative
17 economist so that most of this assistance has been in the form of mathematical
18 and economic analysis and information systems development. My particular
19 areas of focus are planning issues, costing and rate design analysis, and

1 depreciation and life analysis. I began my career with the professional services
2 firm that is now known as Ernst & Young, where I was employed for ten years.

3 **Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN**
4 **REGULATORY PROCEEDINGS?**

5 A. Yes. I have provided expert testimony before this Commission in Docket Nos.
6 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-KGSG-705-GIG, 01-KGSG-229-
7 TAR, 02-KGSG-018-TAR, 02-WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-
8 1076-TAR, 05-AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-
9 WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-KCPE-795-TAR,
10 12-WSEE-112-RTS, 12-KGSG-835-RTS ("835 Docket"), 12-GIMX-337-GIV, 12-
11 KG&E-718-CON, 13-KG&E-451-CON, 13-WSEE-629-RTS, 14-ATMG-320-RTS,
12 15-WSEE-181-TAR, 15-KCPE-116-RTS and 15-ATMG-079-RTS. In addition, I
13 have provided expert testimony before the state regulatory authorities of Alaska,
14 the District of Columbia, Georgia, Indiana, Iowa, Kentucky, Louisiana, Maryland,
15 Michigan, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New
16 York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, Virginia, West Virginia,
17 and Wisconsin, as well as the Federal Energy Regulatory Commission ("FERC"),
18 the Michigan House Economic Development and Energy Committee, the
19 Pennsylvania House Consumer Affairs Committee, the Province of
20 Saskatchewan, and the United States Tax Court.

21 Exhibit PHR-1 provides more detail on the subject matter of the testimony
22 provided.

23

1 **II. PURPOSE OF TESTIMONY**

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

3 A. There are four main purposes for my testimony. First, I have prepared and will
4 sponsor Adjustments IS 7 and IS 8 from Section 9, Schedule 9-B of the
5 Company's Application. Adjustment IS 7 represents the amount by which
6 revenues would have increased had weather been normal during the test year.
7 Adjustment IS 8 is the "Customer Annualization" adjustment, which is necessary
8 to synchronize revenues and expenses related to the test year-end number of
9 customers with the test year-end rate base. In addition, I sponsor the class cost
10 of service study that is used to allocate the Company's requested revenue
11 increase to customer classes. Finally, I sponsor the Company's proposed rate
12 design.

13
14 **III. IDENTIFICATION OF EXHIBITS**

15 **Q. DO YOU SPONSOR ANY EXHIBITS IN SUPPORT OF YOUR TESTIMONY?**

16 A. Yes, I sponsor six exhibits. Exhibit PHR-1 is a summary of my qualifications and
17 experience. Exhibit PHR-2 contains regression statistics that support the
18 weather normalization adjustment I am proposing in this case. Exhibit PHR-3
19 contains regression statistics that support the weather normalization adjustment
20 clause during the rate effective period. The Heat Sensitivity Factors (HSFs)
21 shown on Exhibit PHR-3 differ from those on Exhibit PHR-2 in that they are
22 estimated using heating season (October - April) data.

23 Exhibit PHR-4 contains statistics that support the customer annualization

1 adjustment I am proposing in this case. Exhibit PHR-5 contains a complete class
2 cost of service analysis of Kansas Gas Service at existing rates, equalized
3 customer class rates of return and at proposed rate levels. Finally, Exhibit PHR-
4 6 summarizes the Company's proposed rate designs and the bill impacts of
5 these rate designs.

6 The above-designated exhibits were prepared by me or under my
7 direction and supervision.

8 9 **IV. ORGANIZATION OF TESTIMONY**

10 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

11 A. My testimony is organized into three additional sections. Section V describes the
12 adjustments I sponsor. The class cost of service study is described in Section VI
13 and the resulting rates are presented in Section VII.

14 15 **V. ADJUSTMENTS**

16 **Q. WHAT ADJUSTMENTS DO YOU SPONSOR?**

17 A. I sponsor two adjustments. The first is a weather normalization adjustment,
18 which adjusts test year volumes and revenues for normal weather. The second
19 is a customer annualization adjustment, which adjusts the number of customers
20 so that they are synchronized with year-end rate base.

21 **a. Weather Normalization Adjustment**

22 **Q. WHY IS IT NECESSARY TO ADJUST TEST YEAR SALES LEVELS FOR THE** 23 **EFFECTS OF WEATHER?**

1 A. Temperature greatly impacts the amount of natural gas used. Because of this,
2 the Company's earned return in any year can vary significantly, solely as a
3 function of the weather, and test year revenues based on a period of abnormal
4 weather require a weather adjustment for ratemaking purposes. It is unlikely that
5 such abnormalities repeat themselves regularly during the period that the new
6 rates are expected to produce the revenue levels for which they were designed.
7 It is necessary, therefore, to adjust test year revenues from the sale of gas
8 expenses to reflect normal weather.

9 **Q. HOW DID THE WEATHER ACTUALLY EXPERIENCED DURING THE TEST**
10 **PERIOD COMPARE TO NORMAL WEATHER?**

11 A. The test period was almost 14% warmer than normal; consequently, it was
12 necessary to increase test year volumes by a total of 5,561,118 Mcf and
13 revenues by \$10,146,344 to reflect the effects of normal weather.

14 **Q. WOULD YOUR PLEASE EXPLAIN THE PROCEDURE USED TO MAKE THE**
15 **WEATHER ADJUSTMENT?**

16 A. There are a variety of methods that can be used to make this adjustment.
17 However, having performed similar calculations for Kansas Gas Service in past
18 cases, having worked with the Commission Staff on this issue a number of times
19 and based on a review of prior Commission decisions, I believe that I have
20 applied a method that has broad support in the state of Kansas. This method
21 adheres to the following five guidelines:

- 22 1. The method employs a level of rate class disaggregation that is as fine as
23 can be reasonably supported by the data.
- 24 2. The method employs as many weather recording stations as can be
25 reasonably supported by the data.

- 1 3. "Normal" weather is defined to be the normal weather established by the
2 National Oceanic and Atmospheric Administration ("NOAA").
- 3 4. Regression techniques are used to relate usage to an appropriate weather
4 variable. These regression equations should be as free as possible from
5 any identifiable statistical impairment.
- 6 5. The weather variable employed in the regression specifications should be
7 reasonably anticipated to influence usage. In other words, Heating Degree
8 Days (HDDs) should be used to normalize those classes that use natural
9 gas for space heating purposes and rainfall should be used to normalize
10 those classes whose usage of natural gas is driven by irrigation needs.

11 **Q. WHAT IS A HEATING DEGREE DAY?**

12 A. A heating degree-day, or HDD, is a measure of the number of degrees by which
13 the average daily temperature falls below 65 degrees Fahrenheit on any given
14 day. The sum of these daily degree-days over any given period of time is a
15 measure of the amount of heating needed over that period.

16 **Q. HOW DID YOU IMPLEMENT THESE GUIDELINES?**

17 A. First, the average use per customer was established for each of Kansas Gas
18 Service's rate classes for January 2011 through December 2015. Next, actual
19 and normal weather data (defined as either monthly heating degree days or
20 monthly rainfall) were compiled for thirteen weather stations in Kansas Gas
21 Service's service territory. This disaggregation results in 135 rate class/weather
22 station combinations. Usage per customer for these 135 groups was then
23 related to the appropriate weather variable using an Auto-Regressive Moving
24 Average ("ARMA") type model structure that Staff has advocated in past
25 proceedings.

26 To calculate the weather adjustment from these equations, the NOAA-
27 normal number of HDDs and amount of rainfall were then applied to the

1 regression equation to obtain the amount of sales that would have occurred had
2 customers experienced normal weather. These volumes are priced at existing
3 rates and the resulting adjustment represents the difference between the weather
4 normalized revenues and the actual test year revenues.

5 **Q. WHAT IS THE SOURCE OF YOUR USAGE DATA?**

6 A. The source of the usage and customer data is the Company. KGS personnel
7 have provided me with disaggregated usage data that are consistent with that
8 level of usage recorded on the Company's books for the test year. Test year
9 volumes are 110,898,686 Mcf.

10 **Q. DO THESE DATA ADHERE TO THE COMMISSION'S PRIOR**
11 **DISAGGREGATION GUIDELINES?**

12 A. Yes, these data are compiled at the rate class level, which is the finest
13 reasonable level of disaggregation that is possible.

14 **Q. FROM WHICH STATIONS DID YOU COMPILE THE WEATHER DATA?**

15 A. I compiled weather data from the following thirteen weather stations in Kansas
16 Gas Service's service territory:

- 17 1. Concordia - National Climatic Data Center (NCDC) ID No. USW00013984
- 18 2. Emporia - NCDC ID No. USW00013989
- 19 3. Great Bend - NCDC ID No. USC00143218
- 20 4. Hutchinson - NCDC ID No. USW00013986
- 21 5. Kansas City International Airport - NCDC ID No. USW00003947
- 22 6. Manhattan - NCDC ID No. USW00003936
- 23 7. Newton - NCDC ID No. USC00145744
- 24 8. Olathe - NCDC ID No. USW00003967

- 1 9. Parsons - NCDC ID No. USW00003998
- 2 10. Russell - NCDC ID No. USC00147042
- 3 11. Salina - NCDC ID No. USW00003919
- 4 12. Topeka - NCDC ID No. USW00013996
- 5 13. Wichita - NCDC ID No. USW00003928.

6 **Q. WHY DID YOU USE THESE STATIONS?**

7 A. I used these stations because I believe that they represent the finest level of
8 disaggregation supported by the data.

9 **Q. ARE THESE THE SAME WEATHER STATIONS THAT HAVE BEEN**
10 **PREVIOUSLY REVIEWED BY STAFF AND APPROVED BY THE**
11 **COMMISSION FOR THE PURPOSE OF WEATHER NORMALIZING SALES IN**
12 **THE COMPANY'S WEATHER NORMALIZATION ADJUSTMENT CLAUSE?**

13 A. Yes.

14 **Q. PLEASE DESCRIBE THE REGRESSION EQUATIONS THAT YOU USED TO**
15 **DEVELOP THE RELATIONSHIP BETWEEN USAGE AND THE**
16 **APPROPRIATE WEATHER MEASURE.**

17 A. Regression analysis develops the relationship between a (dependent) variable
18 and one or more independent variables. In this case, the dependent variable is
19 the monthly gas usage of Kansas Gas Service's customers. The independent
20 variables are the weather effects (HDDs and Precipitation). Thus, the regression
21 equations estimated for this purpose quantify the sensitivity of gas usage to
22 changes in the weather.

23 The regression equation for the heat-sensitive classes is specified as:

24
$$\text{Usage}_{i,j,t} = \alpha_{i,j} + \beta_{1,i,j}(\text{HDD}_{j,t}) + \beta_{2,i,j}(\text{HDD}_{j,t-1}) + \epsilon_{i,j,t}$$

1 where:

2 Usage_{i,j,t} = Mcf gas usage per customer per month for tariff class i and weather
3 station j;

4 HDD_{j,t} = the actual monthly HDDs at weather station j;

5 ε_{i,j,t} = an error term; and

6 α_{i,j}, β_{i,j} = estimated coefficients for tariff class i and weather station j.

7 In this case, the coefficients β_{1,i,j} and β_{2,i,j} (sometimes referred to as the heat
8 sensitivity factors, or HSFs) are of greatest interest since they measure the way
9 that natural gas usage can be expected to change as temperature changes. By
10 extension, the β coefficients can be used to estimate what consumption would
11 have been had weather been “normal.”

12 **Q. WHY DO YOU INCLUDE BOTH CURRENT PERIOD HEATING DEGREE**
13 **DAYS AND PRIOR MONTH (LAGGED) HEATING DEGREE DAYS IN YOUR**
14 **REGRESSION EQUATION?**

15 A. This is done because, due to different meter read cycles, the time period over
16 which monthly usage data are aggregated is not the same time period as the one
17 over which monthly weather data are aggregated. Usage recorded in any month
18 has actually occurred in both that month and the preceding month while weather
19 data for any month actually do represent observations of weather in that month.
20 In order to match the period in which the usage occurs with the period in which
21 the weather that influenced those sales occurs, I include each current month’s
22 weather with the weather from the preceding month for use in the regression
23 equations.

24 **Q. WAS THERE A CORRESPONDING WEATHER ADJUSTMENT TO THE**

1 **CONSUMPTION IN EACH OF THESE WEATHER STATION/RATE CODE**
2 **GROUPINGS?**

3 A. No. Certain natural gas loads are simply not temperature-sensitive, although this
4 general statement does not apply to natural gas usage for residential and general
5 service customers, whose primary usage of natural gas is for heating and whose
6 usage demonstrates strong correlations with temperature.

7 **Q. WHAT WERE YOUR CRITERIA FOR DETERMINING THE VALIDITY OF THE**
8 **ESTIMATED RELATIONSHIP?**

9 A. I relied on a battery of commonly applied statistical tests. These tests are:

10 1. t-test. The t-test is used to determine whether a particular independent
11 variable (in this case, weather) has an influence on the dependent variable
12 (in this case, usage per customer). In other words, it determines whether
13 the selected variable belongs in the regression.

14 2. R-squared. This is a measure of the success of the regression in
15 predicting the values of the dependent variable within the sample.

16 3. Log likelihood test. This is the value of the log likelihood function
17 (assuming normally distributed errors) evaluated at the values of the
18 coefficients. It is often used to select between alternative regression
19 specifications.

20 4. Durbin-Watson statistic. The Durbin-Watson statistic tests for first-order
21 autocorrelation in the errors, which is the situation where the regression
22 error in one period moves together with the regression error of another.
23 When errors exhibit autocorrelation, the estimated coefficients are biased.

24 5. F-statistic. This statistic tests whether all of the coefficients in a
25 regression are zero. In other words, it tests for the statistical significance
26 of the regression itself.

27 6. Q-statistics. Q-statistics provide a measure of the autocorrelations and
28 partial autocorrelations of the regression residuals. These statistics
29 provide evidence of autocorrelated disturbance terms and also provide
30 guidance for correcting the autocorrelation.

31 7. Breusch-Godfrey Serial Correlation Lagrangian Multiplier (LM) Test. This
32 test is a test for general (higher order) serial correlation that uses the

1 Breusch-Godfrey large sample test for autocorrelated disturbances.

2 8. AutoRegressive Conditional Heteroskedasticity (ARCH) Lagrangian
3 Multiplier (LM) Test. The ARCH LM procedure tests for autoregressive
4 conditional heteroskedasticity, or the tendency for regression errors to
5 move together through time and be related to the size of the residuals.

6 **Q. HOW DID YOU APPLY THESE TESTS TO YOUR REGRESSION**
7 **EQUATIONS?**

8 A. I initially used a basic statistical technique called the Ordinary Least Squares
9 (“OLS”) method to estimate the coefficients of the specified regressions in those
10 cases where sufficient data exist to derive meaningful statistics. I then examined
11 the Q-statistics to determine whether a correction for autocorrelation was
12 needed. If the need for a correction was indicated, I applied an ARMA estimation
13 technique to estimate the coefficients. After introduction of the ARMA terms, I
14 tested the models using the Durbin-Watson statistic, the Breusch-Godfrey serial
15 correlation LM test, and the ARCH LM test. After successfully passing these
16 tests, I knew that the weather coefficients that I had estimated were unbiased
17 and of minimum variance, and I proceeded to test whether a valid statistical
18 relationship exists between the dependent and independent variables. For this
19 purpose, I relied primarily on the t-test, the R-squared, the log likelihood test, and
20 the F-test.

21 **Q. UNDER WHAT CIRCUMSTANCES WAS A REGRESSION EQUATION**
22 **REJECTED USING YOUR TESTING CRITERIA?**

23 A. As an overview, I performed all statistical tests at the commonly applied 95%
24 level of confidence. I did not reject any regression equation if it did not pass the
25 initial tests for serial correlation, but rather used the information from those tests

1 to reduce the serial correlation as much as possible before moving on to tests of
2 the coefficients themselves.

3 **Q. WHAT RESULTS WERE OBTAINED FROM THE REGRESSION ANALYSIS?**

4 A. Estimated values for the HDD coefficients obtained from the regression analysis
5 for each rate class are listed in Exhibit PHR-2. This exhibit also contains the
6 results of the major statistical tests to which I subjected my specifications. All
7 reported coefficients are significant at the 95% level of confidence.

8 **Q. HOW ARE THESE NUMBERS INTERPRETED?**

9 A. As an example, consider the results obtained for Residential customers in
10 Concordia (Town Code 3). Exhibit PHR-2 shows that the estimate for the HDD_t
11 coefficient is 0.00590579 and the estimate for the HDD_{t-1} coefficient is
12 0.00735111. This means that if the average daily temperature were lower by one
13 degree, one would expect consumers in this group to respond to that lower
14 temperature by using approximately 0.01325690 more Mcfs of natural gas per
15 customer. Conversely, if the average temperature were one degree higher, then
16 consumers would use 0.01325690 less Mcfs of natural gas per customer.

17 **Q. YOU STATED EARLIER THAT THE ESTIMATED COEFFICIENTS β_1 AND β_2
18 CAN BE USED TO ESTIMATE WHAT CONSUMPTION WOULD HAVE BEEN
19 HAD WEATHER BEEN NORMAL. EXACTLY HOW IS THIS DONE?**

20 A. This is done by using the monthly departure from normal and the regression
21 coefficients. The adjustment formula for the regression equation is:

22
$$WNA = (HDD \text{ departure}) * (HDD \text{ Coeff}) * \text{Customers}$$

23 **Q. HOW ARE THE DEPARTURES CALCULATED?**

1 A. Departures, which measure how the test year weather differs from "normal"
2 weather, are calculated by subtracting the actual monthly weather variables for
3 the test year from the normal monthly weather variables for those months. The
4 normal monthly HDDs are calculated by the National Climatological Data Center
5 ("NCDC") as the 30-year average over the period January 1981 to December
6 2010.

7 **Q. HOW DID YOU COMPUTE THE LEVEL OF REVENUES ASSOCIATED WITH**
8 **THESE VOLUMETRIC ADJUSTMENTS?**

9 A. I multiplied the volumetric adjustment from above by the appropriate delivery fee.

10 **Q. HAS THIS ADJUSTMENT MECHANISM BEEN USED IN PAST RATE CASES?**

11 A. Yes. This general formula has been used in all of the prior cases in which I have
12 participated plus other cases that I have reviewed, including Docket Nos.
13 193,305-U, 00-UTCG-336-RTS, 01-KGSG-229-TAR, 01-WSRE-436-RTS, and
14 02-MDWG-922-RTS.

15 **Q. AFTER APPLYING THE ABOVE FORMULAS, WHAT ARE THE**
16 **RECOMMENDED WEATHER NORMALIZATION ADJUSTMENTS TO THE**
17 **COMPANY'S TEST YEAR ACTUAL NATURAL GAS SALES?**

18 A. The adjustment results in an increase in the Company's actual test year natural
19 gas volumes of 5,561,118 Mcfs. This corresponds to an increase in the
20 Company's actual test year revenues of \$10,146,344.

21 **Q. PLEASE DESCRIBE THE HEAT SENSITIVITY FACTORS PROVIDED IN**
22 **EXHIBIT PHR-3.**

23 A. The Heat Sensitivity Factors provided in Exhibit PHR-3 are intended to be used

1 in the Company's Weather Normalization Adjustment (WNA) clause. They are
2 estimated using the same basic methodology that the Company relies on to
3 develop the HSFs that are used to weather normalize test year sales, except that
4 they are estimated using consumption data for only the winter heating season
5 months (October-April).

6 **Q. WHY DO YOU DEVELOP SEPARATE HEAT SENSITIVITY FACTORS FOR**
7 **THE COMPANY'S WNA CLAUSE?**

8 A. I do so because I believe that it results in a more accurate reflection of the impact
9 of weather on the Company's revenue levels, as described more fully in the
10 rebuttal testimony that I filed in the 835 Docket, the Company's last base rate
11 proceeding.

12 **Q. HAS THIS METHODOLOGY BEEN PREVIOUSLY REVIEWED BY STAFF AND**
13 **APPROVED BY THE COMMISSION FOR THE PURPOSE OF WEATHER**
14 **NORMALIZING SALES IN THE COMPANY'S WEATHER NORMALIZATION**
15 **ADJUSTMENT RIDER (WNAR)?**

16 A. Yes. In the 835 Docket, the Company developed 5-month WNA factors. Staff
17 reviewed and the Commission approved the methodology in that case. In the
18 instant case, the Company is proposing to expand the number of months to
19 which the WNAR applies to the seven months of October-April. The new
20 coefficients provided in Exhibit PHR-3 are consistent with that change.

21 **Q. WHY IS THE COMPANY PROPOSING TO EXPAND THE APPLICATION OF**
22 **ITS WNAR TO SEVEN MONTHS?**

1 A. Expansion of the WNAR to the seven month October-April period will allow the
2 Company to incorporate an additional 12% of the total HDDs that influence
3 natural gas consumption that were previously excluded from the five month
4 WNAR. The revised tariff containing this revision is provided with the testimony
5 of Company Witness Justin W. Clements.

6 **b. Customer Annualization Adjustment**

7 **Q. WHY IS IT NECESSARY TO ADJUST TEST YEAR SALES LEVELS FOR THE**
8 **NUMBER OF CUSTOMERS THAT KANSAS GAS SERVICE SERVED AT THE**
9 **END OF THE TEST YEAR?**

10 A. Customer Annualization is necessary to normalize the impact of changes in the
11 number of customers served during the test year. During the test year, Kansas
12 Gas Service experienced a small amount of net customer growth. The net result
13 is an increase in test year revenues of \$501,372.

14 **Q. PLEASE EXPLAIN HOW YOU CALCULATED THE CHANGE IN THE**
15 **NUMBER OF CUSTOMERS.**

16 A. During the test year, Kansas Gas Service experienced changes in the number of
17 customers in its various rate classes. For many of these rates, the changes are
18 seasonal and the monthly seasonal variations are often greater than the real
19 growth in customers. To obtain the real customer growth, a three-year trend
20 analysis was utilized to calculate the long-term growth of customers at the rate
21 code level. The results of the trend analyses gave the average monthly increase
22 or decrease in customers. Then, starting at the end of the test year and working
23 backward, customers were added or removed each month levelizing the number

1 of customers for the tariff. The change in the number of customers each month
2 was the same as the implied monthly growth rate. This method assumes
3 constant customer growth throughout the test year. For example, if a customer
4 class was growing at an average rate of 10 customers per month, 10 customers
5 were added to November, 20 customers to October, 30 customers to September
6 and so on until January when a total of 110 customers were added. No additional
7 customers are added to December 2015 since the test year-end customers are
8 already included in that month's totals.

9 **Q. HOW DID YOU DEVELOP THE TRENDS?**

10 A. I relied on the average customer growth by class over the last three year period,
11 developed as follows: I first calculated the growth in customers from calendar
12 year 2013 to calendar year 2014. I then calculated the growth in customers from
13 calendar year 2014 to calendar year 2015. Next, I developed a simple average of
14 these two annual growth amounts, which serves as my estimate of the average
15 annual growth experienced by the Company by rate class to be applied to test
16 year customers.

17 **Q. PLEASE EXPLAIN HOW YOU CALCULATED THE SALES VOLUMES**
18 **ASSOCIATED WITH THE CUSTOMER ADJUSTMENT.**

19 A. To calculate the sales impact, the monthly change in customers was multiplied
20 by the weather normalized monthly energy sales for the rate class under study
21 plus the full weather normalized monthly energy times the number of customers
22 added in earlier months. The final adjustment was the summation of all the
23 resultant increases and decreases to obtain the total gas sales associated with

1 the new customers.

2 **Q. HOW DID YOU CALCULATE THE IMPACT ON OPERATING INCOME?**

3 A. The appropriate tariff rate was multiplied times the amount of change in sales to
4 determine the volume revenue. Customer Service charge revenues were
5 determined by taking the customer charge times the number of customers added
6 each month by tariff. The sum of the volume and customer charge revenues
7 equals the amount of the customer annualization adjustment. I have applied this
8 adjustment to sales rate code groups for which a change in customers was
9 observed.

10 **Q. HAVE YOU DEVELOPED A SUMMARY OF THE CUSTOMER**
11 **ANNUALIZATION COEFFICIENTS THAT THAT YOU HAVE DEVELOPED TO**
12 **MAKE THIS ADJUSTMENT?**

13 A. Yes. A summary of these coefficients is included in Exhibit PHR-4.

14

15 **VI. CLASS COST OF SERVICE**

16 **a. Background**

17 **Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?**

18 A. A class cost of service analysis is the process by which the costs that a utility
19 incurs to serve particular classes of customers are linked to the classes of
20 customers that caused those costs to be incurred.

21 **Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT**
22 **CUSTOMER CLASSES?**

23 A. It is a generally accepted utility ratemaking principle that rates should be based

1 on costs. This statement applies not only to the overall level of costs incurred by
2 the utility, but also to the costs that the utility incurs to serve individual services,
3 classes of customers, and segments of the utility's business. Adherence to this
4 principle is complicated by the fact that many of the costs incurred to provide
5 different types of service are "joint" costs and many are "common" costs, neither
6 of which has a theoretically precise method by which they can be assigned to the
7 different products produced as a result of the incurrence of these costs.

8 Joint costs occur when the provision of one service is an automatic by-
9 product of another (e.g., the delivery of natural gas at different times of the year).
10 Common costs are incurred when several outputs are produced using the same
11 facilities or inputs (e.g., administrative and general expenses).

12 Thus, cost of service studies are the primary method used to allocate the
13 common and joint costs incurred by the utility in serving different customer
14 classes. They are used for five purposes:

- 15 1. To attribute costs to different categories of customers based on how those
16 customers cause costs to be incurred;
- 17 2. To determine how costs will be recovered from customers within each
18 customer class;
- 19 3. To calculate the costs of individual types of service based on the costs
20 each service requires the utility to expend;
- 21 4. To determine the revenue requirement for the monopoly services offered
22 by a utility operating in both monopoly and competitive markets; and
- 23 5. To separate costs between different regulatory jurisdictions.

24 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITY ALLOCATED TO THE**
25 **DIFFERENT CUSTOMER CLASSES?**

- 26 A. These costs are allocated to the different customer classes in three steps:

1 functionalization, classification, and allocation.

2 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

3 A. Functionalization is the process whereby the capital and operating costs incurred
4 by the utility to provide service are categorized by function. The typical functions
5 of a natural gas utility are transmission, distribution, customer service and
6 facilities, and administrative and general. The transmission function includes
7 those assets and expenses associated with the delivery of natural gas from the
8 field to the distribution system. The assets and expenses involved in the delivery
9 of natural gas to ultimate customers, except those that can be directly assigned
10 to a particular customer, are included in the distribution function. Those
11 distribution costs that can be directly assigned to a particular customer (e.g.,
12 service drops and meters) plus the meter reading and other customer service
13 functions such as billing and collections are included in the customer service and
14 facilities function. The administrative and general function includes management
15 costs that cannot be directly assigned to the other major cost functions.

16 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

17 A. Costs are functionalized so that they can be more easily classified, which is the
18 next step in the cost of service analysis.

19 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR**
20 **KANSAS GAS SERVICE?**

21 A. The Company's accounting processes follow the FERC Uniform System of
22 Accounts. In large measure, this system of accounts records costs by the
23 function for which they were incurred. Thus, the costs that I work with in the cost

1 of service analysis are already grouped by function.

2 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

3 A. The classification process recognizes that the utility's costs are incurred for a
4 number of purposes: to meet customers' peak demands (demand-related costs),
5 to provide energy (energy- or commodity-related costs), and because there are
6 customers on the system (customer-related costs). The classification process
7 groups the utility's costs by the purpose for which they were incurred. The cost
8 of odorant is the best example of a cost that is incurred in direct proportion to the
9 amount of natural gas that flows through the system and is therefore classified as
10 an energy-related cost. On the other hand, metering costs are primarily driven
11 by the number of customers on the system and would be classified as customer-
12 related costs.

13 **Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN THIS STUDY?**

14 A. In general, I followed the classifications that are generally accepted by utilities
15 and state commissions, and relied upon the suggested classification of the
16 National Association of Regulatory Utility Commissioners ("NARUC"). My
17 testimony below explains the specific classification factors employed.

18 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.**

19 A. The allocation process is one in which the functionalized and classified costs
20 from above are assigned to specific customer classes. It is assumed that the
21 load characteristics of the customers within each of the major customer classes
22 are relatively homogeneous with respect to their usage characteristics. Thus,
23 costs can be allocated to customer classes based on these characteristics.

1 Those costs that have been classified as demand-related costs in the
2 classification process above are allocated among the customer classes on the
3 basis of demands imposed on the system during the peak day. Commodity- or
4 energy-related costs are allocated on the basis of the energy that the system
5 must supply to meet the needs of these customers. Customer-related costs are
6 allocated to the different customer classes based on the number of customers.

7 **Q. HOW ARE THESE COSTS ALLOCATED TO THE COMPANY'S DIFFERENT**
8 **CUSTOMER CLASSES?**

9 A. First, customers are divided into groups or classes. These classes are populated
10 with customers having similar natural gas demand characteristics. The
11 customers within each class can therefore be billed pursuant to a single rate
12 schedule containing a customer charge and an energy charge since their load
13 profiles are sufficiently similar. Next, costs are examined to determine why the
14 utility incurred them and how customers' usage characteristics impact the utility's
15 cost incurrence decisions. Finally, a demand characteristic is associated with
16 each cost incurred; each customer class' contribution to that cost provides the
17 basis for the allocation of the associated cost.

18 **Q. WHAT ARE THESE "USAGE CHARACTERISTICS" THAT CUSTOMERS**
19 **PLACE ON THE SYSTEM?**

20 A. The customer's request for service is a cost causative demand characteristic that
21 necessarily results in an immediate investment in a regulator, a service line and
22 metering facilities and establishes a commitment on the part of the company to
23 provide, among other things, answers to questions and a monthly billing. Hence,

1 the very existence of this customer-utility relationship causes the incurrence of
2 cost. The amount of natural gas taken from the utility system, usually expressed
3 volumetrically (Mcf) or in terms of the energy content of the natural gas itself
4 (therms or Dth) and referred to as the customer's energy use or usage, is an
5 important cost causative characteristic as well. Additionally, as my testimony will
6 describe in more detail, the magnitude of costs incurred to serve a customer is
7 also driven by the customer's potential rate of energy use, usually expressed in
8 peak period usage and referred to as the customer's demand.

9 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

10 A. Cost incurrence is strongly driven by two primary factors, the physical connection
11 to the system and the rate at which energy is used. As described above, the
12 physical connection to the system involves investments (a regulator, a service
13 line and metering facilities) and establishes a commitment on the part of the
14 company to provide monthly billing, even if no customer usage occurs. Likewise,
15 the rate at which energy is used serves as the link to the incurrence and
16 magnitude of demand related utility costs.

17 **Q. WHY HAVE YOU EMPHASIZED THE PHYSICAL CONNECTION TO THE**
18 **SYSTEM AND THE RATE AT WHICH ENERGY IS USED WHEN DESCRIBING**
19 **COST CAUSATIVE CUSTOMER UTILIZATION FACTORS?**

20 A. There are two very important factors that drive a natural gas utility's cost
21 incurrence. First, it is a capital-intensive enterprise. Second, the system must be
22 sized so that it has the capability to deliver natural gas to customers during
23 extremely cold conditions (the "peak period"), even though this intensity of usage

1 only occurs a few days out of the year, if at all. This combination of capital
2 intensity and sizing to meet peak day demands dictates the prominence of the
3 physical connection and the "rate of use" customer demand characteristic when
4 discussing the cause of cost incurrence.

5 **Q. WHAT IS THE SIGNIFICANCE OF THE PEAK PERIOD DEMAND?**

6 A. It is necessary first and foremost to safely and reliably meet the simultaneous
7 loads of all customers. Furthermore, transmission plant is built to meet the
8 highest simultaneous peak established by customers. Therefore, the class
9 contribution to the coincident peak period demand is the appropriate cost
10 causative factor to be used in the allocation of capital cost carrying charges of
11 facilities to customer classes.

12 **Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN**
13 **ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?**

14 A. Allocation of costs among customer classes establishes the basis to measure
15 existing revenue levels from such classes against the costs incurred by the
16 Company to serve them. It also provides a basis for establishing actual tariff
17 prices that will equitably recover the costs associated with providing service while
18 minimizing inter-class subsidies that may otherwise occur. In brief, using the
19 class cost of service analysis, the analyst allocates costs to cost causers. The
20 costs that a utility incurs to serve customers are the transmission facilities to
21 transmit the natural gas to town border stations, distribution facilities to distribute
22 the natural gas to homes and businesses, general facilities that provide support
23 to the first two functional groups and the related costs of operation.

1 Some analysts utilize energy use in a class cost of service to distribute
2 capital costs to classes. These analysts rationalize this allocation methodology
3 by pointing out that these facilities serve year-round load. This methodology
4 gives no weight to the critical point that these facilities were sized and built to
5 meet the highest demand that occurs during the winter period for Kansas Gas
6 Service.

7 During the five winter months of November through March (the winter
8 heating season), Kansas Gas Service can be expected to distribute over 78
9 percent of its total residential volumes. This vividly illustrates that the use of a
10 peak period allocation methodology links cost incurrence and the cost causer for
11 demand-related fixed costs.

12 Energy-related costs such as odorant vary with the actual throughput and
13 should be spread to the various classes based on test year throughput. Costs
14 such as services, regulators, meters, operation and maintenance of these
15 facilities, customer accounting and other similar costs can be directly linked to
16 given customer classes and should be allocated to and collected from those
17 classes.

18 **b. The Classification Study**

19 **Q. PLEASE DESCRIBE THE CLASSIFICATION STUDY.**

20 A. The classification study I prepared for the Company follows the general
21 guidelines established above. However, I have deviated somewhat from prior
22 practice in that I began with the classifications generally relied on by Staff in the
23 development in its class cost of service analysis. From that starting point, I

1 changed only one of Staff's traditional classification factors.

2 **Q. AND WHICH OF STAFF'S CLASSIFICATION FACTORS DID YOU CHANGE?**

3 A. I changed the factor associated with the classification of distribution mains
4 investment. My preferred approach is to rely on a factor that classifies
5 distribution mains investments as both customer-related and demand-related
6 investments. In Staff's studies, distribution mains investments have traditionally
7 been classified as 100 percent demand-related.

8 **Q. WHY DO YOU EMPLOY A CUSTOMER/DEMAND FACTOR TO CLASSIFY**
9 **DISTRIBUTION MAINS INVESTMENTS?**

10 A. For two reasons. First, I believe that this classification better reflects the causal
11 relationship between customer demand characteristics and utility costs incurred.
12 Second, I believe that the customer/demand classification factor that I employ is
13 more consistent with the approach advocated in the National Association of
14 Regulatory Utility Commissioners ("NARUC") publication entitled *Gas Rate*
15 *Design*. That publication shows the following typical functional breakdowns of a
16 natural gas local distribution company's major expenses:

17 TABLE I

18 TYPICAL FUNCTIONAL BREAKDOWN – GAS SYSTEM
19

Production plant & purchased gas cost	D,E
Storage plant	D
Transmission plant:	
Mains	D
Compressor stations	D
Distribution Plant:	
Mains	D,C
Measuring & Regulating Stations	D,C
Services	C
Meters & Regulators	C

General Plants	D,C
Customers' accounting & collecting expenses	C
Sales promotion expenses	D,C
Administrative & general expenses	D,C
(C = Customer Costs) (D = Demand Costs) (E = Energy Costs)	

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Source: NARUC Manual on Gas Rate Design, August 6, 1981, page 28.

As can be seen in Table I, it is typical to classify distribution mains investment as both demand-related and customer-related costs. The argument for inclusion of the cost relating to a minimum size distribution main is that “these facilities are necessary to connect the customer to the system and thus afford him the opportunity to take service if he so desires.” NARUC Manual at 30.

Q. HOW DOES ONE DETERMINE THE AMOUNT OF DISTRIBUTION MAINS INVESTMENT TO CLASSIFY AS CUSTOMER-RELATED AND THE AMOUNT TO CLASSIFY AS DEMAND-RELATED?

A. There are two generally accepted approaches to develop this split. The first is the “minimum system” approach in which all distribution mains are priced out at the historic unit cost of the smallest main installed in the system, normally two-inch, and classified as a customer-related cost. The remaining book cost of distribution mains is classified as a demand-related cost.

The second approach is the “zero-intercept” approach in which the cost of a theoretical main of zero-inch diameter is classified as a customer-related investment and all costs in excess of that amount are classified as demand-related investments. The calculation of a "zero" inch main is generally accomplished by regressing the cost/foot of mains on the size (diameter) of those

1 mains and the cost of the zero inch main is the point at which the regression line
2 intersects the y-axis (the point of zero demand).

3 **Q. AND WHICH OF THESE GENERALLY ACCEPTED APPROACHES DID YOU**
4 **RELY ON?**

5 A. In this case, I relied on the zero-intercept approach.

6 **Q. WHY?**

7 A. In prior cases, I relied on the minimum system approach, to which the Citizens
8 Utility Ratepayer Board (“CURB”) consistently objected because it ignores the
9 fact that a hypothetical gas distribution system, built solely to the minimum
10 standard necessary to connect all customers to the system, would still be
11 capable of serving a demand function. By not reflecting the demand-serving
12 capability of the minimum system, CURB alleges that the Company's COSS
13 methodology is biased against its small-user rate classes.

14 In order to minimize the controversy over the class cost of service analysis
15 in this case, I have adopted a zero-intercept approach to classify mains
16 investments.

17 **Q. WHAT ARE THE RESULTS OF YOUR CLASSIFICATION STUDY?**

18 A. It is easiest to present the details associated with this process by introducing the
19 specific study I have conducted. Exhibit PHR-5 contains the complete cost of
20 service study (including the classifications developed) for Kansas Gas Service.
21 The first ten pages of the study contain summaries of the completed cost of
22 service for total and customer-, demand-, and commodity-related costs. Pages
23 11 through 34 of the study contain summaries of the cost classifications

1 employed. Pages 11 through 31 contain classification schedules for Gross Plant
2 in Service, Reserve for Depreciation and Amortization, Other Rate Base, O&M
3 Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and Net
4 Deductions for Income Tax, respectively. Pages 32 and 33 contain the actual
5 classification factors utilized. Page 34 summarizes the classifications developed.

6 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF GROSS PLANT IN**
7 **SERVICE.**

8 A. As shown on pages 11-13 of the study, a majority of gross plant in service
9 categories are classified as either 100% customer-related or 100% demand-
10 related, pursuant to the methodology outlined previously in my testimony. The
11 notable exception to this general rule is mains investments, which are classified
12 as 54% customer and 46% demand, in accordance with the results of a zero-
13 intercept study for dividing mains investments between customer- and demand-
14 related components.

15 General Plant, which includes investments in property that cannot
16 otherwise be included in other transmission and distribution accounts, is
17 classified either in the same way as all production, storage, transmission and
18 distribution plant or according to the classification of payroll.

19 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF RESERVE FOR**
20 **DEPRECIATION AND AMORTIZATION.**

21 A. As shown on pages 14-16 of the class cost of service study, the classifications of
22 the Reserves for Depreciation and Amortization follow the same classifications
23 as employed for Gross Plant in Service, since the same factors that influence

1 Gross Plant in Service also affect the Reserves for Depreciation of those plant
2 categories.

3 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE**
4 **ITEMS.**

5 A. Other Rate Base items include gas storage inventory and line pack,
6 prepayments, and materials and supplies. Gas storage inventories are classified
7 as 100% demand-related. Materials and supplies are classified according to
8 operations and maintenance expenses, because they would appear to be largely
9 driven by these activities. Deferred income taxes and contributions are classified
10 according to plant and prepayments and deposits are assumed to be customer-
11 related rate base items.

12 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND**
13 **MAINTENANCE (O&M) EXPENSES.**

14 A. As can be seen on pages 18-22 of the study, I have generally classified O&M
15 expense in accordance with prior Staff classification models. For example, other
16 gas supply expenses have been classified as 100% commodity-related.
17 Underground storage O&M expenses are entirely demand-related.

18 Transmission O&M expenses are classified primarily as demand-related,
19 the exception related to compressor station fuel, which is classified as 100%
20 commodity-related. Distribution O&M expense classification is also developed to
21 be consistent with prior Staff classification models. The exception to this rule is
22 the classification of maintenance expenses for mains, which are classified
23 according to the customer/demand classification factor applied to distribution

1 mains investments for consistency. A&G expenses are classified based on
2 O&M, payroll or net plant, depending on their nature. For example, the largest
3 component of A&G expense, miscellaneous expenses, are classified on the
4 basis of other (non-A&G) O&M expenses; pensions and benefits expenses are
5 classified on the basis of total payroll; while general advertising expenses are
6 classified on the basis of net plant.

7 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.**

8 A. Payroll expense, shown on pages 23-27 of the class cost of service study, is
9 classified in the same way as is O&M expense.

10 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND**
11 **AMORTIZATION EXPENSE.**

12 A. Functionalized depreciation and amortization expense is shown on pages 28-30
13 of the class cost of service study. Functionalized depreciation expense is
14 classified the same as gross plant.

15 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER THAN**
16 **INCOME TAXES.**

17 A. Taxes other than income taxes fall into two categories, ad valorem and payroll-
18 related. Ad valorem taxes are classified on the basis of plant while the various
19 payroll-related taxes, most notably FICA taxes, are classified on the basis of total
20 payroll. This is shown on Page 31 of the class cost of service study.

21 **c. The Allocation Study**

22 **Q. PLEASE DESCRIBE THE ALLOCATION STUDY.**

23 A. The allocation schedules of the cost of service study begin on page 35 of the

1 class cost of service study. Each allocation section consists of 4 subsections.
2 The first subsection shows the allocation of the functionalized cost item's
3 customer component, the second subsection shows the allocation of the item's
4 demand component, the third the commodity component, and the fourth the total
5 allocated costs. Thus, for example, pages 35-36 contain the allocation of gross
6 plant customer-related costs, pages 37-38 gross plant demand-related costs,
7 pages 39-40 gross plant commodity-related costs and pages 41-42 total
8 allocated gross plant.

9 Each line lists the functionalized cost item, the allocation factor used, the
10 total company classified costs for that item, and the amount allocated of that cost
11 item to each of the rate classes. These pages continue through page 106 of the
12 exhibit. The allocation of revenue follows on pages 107-108. Pages 109-120
13 show the actual allocation factors used.

14 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT YOU**
15 **HAVE USED IN YOUR STUDY.**

16 A. There are three types of allocation factors used in this study. As is the case with
17 the classification study discussed above, these allocation factors are related to
18 customers on the system, demands placed on the system, and energy
19 demanded from the system.

20 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED COSTS**
21 **THAT YOU USE.**

22 A. Seventeen primary allocators are used to assign customer-related costs to
23 customer classes: five measures of the number of customers (5); weighted

1 services, meters, regulators and meters and regulator investments (10);
2 customer deposits (1), and a direct assignment to GS customers (1). I use these
3 different allocators because different customer-related costs are more
4 appropriately allocated with each.

5 **Q. CAN YOU PROVIDE AN EXAMPLE?**

6 A. Certainly. The total number of customers by class is used to allocate such
7 expense items as sales and customer service and information costs. Services
8 investments are the best allocator for investment in services and O&M expenses
9 associated with services. Similarly, investments in facilities that serve GS
10 customers alone are most appropriately assigned directly to GS customers and
11 meter investments are the best allocator for meter plant.

12 **Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED COSTS**
13 **THAT YOU USE.**

14 A. The primary demand allocators used are various measures of a class's January
15 peak (a proxy for peak period demand), because peak usage forms the basis for
16 planning decisions made by the Company.

17 **Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED COSTS**
18 **THAT YOU USE.**

19 A. The primary allocators for commodity-related costs are combinations of sales
20 volumes, transport volumes or total throughput.

21 **Q. HOW DID YOU DECIDE ON THE SPECIFIC ALLOCATORS TO USE IN YOUR**
22 **STUDIES?**

23 A. As in the case of the classification study discussed above, the starting point for

1 my allocation study was Staff's traditional allocation factors.

2 **Q. AND WHICH OF STAFF'S ALLOCATION FACTORS DID YOU CHANGE?**

3 A. I changed the following allocation factors in my study:

4 1. I used coincident peak (CP) demands rather than non-coincident peak
5 (NCP) demands to allocate demand-related distribution investments and
6 expenses.

7 2. I used winter volumes rather than January volumes alone to allocate gas
8 storage inventory.

9 3. I used rate schedule revenues rather than volumes to allocate other utility
10 revenues and rate schedule revenues rather than CP demands to allocate
11 competitive transport revenues.

12 **Q. WHY DO YOU DEVIATE FROM THE STAFF APPROACH WITH THE USE OF
13 THESE THREE ALLOCATION FACTORS?**

14 A. I believe that the use of winter volumes and rate schedule revenues as described
15 above better reflect cost causality. However, the use of these factors will likely
16 not have a significant impact on my results. In contrast, the use of coincident
17 peak (CP) demands rather than non-coincident peak (NCP) demands to allocate
18 demand-related distribution investments and expenses could have a significant
19 impact on my results.

20 **Q. WHY DO YOU FAVOR THE USE OF CP DEMANDS RATHER THAN NCP
21 DEMANDS TO ALLOCATE DEMAND-RELATED DISTRIBUTION
22 INVESTMENTS AND EXPENSES?**

23 A. I completely disagree with the use of each class' non-coincident peak to allocate
24 demand-related distribution costs. It is not logical and does not reflect the cost
25 causer relationship, in that it treats interruptible and irrigation customers as if they
26 impose the same costs on the system as firm heating customers. It does not

1 recognize that natural gas facilities are built and sized to meet winter heating
2 loads. As a result, Staff's class cost of service approach distorts the cost
3 responsibility of these customers because it does not recognize that these
4 customers utilize the system when there is significant excess capacity. The
5 logical consequence of such a cost allocation is to force these customers off of
6 the system entirely (requiring the remaining customers to absorb an additional
7 share of common costs). This is in no one's interest.

8 **Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDY.**

9 A. The results are summarized on the first page of the class cost of service study.
10 This exhibit shows that, at existing rate levels, the residential class is the only
11 one providing a return that is less than the system average return. The return
12 from all other classes is above the system average return. This can be seen on
13 line 29 of the summary page, which shows the realized return at existing rates by
14 class, and line 30, which shows the relative rate of return by class at existing rate
15 levels.

16 At the Company's requested rate of return of 7.2798%, residential
17 customers are still the only class providing a return that is less than the system
18 average return. All other classes are already providing revenues that equal or
19 exceed the identified cost to serve them. This is shown on lines 32-39 of pages
20 1 and 2 of Exhibit PHR-5. This section also shows the amount by which each
21 class's revenues must increase in order to achieve rate of return parity.

22 **Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?**

23 A. One of the primary purposes of a class cost of service analysis is to identify

1 interclass subsidies that may exist between the different classes of a natural gas
2 distribution system so that steps can be taken to eliminate them. The equal class
3 rates of return increase identifies for the Commission the extent to which rates
4 need to be adjusted so that all identified subsidies can be eliminated.

5 **Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A CLASS**
6 **REVENUE DISTRIBUTION THAT RESULTS IN EQUAL CLASS RATES OF**
7 **RETURN?**

8 A. I do believe that equal class rates of return should be an objective of any rate
9 design study. However, given the potential for disruptions caused by significant
10 movements to cost of service based rates, it is generally recommended that
11 gradual movements to cost based rates are preferred to dramatic movements.
12 As a result, the Company recommends a movement in the direction of cost
13 based rates using the following rules:

- 14 1. In the face of an overall rate increase, no class will be provided with a
15 base rate decrease, except in cases where an immaterial decrease may
16 be needed to reconcile projected and target revenues.
- 17 2. If a class is not providing sufficient revenues to cover its identified cost of
18 service at proposed rate levels, required revenues will be increased for all
19 deficient classes to a level that equalizes the percentage increase for
20 those classes consistent with the identified cost of service. Thus, the
21 residential class will be considered for a rate increase of sufficient
22 magnitude to provide the Company with returns closer to the system
23 average return on the investment needed to serve these customers.
- 24 3. Because an allocation of the full rate increase to the residential class still
25 results in a return less than the return on investment to serve these
26 customers, the full benefit of the over collection of revenues from the other
27 classes is provided to residential customers.

28 The results of this allocation of the Company's revenue deficiency are
29 shown on lines 41-49 of pages 1 and 2 of Exhibit PHR-5. As can be seen by

1 comparing the relative rates of return by class at proposed rates (line 48) with the
2 relative rates of return at existing rate levels (30), this proposed revenue
3 distribution has moved all classes closer to rate of return parity (i.e., all classes
4 have been moved closer to a relative rate of return of 1.0). It is also important to
5 recognize that the calculated percentage increase (line 49) is overstated for two
6 reasons. First, the percentage is calculated without gas costs included. Second,
7 the base level of revenues on which the percentage increase is calculated
8 excludes both Gas System Reliability Surcharge (“GSRs”) revenues and Ad
9 Valorem Tax Surcharge Rider revenues. Thus, the percentage bill increase that
10 will be seen by customers who face an increase will actually be much less than
11 the percentage increases shown on pages 1 and 2 of Exhibit PHR-5. Both of
12 these are factored into my analysis of rate impacts by customer class at different
13 consumption levels, provided in the next section of my testimony.

14 15 **VII. RATE DESIGN**

16 **a. Overall Rate Design Philosophy**

17 **Q. WHAT IS KANSAS GAS SERVICE’S OVERALL RATE DESIGN PROPOSAL**
18 **IN THIS CASE?**

19 A. Kansas Gas Service proposes to keep its current rate designs in place, but
20 modify them to reflect changes in rate levels as appropriate and improve fixed
21 cost recovery through increased service charges.

22 **Q. WHY DOES THE COMPANY PROPOSE TO IMPROVE FIXED COST**
23 **RECOVERY BY INCREASING SERVICE CHARGES?**

1 A. As shown in the class cost of service study introduced above, fixed costs
2 represent 98.1% of the total cost of delivering natural gas to Kansas Gas
3 Service's customers. In contrast, the Company collects only 48% of its total cost
4 to serve customers through fixed (Service) charges. This mismatch has a
5 number of consequences, the most significant of which is the creation of intra-
6 class subsidies between higher volume users within a particular customer class
7 and lower volume users. These subsidies can influence a residential consumer
8 to make uneconomic energy consumption decisions relative to alternative fuels
9 or significantly impact a larger user's decision to expand operations or locate its
10 operations within the service territory.

11 **Q. GIVEN THIS RATE DESIGN PHILOSOPHY, WHAT ARE THE PROPOSED**
12 **RATE DESIGNS?**

13 A. The proposed rates are summarized in Exhibit PHR-6. Page 1 of the Exhibit
14 summarizes the billing determinants and proposed rates by class. Pages 2
15 through 22 show the bill impacts by customer class over the range of
16 consumption exhibited by the class. These latter pages also show the bill impact
17 for a consumer at the average consumption level of the class. Thus, for
18 example, page 2 of 18 of Exhibit PHR-6 shows the bill impacts from the
19 Company's proposed rate design for the residential class over an annual
20 consumption range of 5 Mcf/year to 215 Mcf/year. Bill impacts at approximately
21 the average consumption level are boxed in and show that residential consumers
22 who use 75 Mcf/year will see an approximate 7.0% increase in their natural gas
23 bills. The remaining pages of the exhibit show the bill impacts for consumers

1 billed under the Company's other rate schedules. In general, the rate design
2 proposals implement the changes in the overall structure of the Company's rates
3 that I delineate above, but do so in a way that minimizes overall rate impacts to
4 customer classes and to specific customers within those classes.

5 **Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY?**

6 A. Yes, it does.

VERIFICATION

STATE OF MARYLAND)
) ss.
COUNTY OF MONTGOMERY)

Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant for Kansas Gas Service, a Division of ONE Gas, Inc.; that he has read and is familiar with the foregoing Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information, and belief.



Paul H. Raab

SUBSCRIBED AND SWORN to before me this 27th day of April, 2016.



Notary Public

Commission/Appointment Expires: 05/13/2019



PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes as a result of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand

side management programs; the determination of future supply side costs; and the integration of cost effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in a number of management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in a number of merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate

design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia

- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico
- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-069, U-09-070	Rate Design
	U-14-010	Rate Design
Colorado	14AL-0300G	Costing/Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Rate Design
Georgia	1079	Rate Design
	1093	Costing/Rate Design
	18300-U	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design
Kansas	174,155-U 176,716-U 98-KGSG-822-TAR 99-KGSG-705-GIG 01-KGSG-229-TAR 02-KGSG-018-TAR 02-WSRE-301-RTS 03-KGSG-602-RTS 03-AQLG-1076-TAR 05-AQLG-367-RTS 06-KGSG-1209-RTS 07-AQLG-431-RTS 08-WSEE-1041-RTS 10-KCPE-415-RTS 10-KGSG-421-TAR 10-KCPE-795-TAR 12-WSEE-112-RTS 12-KGSG-835-RTS 12-GIMX-337-GIV 12-KG&E-718-CON 13-KG&E-451-CON 13-WSEE-629-RTS 14-ATMG-320-RTS 15-WSEE-181-TAR 15-KCPE-116-RTS 16-ATMG-079-RTS	Retail Competition Costing/Rate Design Rate Design Restructuring Rate Design Rate Design Cost of Service Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Rate Design Cost of Service Cost of Service/Rate Design Demand Side Planning Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service Cost of Service Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design
Kentucky	9613 97-083 2009-00354 2013-00148	Capacity Planning Management Audit Cost of Service Cost of Service
Louisiana	U-21453	Restructuring/Market Power

Jurisdiction	Docket Number	Subject
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design
Michigan	U-6949	Load Forecasting
	U-13575	Costing/Rate Design
	U-16169	Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003 NG-0041	Rate Design
		Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting

Jurisdiction	Docket Number	Subject
Oklahoma	27068	Load Forecasting
	PUD 200400610	Costing/Rate Design
	PUD 200700449	Demand Side Planning
	PUD 200800348	Costing/Rate Design
	PUD 200900110	Costing/Rate Design
	PUD 201000143	Demand Side Planning
	PUD 201100170	Demand Side Planning
	PUD 201200029	Demand Side Planning
	PUD 201300007	Demand Side Planning
	PUD 201300032	Demand Side Planning
	PUD 201400069	Demand Side Planning
	PUD 201500138	Demand Side Planning
PUD 201500213	Costing/Rate Design	
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
	M-2012-2334387, M-2012-2334392, M-2012-2334398	Demand Side Planning
	M-2012-2334388	Demand Side Planning
	M-2015-2177174	Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762	Costing/Rate Design
	GUD No. 10170	Costing/Rate Design
	GUD No. 10174	Costing/Rate Design
US Tax Court	4870	Life Analysis
	4875	Life Analysis

Jurisdiction	Docket Number	Subject
Virginia	PUE900013	Demand Side Planning
	PUE920041	Costing/Rate Design
	PUE940030	Costing/Rate Design
	PUE940031	Costing/Rate Design
	PUE950131	Capacity Planning
	PUE980813	Costing/Rate Design
	PUE-2002-00364	Costing/Rate Design
	PUE-2003-00603	Costing/Rate Design
	PUE-2006-00059	Costing/Rate Design
	PUE-2008-00060	Demand Side Planning
	PUE-2009-00064	Demand Side Planning
	PUE-2012-00118	Demand Side Planning
PUE-2012-00138	Demand Side Planning	
West Virginia	79-140-E-42T	Capacity Planning
	90-046-E-PC	Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He is a member of the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in a number of professional journals and spoken at a number of industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided

Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.

- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.
- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February, 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May, 1981.
- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.

- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
RS	3	0.00590579	10.71402022	0.00735111	13.49493554	0.96906646	1.88843740	892.83002759
RS	4	0.00660724	10.93017469	0.00683794	11.46695315	0.96406019	1.95607884	764.49257315
RS	5	0.00567972	8.63825979	0.00779598	11.97903038	0.95741731	2.02745701	640.78603278
RS	7	0.00625353	11.36048151	0.00638026	11.70819978	0.96488523	1.99849485	783.12422171
RS	9	0.00669676	9.87844177	0.00783824	11.74793823	0.96146662	1.98133297	711.11846400
RS	10	0.00482079	9.26513708	0.00641609	12.47353154	0.96170578	1.79281123	715.73773857
RS	12	0.00452352	6.72891661	0.00829512	12.49091871	0.95138125	2.14634752	557.69365812
RS	13	0.00944733	14.06610882	0.00707885	10.69229349	0.97037908	1.52892265	933.65778627
RS	15	0.00734816	11.32464319	0.00848067	13.26948618	0.96971869	2.16806782	912.67471715
RS	17	0.00460313	5.80227153	0.00843731	10.75756250	0.93619881	2.33014093	418.20015019
RS	18	0.00591459	11.17857706	0.00619040	11.84363918	0.96542654	2.00423069	795.83166909
RS	19	0.00579512	10.68587394	0.00686750	12.83504438	0.96674397	1.84861267	828.48739170
RS	20	0.00626034	10.96623574	0.00702493	12.46157638	0.96548947	2.13624599	797.33483429
GSS	3	0.00834011	4.39610529	0.01469202	7.72110989	0.93869640	1.71640455	280.72470258
GSS	4	0.00000000	0.00000000	0.02365139	8.29125056	0.79366320	2.12596288	107.70046739
GSS	5	0.00934413	3.96997455	0.01612668	6.83881391	0.92207050	1.78794083	216.92204907
GSS	7	0.00958492	3.31063108	0.01640516	5.67609924	0.89599518	1.94777850	157.94054863
GSS	9	0.01054829	3.35764729	0.01931828	6.20257460	0.91171103	1.68637056	189.31812327
GSS	10	0.00716701	3.19477326	0.01671777	7.49691494	0.93431254	1.58432382	260.76612592
GSS	12	0.00628906	2.14711835	0.02075301	7.09046650	0.90686815	1.83434748	178.52019245
GSS	13	0.01306519	5.51288083	0.01354385	5.82018948	0.93440247	1.47883538	261.14872730
GSS	15	0.01026278	3.61958634	0.01760981	6.29383341	0.91790097	2.01664956	204.97420968
GSS	17	0.00666938	2.44824620	0.01719395	6.29478694	0.89131736	2.08247780	150.35352924
GSS	18	0.00885413	2.91448455	0.01753693	5.81139635	0.89392865	2.07805108	154.50629342
GSS	19	0.01173143	3.92900083	0.01708068	5.79643323	0.91698546	1.57656586	202.51151253
GSS	20	0.01113634	4.16329414	0.01751188	6.57545897	0.92199454	1.90249578	216.69295039
GSL	3	0.03920512	6.67032528	0.03615680	6.07896279	0.93321066	1.84454453	237.53164842
GSL	4	0.04628638	5.24553460	0.04519874	5.07398203	0.90153861	2.20867801	155.65650690
GSL	5	0.04525402	6.50472408	0.04259318	6.04701065	0.93094969	1.86323024	229.19731309
GSL	7	0.04368750	5.65745404	0.05463816	6.98661465	0.92986730	1.92294279	225.39761106
GSL	9	0.04231317	5.21275054	0.05887019	7.19891190	0.93027242	2.06687138	226.80595484
GSL	10	0.03536732	5.39775585	0.04983606	7.52406443	0.93442808	1.66739045	242.25730440
GSL	12	0.03379378	3.65360854	0.06514698	6.96701960	0.90527121	2.22169462	162.45970179
GSL	13	0.05252800	8.60274988	0.04376600	7.11428671	0.95526377	1.73031529	363.00518672
GSL	15	0.04313710	6.14965296	0.05566517	7.87267503	0.94398975	1.95943321	286.51587290
GSL	17	0.02567649	2.72278653	0.05779847	6.05033540	0.87120050	2.61542748	114.98809159
GSL	18	0.04363730	5.94053084	0.05552335	7.47417680	0.93809388	2.13869328	257.60938182
GSL	19	0.05128367	6.64125059	0.04837249	6.20702450	0.93332282	1.92750566	237.95980251
GSL	20	0.04435202	6.20744395	0.05382348	7.45189678	0.93799930	2.25680819	257.19043152
GSTE	3	0.23784150	5.20308276	0.11506916	2.48752383	0.83719887	1.93095108	87.42188262

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
GSTE	4	0.15796423	2.75668437	0.24217413	4.18641318	0.80624487	1.97366521	70.73961240
GSTE	5	0.12144575	3.17567706	0.09011172	2.32736355	0.72199121	1.44804244	44.14914654
GSTE	7	0.15318801	2.69506932	0.12924926	2.24532928	0.66927312	2.08059692	34.40193011
GSTE	9	0.22928081	4.19053965	0.30539414	5.54042356	0.89125679	2.22474661	139.33160343
GSTE	10	0.12428714	4.15997534	0.18098940	6.12542025	0.93828328	2.31511106	162.16601463
GSTE	12	0.15537862	2.70234598	0.32084783	5.51970993	0.85159544	2.26734141	97.55173937
GSTE	13	0.21368003	9.51021204	0.12939572	5.71606587	0.95269532	1.90171453	342.37249183
GSTE	15	0.22864703	4.00265682	0.19232122	3.34001977	0.82201111	1.71354242	78.51157784
GSTE	17	0.11030033	2.34507628	0.19314395	4.14757196	0.80114825	1.24552358	66.47638693
GSTE	18	0.14753327	2.56709541	0.09990780	1.71898367	0.60796476	2.08660527	26.36344828
GSTE	19	0.19903216	3.56606591	0.24393998	4.33075143	0.84106458	2.21463887	89.96168240
GSTE	20	0.17075346	4.22879480	0.20824345	5.10168969	0.87592293	1.84519218	120.01161754
SGS	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SGS	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
GIS	3	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	4	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	5	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	7	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	9	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	10	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	12	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	13	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	15	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	17	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	18	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	19	-	-	-	-	0.00000000	0.00000000	0.00000000
GIS	20	-	-	-	-	0.00000000	0.00000000	0.00000000
KGSSD	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
KGSSD	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
KGSSD	20	0.00000000	0.00000000	9.23807203	8.34399566	0.77560733	2.08199095	89.86831078
SSR	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	5	0.01302337	2.35270083	0.05576737	10.07254169	0.91137744	2.22666952	221.10187260
SSR	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR	20	0.00000000	0.00000000	2.46823485	6.80176184	0.44371960	1.98310223	46.26396407
SSR - BH	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SSR - BH	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STk	3	0.23949687	22.90739986	0.00000000	0.00000000	0.96602839	1.77168826	796.21769506
STk	4	0.19002084	17.00895404	0.02390584	2.16451173	0.97440721	1.50337643	698.01433297
STk	5	0.42485111	38.60357160	0.00000000	0.00000000	0.96253800	1.79615177	1490.23574018

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
STk	7	0.31478976	49.11047991	0.00000000	0.00000000	0.97651669	1.54149512	2411.83923704
STk	9	0.25646044	19.42326118	0.02349289	1.80951808	0.97714563	1.98869979	783.84742768
STk	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STk	12	0.20806381	19.10054079	0.04018642	3.73743177	0.97834351	1.95806030	828.21813850
STk	13	0.20455051	45.23266377	0.00000000	0.00000000	0.98842966	1.72852641	2391.98011092
STk	15	0.23849314	21.75980985	0.04837859	4.55242816	0.98481998	1.64803997	1189.39445275
STk	17	0.56931791	4.38086167	0.00000000	0.00000000	0.77338183	1.48151383	95.55584829
STk	18	0.24197350	12.57279150	0.00000000	0.00000000	0.89531256	2.14853143	239.46283557
STk	19	0.24478691	24.32139969	0.02149062	2.20905449	0.98556187	1.69943324	1251.45289024
STk	20	0.28448519	24.03771146	0.03406294	2.90627085	0.98461351	1.95111839	1173.18852846
STt	3	0.20540025	22.11247421	0.04189513	4.49352892	0.98511297	1.95594351	1213.16361108
STt	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STt	5	0.20459984	33.40475207	0.00000000	0.00000000	0.97258054	1.86346027	993.17246346
STt	7	0.19730132	31.61037178	0.03320849	5.37438680	0.98665371	1.61579011	2106.92492414
STt	9	0.26155015	40.68850533	0.00000000	0.00000000	0.96615223	1.95730538	1655.55446591
STt	10	0.22189446	23.07503979	0.03378674	3.57083271	0.98571957	1.65117500	1265.47525364
STt	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STt	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STt	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
STt	17	0.19287999	5.15586226	0.00000000	0.00000000	0.31428233	1.57055390	26.58291562
STt	18	0.22508717	26.13318294	0.02727982	3.22681451	0.98659513	1.70719775	1349.32878471
STt	19	0.33517718	15.76516180	0.03413398	1.64211891	0.96527377	1.50820754	509.60571707
STt	20	0.21845337	13.99651821	0.02721209	1.76661683	0.95207983	1.97062652	364.24736476
CNG	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
CNG	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
GIT	3	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	4	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	5	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	7	-	-	-	-	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
GIT	9	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	10	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	12	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	13	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	15	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	17	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	18	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	19	-	-	-	-	0.00000000	0.00000000	0.00000000
GIT	20	-	-	-	-	0.00000000	0.00000000	0.00000000
LVTk-T1	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T1	4	4.86837138	4.96861403	0.00000000	0.00000000	0.87595665	1.75844034	197.72753971
LVTk-T1	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T1	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T1	9	1.09914415	3.60875070	0.00000000	0.00000000	0.86239329	2.06988616	175.47845469
LVTk-T1	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T1	12	0.73386810	10.23791873	0.20719243	2.80582110	0.97020026	1.39489964	336.42585497
LVTk-T1	13	1.16197372	9.08974602	0.00000000	0.00000000	0.89892788	2.04574596	249.02989456
LVTk-T1	15	0.89253867	3.64820200	0.00000000	0.00000000	0.85498993	1.85436371	165.09004151
LVTk-T1	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T1	18	0.19187258	2.18540431	0.00000000	0.00000000	0.33283448	1.74078341	7.98205460
LVTk-T1	19	1.70050778	3.49950271	0.00000000	0.00000000	0.87120694	1.75895269	189.40301295
LVTk-T1	20	1.17381349	3.34659400	0.00000000	0.00000000	0.89140950	2.01465466	229.84945377
LVTk-T2	3	0.59768440	4.00185705	0.00000000	0.00000000	0.73643043	2.48581763	44.70503432
LVTk-T2	4	1.37403562	9.36613252	0.00000000	0.00000000	0.92540616	1.55303808	198.49492216
LVTk-T2	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T2	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T2	9	1.70844302	18.62353869	0.00000000	0.00000000	0.96058095	1.52517659	389.89516653
LVTk-T2	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T2	12	2.93766880	10.90236458	0.00000000	0.00000000	0.92242807	2.14170614	190.26018002
LVTk-T2	13	1.66385224	20.30439872	0.00000000	0.00000000	0.97729875	2.19447879	688.80705936
LVTk-T2	15	1.38499179	6.41014970	0.00000000	0.00000000	0.85178787	1.83536649	91.95337563
LVTk-T2	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T2	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T2	19	1.73414569	18.35711487	0.00000000	0.00000000	0.97022617	2.44017960	521.38459775
LVTk-T2	20	1.61349890	23.64151807	0.00000000	0.00000000	0.98036611	1.74323148	798.91730627
LVTk-T3	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T3	4	1.68400679	10.96902261	0.00000000	0.00000000	0.92740325	2.07774622	204.39554870
LVTk-T3	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T3	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T3	9	1.46893387	8.90470480	0.00000000	0.00000000	0.88318292	1.63178391	120.96627431

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
LVTk-T3	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T3	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T3	13	3.05603913	16.96156936	0.00000000	0.00000000	0.96998121	2.01375339	516.99950072
LVTk-T3	15	1.35612488	5.10828103	0.58592131	2.21714171	0.89213297	2.18301550	85.46362580
LVTk-T3	17	3.11377231	28.36123858	0.00000000	0.00000000	0.96636070	1.82965563	804.35985390
LVTk-T3	18	2.51949320	27.53022983	0.39236170	4.33466500	0.98991368	1.32236609	1619.37931809
LVTk-T3	19	2.87734211	12.85181967	0.00000000	0.00000000	0.94034602	1.51873448	252.21345231
LVTk-T3	20	2.31901797	22.97964595	0.00000000	0.00000000	0.97554839	1.90664853	638.35375323
LVTk-T4	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	4	2.55649931	4.89645299	0.00000000	0.00000000	0.82801716	2.02056390	77.03253871
LVTk-T4	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	9	4.79745893	15.99944244	0.00000000	0.00000000	0.95362257	2.06204390	328.99536894
LVTk-T4	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	13	2.71330958	9.00427402	0.00000000	0.00000000	0.69847588	1.35423101	81.07695060
LVTk-T4	15	3.30776102	10.48873413	0.00000000	0.00000000	0.92247616	2.08836631	190.38811304
LVTk-T4	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTk-T4	19	6.80220157	11.71686853	0.00000000	0.00000000	0.94582471	2.48924691	279.33760346
LVTk-T4	20	4.26620293	6.05284786	0.00000000	0.00000000	0.73061260	2.07790994	43.39401850
LVTt-T1	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	10	3.10449883	4.63059264	0.00000000	0.00000000	0.84252526	1.70053052	149.80629555
LVTt-T1	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T1	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	3	2.03204500	10.66727698	0.00000000	0.00000000	0.90251446	1.80613243	148.12689995
LVTt-T2	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	5	1.44676313	7.81200367	0.00000000	0.00000000	0.89195236	1.73445901	132.08283153
LVTt-T2	7	1.23163661	3.57959795	0.00000000	0.00000000	0.56150993	2.33839257	20.48885350
LVTt-T2	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	10	1.72701558	12.73364885	0.00000000	0.00000000	0.95913745	1.63850957	375.55660268

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
LVTt-T2	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	18	1.33994751	5.62301738	0.00000000	0.00000000	0.71599585	2.03363227	40.33720454
LVTt-T2	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T2	20	1.13598785	7.65736197	0.00000000	0.00000000	0.88392975	1.55975779	121.84754929
LVTt-T3	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	5	1.35287277	6.74370431	0.00000000	0.00000000	0.85152528	1.56256808	91.76245405
LVTt-T3	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	10	4.60782949	14.01385236	0.00000000	0.00000000	0.95648383	0.98439337	351.67938312
LVTt-T3	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T3	20	0.54144467	3.61193441	0.00000000	0.00000000	0.68292065	1.78097466	34.46055517
LVTt-T4	3	6.14123805	5.48354513	0.00000000	0.00000000	0.75963978	1.81002002	50.56675600
LVTt-T4	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	10	15.20710731	27.74821336	0.00000000	0.00000000	0.98823942	1.95875640	1344.47733900
LVTt-T4	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	18	2.55756909	6.79114537	0.00000000	0.00000000	0.84145344	2.09675463	84.91672551
LVTt-T4	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
LVTt-T4	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
Wtk	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Wtk	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	3	5.17308380	33.30205555	0.00000000	0.00000000	0.98555244	1.38858630	1910.04405247
WTt	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	5	1.59056717	11.92732451	0.00000000	0.00000000	0.85080261	1.38590460	159.67084294
WTt	7	1.55999053	13.01360264	0.00000000	0.00000000	0.86773723	1.50178885	183.69978113
WTt	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	10	6.01542454	26.62040011	0.69672318	3.16707798	0.98881322	1.60461204	1620.50538106
WTt	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
WTt	17	0.90887275	10.60378789	0.00000000	0.00000000	0.86617048	2.12488162	181.22139761
WTt	18	0.38764061	23.03707612	0.03342770	2.03108663	0.98310639	1.60598883	1066.88944997
WTt	19	9.72680941	23.04513268	1.07121428	2.66290126	0.98507358	1.58655055	1209.91408982
WTt	20	0.83311136	35.87275096	0.00000000	0.00000000	0.98117144	1.64978358	1459.10230844
ITt	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
ITt	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
Flex-ST	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-ST	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	13	0.81482672	4.05155891	0.00000000	0.00000000	0.90077006	2.20806114	254.17289830
Flex-LVtk-T1	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T1	20	1.10261250	2.80355442	0.00000000	0.00000000	0.58969179	1.70522188	40.24138357
Flex-LVtk-T2	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T2	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
Flex-LVtk-T3	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T3	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	4	10.16196474	3.23666089	0.00000000	0.00000000	0.61861693	1.95838373	25.95257018
Flex-LVtk-T4	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	9	6.90453232	4.31935230	0.00000000	0.00000000	0.61008579	1.81832177	25.03466790
Flex-LVtk-T4	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	13	1.93755835	7.09239677	0.00000000	0.00000000	0.86676489	1.95200132	104.08847020
Flex-LVtk-T4	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVtk-T4	19	0.00000000	0.00000000	2.30693075	2.65943765	0.43640000	2.17404017	12.38892852
Flex-LVtk-T4	20	20.36890954	14.71408847	0.00000000	0.00000000	0.95912078	1.70877778	375.39690477
Flex-LVTt-T1	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T1	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
Flex-LVTt-T2	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T2	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T3	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	7	33.45258676	2.07809519	0.00000000	0.00000000	0.44599299	2.06995659	12.88050115
Flex-LVTt-T4	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-LVTt-T4	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	10	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	12	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	13	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	15	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	17	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	18	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
Flex-WTt	19	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Flex-WTt	20	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
RS	3	0.00755266	11.51493054	0.00781162	14.19231797	0.96848766	3.28515419	491.73765522
RS	4	0.00822352	11.10249611	0.00730155	11.54664961	0.95984506	3.21896125	382.45654043
RS	5	0.00757776	9.00377372	0.00826577	11.85052776	0.95229809	3.32236352	319.41630716
RS	7	0.00778731	11.55214207	0.00680423	11.82007355	0.96100821	3.29589474	394.34283342
RS	9	0.00847629	10.16601984	0.00837579	11.80094498	0.95762145	3.27572713	361.54945988
RS	10	0.00624551	10.16551777	0.00690781	13.18561457	0.96163270	3.08327050	401.02183481
RS	12	0.00609613	6.86074608	0.00876527	11.67551446	0.94196552	3.29914938	259.69815168
RS	13	0.01161567	16.75219633	0.00769540	12.98705457	0.97626959	2.74203926	658.24021706
RS	15	0.00897510	11.03720483	0.00893542	12.72481915	0.96298960	3.41831573	416.31088065
RS	17	0.00631383	6.97698562	0.00849184	12.08429300	0.92709559	3.01270677	127.16591650
RS	18	0.00738434	11.43573490	0.00657668	11.99044351	0.96237802	3.30367146	409.28333123
RS	19	0.00726882	11.23922427	0.00732633	13.18197371	0.96481309	3.06535564	438.71454640
RS	20	0.00767565	10.64899787	0.00742631	11.90341071	0.95889345	3.32495943	373.23236753
GSS	3	0.00991827	4.90256209	0.02021169	8.77019701	0.93904652	2.36413389	154.05955225
GSS	4	0.01131763	2.05982433	0.02383420	4.20388224	0.76666253	1.97543959	32.85638389
GSS	5	0.01137856	4.36025803	0.02257639	7.60657565	0.92159597	2.65633194	117.54445939
GSS	7	0.01124157	3.29584147	0.02207904	5.64574789	0.88414786	2.27923269	76.31691798
GSS	9	0.01172405	3.23644048	0.02694010	6.46687702	0.89882589	2.29815128	88.83951286
GSS	10	0.00762570	3.00744207	0.02168476	7.38884705	0.92740088	2.00639757	127.74271145
GSS	12	0.00749374	2.25421264	0.02824328	7.37257543	0.90403492	2.58266963	94.20456859
GSS	13	0.01351154	5.14363070	0.01951827	6.33486146	0.92396927	1.82240526	121.52577291
GSS	15	0.01120118	3.36482744	0.02364463	6.10286956	0.89824161	2.79494766	88.27199471
GSS	17	0.00932760	2.72572514	0.02294713	5.98003824	0.86843599	2.91149705	66.00862671
GSS	18	0.01054225	2.89966091	0.02379700	5.76693755	0.87996142	2.44012112	73.30655254
GSS	19	0.01273170	3.92230836	0.02397976	6.41176871	0.91258314	1.95047384	104.39441432
GSS	20	0.01189024	3.94802139	0.02377132	6.88614291	0.91256933	2.66543443	104.37634212

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
GSL	3	0.05008064	5.77293293	0.03879689	5.44214274	0.90374361	2.65153157	89.19474508
GSL	4	0.05848483	4.23861696	0.04827588	4.21870355	0.84111243	2.80968644	50.29070789
GSL	5	0.05822649	5.53094682	0.04551159	5.33036039	0.89923598	2.63292327	84.77968444
GSL	7	0.05824702	5.46033307	0.05913899	6.61937443	0.91403106	2.70169745	101.00503231
GSL	9	0.05710036	5.07874585	0.06385380	6.81182422	0.91332279	3.10531521	100.10204789
GSL	10	0.04716989	4.96209591	0.05348019	6.79956115	0.91044633	2.34707456	96.58163818
GSL	12	0.04497696	3.08691327	0.06895780	5.76703768	0.85632306	2.86018807	56.62056283
GSL	13	0.06595652	8.48703169	0.04776674	7.35527370	0.94855846	2.66653913	175.17563918
GSL	15	0.05650978	6.01763339	0.05970578	7.49877120	0.93061726	3.01692649	127.42166985
GSL	17	0.04308455	4.08832549	0.05358213	6.59070424	0.88230647	2.22902198	42.48098088
GSL	18	0.05769174	5.57210581	0.05919784	6.83020127	0.91988613	3.11678663	109.08122181
GSL	19	0.06924328	6.74514937	0.05234773	6.11830352	0.92341415	3.07381470	114.54380946
GSL	20	0.05665328	5.52158534	0.05718283	6.56376017	0.91412418	3.13503113	101.12485412
GSTE	3	0.22976949	2.92678463	0.10880823	1.68657854	0.61729684	2.17003393	15.32341680
GSTE	4	0.14226732	1.74117004	0.26951523	3.97728979	0.71430578	2.25667296	23.75233581
GSTE	5	0.17980625	3.13848194	0.10743545	2.31216174	0.69308340	1.98419300	21.45303399
GSTE	7	0.11675304	1.24428115	0.13432507	1.70924778	0.38942129	1.77245583	6.05900959
GSTE	9	0.25403168	2.87935814	0.32503134	4.41867516	0.79956744	2.66885219	37.89748936
GSTE	10	0.12997029	4.01718123	0.21537987	6.93142890	0.94419911	2.48596000	95.88487640
GSTE	12	0.26566895	3.36532467	0.29538966	4.69582259	0.82565074	1.53131496	26.83514362
GSTE	13	0.25248828	7.43068606	0.13520872	4.76176113	0.91683203	2.38064376	104.72667073
GSTE	15	0.27553337	3.43352057	0.20498997	3.01279579	0.75282296	2.19250877	28.93399063
GSTE	17	0.15658671	1.97322367	0.19948545	3.12361571	0.69269284	1.53049254	20.28665889
GSTE	18	0.09224737	0.98381039	0.09131445	1.16337259	0.25590611	1.65492777	3.26720605
GSTE	19	0.25204933	3.24955790	0.25787952	3.98909902	0.79274177	2.76973937	36.33653907
GSTE	20	0.22028013	3.48230106	0.21761053	4.05153184	0.80526064	2.31842953	39.28315336

Rate Class	Weather Station	Calculated Growth
RS	3	-6.731796915
RS	4	-6.583161057
RS	5	-5.479921824
RS	7	-2.686837020
RS	9	3.734715775
RS	10	11.304666938
RS	12	0.522412369
RS	13	58.750966386
RS	15	-17.568618644
RS	17	-0.455399407
RS	18	0.465967970
RS	19	1.689524792
RS	20	33.862313020
GSS	3	-0.702523124
GSS	4	-1.078787180
GSS	5	-0.102846810
GSS	7	0.029095198
GSS	9	-2.786932676
GSS	10	0.170835769
GSS	12	-0.326351294
GSS	13	6.062599513
GSS	15	-0.583072680
GSS	17	-0.157179525
GSS	18	-0.075287219
GSS	19	-1.121555640
GSS	20	-0.735353452
GSL	3	0.072288773
GSL	4	0.338466018
GSL	5	0.325578704
GSL	7	0.309313272
GSL	9	-0.277248264
GSL	10	0.395545910
GSL	12	0.164276620
GSL	13	2.078447145
GSL	15	0.016351273
GSL	17	0.100000000
GSL	18	-0.027090085
GSL	19	-0.840612452
GSL	20	0.768340095
GSTE	3	-0.068865741
GSTE	4	0.347222222
GSTE	5	-0.074884259
GSTE	7	0.111092593
GSTE	9	0.533385417
GSTE	10	0.027083333
GSTE	12	-0.031250000
GSTE	13	-0.041285874
GSTE	15	0.031018519
GSTE	17	0.000000000

Rate Class	Weather Station	Calculated Growth
GSTE	18	-0.114467593
GSTE	19	-0.193981481
GSTE	20	-0.074421296
SGS	3	-0.011226852
SGS	4	0.003009259
SGS	5	0.071412037
SGS	7	0.111921296
SGS	9	0.046990741
SGS	10	0.002314815
SGS	12	0.082060185
SGS	13	0.142245370
SGS	15	0.301273148
SGS	17	0.041666667
SGS	18	0.164351859
SGS	19	0.192476852
SGS	20	0.471064815
GIS	3	-0.040625000
GIS	4	0.000000000
GIS	5	-0.136040702
GIS	7	0.048495370
GIS	9	0.000000000
GIS	10	0.089583333
GIS	12	0.000000000
GIS	13	0.000000000
GIS	15	0.000000000
GIS	17	0.000000000
GIS	18	-0.171064815
GIS	19	0.000000000
GIS	20	-0.291415895
KGSSD	3	0.000000000
KGSSD	4	0.000000000
KGSSD	5	0.000000000
KGSSD	7	0.000000000
KGSSD	9	0.000000000
KGSSD	10	0.000000000
KGSSD	12	0.000000000
KGSSD	13	0.000000000
KGSSD	15	0.000000000
KGSSD	17	0.000000000
KGSSD	18	0.000000000
KGSSD	19	0.000000000
KGSSD	20	0.000000000
SSR	3	0.000000000
SSR	4	0.000000000
SSR	5	0.000809641
SSR	7	0.000000000
SSR	9	0.000000000
SSR	10	0.000000000
SSR	12	0.000000000

Rate Class	Weather Station	Calculated Growth
SSR	13	0.000000000
SSR	15	0.000000000
SSR	17	0.000000000
SSR	18	0.000000000
SSR	19	0.000000000
SSR	20	0.000000000
SSR - BH	3	0.000000000
SSR - BH	4	0.000000000
SSR - BH	5	0.000000000
SSR - BH	7	0.000000000
SSR - BH	9	0.000000000
SSR - BH	10	0.000000000
SSR - BH	12	0.000000000
SSR - BH	13	0.000000000
SSR - BH	15	0.000000000
SSR - BH	17	0.000000000
SSR - BH	18	0.000000000
SSR - BH	19	0.000000000
SSR - BH	20	0.000000000
STk	3	0.162984954
STk	4	0.185730324
STk	5	0.000000000
STk	7	0.007562500
STk	9	0.005736111
STk	10	0.000000000
STk	12	0.156250000
STk	13	-1.102884259
STk	15	0.197088542
STk	17	0.000000000
STk	18	0.196759259
STk	19	1.040430556
STk	20	1.578458918
STt	3	-0.204766782
STt	4	0.000000000
STt	5	-0.078167245
STt	7	0.461533565
STt	9	0.000000000
STt	10	0.764621534
STt	12	0.000000000
STt	13	0.000000000
STt	15	0.000000000
STt	17	-0.052083333
STt	18	0.581584491
STt	19	-0.038280093
STt	20	0.050551505
CNG	3	0.000000000
CNG	4	0.000000000
CNG	5	0.000000000
CNG	7	0.000000000

Rate Class	Weather Station	Calculated Growth
CNG	9	0.006944444
CNG	10	0.000000000
CNG	12	0.000000000
CNG	13	0.031250000
CNG	15	0.000000000
CNG	17	0.000000000
CNG	18	0.000000000
CNG	19	0.027777778
CNG	20	0.006944444
GIT	3	0.009760802
GIT	4	0.000000000
GIT	5	0.879110725
GIT	7	0.081303048
GIT	9	0.000000000
GIT	10	0.001220100
GIT	12	0.000000000
GIT	13	0.000000000
GIT	15	0.000000000
GIT	17	0.000000000
GIT	18	0.063720100
GIT	19	0.000000000
GIT	20	0.427736314
LVTk-T1	3	-0.020833333
LVTk-T1	4	0.006944444
LVTk-T1	5	0.000000000
LVTk-T1	7	0.000000000
LVTk-T1	9	-0.354024272
LVTk-T1	10	0.000000000
LVTk-T1	12	-0.118055556
LVTk-T1	13	-0.345572082
LVTk-T1	15	0.065192141
LVTk-T1	17	0.000000000
LVTk-T1	18	-0.020132212
LVTk-T1	19	-0.140357906
LVTk-T1	20	-0.644764957
LVTk-T2	3	0.013888889
LVTk-T2	4	0.000000000
LVTk-T2	5	0.000000000
LVTk-T2	7	0.000000000
LVTk-T2	9	0.301025821
LVTk-T2	10	0.000000000
LVTk-T2	12	0.052083333
LVTk-T2	13	0.161612241
LVTk-T2	15	0.062500000
LVTk-T2	17	0.000000000
LVTk-T2	18	-0.013888889
LVTk-T2	19	0.076388889
LVTk-T2	20	-0.019179894
LVTk-T3	3	0.006944444

Rate Class	Weather Station	Calculated Growth
LVTk-T3	4	0.013888889
LVTk-T3	5	0.000000000
LVTk-T3	7	0.000000000
LVTk-T3	9	0.085207366
LVTk-T3	10	0.000000000
LVTk-T3	12	0.000000000
LVTk-T3	13	0.119358875
LVTk-T3	15	-0.006944444
LVTk-T3	17	0.020833333
LVTk-T3	18	0.013888889
LVTk-T3	19	-0.048611111
LVTk-T3	20	0.125000000
LVTk-T4	3	0.000000000
LVTk-T4	4	0.006944444
LVTk-T4	5	0.000000000
LVTk-T4	7	0.000000000
LVTk-T4	9	0.050288496
LVTk-T4	10	0.000000000
LVTk-T4	12	0.000000000
LVTk-T4	13	0.020833333
LVTk-T4	15	0.076388889
LVTk-T4	17	0.000000000
LVTk-T4	18	0.000000000
LVTk-T4	19	0.118055556
LVTk-T4	20	0.045564059
LVTt-T1	3	0.104166667
LVTt-T1	4	0.000000000
LVTt-T1	5	0.000000000
LVTt-T1	7	-0.187500000
LVTt-T1	9	0.000000000
LVTt-T1	10	-0.054015601
LVTt-T1	12	0.000000000
LVTt-T1	13	0.000000000
LVTt-T1	15	0.000000000
LVTt-T1	17	0.000000000
LVTt-T1	18	0.013955440
LVTt-T1	19	0.027777778
LVTt-T1	20	0.069444444
LVTt-T2	3	-0.013888889
LVTt-T2	4	0.000000000
LVTt-T2	5	0.013888889
LVTt-T2	7	0.187500000
LVTt-T2	9	0.000000000
LVTt-T2	10	0.069444444
LVTt-T2	12	0.000000000
LVTt-T2	13	0.000000000
LVTt-T2	15	0.000000000
LVTt-T2	17	0.024305556
LVTt-T2	18	0.052083333

Rate Class	Weather Station	Calculated Growth
LVTt-T2	19	0.013888889
LVTt-T2	20	0.000000000
LVTt-T3	3	0.055555556
LVTt-T3	4	0.000000000
LVTt-T3	5	0.051236672
LVTt-T3	7	-0.006944444
LVTt-T3	9	0.000000000
LVTt-T3	10	0.090277778
LVTt-T3	12	0.000000000
LVTt-T3	13	0.000000000
LVTt-T3	15	0.000000000
LVTt-T3	17	0.000000000
LVTt-T3	18	0.138888889
LVTt-T3	19	0.000000000
LVTt-T3	20	0.000000000
LVTt-T4	3	-0.048611111
LVTt-T4	4	0.000000000
LVTt-T4	5	0.041666667
LVTt-T4	7	-0.027777778
LVTt-T4	9	0.000000000
LVTt-T4	10	-0.041666667
LVTt-T4	12	0.000000000
LVTt-T4	13	0.000000000
LVTt-T4	15	0.000000000
LVTt-T4	17	0.000000000
LVTt-T4	18	-0.055460503
LVTt-T4	19	0.000000000
LVTt-T4	20	-0.027777778
Wtk	3	0.000000000
Wtk	4	0.000000000
Wtk	5	0.000000000
Wtk	7	0.000000000
Wtk	9	0.000000000
Wtk	10	0.000000000
Wtk	12	0.000000000
Wtk	13	0.000000000
Wtk	15	0.000000000
Wtk	17	0.000000000
Wtk	18	0.000000000
Wtk	19	0.000000000
Wtk	20	0.000000000
WTt	3	0.031250000
WTt	4	0.000000000
WTt	5	0.000000000
WTt	7	0.000000000
WTt	9	0.000000000
WTt	10	0.000000000
WTt	12	0.000000000
WTt	13	0.000000000

Rate Class	Weather Station	Calculated Growth
WTt	15	0.000000000
WTt	17	0.000000000
WTt	18	0.000000000
WTt	19	0.000000000
WTt	20	0.000000000
ITt	3	0.000000000
ITt	4	0.000000000
ITt	5	0.000000000
ITt	7	0.000000000
ITt	9	0.000000000
ITt	10	0.000000000
ITt	12	0.000000000
ITt	13	0.000000000
ITt	15	0.000000000
ITt	17	0.000000000
ITt	18	0.000000000
ITt	19	0.000000000
ITt	20	0.000000000
Flex-ST	3	0.000000000
Flex-ST	4	0.000000000
Flex-ST	5	0.000000000
Flex-ST	7	0.000000000
Flex-ST	9	0.000000000
Flex-ST	10	0.000000000
Flex-ST	12	0.000000000
Flex-ST	13	0.000000000
Flex-ST	15	0.000000000
Flex-ST	17	0.000000000
Flex-ST	18	0.000000000
Flex-ST	19	0.000000000
Flex-ST	20	0.000000000
Flex-LVTk-T1	3	0.000000000
Flex-LVTk-T1	4	0.000000000
Flex-LVTk-T1	5	0.000000000
Flex-LVTk-T1	7	0.000000000
Flex-LVTk-T1	9	0.000000000
Flex-LVTk-T1	10	0.000000000
Flex-LVTk-T1	12	0.000000000
Flex-LVTk-T1	13	0.000000000
Flex-LVTk-T1	15	0.000000000
Flex-LVTk-T1	17	0.000000000
Flex-LVTk-T1	18	0.000000000
Flex-LVTk-T1	19	0.000000000
Flex-LVTk-T1	20	0.000000000
Flex-LVTk-T2	3	0.000000000
Flex-LVTk-T2	4	0.000000000
Flex-LVTk-T2	5	0.000000000
Flex-LVTk-T2	7	0.000000000
Flex-LVTk-T2	9	0.000000000

Rate Class	Weather Station	Calculated Growth
Flex-LVTk-T2	10	0.000000000
Flex-LVTk-T2	12	0.000000000
Flex-LVTk-T2	13	0.000000000
Flex-LVTk-T2	15	0.000000000
Flex-LVTk-T2	17	0.000000000
Flex-LVTk-T2	18	0.000000000
Flex-LVTk-T2	19	0.000000000
Flex-LVTk-T2	20	0.000000000
Flex-LVTk-T3	3	0.000000000
Flex-LVTk-T3	4	0.000000000
Flex-LVTk-T3	5	0.000000000
Flex-LVTk-T3	7	0.000000000
Flex-LVTk-T3	9	0.000000000
Flex-LVTk-T3	10	0.000000000
Flex-LVTk-T3	12	0.000000000
Flex-LVTk-T3	13	0.000000000
Flex-LVTk-T3	15	0.000000000
Flex-LVTk-T3	17	0.000000000
Flex-LVTk-T3	18	0.000000000
Flex-LVTk-T3	19	0.000000000
Flex-LVTk-T3	20	0.000000000
Flex-LVTk-T4	3	0.000000000
Flex-LVTk-T4	4	0.000000000
Flex-LVTk-T4	5	0.000000000
Flex-LVTk-T4	7	0.000000000
Flex-LVTk-T4	9	0.000000000
Flex-LVTk-T4	10	0.000000000
Flex-LVTk-T4	12	0.000000000
Flex-LVTk-T4	13	0.000000000
Flex-LVTk-T4	15	0.000000000
Flex-LVTk-T4	17	0.000000000
Flex-LVTk-T4	18	0.000000000
Flex-LVTk-T4	19	0.000000000
Flex-LVTk-T4	20	0.000000000
Flex-LVTt-T1	3	0.000000000
Flex-LVTt-T1	4	0.000000000
Flex-LVTt-T1	5	0.000000000
Flex-LVTt-T1	7	0.000000000
Flex-LVTt-T1	9	0.000000000
Flex-LVTt-T1	10	0.000000000
Flex-LVTt-T1	12	0.000000000
Flex-LVTt-T1	13	0.000000000
Flex-LVTt-T1	15	0.000000000
Flex-LVTt-T1	17	0.000000000
Flex-LVTt-T1	18	0.000000000
Flex-LVTt-T1	19	0.000000000
Flex-LVTt-T1	20	0.000000000
Flex-LVTt-T2	3	0.000000000
Flex-LVTt-T2	4	0.000000000

Rate Class	Weather Station	Calculated Growth
Flex-LVTt-T2	5	0.000000000
Flex-LVTt-T2	7	0.000000000
Flex-LVTt-T2	9	0.000000000
Flex-LVTt-T2	10	0.000000000
Flex-LVTt-T2	12	0.000000000
Flex-LVTt-T2	13	0.000000000
Flex-LVTt-T2	15	0.000000000
Flex-LVTt-T2	17	0.000000000
Flex-LVTt-T2	18	0.000000000
Flex-LVTt-T2	19	0.000000000
Flex-LVTt-T2	20	0.000000000
Flex-LVTt-T3	3	0.000000000
Flex-LVTt-T3	4	0.000000000
Flex-LVTt-T3	5	0.000000000
Flex-LVTt-T3	7	0.000000000
Flex-LVTt-T3	9	0.000000000
Flex-LVTt-T3	10	0.000000000
Flex-LVTt-T3	12	0.000000000
Flex-LVTt-T3	13	0.000000000
Flex-LVTt-T3	15	0.000000000
Flex-LVTt-T3	17	0.000000000
Flex-LVTt-T3	18	0.000000000
Flex-LVTt-T3	19	0.000000000
Flex-LVTt-T3	20	0.000000000
Flex-LVTt-T4	3	0.000000000
Flex-LVTt-T4	4	0.000000000
Flex-LVTt-T4	5	0.000000000
Flex-LVTt-T4	7	0.000000000
Flex-LVTt-T4	9	0.000000000
Flex-LVTt-T4	10	0.000000000
Flex-LVTt-T4	12	0.000000000
Flex-LVTt-T4	13	0.000000000
Flex-LVTt-T4	15	0.000000000
Flex-LVTt-T4	17	0.000000000
Flex-LVTt-T4	18	0.000000000
Flex-LVTt-T4	19	0.000000000
Flex-LVTt-T4	20	0.000000000
Flex-WTt	3	0.000000000
Flex-WTt	4	0.000000000
Flex-WTt	5	0.000000000
Flex-WTt	7	0.000000000
Flex-WTt	9	0.000000000
Flex-WTt	10	0.000000000
Flex-WTt	12	0.000000000
Flex-WTt	13	0.000000000
Flex-WTt	15	0.000000000
Flex-WTt	17	0.000000000
Flex-WTt	18	0.000000000
Flex-WTt	19	0.000000000

Rate Class	Weather Station	Calculated Growth
Flex-WTt	20	0.000000000

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

SUMMARY OF CUSTOMER COSTS

		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTe	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
1	Rate Base	541,526,912	485,983,921	29,789,348	13,392,796	927,321	609,011	89,563	1,625	24,402	6,688,318	2,106,437
2												
3	Return @ Current Rates	26,571,590	12,554,596	2,793,785	1,676,211	262,561	118,745	106,274	2,133	32,691	2,696,662	868,539
4	O&M Expenses	109,495,284	96,549,495	7,324,359	3,152,911	255,659	117,237	38,059	282	3,876	1,268,772	388,341
5	Depreciation Expense	32,380,983	28,807,523	1,913,256	892,843	73,354	34,817	12,013	94	1,378	390,540	125,633
6	Taxes, Other	16,286,555	14,447,114	989,761	459,204	38,073	17,535	5,975	47	689	199,376	63,441
7												
8	Income Taxes:											
9												
10	State Income Taxes	7.00% 303,262	114,450	33,406	27,582	4,977	1,228	1,216	62	378	33,706	11,962
11	Federal Income Taxes	35.00% 1,410,165	532,193	155,337	128,256	23,142	5,710	5,654	290	1,758	156,734	55,623
12												
13	Total Income Taxes	1,713,427	646,643	188,742	155,838	28,119	6,938	6,870	353	2,136	190,441	67,585
14												
15	Adjustments to After-Tax Income:											
16												
17	Amortization	(120,774)	(45,580)	(13,304)	(10,984)	(1,982)	(489)	(484)	(25)	(151)	(13,424)	(4,764)
18	Other	10,342,952	3,903,406	1,139,327	940,702	169,736	41,883	41,471	2,130	12,894	1,149,578	407,970
19												
20	Total Adjustments to After-Tax Income	10,222,178	3,857,826	1,126,024	929,717	167,754	41,394	40,987	2,105	12,743	1,136,155	403,206
21												
22	Total Customer-Related Costs @ Current Rates	196,670,017	156,863,198	14,335,926	7,266,725	825,520	336,668	210,178	5,014	53,513	5,881,945	1,916,745
23	Total Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
24	Customer Costs (\$/customer/month)	\$ 25.80	\$ 22.56	\$ 32.42	\$ 50.87	\$ 121.51	\$ 43.22	\$ 77.90	\$ 417.85	\$ 636.66	\$ 145.69	\$ 142.85
25												
26												
27	Incremental Return @ Equalized ROR	12,850,486	22,824,061	(625,180)	(701,242)	(195,054)	(74,410)	(99,754)	(2,015)	(30,915)	(2,209,766)	(715,194)
28	Incremental Income Taxes	8,407,556	14,932,864	(409,030)	(458,795)	(127,616)	(48,684)	(65,265)	(1,318)	(20,226)	(1,445,761)	(467,923)
29												
30	Total Customer-Related Costs @ Equalized ROR	217,928,059	194,620,123	13,301,717	6,106,688	502,850	213,573	45,160	1,681	2,372	2,226,419	733,628
31	Total Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
32	Customer Costs (\$/customer/month)	\$ 28.58	\$ 27.98	\$ 30.08	\$ 42.75	\$ 74.02	\$ 27.42	\$ 16.74	\$ 140.07	\$ 28.22	\$ 55.14	\$ 54.68
33												
34												
35	Incremental Return @ Proposed Rates	12,850,486	14,072,365	(64,422)	(358,119)	(83,907)	5,390	(130)	(1,615)	(210)	(124,128)	(86,837)
36	Incremental Income Taxes	8,407,556	9,206,982	(42,148)	(234,303)	(54,897)	3,526	(85)	(1,056)	(137)	(81,212)	(56,814)
37												
38	Total Customer-Related Costs @ Proposed Rates	217,928,059	180,142,545	14,229,356	6,674,302	686,715	345,584	209,964	2,343	53,167	5,676,606	1,773,094
39	Total Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
40	Customer Costs (\$/customer/month)	\$ 28.58	\$ 25.90	\$ 32.18	\$ 46.72	\$ 101.08	\$ 44.36	\$ 77.82	\$ 195.26	\$ 632.53	\$ 140.60	\$ 132.14

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

SUMMARY OF DEMAND COSTS

		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
1	Rate Base	359,481,761	237,308,580	24,301,386	33,924,619	6,474,407	27,469	64,725	114,189	30,319	13,088,716	7,477,338
2												
3	Return @ Existing Rates	17,639,016	4,148,522	2,076,695	2,341,089	461,776	60,337	70,806	6,966	22,394	2,214,504	874,847
4	O&M Expenses	35,188,232	22,971,052	2,535,528	3,280,035	622,971	2,901	30,428	10,247	154	1,352,136	740,179
5	Depreciation Expense	16,498,906	10,888,445	1,120,713	1,557,787	296,159	1,339	2,920	4,197	12	627,451	339,438
6	Taxes, Other	8,581,549	5,705,436	592,240	816,079	155,131	631	2,238	2,549	9	295,354	178,583
7												
8	Income Taxes:											
9												
10	State Income Taxes	7.00% 201,314	75,975	22,176	18,310	3,304	815	807	41	251	22,375	7,941
11	Federal Income Taxes	35.00% 936,110	353,286	103,117	85,140	15,362	3,791	3,753	193	1,167	104,045	36,924
12												
13	Total Income Taxes	1,137,424	429,261	125,293	103,450	18,666	4,606	4,561	234	1,418	126,420	44,865
14												
15	Adjustments to After-Tax Income:											
16												
17	Amortization	(80,173)	(30,257)	(8,831)	(7,292)	(1,316)	(325)	(321)	(17)	(100)	(8,911)	(3,162)
18	Other	6,865,961	2,591,198	756,320	624,466	112,676	27,803	27,530	1,414	8,559	763,124	270,823
19												
20	Total Adjustments to After-Tax Income	6,785,788	2,560,941	747,488	617,174	111,360	27,479	27,208	1,397	8,459	754,213	267,660
21												
22	Total Demand-Related Costs	85,830,914	46,703,657	7,197,957	8,715,613	1,666,064	97,292	138,162	25,590	32,446	5,370,079	2,445,572
23	Total Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
24	Customer Costs (\$/customer/month)	\$ 11.26	\$ 6.72	\$ 16.28	\$ 61.01	\$ 245.24	\$ 12.49	\$ 51.21	\$ 2,132.52	\$ 386.02	\$ 133.01	\$ 182.26
25												
26												
27	Incremental Return @ Equalized ROR	8,530,537	13,127,068	(307,603)	128,555	9,548	(58,338)	(66,095)	1,347	(20,187)	(1,261,672)	(330,512)
28	Incremental Income Taxes	5,581,187	8,588,512	(201,252)	84,109	6,247	(38,168)	(43,243)	881	(13,208)	(825,461)	(216,240)
29												
30	Total Demand-Related Costs @ Equalized ROR	99,942,638	68,419,237	6,689,102	8,928,278	1,681,858	787	28,824	27,818	(949)	3,282,946	1,898,820
31	Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
32	Dollars/Customer/Month	\$ 13.11	\$ 9.84	\$ 15.13	\$ 62.50	\$ 247.57	\$ 0.10	\$ 10.68	\$ 2,318.14	\$ (11.29)	\$ 81.31	\$ 141.51
33												
34												
35	Incremental Return @ Proposed Rates	8,530,537	7,317,430	64,645	356,331	83,330	(5,364)	39	1,612	196	122,837	86,611
36	Incremental Income Taxes	5,581,187	4,787,500	42,295	233,133	54,520	(3,509)	26	1,055	128	80,368	56,666
37												
38	Total Demand-Related Costs @ Proposed Rates	99,942,638	58,808,587	7,304,896	9,305,077	1,803,913	88,419	138,226	28,257	32,770	5,573,284	2,588,849
39	Customers	635,324	579,541	36,849	11,904	566	649	225	1	7	3,365	1,118
40	Dollars/Customer/Month	\$ 13.11	\$ 8.46	\$ 16.52	\$ 65.14	\$ 265.53	\$ 11.35	\$ 51.23	\$ 2,354.77	\$ 389.87	\$ 138.04	\$ 192.94

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

SUMMARY OF DEMAND COSTS

		CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTK	
1	Rate Base	294,417	189,478	1,739,218	3,626,401	3,424,908	9,655,407	774,553	2,249,978	2,680,700	9,565,668	2,469,286	
2													
3	Return @ Existing Rates	30,255	382,086	279,241	421,403	442,393	1,524,623	99,314	217,844	304,757	1,307,444	351,719	
4	O&M Expenses	22,058	155,820	174,891	374,656	351,205	969,580	67,919	200,913	229,337	898,387	197,835	
5	Depreciation Expense	12,966	8,044	81,157	173,857	162,975	449,929	34,481	102,266	120,814	425,902	88,054	
6	Taxes, Other	6,640	8,269	38,202	81,838	76,716	211,791	17,929	53,159	62,566	223,187	53,003	
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	251	4,418	2,732	3,656	3,934	14,191	894	1,750	2,587	11,713	3,192
11	Federal Income Taxes	35.00%	1,166	20,542	12,704	17,000	18,293	65,989	4,159	8,138	12,031	54,467	14,842
12													
13	Total Income Taxes	1,417	24,959	15,436	20,656	22,227	80,180	5,053	9,888	14,619	66,181	18,034	
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	(100)	(1,759)	(1,088)	(1,456)	(1,567)	(5,652)	(356)	(697)	(1,030)	(4,665)	(1,271)	
18	Other	8,554	150,663	93,180	124,688	134,170	484,001	30,503	59,690	88,245	399,495	108,859	
19													
20	Total Adjustments to After-Tax Income	8,454	148,904	92,092	123,232	132,603	478,349	30,147	58,993	87,214	394,830	107,588	
21													
22	Total Demand-Related Costs	81,790	728,082	681,021	1,195,643	1,188,119	3,714,452	254,843	643,062	819,308	3,315,932	816,232	
23	Total Customers	3	521	188	111	63	61	34	37	24	29	27	
24	Customer Costs (\$/customer/month)	\$ 1,956.12	\$ 116.41	\$ 301.09	\$ 901.35	\$ 1,559.72	\$ 5,063.00	\$ 627.09	\$ 1,451.88	\$ 2,880.11	\$ 9,434.61	\$ 2,503.30	
25													
26													
27	Incremental Return @ Equalized ROR	(8,822)	(368,292)	(152,630)	(157,408)	(193,067)	(821,729)	(42,928)	(54,050)	(109,608)	(611,083)	(171,960)	
28	Incremental Income Taxes	(5,772)	(240,959)	(99,859)	(102,986)	(126,316)	(537,624)	(28,086)	(35,363)	(71,712)	(399,807)	(112,506)	
29													
30	Total Demand-Related Costs @ Equalized ROR	67,197	118,831	428,532	935,249	868,736	2,355,099	183,829	553,649	637,988	2,305,042	531,766	
31	Customers	3	521	188	111	63	61	34	37	24	29	27	
32	Dollars/Customer/Month	\$ 1,607.11	\$ 19.00	\$ 189.46	\$ 705.05	\$ 1,140.45	\$ 3,210.13	\$ 452.35	\$ 1,250.01	\$ 2,242.72	\$ 6,558.39	\$ 1,630.87	
33													
34													
35	Incremental Return @ Proposed Rates	4,004	(2,407)	19,275	48,880	47,251	135,993	10,132	31,193	37,747	135,954	34,847	
36	Incremental Income Taxes	2,619	(1,575)	12,611	31,980	30,914	88,975	6,629	20,408	24,696	88,949	22,799	
37													
38	Total Demand-Related Costs @ Proposed Rates	88,413	724,100	712,907	1,276,503	1,266,284	3,939,420	271,603	694,663	881,752	3,540,836	873,878	
39	Customers	3	521	188	111	63	61	34	37	24	29	27	
40	Dollars/Customer/Month	\$ 2,114.52	\$ 115.78	\$ 315.18	\$ 962.31	\$ 1,662.33	\$ 5,369.65	\$ 668.33	\$ 1,568.38	\$ 3,099.62	\$ 10,074.52	\$ 2,680.09	

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

SUMMARY OF COMMODITY COSTS

		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTe	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
1	Rate Base	1,959,060	1,202,207	108,171	178,426	40,464	280	4,162	356	697	97,493	30,402
2												
3	Return @ Existing Rates	96,127	18,141	10,127	12,442	2,771	335	573	25	148	13,352	4,260
4	O&M Expenses	5,013,726	3,504,344	315,310	520,097	117,951	786	12,131	2,367	4,499	113,039	41,329
5	Depreciation Expense	130,042	76,519	6,885	11,357	2,576	18	265	16	31	7,480	2,298
6	Taxes, Other	147,407	100,309	9,025	14,887	3,376	24	347	50	100	4,456	1,369
7												
8	Income Taxes:											
9												
10	State Income Taxes	7.00% 1,097	414	121	100	18	4	4	0	1	122	43
11	Federal Income Taxes	35.00% 5,101	1,925	562	464	84	21	20	1	6	567	201
12												
13	Total Income Taxes	6,199	2,339	683	564	102	25	25	1	8	689	244
14												
15	Adjustments to After-Tax Income:											
16												
17	Amortization	(437)	(165)	(48)	(40)	(7)	(2)	(2)	(0)	(1)	(49)	(17)
18	Other	37,417	14,121	4,122	3,403	614	152	150	8	47	4,159	1,476
19												
20	Total Adjustments to After-Tax Income	36,980	13,956	4,074	3,363	607	150	148	8	46	4,110	1,459
21												
22	Total Commodity-Related Costs@Realized Return	5,430,481	3,715,609	346,103	562,710	127,382	1,338	13,489	2,466	4,832	143,127	50,959
23	Throughput	79,806,133	42,284,167	3,804,594	6,275,606	1,423,217	9,936	146,375	31,337	62,689	5,715,973	1,756,377
24	Commodity-Related Costs (\$/dth)	\$ 0.0680	\$ 0.0879	\$ 0.0910	\$ 0.0897	\$ 0.0895	\$ 0.1346	\$ 0.0922	\$ 0.0787	\$ 0.0771	\$ 0.0250	\$ 0.0290
25												
26												
27	Incremental Return @ Equalized ROR	46,489	69,378	(2,252)	547	175	(315)	(270)	1	(97)	(6,255)	(2,047)
28	Incremental Income Taxes	30,416	45,391	(1,473)	358	114	(206)	(177)	1	(64)	(4,092)	(1,339)
29												
30	Total Commodity-Related Costs @ Equalized ROF	5,507,385	3,830,377	342,378	563,616	127,671	817	13,043	2,468	4,671	132,780	47,574
31	Throughput	79,806,133	42,284,167	3,804,594	6,275,606	1,423,217	9,936	146,375	31,337	62,689	5,715,973	1,756,377
32	Commodity-Related Costs (\$/dth)	\$ 0.0058	\$ 0.0075	\$ 0.0075	\$ 0.0075	\$ 0.0075	\$ 0.0069	\$ 0.0074	\$ 0.0066	\$ 0.0062	\$ 0.0019	\$ 0.0023
33												
34												
35	Incremental Return @ Proposed Rates	46,489	37,717	(223)	1,789	577	(26)	91	2	14	1,290	226
36	Incremental Income Taxes	30,416	24,677	(146)	1,170	378	(17)	59	2	9	844	148
37												
38	Total Commodity-Related Costs @ Proposed Rates	5,507,385	3,778,002	345,734	565,669	128,336	1,295	13,639	2,470	4,855	145,261	51,334
39	Throughput	79,806,133	42,284,167	3,804,594	6,275,606	1,423,217	9,936	146,375	31,337	62,689	5,715,973	1,756,377
40	Commodity-Related Costs (\$/dth)	\$ 0.0058	\$ 0.0074	\$ 0.0076	\$ 0.0075	\$ 0.0075	\$ 0.0109	\$ 0.0078	\$ 0.0066	\$ 0.0065	\$ 0.0021	\$ 0.0024

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

SUMMARY OF COMMODITY COSTS

		CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Transport	Transport	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport	
		CNG	GIT	LVTk - T1	LVTk - T2	LVTk - T3	LVTk - T4	LVTt - T1	LVTt - T2	LVTt - T3	LVTt - T4	WTt	
1	Rate Base	2,567	14,684	14,998	28,361	31,134	112,130	3,821	9,699	14,031	64,715	260	
2													
3	Return @ Existing Rates	212	2,752	1,793	2,718	3,023	11,229	522	1,061	1,632	7,743	1,269	
4	O&M Expenses	3,490	19,962	17,390	32,884	36,099	130,011	5,195	13,184	19,073	87,973	16,613	
5	Depreciation Expense	194	1,110	1,151	2,176	2,389	8,603	289	733	1,061	4,892	0	
6	Taxes, Other	116	661	686	1,296	1,423	5,125	172	437	632	2,915	0	
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	1	24	15	20	21	77	5	10	14	64	17
11	Federal Income Taxes	35.00%	6	112	69	93	100	360	23	44	66	297	81
12													
13	Total Income Taxes	8	136	84	113	121	437	28	54	80	361	98	
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	(1)	(10)	(6)	(8)	(9)	(31)	(2)	(4)	(6)	(25)	(7)	
18	Other	47	821	508	680	731	2,638	166	325	481	2,177	593	
19													
20	Total Adjustments to After-Tax Income	46	811	502	672	723	2,607	164	321	475	2,152	586	
21													
22	Total Commodity-Related Costs@Realized Return	4,066	25,433	21,605	39,859	43,777	158,011	6,369	15,791	22,953	106,035	18,567	
23	Throughput	148,327	848,324	879,339	1,662,813	1,825,393	6,574,140	220,764	560,297	810,571	3,738,673	1,027,222	
24	Commodity-Related Costs (\$/dth)	\$ 0.0274	\$ 0.0300	\$ 0.0246	\$ 0.0240	\$ 0.0240	\$ 0.0240	\$ 0.0289	\$ 0.0282	\$ 0.0283	\$ 0.0284	\$ 0.0181	
25													
26													
27	Incremental Return @ Equalized ROR	(25)	(1,683)	(701)	(654)	(756)	(3,066)	(243)	(355)	(611)	(3,032)	(1,250)	
28	Incremental Income Taxes	(17)	(1,101)	(458)	(428)	(495)	(2,006)	(159)	(233)	(400)	(1,983)	(818)	
29													
30	Total Commodity-Related Costs @ Equalized ROF	4,024	22,648	20,445	38,777	42,526	152,940	5,966	15,203	21,942	101,020	16,498	
31	Throughput	148,327	848,324	879,339	1,662,813	1,825,393	6,574,140	220,764	560,297	810,571	3,738,673	1,027,222	
32	Commodity-Related Costs (\$/dth)	\$ 0.0023	\$ 0.0022	\$ 0.0019	\$ 0.0019	\$ 0.0019	\$ 0.0019	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0013	
33													
34													
35	Incremental Return @ Proposed Rates	45	311	236	470	553	2,153	46	109	192	1,040	(123)	
36	Incremental Income Taxes	29	203	154	308	362	1,409	30	71	126	680	(81)	
37													
38	Total Commodity-Related Costs @ Proposed Rates	4,140	25,947	21,995	40,637	44,693	161,574	6,445	15,972	23,271	107,755	18,363	
39	Throughput	148,327	848,324	879,339	1,662,813	1,825,393	6,574,140	220,764	560,297	810,571	3,738,673	1,027,222	
40	Commodity-Related Costs (\$/dth)	\$ 0.0023	\$ 0.0025	\$ 0.0021	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0024	\$ 0.0024	\$ 0.0024	\$ 0.0024	\$ 0.0015	

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015												
TOTAL COST OF SERVICE												
		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
1	Rate Base	902,967,733	724,494,708	54,198,904	47,495,841	7,442,192	636,760	158,450	116,170	55,418	19,874,527	9,614,177
2												
3	Return @ Existing Rates	65,734,245	16,721,259	4,880,606	4,029,742	727,108	179,418	177,653	9,124	55,234	4,924,518	1,747,645
4	O&M Expenses	149,697,241	123,024,892	10,175,197	6,953,043	996,581	120,924	80,619	12,896	8,528	2,733,947	1,169,849
5	Depreciation Expense	49,009,931	39,772,487	3,040,853	2,461,987	372,089	36,174	15,198	4,306	1,421	1,025,471	467,369
6	Taxes, Other	25,015,511	20,252,858	1,591,026	1,290,170	196,580	18,190	8,560	2,646	798	499,186	243,393
7												
8	Income Taxes:											
9												
10	State Income Taxes	505,673	190,840	55,702	45,991	8,298	2,048	2,028	104	630	56,204	19,946
11	Federal Income Taxes	2,351,377	887,404	259,016	213,860	38,588	9,522	9,428	484	2,931	261,346	92,748
12												
13	Total Income Taxes	2,857,050	1,078,244	314,718	259,852	46,886	11,569	11,456	588	3,562	317,550	112,694
14												
15	Adjustments to After-Tax Income:											
16												
17	Amortization	(201,384)	(76,002)	(22,183)	(18,316)	(3,305)	(815)	(807)	(41)	(251)	(22,383)	(7,943)
18	Other	17,246,330	6,508,725	1,899,769	1,568,571	283,026	69,838	69,151	3,552	21,500	1,916,861	680,268
19												
20	Total Adjustments to After-Tax Income	17,044,946	6,432,723	1,877,585	1,550,255	279,721	69,023	68,344	3,510	21,249	1,894,478	672,325
21												
22	Total Costs @ Realized ROR	287,931,412	207,282,464	21,879,986	16,545,049	2,618,965	435,298	361,829	33,070	90,791	11,395,151	4,413,276
23												
24												
25	Incremental Return @ Equalized ROR	21,427,512	36,020,507	(935,035)	(572,140)	(185,331)	(133,063)	(166,118)	(667)	(51,200)	(3,477,692)	(1,047,752)
26	Incremental Income Taxes	14,019,158	23,566,767	(611,756)	(374,328)	(121,255)	(87,058)	(108,684)	(437)	(33,498)	(2,275,314)	(685,502)
27												
28	Total Costs @ Equalized ROR	323,378,082	266,869,737	20,333,196	15,598,581	2,312,379	215,177	87,026	31,966	6,094	5,642,145	2,680,022
29												
30												
31	Incremental Return @ Proposed Rates	21,427,512	21,427,512	0	0	0	0	0	(0)	(0)	0	0
32	Incremental Income Taxes	14,019,158	14,019,158	0	0	0	0	0	(0)	(0)	0	0
33												
34	Total Costs @ Proposed Rates	323,378,082	242,729,134	21,879,986	16,545,049	2,618,965	435,298	361,829	33,070	90,791	11,395,151	4,413,276

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015												
TOTAL COST OF SERVICE												
		CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk
1	Rate Base	315,754	730,692	2,328,344	3,934,982	3,601,328	9,857,966	873,117	2,349,857	2,737,965	9,636,682	2,513,900
2												
3	Return @ Existing Rates	55,201	972,246	601,300	804,626	865,813	3,123,304	196,839	385,183	569,453	2,577,983	702,476
4	O&M Expenses	29,226	268,060	292,608	462,377	418,721	1,136,237	90,000	232,889	260,081	1,004,387	226,180
5	Depreciation Expense	14,312	40,528	115,159	193,378	175,354	470,083	40,473	108,914	125,576	436,870	91,927
6	Taxes, Other	7,348	24,378	55,539	91,978	83,227	222,825	20,972	56,616	65,085	229,170	54,966
7												
8	Income Taxes:											
9												
10	State Income Taxes	630	11,096	6,863	9,183	9,882	35,646	2,247	4,396	6,499	29,423	8,017
11	Federal Income Taxes	2,930	51,598	31,911	42,702	45,949	165,755	10,446	20,442	30,221	136,815	37,281
12												
13	Total Income Taxes	3,560	62,694	38,774	51,885	55,831	201,401	12,693	24,838	36,720	166,237	45,298
14												
15	Adjustments to After-Tax Income:											
16												
17	Amortization	(251)	(4,419)	(2,733)	(3,657)	(3,935)	(14,196)	(895)	(1,751)	(2,588)	(11,718)	(3,193)
18	Other	21,487	378,445	234,055	313,199	337,017	1,215,741	76,619	149,932	221,659	1,003,476	273,438
19												
20	Total Adjustments to After-Tax Income	21,236	374,026	231,322	309,542	333,081	1,201,545	75,725	148,181	219,070	991,759	270,245
21												
22	Total Costs @ Realized ROR	130,883	1,741,933	1,334,702	1,913,786	1,932,027	6,355,395	436,702	956,622	1,275,985	5,406,407	1,391,092
23												
24												
25	Incremental Return @ Equalized ROR	(32,215)	(919,053)	(431,801)	(518,167)	(603,644)	(2,405,664)	(133,278)	(214,118)	(370,135)	(1,876,452)	(519,469)
26	Incremental Income Taxes	(21,077)	(601,300)	(282,510)	(339,016)	(394,940)	(1,573,929)	(87,198)	(140,089)	(242,164)	(1,227,687)	(339,868)
27												
28	Total Costs @ Equalized ROR	77,591	221,580	620,391	1,056,603	933,443	2,375,802	216,225	602,415	663,686	2,302,267	531,755
29												
30												
31	Incremental Return @ Proposed Rates	0	0	0	(0)	(0)	0	(0)	0	0	0	0
32	Incremental Income Taxes	0	0	0	(0)	(0)	0	(0)	0	0	0	0
33												
34	Total Costs @ Proposed Rates	130,883	1,741,933	1,334,702	1,913,786	1,932,027	6,355,395	436,702	956,622	1,275,985	5,406,407	1,391,092

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF GROSS PLANT IN SERVICE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Intangible Plant:						
2							
3	Organization	0	99.0	-	-	-	-
4	Franchises and Consents	6,045	7.0	PST&D Plant	3,833	2,198	13
5	Miscellaneous Intangible Plant	52,535	7.0	PST&D Plant	33,314	19,106	115
6							
7	Total Intangible Plant	58,580			37,148	21,305	128
8							
9	Production Plant	852,915	4.0	Load Factor	-	500,601	352,314
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Land and land rights	826,609	2.0	Demand	-	826,609	-
16	Rights-of-way	12,318,682	2.0	Demand	-	12,318,682	-
17	Structures and imp. - compressor stations	4,627,325	2.0	Demand	-	4,627,325	-
18	Structures and imp. - meas. & reg. stations	1,208,818	2.0	Demand	-	1,208,818	-
19	Mains	206,084,926	2.0	Demand	-	206,084,926	-
20	Compressor station equipment	17,858,542	2.0	Demand	-	17,858,542	-
21	Measuring and regulating station equip.	20,212,351	2.0	Demand	-	20,212,351	-
22	Other Equipment	37,350	2.0	Demand	-	37,350	-
23							
24	Total Transmission Plant	263,174,604			0	263,174,604	0
25							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF GROSS PLANT IN SERVICE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
26	Distribution:						
27							
28	Land and land rights	154,887	7.2	Distribution Plant - X	117,606	36,918	364
29	Rights-of-way	2,218,741	7.2	Distribution Plant - X	1,684,686	528,841	5,213
30	Structures and improvements	855,549	2.0	Demand	-	855,549	-
31	Mains	314,807,496	4.5	Mains	168,430,798	146,376,698	-
32	Mains - Metallic	267,619,077	4.5	Mains	143,183,677	124,435,401	-
33	Mains - Cathodic Protection	39,858,984	4.5	Mains	21,325,669	18,533,315	-
34	Meas. and reg. sta. equip. - general	23,613,076	2.0	Demand	-	23,613,076	-
35	Meas. and reg. sta. equip. - city gate	7,595,613	4.0	Load Factor	-	4,458,086	3,137,527
36	Services	402,687,194	1.0	Customer	402,687,194	-	-
37	Services - Metallic	31,989,526	1.0	Customer	31,989,526	-	-
38	Meters	110,320,497	1.0	Customer	110,320,497	-	-
39	Meters - AMR	20,289,237	1.0	Customer	20,289,237	-	-
40	Meter installations	94,719,499	1.0	Customer	94,719,499	-	-
41	House regulators	20,722,674	1.0	Customer	20,722,674	-	-
42	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
43	Other Equipment	0	99.0	-	-	-	-
44							
45	Total Distribution Plant	1,337,676,177			1,015,695,187	318,837,885	3,143,105
46							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF GROSS PLANT IN SERVICE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
47	General Plant:						
48							
49	Land and land rights	1,471,358	7.0	PST&D Plant	933,039	535,109	3,211
50	Structures and improvements - owned	35,391,223	7.0	PST&D Plant	22,442,787	12,871,201	77,235
51	Structures and improvements - leasehold	2,694,235	7.0	PST&D Plant	1,708,507	979,849	5,880
52	Office furniture and equipment - computers	5,014,496	12.0	Labor - A&G	3,668,099	1,228,416	117,981
53	Computers and other electronic equipment	9,571,166	12.0	Labor - A&G	7,001,299	2,344,676	225,190
54	Transportation equipment	26,849,935	7.0	PST&D Plant	17,026,463	9,764,876	58,595
55	Stores equipment	113,367	12.0	Labor - A&G	82,928	27,772	2,667
56	Tool, shop and garage equipment	8,463,128	12.0	Labor - A&G	6,190,771	2,073,237	199,121
57	Laboratory equipment	72,377	12.0	Labor - A&G	52,944	17,730	1,703
58	Power operated equipment	11,793,107	12.0	Labor - A&G	8,626,647	2,888,991	277,468
59	Communication equipment	5,416,063	12.0	Labor - A&G	3,961,845	1,326,789	127,429
60	Miscellaneous equipment	360,557	12.0	Labor - A&G	263,747	88,327	8,483
61							
62	Total General Plant	107,211,011			71,959,076	34,146,972	1,104,963
63							
64	Corporate Allocated Plant	61,525,376	7.0	PST&D Plant	39,015,349	22,375,760	134,268
65							
66	TOTAL PLANT IN SERVICE	1,770,498,663			1,126,706,760	639,057,125	4,734,778

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Intangible Plant:						
2							
3	Organization	0	99.0	-	-	-	-
4	Miscellaneous Intangible Plant	41,434	7.0	PST&D Plant	26,275	15,069	90
5	Leasehold Improvements	2,752,808	7.0	PST&D Plant	1,745,650	1,001,151	6,007
6							
7	Total Intangible Plant	2,794,242			1,771,925	1,016,220	6,098
8							
9	Production Plant	628,534	4.0	Load Factor	-	368,905	259,629
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Rights-of-way	3,292,730	2.0	Demand	-	3,292,730	-
16	Structures and imp. - compressor stations	3,941,468	2.0	Demand	-	3,941,468	-
17	Structures and imp. - meas. & reg. stations	996,712	2.0	Demand	-	996,712	-
18	Mains	53,184,079	2.0	Demand	-	53,184,079	-
19	Compressor station equipment	13,882,256	2.0	Demand	-	13,882,256	-
20	Measuring and regulating station equipment	5,445,817	2.0	Demand	-	5,445,817	-
21	Other Equipment	4,019	2.0	Demand	-	4,019	-
22							
23	Total Transmission Plant	80,747,081			0	80,747,081	0
24							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
25	Distribution:						
26							
27	Rights-of-way	478,914	7.2	Distribution Plant - X	363,638	114,150	1,125
28	Structures and improvements	389,816	2.0	Demand	-	389,816	-
29	Mains	103,688,735	4.5	Mains	55,476,368	48,212,368	-
30	Mains - Metallic	89,481,730	4.5	Mains	47,875,223	41,606,507	-
31	Mains - Cathodic Protection	5,092,547	4.5	Mains	2,724,655	2,367,892	-
32	Meas. and reg. sta. equip. - general	10,274,540	2.0	Demand	-	10,274,540	-
33	Meas. and reg. sta. equip. - city gate	4,040,582	4.0	Load Factor	-	2,371,535	1,669,047
34	Services	171,719,843	1.0	Customer	171,719,843	-	-
35	Services - Metallic	12,910,704	1.0	Customer	12,910,704	-	-
36	Meters	23,871,489	1.0	Customer	23,871,489	-	-
37	Meters - AMR	3,912,736	1.0	Customer	3,912,736	-	-
38	Meter installations	28,285,160	1.0	Customer	28,285,160	-	-
39	House regulators	6,862,157	1.0	Customer	6,862,157	-	-
40	Other Property Customer Premise	218,684	1.0	Customer	218,684	-	-
41	Other Equipment	(2,614)	2.0	Demand	-	(2,614)	-
42							
43	Total Distribution Plant	461,225,023			354,220,658	105,334,193	1,670,172
44							

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
45	General Plant:						
46							
47	Land	(14,378)	7.0	PST&D Plant	(9,118)	(5,229)	(31)
48	Structures and improvements - owned	11,687,351	7.0	PST&D Plant	7,411,350	4,250,496	25,505
49	Office furniture and equipment	2,099,379	12.0	Labor - A&G	1,535,694	514,291	49,394
50	Computers and other electronic equipment	7,451,704	12.0	Labor - A&G	5,450,915	1,825,465	175,324
51	Transportation equipment	11,786,260	7.0	PST&D Plant	7,474,071	4,286,467	25,721
52	Stores equipment	(93,230)	12.0	Labor - A&G	(68,198)	(22,839)	(2,194)
53	Tools Shop and Garage Equipment	932,211	12.0	Labor - A&G	681,912	228,367	21,933
54	Laboratory equipment	(245,091)	12.0	Labor - A&G	(179,284)	(60,041)	(5,767)
55	Power operated equipment	6,180,446	12.0	Labor - A&G	4,520,991	1,514,042	145,414
56	Communication equipment	2,170,605	12.0	Labor - A&G	1,587,796	531,739	51,070
57	Miscellaneous equipment	95,697	12.0	Labor - A&G	70,002	23,443	2,252
58							
59	Total General Plant	42,050,954			28,476,131	13,086,202	488,622
60							
61	Corporate Allocated Plant	16,693,239	7.0	PST&D Plant	10,585,755	6,071,054	36,430
62							
63	TOTAL ACCUMULATED DEPRECIATION	604,139,074			395,054,468	206,623,655	2,460,951

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Working Capital:						
2							
3	Prepayments - Misc.	-	99.0	-	-	-	-
4	Prepayments	5,053,080	1.0	Customer	5,053,080	-	-
5	Materials and Supplies	9,054,838	11.0	O&M less A&G	6,679,064	2,125,819	249,955
6	Gas Storage Inventory & Line Pack	30,779,589	2.0	Demand	-	30,779,589	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Other	-	99.0	-	-	-	-
9							
10	Total Working Capital	44,887,507			11,732,144	32,905,408	249,955
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	280,766,637	9.0	Net Plant	176,123,689	104,095,591	547,357
15	Investment Tax Credit Adjustment	-	99.0	-	-	-	-
16	Customer Deposits	20,122,287	1.0	Customer	20,122,287	-	-
17	CIAC - Reimbursables	-	99.0	-	-	-	-
18	Customer Advances for Construction	7,390,439	6.6	Distribution Plant	5,611,547	1,761,526	17,365
19	Other	-	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	308,279,363			201,857,523	105,857,118	564,722
22							
23	TOTAL OTHER RB	(263,391,856)			(190,125,379)	(72,951,710)	(314,767)

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	Production Maps & Records	0	99.0	-	-	-	-
5	Field Lines Expenses	0	99.0	-	-	-	-
6	Field Compressor Station Expense	0	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
9	Purification Expense	0	99.0	-	-	-	-
10	Other Expenses	0	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	Structures and Improvements	0	99.0	-	-	-	-
14	Field Line Maintenance	0	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	Other Equipment Maintenance	0	99.0	-	-	-	-
19	Gas Processed By Others	0	99.0	-	-	-	-
20	Total Production & Gathering	0			0	0	0
21							
22	Other Gas Supply Expenses:						
23	Operation						
24	Gas processed by others	181,122	3.0	Commodity	-	-	181,122
25	Purchased Gas Expenses	1,260,012	3.0	Commodity	-	-	1,260,012
26	Gas Delivery Processing Credit	-	99.0	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	(248,553)	3.0	Commodity	-	-	(248,553)
28	Gas Used for Production Ext	(181,122)	3.0	Commodity	-	-	(181,122)
29	Gas Used for Other Utility Ops	(10,195)	3.0	Commodity	-	-	(10,195)
30	Other Gas Supply Expenses	1,258,778	3.0	Commodity	-	-	1,258,778
31	Maintenance						
32	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	2,260,043			0	0	2,260,043
34							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	
		\$	Factor	Basis	\$	\$	
						Commodity	
						\$	
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	85,509	2.0	Demand	-	85,509	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	253	2.0	Demand	-	253	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	85,762			0	85,762	0
60							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
61	Transmission:						
62	Operation						
63	Operation supervision and engineering	277,983	15.0	Transmission Operations	-	271,356	6,627
64	System control and load dispatching	1,777,052	2.0	Demand	-	1,777,052	-
65	Communication system expense	0	99.0	-	-	-	-
66	Compressor station labor and expense	744,030	2.0	Demand	-	744,030	-
67	Gas for compressor station fuel	163,044	3.0	Commodity	-	-	163,044
68	Other fuel and power for compressor stations	11,549	3.0	Commodity	-	-	11,549
69	Mains expenses	3,724,261	2.0	Demand	-	3,724,261	-
70	Measuring and regulating station expenses	770,613	2.0	Demand	-	770,613	-
71	Transmission and compression of gas by others	0	99.0	-	-	-	-
72	Other expenses	131,113	2.0	Demand	-	131,113	-
73	Rents	2,078	2.0	Demand	-	2,078	-
74	Maintenance						
75	Maint. Sup., & Eng.	131,957	15.2	Transmission Maintenance	-	131,957	-
76	Structures and Improvements	11,674	2.0	Demand	-	11,674	-
77	Mains	587,936	2.0	Demand	-	587,936	-
78	Compressor Station Equip Maint	396,577	2.0	Demand	-	396,577	-
79	Meas. & Regul. Station Equip Maint	511,387	2.0	Demand	-	511,387	-
80	Communication Equipment Maintenance	0	99.0	-	-	-	-
81	Other Equipment Maintenance	0	99.0	-	-	-	-
82	Total Transmission Expense	9,241,255			0	9,060,035	181,220
83							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84	Distribution:						
85	Operation						
86	Supervision & Eng.	2,563,035	14.2	Distribution Operations	2,085,376	463,983	13,676
87	Load Dispatching	79,035	2.0	Demand	-	79,035	-
88	Mains & Services Expense	13,495,225	5.0	Mains & Services	9,902,011	3,593,215	-
89	Meas. & Reg Station Expense - Gen	2,198,522	2.0	Demand	-	2,198,522	-
90	Meas. & Reg Station Expense - Gen GSS	0	99.0	-	-	-	-
90	Meas. & Reg Station Expense - Ind	546,270	1.0	Customer	546,270	-	-
91	Meas. & Reg Station Expense - City Gate	499,895	4.0	Load Factor	-	293,403	206,492
92	Meter & House Regulator Expense	10,656,581	1.0	Customer	10,656,581	-	-
93	Customer Installations Expense	8,255,210	1.0	Customer	8,255,210	-	-
94	Other Expenses	4,687,971	6.6	Distribution Plant	3,559,568	1,117,387	11,015
95	Rents	617,379	6.6	Distribution Plant	468,775	147,154	1,451
96	Maintenance						
97	Supervision & Eng.	497,498	14.4	Distribution Maintenance	312,382	181,014	4,102
98	Structure & Improv.	352,780	2.0	Demand	-	352,780	-
99	Mains	11,618,985	4.5	Mains	6,216,481	5,402,504	-
100	Meas. & Reg Station Expense - Gen	902,790	2.0	Demand	-	902,790	-
101	Meas. & Reg Station Expense - Ind	282,529	1.0	Customer	282,529	-	-
102	Meas. & Reg Station Expense - City Gate	377,563	4.0	Load Factor	-	221,603	155,960
103	Services	2,881,602	1.0	Customer	2,881,602	-	-
104	Meters & House Regulators	2,497,172	1.0	Customer	2,497,172	-	-
105	Maintenance of Other Equipment	3,092	2.0	Demand	-	3,092	-
106	Total Distribution	63,013,135			47,663,956	14,956,483	392,696
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	627,931	1.0	Customer	627,931	-	-
111	Meter Reading Expenses	5,402,610	1.0	Customer	5,402,610	-	-
112	Customer Records and Collection Exp.	15,982,562	1.0	Customer	15,982,562	-	-
113	Uncollectible Accounts	3,505,165	1.0	Customer	3,505,165	-	-
114	Miscellaneous Customer Accounts Exp.	1,302,953	1.0	Customer	1,302,953	-	-
115	Total Customer Accounts	26,821,221			26,821,221	0	0
116							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
117	Customer Service and Information:						
118	Operation						
119	Supervision	284	1.0	Customer	284	-	-
120	Customer Assistance Expenses	264,017	1.0	Customer	264,017	-	-
121	Information and Instructional Expenses	0	1.0	Customer	-	-	-
122	Misc. Customer Service and Information	0	1.0	Customer	-	-	-
123	Total Customer Service and Information	264,301			264,301	0	0
124							
125	Sales:						
126	Operation						
127	Supervision	0	1.0	Customer	-	-	-
128	Demonstration & Selling Expenses	976,934	1.0	Customer	976,934	-	-
129	Advertising Expenses	0	1.0	Customer	-	-	-
130	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-
131	Total Sales	976,934			976,934	0	0
132							
133	Administrative & General:						
134	Operation						
135	Salaries	17,058,890	12.0	Labor - A&G	12,478,563	4,178,966	401,362
136	Office Supplies and Expenses	4,010,180	12.0	Labor - A&G	2,933,443	982,385	94,352
137	Administrative Expense Transfer	(2,162,213)	12.0	Labor - A&G	(1,581,657)	(529,684)	(50,873)
138	Outside Services Employed	792,982	12.0	Labor - A&G	580,065	194,259	18,657
139	Property Insurance	646,379	8.0	Gross Plant	411,394	233,245	1,740
140	Injuries and Damages	35,120	12.0	Labor - A&G	25,691	8,604	826
141	Pensions & Benefits	22,400,975	12.0	Labor - A&G	16,386,293	5,487,632	527,050
142	Franchise Requirements	5,429	8.0	Gross Plant	3,456	1,959	15
143	Regulatory Expense	754,080	11.0	O&M less A&G	556,227	177,037	20,816
144	Duplicate Charges - Credit	(28,953,698)	12.0	Labor - A&G	(21,179,604)	(7,092,871)	(681,223)
145	General Advertising Expenses	58,202	11.0	O&M less A&G	42,931	13,664	1,607
146	Miscellaneous General Expenses	30,685,684	11.0	O&M less A&G	22,634,490	7,204,129	847,065
147	Rents	991,040	3.0	Commodity	-	-	991,040
148	Maintenance						
149	Maintenance of General Plant	711,541	7.4	General Plant	477,580	226,628	7,333
150	Total A&G	47,034,592			33,768,872	11,085,952	2,179,767
151							
152	Other Utility Plant Related O&M	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSE	149,697,241			109,495,284	35,188,232	5,013,726

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-			-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	789,408	3.0	Commodity	-	-	789,408
33	Total Other Gas Supply Expenses	789,408			0	0	789,408
34							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	-	99.0	-	-	-	-
38	Maps & Records	-	99.0	-	-	-	-
39	Wells Expense	-	99.0	-	-	-	-
40	Lines Expense	-	99.0	-	-	-	-
41	Compressor Station Expense	-	99.0	-	-	-	-
42	Compressor Station Fuel & Power	-	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	-	99.0	-	-	-	-
44	Purification Expenses	-	99.0	-	-	-	-
45	Exploration & Development	-	99.0	-	-	-	-
46	Gas Losses	-	99.0	-	-	-	-
47	Other Expenses	158	2.0	Demand	-	158	-
48	Storage Well Royalties	-	99.0	-	-	-	-
49	Rents	-	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	-	99.0	-	-	-	-
52	Structures and Improvements	-	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	-	99.0	-	-	-	-
54	Line Maintenance	-	99.0	-	-	-	-
55	Compressor Station Equip Maint	-	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
57	Purification Equipment Maintenance	-	99.0	-	-	-	-
58	Other Equipment Maintenance	-	99.0	-	-	-	-
59	Total Underground Storage Expense	158			0	158	0
60							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	160,481	2.0	Demand	-	160,481	-
64	System Control & Load Dispatching	1,076,174	2.0	Demand	-	1,076,174	-
65	Communication Systems Expense	-	99.0	-	-	-	-
66	Compressor Station Labor Expense	371,665	2.0	Demand	-	371,665	-
67	Compressor Station Fuel Gas	-	99.0	-	-	-	-
68	Mains Expense	1,412,163	2.0	Demand	-	1,412,163	-
69	Meas. & Regul. Station Expenses	395,296	2.0	Demand	-	395,296	-
70	Meas. & Regul. Station Expenses - GSS	-	99.0	-	-	-	-
71	Trans. and Comp. of Gas by Others	-	99.0	-	-	-	-
72	Other Expenses	49,144	2.0	Demand	-	49,144	-
73	Rents	-	99.0	-	-	-	-
74	Maintenance						
75	Maint. Sup., & Eng.	84,109	2.0	Demand	-	84,109	-
76	Structures and Improvements	4,397	2.0	Demand	-	4,397	-
77	Mains	253,528	2.0	Demand	-	253,528	-
78	Compressor Station Equip Maint	182,508	2.0	Demand	-	182,508	-
79	Meas. & Regul. Station Equip Maint	255,222	2.0	Demand	-	255,222	-
80	Communication Equipment Maintenance	-	99.0	-	-	-	-
81	Other Equipment Maintenance	-	99.0	-	-	-	-
82	Total Transmission Expense	4,244,686			0	4,244,686	0
83							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84	Distribution:						
85	Operation						
86	Supervision & Eng.	1,605,080	13.0	Distribution Labor	1,243,356	350,218	11,506
87	Load Dispatching	28,990	2.0	Demand	-	28,990	-
88	Mains & Services Expense	4,105,032	5.0	Mains & Services	3,012,033	1,092,998	-
89	Meas. & Reg Station Expense - Gen	1,131,015	2.0	Demand	-	1,131,015	-
90	Meas. & Reg Station Expense - Gen GSS	-	99.0	-	-	-	-
90	Meas. & Reg Station Expense - Ind	283,651	1.0	Customer	283,651	-	-
91	Meas. & Reg Station Expense - City Gate	247,319	4.0	Load Factor	-	145,159	102,160
92	Meter & House Regulator Expense	5,437,829	1.0	Customer	5,437,829	-	-
93	Customer Installations Expense	4,749,799	1.0	Customer	4,749,799	-	-
94	Other Expenses	1,008,193	6.6	Distribution Plant	765,519	240,305	2,369
95	Rents	-	99.0	-	-	-	-
96	Maintenance						
97	Supervision & Eng.	313,794	13.0	Distribution Labor	243,077	68,468	2,249
98	Structure & Improv.	42,881	2.0	Demand	-	42,881	-
99	Mains	5,156,632	4.5	Mains	2,758,942	2,397,690	-
100	Meas. & Reg Station Expense - Gen	429,149	2.0	Demand	-	429,149	-
101	Meas. & Reg Station Expense - Ind	123,918	1.0	Customer	123,918	-	-
102	Meas. & Reg Station Expense - City Gate	194,092	4.0	Load Factor	-	113,918	80,174
103	Services	1,505,771	1.0	Customer	1,505,771	-	-
104	Meters & House Regulators	1,322,347	1.0	Customer	1,322,347	-	-
105	Maintenance of Other Equipment	-	99.0	-	-	-	-
106	Total Distribution	27,685,493			21,446,242	6,040,792	198,458
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	386,618	1.0	Customer	386,618	-	-
111	Meter Reading Expenses	1,356,331	1.0	Customer	1,356,331	-	-
112	Meter Reading Expenses - GSS	-	1.0	Customer	-	-	-
113	Customer Records and Collection Exp.	6,311,493	1.0	Customer	6,311,493	-	-
114	Uncollectible Accounts	-	1.0	Customer	-	-	-
115	Miscellaneous Customer Accounts Exp.	561,827	1.0	Customer	561,827	-	-
116	Total Customer Accounts	8,616,269			8,616,269	0	0
117							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
118	Customer Service and Information:						
119	Operation						
120	Supervision	-	1.0	Customer	-	-	-
121	Customer Assistance Expenses	146,887	1.0	Customer	146,887	-	-
122	Information and Instructional Expenses	-	1.0	Customer	-	-	-
123	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
124	Total Customer Service and Information	146,887			146,887	0	0
125							
126	Sales:						
127	Operation						
128	Supervision	-	1.0	Customer	-	-	-
129	Demonstration & Selling Expenses	503,932	1.0	Customer	503,932	-	-
130	Advertising Expenses	-	1.0	Customer	-	-	-
131	Miscellaneous Sales Expenses	-	1.0	Customer	-	-	-
132	Total Sales	503,932			503,932	0	0
133							
134	Administrative & General:						
135	Operation						
136	Salaries	9,448,845	12.0	Labor - A&G	6,911,822	2,314,711	222,312
137	Office Supplies and Expenses	-	99.0	-	-	-	-
138	Administrative Expense Transfer	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Pensions & Benefits	-	99.0	-	-	-	-
143	Franchise Requirements	-	99.0	-	-	-	-
144	Regulatory Expense	-	99.0	-	-	-	-
145	Duplicate Charges - Credit	-	99.0	-	-	-	-
146	General Advertising Expenses	-	99.0	-	-	-	-
147	Miscellaneous General Expenses	-	99.0	-	-	-	-
148	Rents	-	99.0	-	-	-	-
149	Maintenance						
150	Maintenance of General Plant	-	99.0	-	-	-	-
151	Total A&G	9,448,845			6,911,822	2,314,711	222,312
152							
153	Other Utility Plant Related Payroll	-	99.0	-	-	-	-
154							
155	TOTAL O&M EXPENSES - PAYROLL	51,435,678			37,625,153	12,600,347	1,210,179

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF DEPRECIATION EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Intangible Plant	\$1,592	7.0	PST&D Plant	1,009	579	3
2							
3	Production Plant	11,060	4.0	Load Factor	-	6,491	4,568
4							
5	Storage Plant	0	99.0	-	-	-	-
6							
7	Transmission:						
8							
9	Land and land rights	0	99.0	-	-	-	-
10	Rights-of-way	0	99.0	-	-	-	-
11	Structures and imp. - compressor stations	0	99.0	-	-	-	-
12	Structures and imp. - meas. & reg. stations	0	99.0	-	-	-	-
13	Mains	0	99.0	-	-	-	-
14	Compressor station equipment	0	99.0	-	-	-	-
15	Measuring and regulating station equip.	5,245,101	6.4	Transmission Plant	-	5,245,101	-
16							
17	Total Transmission Plant	5,245,101			0	5,245,101	0
18							

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF DEPRECIATION EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
19	Distribution:						
20							
21	Land & Land rights	0	99.0	-	-	-	-
22	Rights of way	0	99.0	-	-	-	-
23	Structures	0	99.0	-	-	-	-
24	Mains	0	99.0	-	-	-	-
25	Mains - Metallic	0	99.0	-	-	-	-
26	M&R station equipment - general	0	99.0	-	-	-	-
27	M&R station equipment - city gate	0	99.0	-	-	-	-
28	Services	0	99.0	-	-	-	-
29	Services-Metallic	0	99.0	-	-	-	-
30	Meters	0	99.0	-	-	-	-
31	Meter installations	0	99.0	-	-	-	-
32	House regulators	0	99.0	-	-	-	-
33	Other Property on Customer Premises	0	99.0	-	-	-	-
34	Other equipment	36,160,806	6.6	Distribution Plant	27,456,837	8,619,003	84,966
35							
36	Total Distribution Plant	36,160,806			27,456,837	8,619,003	84,966
37							

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF DEPRECIATION EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
38	General Plant:						
39							
40	Land & Land rights	0	99.0	-	-	-	-
41	Structures	0	99.0	-	-	-	-
42	Leasehold Improvements (1)	0	99.0	-	-	-	-
43	Office furniture and equipment	0	99.0	-	-	-	-
44	Computers and other electronic equipment	0	99.0	-	-	-	-
45	Transportation equipment	0	99.0	-	-	-	-
46	Stores equipment	0	99.0	-	-	-	-
47	Tools, shop and garage equipment	0	99.0	-	-	-	-
48	Laboratory equipment	0	99.0	-	-	-	-
49	Power operated equipment	0	99.0	-	-	-	-
50	Communications equipment	0	99.0	-	-	-	-
51	Miscellaneous equipment	2,946,470	7.4	General Plant	1,977,645	938,458	30,368
52							
53	Total General Plant	2,946,470			1,977,645	938,458	30,368
54							
55	TOTAL DEPRECIATION EXPENSE	44,365,028			29,435,491	14,809,632	119,906
56							
57	Amortization Expense:						
58							
59	Intangible Plant	\$23,498	7.0	PST&D Plant	14,901	8,546	51
60	Distribution Plant	0	99.0	-	-	-	-
61	General Plant	0	99.0	-	-	-	-
62	Acquisition Premium	0	99.0	-	-	-	-
63	Regulatory Debit	(267,949)	7.0	PST&D Plant	(169,916)	(97,449)	(585)
64	Corporate Allocated	4,889,353	7.0	PST&D Plant	3,100,506	1,778,177	10,670
65							
66	Total Amortization Expense	4,644,902			2,945,492	1,689,274	10,137
67							
68	TOTAL DEP. AND AMORT. EXPENSE	49,009,931			32,380,983	16,498,906	130,042

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income:						
2							
3	Payroll	\$3,842,656	12.0	Labor - A&G	2,810,900	941,347	90,410
4	Real Estate and Personal Property	20,954,008	8.0	Gross Plant	13,336,368	7,561,232	56,408
5	Other	218,847	8.0	Gross Plant	139,287	78,971	589
6							
7	Total Taxes, Other	25,015,511			16,286,555	8,581,549	147,407
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	\$16,071,020	10.0	Rate Base	9,638,096	6,398,056	34,867
12	Other	-	99.0	-	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	16,071,020			9,638,096	6,398,056	34,867
15							
16	Income Taxes:						
17							
18	State Income Taxes	505,673	17.0	Net Income	303,262	201,314	1,097
19	Federal Income Taxes	2,351,377	17.0	Net Income	1,410,165	936,110	5,101
20							
21	Total Income Taxes	2,857,050			1,713,427	1,137,424	6,199
22							
23	Adjustments to After-Tax Income:						
24							
25	Amortization of ITC	(201,384)	17.0	Net Income	(120,774)	(80,173)	(437)
26	Other	17,246,330	17.0	Net Income	10,342,952	6,865,961	37,417
27							
28	Total Adjustments to After-Tax Income	17,044,946			10,222,178	6,785,788	36,980

KANSAS GAS SERVICE COMPANY						
CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 12/31/2015						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1	0	0.586929	0.413071
4.0	Load Factor	%	100.0000%	0.0000%	58.6929%	41.3071%
	Input	Values	3,552,500,172	1,900,686,755	1,651,813,417	0
4.5	Mains	%	100.0000%	53.5028%	46.4972%	0.0000%
	Internally Generated	Values	1,017,103,294	746,291,194	270,812,099	0
5.0	Mains & Services	%	100.0000%	73.3742%	26.6258%	0.0000%
	Internally Generated	Values	51,435,678	37,625,153	12,600,347	1,210,179
6.0	Functionalized Payroll	%	100.0000%	73.1499%	24.4973%	2.3528%
	Internally Generated	Values	852,915	0	500,601	352,314
6.2	Production Plant	%	100.0000%	0.0000%	58.6929%	41.3071%
	Internally Generated	Values	263,174,604	0	263,174,604	0
6.4	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,337,676,177	1,015,695,187	318,837,885	3,143,105
6.6	Distribution Plant	%	100.0000%	75.9298%	23.8352%	0.2350%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	1,601,703,696	1,015,695,187	582,513,089	3,495,419
7.0	PST&D Plant	%	100.0000%	63.4134%	36.3683%	0.2182%
	Internally Generated	Values	1,335,302,549	1,013,892,896	318,272,126	3,137,527
7.2	Distribution Plant - X	%	100.0000%	75.9298%	23.8352%	0.2350%
	Internally Generated	Values	107,211,011	71,959,076	34,146,972	1,104,963
7.4	General Plant	%	100.0000%	67.1191%	31.8502%	1.0306%

KANSAS GAS SERVICE COMPANY						
CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 12/31/2015						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Internally Generated	Values	1,708,914,707	1,087,654,263	616,660,061	4,600,382
8.0	Gross Plant	%	100.0000%	63.6459%	36.0849%	0.2692%
	Internally Generated	Values	1,166,359,589	731,652,292	432,433,471	2,273,827
9.0	Net Plant	%	100.0000%	62.7296%	37.0755%	0.1950%
	Internally Generated	Values	902,967,733	541,526,912	359,481,761	1,959,060
10.0	Rate Base	%	100.0000%	59.9719%	39.8111%	0.2170%
	Internally Generated	Values	102,662,650	75,726,412	24,102,280	2,833,958
11.0	O&M less A&G	%	100.0000%	73.7624%	23.4772%	2.7605%
	Internally Generated	Values	41,986,833	30,713,331	10,285,636	987,866
12.0	Labor - A&G	%	100.0000%	73.1499%	24.4973%	2.3528%
	Internally Generated	Values	25,766,619	19,959,809	5,622,107	184,703
13.0	Distribution Labor	%	100.0000%	77.4638%	21.8193%	0.7168%
	Internally Generated	Values	55,264,632	41,706,631	13,194,098	363,903
14.0	Distribution O&M	%	100.0000%	75.4671%	23.8744%	0.6585%
	Internally Generated	Values	41,036,089	33,388,415	7,428,716	218,958
14.2	Distribution Operations	%	100.0000%	81.3635%	18.1029%	0.5336%
	Internally Generated	Values	18,916,513	11,877,783	6,882,769	155,960
14.4	Distribution Maintenance	%	100.0000%	62.7906%	36.3850%	0.8245%
	Internally Generated	Values	7,323,740	0	7,149,147	174,593
15.0	Transmission Operations	%	100.0000%	0.0000%	97.6161%	2.3839%
	Internally Generated	Values	1,507,574	0	1,507,574	0
15.2	Transmission Maintenance	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	4,000,096	0	4,000,096	0
16.0	Transmission Labor less 850 & 861	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	44,306,733	26,571,590	17,639,016	96,127
17.0	Net Income	%	100.0000%	59.9719%	39.8111%	0.2170%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2015							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Operating Revenues	287,931,412			196,670,017	85,830,914	5,430,481
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	149,697,241			109,495,284	35,188,232	5,013,726
6	Depreciation & Amortization	49,009,931			32,380,983	16,498,906	130,042
7	Taxes Other Than Income	25,015,511			16,286,555	8,581,549	147,407
8							
9	Total Operating Expenses	223,722,683			158,162,822	60,268,687	5,291,175
10							
11	Income Before Taxes	64,208,729			38,507,195	25,562,228	139,306
12							
13	Income Taxes:						
14							
15	State Income Taxes	505,673			303,262	201,314	1,097
16	Federal Income Taxes	2,351,377			1,410,165	936,110	5,101
17	Adjustments	17,044,946			10,222,178	6,785,788	36,980
18							
19	Total Income Taxes	19,901,996			11,935,605	7,923,212	43,179
20							
21	Net Income	44,306,733			26,571,590	17,639,016	96,127
22							
23	Total Rate Base	902,967,733			541,526,912	359,481,761	1,959,060
24							
25	Rate of Return	4.9068%			4.9068%	4.9068%	4.9068%

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PLANT IN SERVICE													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Customer													
1	Intangible Plant:												
2													
3	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-
4	64.2	Franchises and Consents	3,833	3,412	226	105	9	4	1	0	0	46	15
5	64.2	Miscellaneous Intangible Plant	33,314	29,651	1,960	915	75	36	12	0	1	401	129
6													
7		Total Intangible Plant	37,148	33,062	2,186	1,021	84	40	14	0	2	447	144
8													
9	99.0	Production Plant	0	-	-	-	-	-	-	-	-	-	-
10													
11	99.0	Storage Plant	0	-	-	-	-	-	-	-	-	-	-
12													
13	Transmission												
14													
15	99.0	Land and land rights	0	-	-	-	-	-	-	-	-	-	-
16	99.0	Rights-of-way	0	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - compressor stations	0	-	-	-	-	-	-	-	-	-	-
18	99.0	Structures and imp. - meas. & reg. stations	0	-	-	-	-	-	-	-	-	-	-
19	99.0	Mains	0	-	-	-	-	-	-	-	-	-	-
20	99.0	Compressor station equipment	0	-	-	-	-	-	-	-	-	-	-
21	99.0	Measuring and regulating station equip.	0	-	-	-	-	-	-	-	-	-	-
22	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
23													
24		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
25													
26	Distribution:												
27													
28	50.2	Land and land rights	117,606	104,673	6,919	3,232	265	126	44	0	5	1,415	456
29	50.2	Rights-of-way	1,684,686	1,499,422	99,116	46,295	3,798	1,811	626	5	72	20,273	6,532
30	99.0	Structures and improvements	0	-	-	-	-	-	-	-	-	-	-
31	4.0	Mains - Retail Customers	168,430,798	153,650,567	9,769,560	3,156,145	150,095	172,113	59,611	-	-	892,016	296,452
32	4.0	Mains - Metallic	143,183,677	130,618,945	8,305,141	2,683,051	127,597	146,314	50,676	-	-	758,306	252,015
33	4.0	Mains - Cathodic Protection	21,325,669	19,454,287	1,236,961	399,612	19,004	21,792	7,548	-	-	112,942	37,535
34	99.0	Meas. and reg. sta. equip. - general	0	-	-	-	-	-	-	-	-	-	-
35	99.0	Meas. and reg. sta. equip. - city gate	0	-	-	-	-	-	-	-	-	-	-
36	30.0	Services	402,687,194	365,818,743	23,400,153	7,886,782	436,559	409,319	129,337	1,391	15,777	2,687,400	948,056
37	30.0	Services - Metallic	31,989,526	29,060,691	1,858,911	626,527	34,680	32,516	10,275	110	1,253	213,487	75,314
38	31.0	Meters	110,320,497	88,300,560	7,494,851	7,254,660	772,124	154,249	76,556	618	11,328	3,817,441	1,157,651
39	31.4	Meters - AMR	20,289,237	18,710,500	1,181,010	284,701	4,014	22,139	5,826	-	129	48,162	16,313
40	33.0	Meter installations	94,719,499	76,651,491	5,918,949	5,479,908	738,065	127,753	34,288	807	13,491	3,619,851	1,041,060
41	32.0	House regulators	20,722,674	19,925,311	472,159	86,082	3,509	3,531	2,580	13	1,207	50,075	106,598
42	4.0	Other Property on Customer Premises	224,125	204,457	13,000	4,200	200	229	79	-	-	1,187	394
43	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
44													
45		Total Distribution Plant	1,015,695,187	903,999,648	59,756,729	27,911,193	2,289,910	1,091,894	377,446	2,943	43,262	12,222,555	3,938,376
46													
47	General Plant:												
48													
49	64.2	Land and land rights	933,039	830,433	54,894	25,640	2,104	1,003	347	3	40	11,228	3,618
50	64.2	Structures and improvements - owned	22,442,787	19,974,764	1,320,384	616,725	50,598	24,126	8,340	65	956	270,069	87,022
51	64.2	Structures and improvements - leasehold	1,708,507	1,520,623	100,517	46,950	3,852	1,837	635	5	73	20,560	6,625
52	62.2	Office furniture and equipment - computers	3,668,099	3,208,658	252,360	114,290	9,838	3,974	1,273	10	151	48,064	14,558
53	62.2	Computers and other electronic equipment	7,001,299	6,124,365	481,679	218,146	18,778	7,586	2,430	20	288	91,740	27,788
54	64.2	Transportation equipment	17,026,463	15,154,071	1,001,724	467,885	38,387	18,304	6,327	49	725	204,891	66,020
55	62.2	Stores equipment	82,928	72,541	5,705	2,584	222	90	29	0	3	1,087	329
56	62.2	Tool, shop and garage equipment	6,190,771	5,415,357	425,916	192,892	16,604	6,708	2,149	18	255	81,120	24,571
57	62.2	Laboratory equipment	52,944	46,312	3,642	1,650	142	57	18	0	2	694	210
58	62.2	Power operated equipment	8,626,647	7,546,133	593,500	268,789	23,137	9,347	2,994	25	355	113,038	34,238
59	62.2	Communication equipment	3,961,845	3,465,612	272,569	123,443	10,626	4,293	1,375	11	163	51,913	15,724
60	62.2	Miscellaneous equipment	263,747	230,712	18,145	8,218	707	286	92	1	11	3,456	1,047
61													
62		Total General Plant	71,959,076	63,589,580	4,531,035	2,087,211	174,995	77,611	26,009	207	3,022	897,860	281,751
63													
64	64.2	Corporate Allocated Plant	39,015,349	34,724,848	2,295,403	1,072,138	87,961	41,942	14,499	113	1,662	469,498	151,283
65													
66		TOTAL PLANT IN SERVICE - CUSTOMER	1,126,706,760	1,002,347,140	66,585,353	31,071,563	2,552,950	1,211,487	417,968	3,264	47,947	13,590,361	4,371,554

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PLANT IN SERVICE														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTK	
Customer														
1		Intangible Plant:												
2														
3	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
4	64.2	Franchises and Consents	0	4	4	2	1	1	1	1	0	1	0	0
5	64.2	Miscellaneous Intangible Plant	1	32	34	18	10	12	6	6	4	6	4	4
6														
7		Total Intangible Plant	1	36	38	20	11	13	7	7	4	7	4	4
8														
9	99.0	Production Plant	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	99.0	Storage Plant	-	-	-	-	-	-	-	-	-	-	-	-
12														
13		Transmission												
14														
15	99.0	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-
16	99.0	Rights-of-way	-	-	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - compressor stations	-	-	-	-	-	-	-	-	-	-	-	-
18	99.0	Structures and imp. - meas. & reg. stations	-	-	-	-	-	-	-	-	-	-	-	-
19	99.0	Mains	-	-	-	-	-	-	-	-	-	-	-	-
20	99.0	Compressor station equipment	-	-	-	-	-	-	-	-	-	-	-	-
21	99.0	Measuring and regulating station equip.	-	-	-	-	-	-	-	-	-	-	-	-
22	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
23														
24		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
25														
26		Distribution:												
27														
28	50.2	Land and land rights	4	114	119	63	36	42	21	21	13	22	14	14
29	50.2	Rights-of-way	60	1,637	1,707	901	519	599	297	307	192	316	201	201
30	99.0	Structures and improvements	-	-	-	-	-	-	-	-	-	-	-	-
31	4.0	Retail Customers	924	138,182	49,973	29,307	16,830	16,209	8,979	9,786	6,285	7,765	-	-
32	4.0	Mains - Metallic	785	117,469	42,482	24,914	14,307	13,779	7,633	8,319	5,343	6,601	-	-
33	4.0	Mains - Cathodic Protection	117	17,496	6,327	3,711	2,131	2,052	1,137	1,239	796	983	-	-
34	99.0	Meas. and reg. sta. equip. - general	-	-	-	-	-	-	-	-	-	-	-	-
35	99.0	Meas. and reg. sta. equip. - city gate	-	-	-	-	-	-	-	-	-	-	-	-
36	30.0	Services	5,276	284,971	235,018	118,558	68,844	64,825	46,452	36,053	23,108	43,047	27,525	27,525
37	30.0	Services - Metallic	419	22,638	18,670	9,418	5,469	5,150	3,690	2,864	1,836	3,420	2,187	2,187
38	31.0	Meters	13,956	246,868	340,911	178,137	102,885	131,006	54,626	62,306	38,885	64,470	46,410	46,410
39	31.4	Meters - AMR	-	15,407	1,036	-	-	-	-	-	-	-	-	-
40	33.0	Meter installations	14,254	100,083	324,739	174,942	100,005	125,921	52,471	61,153	37,444	60,690	42,132	42,132
41	32.0	House regulators	199	42,156	8,177	2,951	1,731	1,816	3,529	3,064	1,950	3,157	2,879	2,879
42	4.0	Other Property on Customer Premises	184	66	66	39	22	22	12	13	8	10	-	-
43	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
44														
45		Total Distribution Plant	35,995	987,206	1,029,226	542,940	312,780	361,422	178,845	185,126	115,861	190,482	121,347	121,347
46														
47		General Plant:												
48														
49	64.2	Land and land rights	33	907	945	499	287	332	164	170	106	175	111	111
50	64.2	Structures and improvements - owned	795	21,813	22,742	11,997	6,911	7,986	3,952	4,091	2,560	4,209	2,681	2,681
51	64.2	Structures and improvements - leasehold	61	1,661	1,731	913	526	608	301	311	195	320	204	204
52	62.2	Office furniture and equipment - computers	148	3,123	3,888	2,119	1,214	1,437	650	729	451	704	458	458
53	62.2	Computers and other electronic equipment	282	5,961	7,421	4,045	2,317	2,742	1,240	1,391	862	1,343	874	874
54	64.2	Transportation equipment	603	16,549	17,253	9,102	5,243	6,059	2,998	3,103	1,942	3,193	2,034	2,034
55	62.2	Stores equipment	3	71	88	48	27	32	15	16	10	16	10	10
56	62.2	Tool, shop and garage equipment	249	5,271	6,562	3,577	2,048	2,424	1,096	1,230	762	1,188	773	773
57	62.2	Laboratory equipment	2	45	56	31	18	21	9	11	7	10	7	7
58	62.2	Power operated equipment	348	7,345	9,144	4,985	2,854	3,378	1,528	1,714	1,052	1,655	1,077	1,077
59	62.2	Communication equipment	160	3,373	4,200	2,289	1,311	1,552	702	787	488	760	495	495
60	62.2	Miscellaneous equipment	11	225	280	152	87	103	47	52	32	51	33	33
61														
62		Total General Plant	2,695	66,345	74,311	39,757	22,844	26,674	12,700	13,607	8,477	13,625	8,757	8,757
63														
64	64.2	Corporate Allocated Plant	1,383	37,921	39,535	20,856	12,015	13,883	6,870	7,111	4,450	7,317	4,661	4,661
65														
66		TOTAL PLANT IN SERVICE - CUSTOMER	40,075	1,091,508	1,143,109	603,572	347,650	401,992	198,422	205,851	128,793	211,431	134,770	134,770

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PLANT IN SERVICE													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Demand													
1		Intangible Plant:											
2													
3		Organization	0	-	-	-	-	-	-	-	-	-	-
4	64.1	PST&D Plant - Demand	2,198	1,465	151	210	40	0	0	1	0	75	46
5	64.1	Franchises and Consents	19,106	12,730	1,308	1,821	346	1	3	6	0	652	396
6		Miscellaneous Intangible Plant											
7		Total Intangible Plant	21,305	14,195	1,459	2,031	386	2	4	6	0	727	442
8													
9	13.1	Production Plant - Monthly CP Demand - Sales Customers	500,601	392,266	40,321	56,123	10,670	84	98	355	685	-	-
10													
11	99.0	Storage Plant -	0	-	-	-	-	-	-	-	-	-	-
12													
13		Transmission											
14													
15	13.9	Land and land rights - Monthly CP Demand for Transmission Allocation	826,609	595,080	61,168	85,140	16,187	-	148	538	-	-	18,550
16	13.9	Rights-of-way - Monthly CP Demand for Transmission Allocation	12,318,682	8,868,288	911,565	1,268,813	241,225	-	2,205	8,015	-	-	276,443
17	13.9	Structures and imp. - compressor stations - Monthly CP Demand for Transmission Allocation	4,627,325	3,331,237	342,415	476,610	90,612	-	828	3,011	-	-	103,842
18	13.9	Structures and imp. - meas. & reg. stations - Monthly CP Demand for Transmission Allocation	1,208,818	870,235	89,451	124,507	23,671	-	216	786	-	-	27,127
19	13.9	Mains - Monthly CP Demand for Transmission Allocation	206,084,926	148,361,683	15,249,992	21,226,562	4,035,563	-	36,893	134,084	-	-	4,624,744
20	13.9	Compressor station equipment - Monthly CP Demand for Transmission Allocation	17,858,542	12,856,464	1,321,507	1,839,414	349,707	-	3,197	11,619	-	-	400,763
21	13.9	Measuring and regulating station equip. - Monthly CP Demand for Transmission Allocation	20,212,351	14,550,984	1,495,685	2,081,854	395,799	-	3,618	13,151	-	-	453,585
22	13.9	Other Equipment - Monthly CP Demand for Transmission Allocation	37,350	26,889	2,764	3,847	731	-	7	24	-	-	838
23													
24		Total Transmission Plant	263,174,604	189,460,859	19,474,547	27,106,747	5,153,495	0	47,113	171,228	0	0	5,905,891
25													
26		Distribution:											
27													
28	50.1	Land and land rights - Distribution Plant Less - Demand	36,918	22,956	2,360	3,284	624	5	6	-	-	2,301	716
29	50.1	Rights-of-way - Distribution Plant Less - Demand	528,841	328,838	33,801	47,048	8,945	70	82	-	-	32,956	10,251
30	13.7	Structures and improvements - Monthly CP Demand - Retail Customers	855,549	531,968	54,883	76,113	14,471	114	132	-	-	53,316	16,583
31	13.7	Mains - Monthly CP Demand - Retail Customers	146,376,698	91,018,373	9,355,714	13,022,278	2,475,777	19,444	22,633	-	-	9,121,866	2,837,233
32	13.7	Mains - Metallic - Monthly CP Demand - Retail Customers	124,435,401	77,375,073	7,953,329	11,070,289	2,104,667	16,529	19,241	-	-	7,754,534	2,411,943
33	13.7	Mains - Cathodic Protection - Monthly CP Demand - Retail Customers	18,533,315	11,524,185	1,184,563	1,648,801	313,468	2,462	2,866	-	-	1,154,954	359,233
34	13.7	Meas. and reg. sta. equip. - general - Monthly CP Demand - Retail Customers	23,613,076	14,682,827	1,509,237	2,100,717	399,385	3,137	3,651	-	-	1,471,514	457,694
35	13.7	Meas. and reg. sta. equip. - city gate - Monthly CP Demand - Retail Customers	4,458,086	2,772,079	284,940	396,610	75,403	592	689	-	-	277,818	86,411
36	99.0	Services -	0	-	-	-	-	-	-	-	-	-	-
37	99.0	Services - Metallic -	0	-	-	-	-	-	-	-	-	-	-
38	99.0	Meters -	0	-	-	-	-	-	-	-	-	-	-
39	99.0	Meters - AMR -	0	-	-	-	-	-	-	-	-	-	-
40	99.0	Meter installations -	0	-	-	-	-	-	-	-	-	-	-
41	99.0	House regulators -	0	-	-	-	-	-	-	-	-	-	-
42	99.0	Other Property on Customer Premises -	0	-	-	-	-	-	-	-	-	-	-
43	99.0	Other Equipment -	0	-	-	-	-	-	-	-	-	-	-
44													
45		Total Distribution Plant	318,837,885	198,256,320	20,378,626	28,365,141	5,392,739	42,352	49,300	0	0	19,869,258	6,180,664
46													
47		General Plant:											
48													
49	64.1	Land and land rights - PST&D Plant - Demand	535,109	356,525	36,647	51,009	9,698	39	89	158	1	18,252	11,102
50	64.1	Structures and improvements - owned - PST&D Plant - Demand	12,871,201	8,575,661	881,486	1,226,946	233,265	938	2,132	3,791	15	439,031	267,051
51	64.1	Structures and improvements - leasehold - PST&D Plant - Demand	979,849	652,841	67,105	93,404	17,758	71	162	289	1	33,422	20,330
52	62.1	Office furniture and equipment - computers - Labor - Demand	1,228,416	804,361	89,375	114,833	21,808	96	1,149	386	0	44,959	26,105
53	62.1	Computers and other electronic equipment - Labor - Demand	2,344,676	1,535,284	170,590	219,181	41,625	183	2,193	737	0	85,814	49,827
54	64.1	Transportation equipment - PST&D Plant - Demand	9,764,876	6,506,018	668,749	930,836	176,969	713	1,618	2,876	11	333,076	202,601
55	62.1	Stores equipment - Labor - Demand	27,772	19,186	2,021	2,596	493	2	26	9	0	1,016	590
56	62.1	Tool, shop and garage equipment - Labor - Demand	2,073,237	1,357,546	150,841	193,807	36,806	162	1,939	652	0	75,879	44,058
57	62.1	Laboratory equipment - Labor - Demand	17,730	11,610	1,290	1,657	315	1	17	6	0	649	377
58	62.1	Power operated equipment - Labor - Demand	2,888,991	1,891,699	210,192	270,064	51,288	225	2,703	908	0	105,735	61,394
59	62.1	Communication equipment - Labor - Demand	1,326,789	868,775	96,532	124,029	23,554	104	1,241	417	0	48,560	28,196
60	62.1	Miscellaneous equipment - Labor - Demand	88,327	57,836	6,426	8,257	1,568	7	83	28	0	3,233	1,877
61													
62		Total General Plant	34,146,972	22,636,341	2,381,254	3,236,618	615,146	2,539	13,352	10,255	29	1,189,627	713,508
63													
64	64.1	Corporate Allocated Plant - PST&D Plant - Demand	22,375,760	14,908,238	1,532,407	2,132,967	405,517	1,630	3,707	6,591	26	763,227	464,251
65													
66		TOTAL PLANT IN SERVICE - DEMAND	639,057,125	425,668,219	43,808,615	60,899,627	11,577,954	46,607	113,573	188,435	740	21,822,838	13,264,157

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PLANT IN SERVICE														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT1 - T1	Large Vol Transport - T2 LVT1 - T2	Large Vol Transport - T3 LVT1 - T3	Large Vol Transport - T4 LVT1 - T4	Wholesale Transport WTT	
Demand														
1		Intangible Plant:												
2														
3		Organization	64.1	PST&D Plant - Demand	-	-	-	-	-	-	-	-	-	-
4		Franchises and Consents	64.1	PST&D Plant - Demand	2	1	10	21	19	54	5	14	16	57
5		Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	15	8	84	181	169	467	40	120	141	498
6														
7		Total Intangible Plant			17	9	94	201	189	521	45	133	158	555
8														
9		Production Plant	13.1	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
10														
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-
12														
13		Transmission												
14														
15		Land and land rights	13.9	Monthly CP Demand for Transmission Allocation	712	373	-	-	-	1,888	5,599	6,619	23,290	11,318
16		Rights-of-way	13.9	Monthly CP Demand for Transmission Allocation	10,604	5,566	-	-	-	28,134	83,444	98,636	347,076	168,669
17		Structures and imp. - compressor stations	13.9	Monthly CP Demand for Transmission Allocation	3,983	2,091	-	-	-	10,568	31,344	37,051	130,374	63,358
18		Structures and imp. - meas. & reg. stations	13.9	Monthly CP Demand for Transmission Allocation	1,041	546	-	-	-	2,761	8,188	9,679	34,058	16,561
19		Mains	13.9	Monthly CP Demand for Transmission Allocation	177,398	93,112	-	-	-	470,665	1,395,973	1,650,124	5,806,400	2,821,733
20		Compressor station equipment	13.9	Monthly CP Demand for Transmission Allocation	15,373	8,069	-	-	-	40,786	120,970	142,993	503,161	244,521
21		Measuring and regulating station equip.	13.9	Monthly CP Demand for Transmission Allocation	17,399	9,132	-	-	-	46,162	136,914	161,840	569,479	276,749
22		Other Equipment	13.9	Monthly CP Demand for Transmission Allocation	32	17	-	-	-	85	253	299	1,052	511
23														
24		Total Transmission Plant			226,541	118,906	0	0	0	601,049	1,782,686	2,107,241	7,414,889	3,603,411
25														
26		Distribution:												
27														
28		Land and land rights	50.1	Distribution Plant Less - Demand	27	14	298	637	598	1,650	73	216	255	898
29		Rights-of-way	50.1	Distribution Plant Less - Demand	393	206	4,263	9,132	8,950	23,632	1,043	3,094	3,657	12,870
30		Structures and improvements	13.7	Monthly CP Demand - Retail Customers	636	334	6,996	14,773	13,848	38,231	1,688	5,006	5,917	20,820
31		Mains	13.7	Monthly CP Demand - Retail Customers	108,832	57,123	1,179,863	2,527,531	2,369,321	6,541,046	288,748	856,415	1,012,334	3,562,167
32		Mains - Metallic	13.7	Monthly CP Demand - Retail Customers	92,518	48,561	1,003,006	2,148,664	2,014,169	5,560,569	245,466	728,042	860,589	3,028,212
33		Mains - Cathodic Protection	13.7	Monthly CP Demand - Retail Customers	13,780	7,233	149,387	320,020	299,989	828,187	36,560	108,434	128,175	451,020
34		Meas. and reg. sta. equip. - general	13.7	Monthly CP Demand - Retail Customers	17,556	9,215	190,332	407,734	382,212	1,055,183	46,580	138,155	163,307	574,639
35		Meas. and reg. sta. equip. - city gate	13.7	Monthly CP Demand - Retail Customers	3,315	1,740	35,934	76,979	72,161	199,216	8,794	26,083	30,832	108,490
36		Services	99.0	-	-	-	-	-	-	-	-	-	-	-
37		Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-
38		Meters	99.0	-	-	-	-	-	-	-	-	-	-	-
39		Meters - AMR	99.0	-	-	-	-	-	-	-	-	-	-	-
40		Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-
41		House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-
42		Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-
43		Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-
44														
45		Total Distribution Plant			237,058	124,426	2,569,979	5,505,471	5,160,858	14,247,714	628,952	1,865,445	2,205,067	7,759,115
46														
47		General Plant:												
48														
49		Land and land rights	64.1	PST&D Plant - Demand	426	224	2,361	5,057	4,741	13,088	1,130	3,351	3,961	13,939
50		Structures and improvements - owned	64.1	PST&D Plant - Demand	10,244	5,377	56,786	121,649	114,034	314,817	27,178	80,609	95,285	335,285
51		Structures and improvements - leasehold	64.1	PST&D Plant - Demand	780	409	4,323	9,261	8,681	23,966	2,069	6,137	7,254	25,524
52		Office furniture and equipment - computers	62.1	Labor - Demand	758	5,937	5,815	12,458	11,678	32,239	2,372	7,015	7,979	31,588
53		Computers and other electronic equipment	62.1	Labor - Demand	1,447	11,332	11,100	23,778	22,289	61,535	4,528	13,390	15,230	14,323
54		Transportation equipment	64.1	PST&D Plant - Demand	7,771	4,079	43,081	92,290	86,513	238,840	20,619	61,155	72,289	254,367
55		Stores equipment	62.1	Labor - Demand	17	134	131	282	264	729	54	159	190	714
56		Tool, shop and garage equipment	62.1	Labor - Demand	1,280	10,020	9,815	21,025	19,709	54,411	4,004	11,840	13,467	53,312
57		Laboratory equipment	62.1	Labor - Demand	11	86	84	180	169	465	34	101	115	456
58		Power operated equipment	62.1	Labor - Demand	1,783	13,963	13,676	29,298	27,464	75,820	5,579	16,499	18,766	74,289
59		Communication equipment	62.1	Labor - Demand	819	6,412	6,281	13,455	12,613	34,821	2,562	7,577	8,618	34,118
60		Miscellaneous equipment	62.1	Labor - Demand	55	427	418	896	840	2,318	171	504	574	2,271
61														
62		Total General Plant			25,390	58,399	153,872	329,628	308,995	853,049	70,299	208,338	243,720	886,155
63														
64		Corporate Allocated Plant	64.1	PST&D Plant - Demand	17,808	9,347	98,719	211,479	198,241	547,290	47,247	140,134	165,646	582,871
65														
66		TOTAL PLANT IN SERVICE - DEMAND			506,813	311,087	2,822,664	6,046,778	5,668,282	15,648,574	1,347,592	3,996,735	4,721,832	16,643,585

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PLANT IN SERVICE													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Commodity													
1	Intangible Plant:												
2													
3	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-
4	64.3	Franchises and Consents	13	7	1	1	0	0	0	0	0	1	0
5	64.3	Miscellaneous Intangible Plant	115	64	6	10	2	0	0	0	0	7	2
6													
7		Total Intangible Plant	128	72	6	11	2	0	0	0	0	8	3
8													
9	20.0	MCF - Sales Customers	352,314	275,683	24,805	40,915	9,279	65	954	204	409	-	-
10													
11	99.0	-	0	-	-	-	-	-	-	-	-	-	-
12													
13	Transmission												
14													
15	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16	99.0	-	0	-	-	-	-	-	-	-	-	-	-
17	99.0	-	0	-	-	-	-	-	-	-	-	-	-
18	99.0	-	0	-	-	-	-	-	-	-	-	-	-
19	99.0	-	0	-	-	-	-	-	-	-	-	-	-
20	99.0	-	0	-	-	-	-	-	-	-	-	-	-
21	99.0	-	0	-	-	-	-	-	-	-	-	-	-
22	99.0	-	0	-	-	-	-	-	-	-	-	-	-
23													
24		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
25													
26	Distribution:												
27													
28	50.3	Distribution Plant Less - Commodity	364	196	18	29	7	0	1	-	-	26	8
29	50.3	Distribution Plant Less - Commodity	5,213	2,802	252	416	94	1	10	-	-	379	116
30	99.0	-	0	-	-	-	-	-	-	-	-	-	-
31	99.0	-	0	-	-	-	-	-	-	-	-	-	-
32	99.0	-	0	-	-	-	-	-	-	-	-	-	-
33	99.0	-	0	-	-	-	-	-	-	-	-	-	-
34	99.0	-	0	-	-	-	-	-	-	-	-	-	-
35	23.0	MCF - Retail Customers	3,137,527	1,686,064	151,707	250,237	56,750	396	5,837	-	-	227,922	70,035
36	99.0	-	0	-	-	-	-	-	-	-	-	-	-
37	99.0	-	0	-	-	-	-	-	-	-	-	-	-
38	99.0	-	0	-	-	-	-	-	-	-	-	-	-
39	99.0	-	0	-	-	-	-	-	-	-	-	-	-
40	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	99.0	-	0	-	-	-	-	-	-	-	-	-	-
42	99.0	-	0	-	-	-	-	-	-	-	-	-	-
43	99.0	-	0	-	-	-	-	-	-	-	-	-	-
44													
45		Total Distribution Plant	3,143,105	1,689,061	151,976	250,682	56,851	397	5,847	0	0	228,327	70,159
46													
47	General Plant:												
48													
49	64.3	PST&D Plant - Commodity	3,211	1,805	162	268	61	0	6	0	0	210	64
50	64.3	PST&D Plant - Commodity	77,235	43,413	3,906	6,443	1,461	10	150	5	9	5,045	1,550
51	64.3	PST&D Plant - Commodity	5,880	3,305	297	490	111	1	11	0	1	384	118
52	62.3	Labor - Commodity	117,981	86,510	7,784	12,839	2,912	20	299	55	109	1,722	529
53	62.3	Labor - Commodity	225,190	165,121	14,857	24,506	5,558	39	572	104	209	3,286	1,010
54	64.3	PST&D Plant - Commodity	58,595	32,936	2,963	4,888	1,109	8	114	3	7	3,828	1,176
55	62.3	Labor - Commodity	2,667	1,956	176	290	66	0	7	1	2	39	12
56	62.3	Labor - Commodity	199,121	146,005	13,137	21,669	4,914	34	505	92	185	2,906	893
57	62.3	Labor - Commodity	1,703	1,249	112	185	42	0	4	1	2	25	8
58	62.3	Labor - Commodity	277,468	203,454	18,306	30,196	6,848	48	704	129	257	4,049	1,244
59	62.3	Labor - Commodity	127,429	93,437	8,407	13,868	3,145	22	323	59	118	1,860	571
60	62.3	Labor - Commodity	8,483	6,220	560	923	209	1	22	4	8	124	38
61													
62		Total General Plant	1,104,963	785,410	70,669	116,567	26,436	185	2,719	453	907	23,477	7,214
63													
64	64.3	PST&D Plant - Commodity	134,268	75,471	6,791	11,201	2,540	18	261	8	16	8,771	2,695
65													
66		TOTAL PLANT IN SERVICE - COMMODITY	4,734,778	2,825,696	254,247	419,376	95,108	664	9,782	666	1,331	260,583	80,071

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PLANT IN SERVICE														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTK	
Commodity														
1		Intangible Plant:												
2														
3	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
4	64.3	Franchises and Consents	0	0	0	0	0	1	0	0	0	1	-	-
5	64.3	Miscellaneous Intangible Plant	0	1	1	2	2	9	0	1	1	5	-	-
6														
7		Total Intangible Plant	0	1	1	2	3	10	0	1	1	5	0	0
8														
9	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	99.0	Storage Plant	-	-	-	-	-	-	-	-	-	-	-	-
12														
13		Transmission												
14														
15	99.0	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-
16	99.0	Rights-of-way	-	-	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - compressor stations	-	-	-	-	-	-	-	-	-	-	-	-
18	99.0	Structures and imp. - meas. & reg. stations	-	-	-	-	-	-	-	-	-	-	-	-
19	99.0	Mains	-	-	-	-	-	-	-	-	-	-	-	-
20	99.0	Compressor station equipment	-	-	-	-	-	-	-	-	-	-	-	-
21	99.0	Measuring and regulating station equip.	-	-	-	-	-	-	-	-	-	-	-	-
22	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
23														
24		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
25														
26		Distribution:												
27														
28	50.3	Distribution Plant Less - Commodity	1	4	4	8	8	30	1	3	4	17	-	-
29	50.3	Rights-of-way	10	56	58	110	121	436	15	37	54	248	-	-
30	99.0	Structures and improvements	-	-	-	-	-	-	-	-	-	-	-	-
31	99.0	Mains	-	-	-	-	-	-	-	-	-	-	-	-
32	99.0	Mains - Metallic	-	-	-	-	-	-	-	-	-	-	-	-
33	99.0	Mains - Cathodic Protection	-	-	-	-	-	-	-	-	-	-	-	-
34	99.0	Meas. and reg. sta. equip. - general	-	-	-	-	-	-	-	-	-	-	-	-
35	23.0	MCF - Retail Customers	5,914	33,827	35,063	66,304	72,787	262,141	8,803	22,342	32,321	149,078	-	-
36	99.0	Services	-	-	-	-	-	-	-	-	-	-	-	-
37	99.0	Services - Metallic	-	-	-	-	-	-	-	-	-	-	-	-
38	99.0	Meters	-	-	-	-	-	-	-	-	-	-	-	-
39	99.0	Meters - AMR	-	-	-	-	-	-	-	-	-	-	-	-
40	99.0	Meter installations	-	-	-	-	-	-	-	-	-	-	-	-
41	99.0	House regulators	-	-	-	-	-	-	-	-	-	-	-	-
42	99.0	Other Property on Customer Premises	-	-	-	-	-	-	-	-	-	-	-	-
43	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
44														
45		Total Distribution Plant	5,925	33,887	35,126	66,422	72,916	262,607	8,819	22,381	32,379	149,343	0	0
46														
47		General Plant:												
48														
49	64.3	PST&D Plant - Commodity	5	31	32	61	67	241	8	21	30	137	-	-
50	64.3	Structures and improvements - owned	131	749	776	1,468	1,611	5,803	195	495	715	3,300	-	-
51	64.3	Structures and improvements - leasehold	10	57	59	112	123	442	15	38	54	251	-	-
52	62.3	Office furniture and equipment - computers	45	256	265	501	550	1,980	66	169	244	1,126	-	-
53	62.3	Computers and other electronic equipment	85	488	506	956	1,050	3,780	127	322	466	2,150	-	-
54	64.3	Transportation equipment	99	568	589	1,113	1,222	4,402	148	375	543	2,503	-	-
55	62.3	Stores equipment	1	6	6	11	12	45	2	4	6	25	-	-
56	62.3	Tool, shop and garage equipment	75	431	447	845	928	3,342	112	285	412	1,901	-	-
57	62.3	Laboratory equipment	1	4	4	7	8	29	1	2	4	16	-	-
58	62.3	Power operated equipment	105	601	623	1,178	1,293	4,657	156	397	574	2,649	-	-
59	62.3	Communication equipment	48	276	286	541	594	2,139	72	182	264	1,216	-	-
60	62.3	Miscellaneous equipment	3	18	19	36	40	142	5	12	18	81	-	-
61														
62		Total General Plant	609	3,484	3,612	6,830	7,497	27,002	907	2,301	3,329	15,356	0	0
63														
64	64.3	Corporate Allocated Plant	228	1,302	1,349	2,551	2,801	10,087	339	860	1,244	5,737	-	-
65														
66		TOTAL PLANT IN SERVICE - COMMODITY	6,762	38,674	40,088	75,805	83,217	299,706	10,064	25,543	36,953	170,441	0	0

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PLANT IN SERVICE													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Total Plant in Service													
1	Intangible Plant:												
2													
3	Organization												
4			0	0	0	0	0	0	0	0	0	0	0
5			6,945	4,894	377	316	49	4	2	1	0	122	61
6			52,535	42,445	3,274	2,746	424	37	16	6	1	1,060	528
7			58,580	47,329	3,651	3,062	472	42	18	6	2	1,182	589
8													
9			852,915	667,949	65,126	97,038	19,949	149	1,052	559	1,094	0	0
10													
11			0	0	0	0	0	0	0	0	0	0	0
12													
13	Transmission												
14													
15			826,609	595,080	61,168	85,140	16,187	0	148	538	0	0	18,550
16			12,318,682	8,868,288	911,565	1,268,813	241,225	0	2,205	8,015	0	0	276,443
17			4,627,325	3,331,237	342,415	476,610	90,612	0	828	3,011	0	0	103,842
18			1,208,818	870,235	89,451	124,507	23,671	0	216	786	0	0	27,127
19			206,084,926	148,361,683	15,249,992	21,226,562	4,035,563	0	36,893	134,084	0	0	4,624,744
20			17,858,542	12,856,464	1,321,507	1,839,414	349,707	0	3,197	11,619	0	0	400,763
21			20,212,351	14,550,984	1,495,685	2,081,854	395,799	0	3,618	13,151	0	0	453,585
22			37,350	26,889	2,764	3,847	731	0	7	24	0	0	838
23													
24			263,174,604	189,460,859	19,474,547	27,106,747	5,153,495	0	47,113	171,228	0	0	5,905,891
25													
26	Distribution:												
27													
28			154,887	127,824	9,296	6,545	896	131	50	0	5	3,742	1,180
29			2,218,741	1,831,062	133,169	93,759	12,837	1,862	718	5	72	53,608	16,899
30			855,549	531,988	54,883	76,113	14,471	114	132	0	0	53,316	16,583
31			314,807,496	244,668,941	19,125,274	16,178,423	2,625,872	191,557	82,244	0	0	10,013,881	3,133,685
32			267,619,077	207,994,018	16,258,470	13,753,340	2,232,264	162,843	69,916	0	0	8,512,839	2,663,957
33			39,858,984	30,978,473	2,421,524	2,048,412	332,472	24,254	10,413	0	0	1,267,896	396,768
34			23,613,076	14,682,827	1,509,237	2,100,717	399,385	3,137	3,651	0	0	1,471,514	457,694
35			7,595,613	4,458,142	436,647	646,847	132,153	988	6,526	0	0	505,740	156,446
36			402,687,194	365,818,743	23,400,153	7,886,782	436,559	409,319	129,337	1,391	15,777	2,687,400	948,056
37			31,989,526	29,060,691	1,858,911	626,527	34,680	32,516	10,275	110	1,253	213,487	75,314
38			110,320,497	88,300,560	7,494,851	7,254,660	772,124	154,249	76,556	618	11,328	3,817,441	1,157,651
39			20,289,237	18,710,500	1,181,010	284,701	4,014	22,139	5,826	0	129	48,162	16,313
40			94,719,499	76,651,491	5,918,949	5,479,908	738,065	127,753	34,288	807	13,491	3,619,851	1,041,060
41			20,722,674	19,925,311	472,159	86,082	3,509	3,531	2,580	13	1,207	50,075	106,598
42			224,125	204,457	13,000	4,200	200	229	79	0	0	1,187	394
43			0	0	0	0	0	0	0	0	0	0	0
44													
45			1,337,676,177	1,103,945,030	80,287,331	56,527,016	7,739,500	1,134,643	432,593	2,943	43,262	32,320,140	10,188,600
46													
47			100.00%	82.53%	6.00%	4.23%	0.58%	0.08%	0.03%	0.00%	0.00%	2.42%	0.76%
48													
49			1,471,358	1,188,763	91,703	76,917	11,862	1,042	442	161	41	29,690	14,785
50			35,391,223	28,593,838	2,205,776	1,850,115	285,324	25,074	10,623	3,861	980	714,145	355,624
51			2,694,235	2,176,769	167,920	140,844	21,721	1,909	809	294	75	54,366	27,073
52			5,014,496	4,099,529	349,519	241,962	34,558	4,091	2,722	451	260	94,745	41,192
53			9,571,166	7,824,769	667,126	461,833	65,960	7,808	5,195	861	497	180,841	78,624
54			26,849,935	21,693,025	1,673,436	1,403,610	216,464	19,023	8,059	2,929	744	541,794	269,798
55			113,367	92,882	7,902	5,470	781	62	62	10	6	2,142	931
56			8,463,128	6,918,909	589,894	408,368	58,324	6,904	4,594	761	439	159,905	69,522
57			72,377	59,171	5,045	3,492	499	59	39	7	4	1,368	595
58			11,793,107	9,641,285	821,999	569,048	81,273	9,620	6,401	1,061	612	222,823	96,877
59			5,416,063	4,427,824	377,508	261,339	37,325	4,418	2,940	487	281	102,333	44,491
60			360,557	294,768	25,131	17,398	2,485	294	196	32	19	6,812	2,962
61													
62			107,211,011	87,011,332	6,982,958	5,440,396	816,577	80,335	42,080	10,916	3,957	2,110,964	1,002,472
63													
64			61,525,376	49,708,557	3,834,601	3,216,306	496,018	43,590	18,467	6,712	1,704	1,241,496	618,229
65													
66			1,770,498,663	1,430,841,055	110,648,214	92,390,566	14,226,012	1,258,758	541,323	192,364	50,018	35,673,783	17,715,781

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PLANT IN SERVICE														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVT1 - T1	Large Vol Transport - T2 LVT1 - T2	Large Vol Transport - T3 LVT1 - T3	Large Vol Transport - T4 LVT1 - T4	Wholesale Transport WtT	
Total Plant in Service														
1		Intangible Plant:												
2														
3		Organization	0	0	0	0	0	0	0	0	0	0	0	0
4		Franchises and Consents	2	5	14	23	21	56	5	15	17	59	14	
5		Miscellaneous Intangible Plant	17	41	119	201	182	488	46	126	146	509	122	
6														
7		Total Intangible Plant	18	46	133	224	203	544	52	141	163	567	136	
8														
9		Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
10														
11		Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0
12														
13		Transmission												
14														
15		Land and land rights	712	373	0	0	0	0	1,888	5,599	6,619	23,290	11,318	
16		Rights-of-way	10,604	5,566	0	0	0	0	28,134	83,444	98,636	347,076	168,669	
17		Structures and imp. - compressor stations	3,983	2,091	0	0	0	0	10,568	31,344	37,051	130,374	63,358	
18		Structures and imp. - meas. & reg. stations	1,041	546	0	0	0	0	2,761	8,188	9,679	34,058	16,551	
19		Mains	177,398	93,112	0	0	0	0	470,665	1,395,973	1,650,124	5,806,400	2,821,733	
20		Compressor station equipment	15,373	8,069	0	0	0	0	40,786	120,970	142,993	503,161	244,521	
21		Measuring and regulating station equip.	17,399	9,132	0	0	0	0	46,162	136,914	161,840	569,479	276,749	
22		Other Equipment	32	17	0	0	0	0	85	253	299	1,052	511	
23														
24		Total Transmission Plant	226,541	118,906	0	0	0	0	601,049	1,782,686	2,107,241	7,414,889	3,603,411	
25														
26		Distribution:												
27														
28		Land and land rights	32	133	421	708	642	1,722	95	240	272	938	14	
29		Rights-of-way	463	1,900	6,028	10,142	9,200	24,667	1,354	3,438	3,903	13,433	201	
30		Structures and improvements	636	334	6,996	14,773	13,948	38,231	1,688	5,006	5,917	20,820	0	
31		Mains	109,756	195,305	1,229,836	2,556,838	2,386,151	6,557,255	297,727	866,201	1,018,619	3,569,932	0	
32		Mains - Metallic	93,304	166,030	1,045,489	2,173,578	2,028,476	5,574,348	253,099	736,361	865,932	3,034,813	0	
33		Mains - Cathodic Protection	13,897	24,728	155,714	323,731	302,120	830,239	37,696	109,673	128,971	452,003	0	
34		Meas. and reg. sta. equip. - general	17,556	9,215	190,332	407,734	382,212	1,055,183	46,580	138,155	163,307	574,639	0	
35		Meas. and reg. sta. equip. - city gate	9,229	35,566	70,997	143,283	144,947	461,357	17,597	48,425	63,153	257,568	0	
36		Services	5,276	284,971	235,018	118,558	68,844	64,825	46,452	36,053	23,108	43,047	27,525	
37		Services - Metallic	419	22,638	18,670	9,418	5,469	5,150	3,690	2,864	3,420	2,187	2,187	
38		Meters	13,956	246,868	340,911	178,137	102,885	131,006	54,626	62,306	38,885	64,470	46,410	
39		Meters - AMR	0	15,407	1,036	0	0	0	0	0	0	0	0	
40		Meter installations	14,254	100,083	324,739	174,942	100,005	125,921	52,471	61,153	37,444	60,690	42,132	
41		House regulators	199	42,156	8,177	2,951	1,816	1,731	3,529	3,064	1,950	3,157	2,879	
42		Other Property on Customer Premises	1	184	66	39	22	22	12	13	8	10	0	
43		Other Equipment	0	0	0	0	0	0	0	0	0	0	0	
44														
45		Total Distribution Plant	278,978	1,145,519	3,634,331	6,114,833	5,546,554	14,871,743	816,615	2,072,952	2,353,306	8,098,940	121,347	
46														
47		General Plant:	0.02%	0.09%	0.27%	0.46%	0.41%							
48														
49		Land and land rights	464	1,162	3,339	5,617	5,095	13,661	1,302	3,542	4,098	14,251	3,422	
50		Structures and improvements - owned	11,170	27,939	80,304	135,113	122,557	328,606	31,325	85,194	98,560	342,793	82,302	
51		Structures and improvements - leasehold	850	2,127	6,113	10,286	9,330	25,016	2,385	6,486	7,503	26,096	6,265	
52		Office furniture and equipment - computers	951	9,316	9,968	15,078	13,441	35,656	3,088	7,913	8,675	33,418	7,962	
53		Computers and other electronic equipment	1,814	17,781	19,026	28,779	25,656	68,056	5,895	15,104	16,558	63,785	15,197	
54		Transportation equipment	8,474	21,196	60,924	102,505	92,979	249,300	23,765	64,633	74,774	260,064	62,439	
55		Stores equipment	21	211	225	341	304	806	70	179	196	756	180	
56		Tool, shop and garage equipment	1,604	15,723	16,824	25,447	22,685	60,178	5,212	13,355	14,641	56,401	13,438	
57		Laboratory equipment	14	134	144	218	194	515	45	114	125	482	115	
58		Power operated equipment	2,236	21,909	23,443	35,460	31,611	83,856	7,263	18,610	20,402	78,593	18,725	
59		Communication equipment	1,027	10,062	10,767	16,285	14,518	38,511	3,336	8,547	9,370	36,094	8,599	
60		Miscellaneous equipment	68	670	717	1,084	966	2,564	222	569	624	2,403	572	
61														
62		Total General Plant	28,694	128,228	231,794	376,214	339,337	906,725	83,906	224,246	255,526	915,135	219,217	
63														
64		Corporate Allocated Plant	19,418	48,570	139,604	234,886	213,057	571,260	54,456	148,105	171,341	595,924	143,077	
65														
66		TOTAL PLANT IN SERVICE	553,650	1,441,269	4,005,861	6,726,156	6,099,150	16,350,272	1,556,078	4,228,129	4,887,577	17,025,457	4,087,188	

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Customer													
1		Intangible Plant:											
2													
3	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-
4	64.2	Miscellaneous Intangible Plant	26,275	23,385	1,546	722	59	28	10	0	1	316	102
5	64.2	Leasehold Improvements	1,745,650	1,553,682	102,702	47,970	3,936	1,877	649	5	74	21,007	6,769
6													
7		Total Intangible Plant	1,771,925	1,577,067	104,248	48,692	3,995	1,905	658	5	75	21,323	6,871
8													
9	99.0	Production Plant	0	-	-	-	-	-	-	-	-	-	-
10													
11	99.0	Storage Plant	0	-	-	-	-	-	-	-	-	-	-
12													
13		Transmission											
14													
15	99.0	Rights-of-way	0	-	-	-	-	-	-	-	-	-	-
16	99.0	Structures and imp. - compressor stations	0	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - meas. & reg. stations	0	-	-	-	-	-	-	-	-	-	-
18	99.0	Mains	0	-	-	-	-	-	-	-	-	-	-
19	99.0	Compressor station equipment	0	-	-	-	-	-	-	-	-	-	-
20	99.0	Measuring and regulating station equipment	0	-	-	-	-	-	-	-	-	-	-
21	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
22													
23		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
24													
25		Distribution:											
26													
27	50.2	Rights-of-way	363,638	323,649	21,394	9,993	820	391	135	1	15	4,376	1,410
28	50.2	Structures and improvements	0	-	-	-	-	-	-	-	-	-	-
29	4.0	Mains	55,476,368	50,608,175	3,217,818	1,039,545	49,437	56,689	19,634	-	-	293,805	97,643
30	4.0	Mains - Metallic	47,875,223	43,674,051	2,776,926	897,111	42,663	48,922	16,944	-	-	253,549	84,264
31	4.0	Mains - Cathodic Protection	2,724,655	2,485,559	158,039	51,056	2,428	2,784	964	-	-	14,430	4,796
32	99.0	Meas. and reg. sta. equip. - general	0	-	-	-	-	-	-	-	-	-	-
33	99.0	Meas. and reg. sta. equip. - city gate	0	-	-	-	-	-	-	-	-	-	-
34	30.0	Services	171,719,843	155,997,852	9,978,640	3,363,198	186,164	174,548	55,154	593	6,728	1,146,001	404,284
35	30.0	Services - Metallic	12,910,704	11,728,651	750,241	252,861	13,997	13,123	4,147	45	506	86,162	30,396
36	31.0	Meters	23,871,489	19,106,747	1,621,759	1,569,786	167,075	33,377	16,566	134	2,451	826,030	250,496
37	31.4	Meters - AMR	3,912,736	3,608,280	227,755	54,904	774	4,269	1,124	-	25	9,288	3,146
38	33.0	Meter installations	28,285,160	22,889,687	1,767,518	1,636,412	220,401	38,150	10,239	241	4,029	1,080,961	310,882
39	32.0	House regulators	6,862,157	6,598,116	156,352	28,505	1,162	1,169	854	4	400	16,582	35,299
40	4.0	Other Property Customer Premise	218,684	199,494	12,684	4,098	195	223	77	-	-	1,158	385
41	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
42		Total Distribution Plant	354,220,658	317,220,262	20,689,127	8,907,469	685,116	373,646	125,838	1,017	14,154	3,732,341	1,223,001
43													
44		General Plant:											
45													
46													
47	64.2	Land	(9,118)	(8,115)	(536)	(251)	(21)	(10)	(3)	(0)	(0)	(110)	(35)
48	64.2	Structures and improvements - owned	7,411,350	6,596,327	436,034	203,663	16,709	7,967	2,754	21	316	89,186	28,738
49	62.2	Office furniture and equipment	1,535,694	1,343,343	105,653	47,849	4,119	1,664	533	4	63	20,123	6,095
50	62.2	Computers and other electronic equipment	5,450,915	4,768,171	375,015	169,839	14,620	5,906	1,892	16	224	71,425	21,634
51	64.2	Transportation equipment	7,474,071	6,652,151	439,724	205,387	16,850	8,035	2,777	22	318	89,941	28,981
52	62.2	Stores equipment	(68,198)	(59,656)	(4,692)	(2,125)	(183)	(74)	(24)	(0)	(3)	(894)	(271)
53	62.2	Tools Shop and Garage Equipment	681,912	596,500	46,915	21,247	1,829	739	237	2	28	8,935	2,706
54	62.2	Laboratory equipment	(179,284)	(156,828)	(12,334)	(5,586)	(481)	(194)	(62)	(1)	(7)	(2,349)	(712)
55	62.2	Power operated equipment	4,520,991	3,954,723	311,037	140,865	12,126	4,899	1,569	13	186	59,240	17,943
56	62.2	Communication equipment	1,587,796	1,388,919	109,238	49,472	4,259	1,720	551	5	65	20,805	6,302
57	62.2	Miscellaneous equipment	70,002	61,234	4,816	2,181	188	76	24	0	3	917	278
58													
59		Total General Plant	28,476,131	25,136,770	1,810,870	832,542	70,015	30,728	10,249	82	1,193	357,220	111,660
60													
61	64.2	Corporate Allocated Plant	10,585,755	9,421,644	622,795	290,895	23,866	11,380	3,934	31	451	127,386	41,046
62													
63		TOTAL RESERVE - CUSTOMER	395,054,468	353,355,743	23,227,040	10,079,598	782,991	417,659	140,679	1,135	15,873	4,238,269	1,382,577

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT - T1	Large Vol Transport - T2 LVT - T2	Large Vol Transport - T3 LVT - T3	Large Vol Transport - T4 LVT - T4	Wholesale Transport WtT
Customer													
1		Intangible Plant:											
2													
3	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-
4	64.2	Miscellaneous Intangible Plant	1	26	27	14	8	9	5	5	3	5	3
5	64.2	Leasehold Improvements	62	1,697	1,769	933	538	621	307	318	199	327	209
6													
7		Total Intangible Plant	63	1,722	1,796	947	546	631	312	323	202	332	212
8													
9	99.0	Production Plant	-	-	-	-	-	-	-	-	-	-	-
10													
11	99.0	Storage Plant	-	-	-	-	-	-	-	-	-	-	-
12													
13		Transmission											
14													
15	99.0	Rights-of-way	-	-	-	-	-	-	-	-	-	-	-
16	99.0	Structures and imp. - compressor stations	-	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - meas. & reg. stations	-	-	-	-	-	-	-	-	-	-	-
18	99.0	Mains	-	-	-	-	-	-	-	-	-	-	-
19	99.0	Compressor station equipment	-	-	-	-	-	-	-	-	-	-	-
20	99.0	Measuring and regulating station equipment	-	-	-	-	-	-	-	-	-	-	-
21	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-
22													
23		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
24													
25		Distribution:											
26													
27	50.2	Rights-of-way Distribution Plant Less - Customer	13	353	368	194	112	129	64	66	41	68	43
28	50.2	Structures and improvements Distribution Plant Less - Customer	-	-	-	-	-	-	-	-	-	-	-
29	4.0	Mains Retail Customers	304	45,513	16,460	9,653	5,543	5,339	2,957	3,223	2,070	2,558	-
30	4.0	Mains - Metallic Retail Customers	263	39,277	14,205	8,330	4,784	4,607	2,552	2,782	1,786	2,207	-
31	4.0	Mains - Cathodic Protection Retail Customers	15	2,235	808	474	272	262	145	158	102	126	-
32	99.0	Meas. and reg. sta. equip. - general	-	-	-	-	-	-	-	-	-	-	-
33	99.0	Meas. and reg. sta. equip. - city gate	-	-	-	-	-	-	-	-	-	-	-
34	30.0	Services Services Cost	2,250	121,522	100,220	50,557	29,358	27,644	19,809	15,374	9,854	18,357	11,738
35	30.0	Services - Metallic Services Cost	169	9,137	7,535	3,801	2,207	2,078	1,489	1,156	741	1,380	882
36	31.0	Meters Meters Cost	3,020	53,418	73,767	38,546	22,262	28,348	11,820	13,482	8,414	13,950	10,042
37	31.4	Meters - AMR AMR Cost	-	2,971	200	-	-	-	-	-	-	-	-
38	33.0	Meter installations Meter & Regulator Installation Cost	4,257	29,887	96,974	52,241	29,864	37,603	15,669	18,262	11,182	18,123	12,581
39	32.0	House regulators Regulators Cost	66	13,960	2,708	977	573	601	1,168	1,015	646	1,045	953
40	4.0	Other Property Customer Premise Retail Customers	1	179	65	38	22	21	12	13	8	10	-
41	99.0	Other Equipment	-	-	-	-	-	-	-	-	-	-	-
42													
43		Total Distribution Plant	10,357	318,453	313,309	164,812	94,997	106,632	55,686	55,530	34,844	57,825	36,240
44													
45		General Plant:											
46													
47	64.2	Land PST&D Plant - Customer	(0)	(9)	(9)	(5)	(3)	(3)	(2)	(2)	(1)	(2)	(1)
48	64.2	Structures and improvements - owned PST&D Plant - Customer	263	7,203	7,510	3,962	2,282	2,637	1,305	1,351	845	1,390	885
49	62.2	Office furniture and equipment Labor - Customer	62	1,308	1,628	887	508	601	272	305	189	295	192
50	62.2	Computers and other electronic equipment Labor - Customer	220	4,641	5,778	3,150	1,804	2,135	965	1,083	671	1,046	890
51	64.2	Transportation equipment PST&D Plant - Customer	265	7,264	7,574	3,995	2,302	2,660	1,316	1,362	853	1,402	893
52	62.2	Stores equipment Labor - Customer	(3)	(58)	(72)	(39)	(23)	(27)	(12)	(14)	(8)	(13)	(9)
53	62.2	Tools Shop and Garage Equipment Labor - Customer	27	581	723	394	226	267	121	136	84	131	85
54	62.2	Laboratory equipment Labor - Customer	(7)	(153)	(190)	(104)	(59)	(70)	(32)	(36)	(22)	(34)	(22)
55	62.2	Power operated equipment Labor - Customer	182	3,850	4,792	2,612	1,496	1,771	801	898	556	868	564
56	62.2	Communication equipment Labor - Customer	64	1,352	1,683	917	525	622	281	316	195	305	198
57	62.2	Miscellaneous equipment Labor - Customer	3	60	74	40	23	27	12	14	9	13	9
58													
59		Total General Plant	1,075	26,039	29,490	15,810	9,081	10,620	5,028	5,414	3,371	5,400	3,475
60													
61	64.2	Corporate Allocated Plant PST&D Plant - Customer	375	10,289	10,727	5,659	3,260	3,767	1,864	1,929	1,208	1,985	1,265
62													
63		TOTAL RESERVE - CUSTOMER	11,870	356,503	355,322	187,228	107,884	121,649	62,890	63,197	39,625	65,542	41,192

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

		Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Demand														
1	Intangible Plant:													
2				0	-	-	-	-	-	-	-	-	-	-
3	Organization	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	15,069	10,040	1,032	1,436	273	1	2	4	0	514	313
5	Leasehold Improvements	64.1	PST&D Plant - Demand	1,001,151	667,034	68,564	95,435	18,144	73	166	295	1	34,149	20,772
6														
7	Total Intangible Plant			1,016,220	677,074	69,596	96,871	18,417	74	168	299	1	34,663	21,084
8														
9	Production Plant	13.1	Monthly CP Demand - Sales Customers	368,905	289,071	29,713	41,358	7,863	62	72	261	505	-	-
10														
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
12														
13	Transmission													
14														
15	Rights-of-way	13.9	Monthly CP Demand for Transmission Allocation	3,292,730	2,370,455	243,657	339,148	64,478	-	589	2,142	-	-	73,892
16	Structures and imp. - compressor stations	13.9	Monthly CP Demand for Transmission Allocation	3,941,468	2,837,485	291,663	405,968	77,182	-	706	2,564	-	-	88,450
17	Structures and imp. - meas. & reg. stations	13.9	Monthly CP Demand for Transmission Allocation	996,712	717,539	73,755	102,660	19,518	-	176	648	-	-	22,367
18	Mains	13.9	Monthly CP Demand for Transmission Allocation	53,194,079	38,287,514	3,935,546	5,477,912	1,041,453	-	9,521	34,603	-	-	1,193,502
19	Compressor station equipment	13.9	Monthly CP Demand for Transmission Allocation	13,882,256	9,993,913	1,027,267	1,429,860	271,843	-	2,485	9,032	-	-	311,531
20	Measuring and regulating station equipment	13.9	Monthly CP Demand for Transmission Allocation	5,445,817	3,920,474	402,983	560,914	106,640	-	975	3,543	-	-	122,209
21	Other Equipment	13.9	Monthly CP Demand for Transmission Allocation	4,019	2,893	297	414	79	-	1	3	-	-	90
22														
23	Total Transmission Plant			80,747,081	58,130,272	5,975,169	8,316,877	1,581,192	0	14,455	52,536	0	0	1,812,042
24														
25	Distribution:													
26														
27	Rights-of-way	50.1	Distribution Plant Less - Demand	114,150	70,980	7,296	10,155	1,931	15	18	-	-	7,114	2,213
28	Structures and improvements	50.1	Distribution Plant Less - Demand	389,816	242,391	24,915	34,680	6,593	52	60	-	-	24,292	7,556
29	Mains	13.7	Monthly CP Demand - Retail Customers	48,212,368	29,978,892	3,081,509	4,289,172	815,451	6,404	7,455	-	-	3,004,486	934,505
30	Mains - Metallic	13.7	Monthly CP Demand - Retail Customers	41,606,507	25,871,307	2,659,293	3,701,487	703,721	5,527	6,433	-	-	2,592,824	806,463
31	Mains - Cathodic Protection	13.7	Monthly CP Demand - Retail Customers	2,367,892	1,472,377	151,345	210,658	40,050	315	366	-	-	147,562	45,897
32	Meas. and reg. sta. equip. - general	13.7	Monthly CP Demand - Retail Customers	10,274,540	6,388,803	656,701	914,066	173,781	1,365	1,589	-	-	640,286	199,152
33	Meas. and reg. sta. equip. - city gate	13.7	Monthly CP Demand - Retail Customers	2,371,535	1,474,642	151,577	210,982	40,112	315	367	-	-	147,789	45,968
34	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-
35	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-
36	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-
37	Meters - AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-
38	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-
39	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-
40	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	Other Equipment	12.7	Monthly NCP Demand - Retail Customers	(2,614)	(1,577)	(162)	(226)	(43)	(0)	(7)	-	-	(167)	(52)
42														
43	Total Distribution Plant			105,334,193	65,497,815	6,732,474	9,370,974	1,781,596	13,992	16,280	0	0	6,564,186	2,041,701
44														
45	General Plant:													
46														
47	Land	64.1	PST&D Plant - Demand	(5,229)	(3,484)	(358)	(498)	(95)	(0)	(1)	(2)	(0)	(178)	(108)
48	Structures and improvements - owned	64.1	PST&D Plant - Demand	4,250,496	2,831,967	291,096	405,178	77,032	310	704	1,252	5	144,982	88,189
49	Office furniture and equipment	62.1	Labor - Demand	514,291	336,755	37,418	48,076	9,130	40	481	162	0	18,823	10,929
50	Computers and other electronic equipment	62.1	Labor - Demand	1,825,465	1,195,307	132,814	170,645	32,407	142	1,708	574	0	66,811	38,793
51	Transportation equipment	64.1	PST&D Plant - Demand	4,286,467	2,855,933	293,559	408,607	77,684	312	710	1,263	5	146,209	88,935
52	Stores equipment	62.1	Labor - Demand	(22,839)	(14,955)	(1,662)	(2,135)	(405)	(2)	(21)	(7)	(0)	(836)	(485)
53	Tools Shop and Garage Equipment	62.1	Labor - Demand	228,367	149,533	16,615	21,348	4,054	18	214	72	0	8,358	4,853
54	Laboratory equipment	62.1	Labor - Demand	(60,041)	(39,314)	(4,368)	(5,613)	(1,066)	(5)	(56)	(19)	(0)	(2,197)	(1,276)
55	Power operated equipment	62.1	Labor - Demand	1,514,042	991,388	110,155	141,533	26,879	118	1,416	476	0	55,413	32,175
56	Communication equipment	62.1	Labor - Demand	531,739	348,181	38,687	49,707	9,440	41	497	167	0	19,461	11,300
57	Miscellaneous equipment	62.1	Labor - Demand	23,443	15,350	1,706	2,191	416	2	22	7	0	858	498
58														
59	Total General Plant			13,086,202	8,666,661	915,663	1,239,040	235,476	977	5,674	3,944	10	457,705	273,803
60														
61	Corporate Allocated Plant	64.1	PST&D Plant - Demand	6,071,054	4,044,945	415,777	578,723	110,026	442	1,006	1,788	7	207,081	125,962
62														
63	TOTAL RESERVE - DEMAND			206,623,655	137,305,839	14,138,393	19,643,842	3,734,570	15,547	37,656	58,829	523	7,263,634	4,274,592

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Commodity													
1		Intangible Plant:											
2													
3		Organization	0	-	-	-	-	-	-	-	-	-	-
4	64.3	PST&D Plant - Commodity	90	51	5	8	2	0	0	0	0	6	2
5	64.3	Miscellaneous Intangible Plant	6,007	3,377	304	501	114	1	12	0	1	392	121
6	64.3	Leasehold Improvements											
7		Total Intangible Plant	6,098	3,428	308	509	115	1	12	0	1	398	122
8													
9	20.0	Production Plant	259,629	203,157	18,279	30,152	6,838	48	703	151	301	-	-
10													
11	99.0	Storage Plant	0	-	-	-	-	-	-	-	-	-	-
12													
13		Transmission											
14													
15	99.0	Rights-of-way	0	-	-	-	-	-	-	-	-	-	-
16	99.0	Structures and imp. - compressor stations	0	-	-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - meas. & reg. stations	0	-	-	-	-	-	-	-	-	-	-
18	99.0	Mains	0	-	-	-	-	-	-	-	-	-	-
19	99.0	Compressor station equipment	0	-	-	-	-	-	-	-	-	-	-
20	99.0	Measuring and regulating station equipment	0	-	-	-	-	-	-	-	-	-	-
21	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
22													
23		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
24													
25		Distribution:											
26													
27	50.3	Rights-of-way	1,125	605	54	90	20	0	2	-	-	82	25
28	50.3	Structures and improvements	0	-	-	-	-	-	-	-	-	-	-
29	99.0	Mains	0	-	-	-	-	-	-	-	-	-	-
30	99.0	Mains - Metallic	0	-	-	-	-	-	-	-	-	-	-
31	99.0	Mains - Cathodic Protection	0	-	-	-	-	-	-	-	-	-	-
32	99.0	Meas. and reg. sta. equip. - general	0	-	-	-	-	-	-	-	-	-	-
33	23.0	Meas. and reg. sta. equip. - city gate	1,669,047	896,923	80,702	133,117	30,189	211	3,105	-	-	121,246	37,256
34	99.0	Services	0	-	-	-	-	-	-	-	-	-	-
35	99.0	Services - Metallic	0	-	-	-	-	-	-	-	-	-	-
36	99.0	Meters	0	-	-	-	-	-	-	-	-	-	-
37	99.0	Meters - AMR	0	-	-	-	-	-	-	-	-	-	-
38	99.0	Meter installations	0	-	-	-	-	-	-	-	-	-	-
39	99.0	House regulators	0	-	-	-	-	-	-	-	-	-	-
40	99.0	Other Property Customer Premise	0	-	-	-	-	-	-	-	-	-	-
41	99.0	Other Equipment	0	-	-	-	-	-	-	-	-	-	-
42													
43		Total Distribution Plant	1,670,172	897,528	80,757	133,207	30,209	211	3,107	0	0	121,328	37,281
44													
45		General Plant:											
46													
47	64.3	Land	(31)	(18)	(2)	(3)	(1)	(0)	(0)	(0)	(0)	(2)	(1)
48	64.3	Structures and improvements - owned	25,505	14,336	1,290	2,128	483	3	50	1	3	1,666	512
49	62.3	Office furniture and equipment	49,394	36,218	3,259	5,375	1,219	9	125	23	46	721	221
50	62.3	Computers and other electronic equipment	175,324	128,556	11,567	19,080	4,327	30	445	81	163	2,559	786
51	64.3	Transportation equipment	25,721	14,458	1,301	2,146	487	3	50	2	3	1,680	516
52	62.3	Stores equipment	(2,194)	(1,608)	(145)	(239)	(54)	(0)	(6)	(1)	(2)	(32)	(10)
53	62.3	Tools Shop and Garage Equipment	21,933	16,082	1,447	2,387	541	4	56	10	20	320	98
54	62.3	Laboratory equipment	(5,767)	(4,228)	(380)	(628)	(142)	(1)	(15)	(3)	(5)	(84)	(26)
55	62.3	Power operated equipment	145,414	106,825	9,594	15,825	3,589	25	369	67	135	2,122	652
56	62.3	Communication equipment	51,070	37,447	3,369	5,558	1,260	9	130	24	47	745	229
57	62.3	Miscellaneous equipment	2,252	1,651	149	245	56	0	6	1	2	33	10
58													
59		Total General Plant	488,622	349,519	31,449	51,874	11,764	82	1,210	206	411	9,728	2,989
60													
61	64.3	Corporate Allocated Plant	36,430	20,477	1,842	3,039	689	5	71	2	4	2,380	731
62													
63		TOTAL RESERVE - COMMODITY	2,460,951	1,474,109	132,636	218,780	49,616	346	5,103	359	718	133,834	41,124

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT - T1	Large Vol Transport - T2 LVT - T2	Large Vol Transport - T3 LVT - T3	Large Vol Transport - T4 LVT - T4	Wholesale Transport WtT
Commodity													
1		Intangible Plant:											
2													
3		Organization	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-
4	64.3	Miscellaneous Intangible Plant	0		1	1	2	2	7	0	1	1	4
5	64.3	Leasehold Improvements	10		58	60	114	125	451	15	38	56	257
6													
7		Total Intangible Plant	10		59	61	116	127	458	15	39	56	261
8													
9	20.0	Production Plant		MCF - Sales Customers	-	-	-	-	-	-	-	-	-
10													
11	99.0	Storage Plant			-	-	-	-	-	-	-	-	-
12													
13		Transmission											
14													
15	99.0	Rights-of-way			-	-	-	-	-	-	-	-	-
16	99.0	Structures and imp. - compressor stations			-	-	-	-	-	-	-	-	-
17	99.0	Structures and imp. - meas. & reg. stations			-	-	-	-	-	-	-	-	-
18	99.0	Mains			-	-	-	-	-	-	-	-	-
19	99.0	Compressor station equipment			-	-	-	-	-	-	-	-	-
20	99.0	Measuring and regulating station equipment			-	-	-	-	-	-	-	-	-
21	99.0	Other Equipment			-	-	-	-	-	-	-	-	-
22													
23		Total Transmission Plant	0		0	0	0	0	0	0	0	0	0
24													
25		Distribution:											
26													
27	50.3	Rights-of-way		Distribution Plant Less - Commodity	2	12	13	24	26	94	3	8	12
28	50.3	Structures and improvements		Distribution Plant Less - Commodity	-	-	-	-	-	-	-	-	-
29	99.0	Mains			-	-	-	-	-	-	-	-	-
30	99.0	Mains - Metallic			-	-	-	-	-	-	-	-	-
31	99.0	Mains - Cathodic Protection			-	-	-	-	-	-	-	-	-
32	99.0	Meas. and reg. sta. equip. - general			-	-	-	-	-	-	-	-	-
33	23.0	Meas. and reg. sta. equip. - city gate	3,146	MCF - Retail Customers	17,994	18,652	35,271	38,720	139,449	4,683	11,885	17,194	79,304
34	99.0	Services			-	-	-	-	-	-	-	-	-
35	99.0	Services - Metallic			-	-	-	-	-	-	-	-	-
36	99.0	Meters			-	-	-	-	-	-	-	-	-
37	99.0	Meters - AMR			-	-	-	-	-	-	-	-	-
38	99.0	Meter installations			-	-	-	-	-	-	-	-	-
39	99.0	House regulators			-	-	-	-	-	-	-	-	-
40	99.0	Other Property Customer Premise			-	-	-	-	-	-	-	-	-
41	99.0	Other Equipment			-	-	-	-	-	-	-	-	-
42													
43		Total Distribution Plant	3,148		18,007	18,665	35,295	38,746	139,543	4,686	11,893	17,205	79,357
44													
45		General Plant:											
46													
47	64.3	Land		PST&D Plant - Commodity	(0)	(0)	(0)	(1)	(2)	(0)	(0)	(0)	(1)
48	64.3	Structures and improvements - owned		PST&D Plant - Commodity	43	247	256	485	532	1,916	64	163	236
49	62.3	Office furniture and equipment		Labor - Commodity	19	107	111	210	230	829	28	71	102
50	62.3	Computers and other electronic equipment		Labor - Commodity	66	380	394	744	817	2,943	99	251	363
51	64.3	Transportation equipment		PST&D Plant - Commodity	44	249	258	489	537	1,932	65	165	238
52	62.3	Stores equipment		Labor - Commodity	(1)	(5)	(5)	(9)	(10)	(37)	(1)	(3)	(5)
53	62.3	Tools Shop and Garage Equipment		Labor - Commodity	8	48	49	93	102	368	12	31	45
54	62.3	Laboratory equipment		Labor - Commodity	(2)	(12)	(13)	(24)	(27)	(97)	(3)	(8)	(12)
55	62.3	Power operated equipment		Labor - Commodity	55	315	326	617	678	2,441	82	208	301
56	62.3	Communication equipment		Labor - Commodity	19	111	115	217	238	857	29	73	106
57	62.3	Miscellaneous equipment		Labor - Commodity	1	5	5	10	10	38	1	3	5
58													
59		Total General Plant	252		1,444	1,497	2,830	3,107	11,188	376	954	1,379	6,363
60													
61	64.3	Corporate Allocated Plant		PST&D Plant - Commodity	62	353	366	692	760	2,737	92	233	337
62													
63		TOTAL RESERVE - COMMODITY	3,473		19,863	20,589	38,933	42,740	153,927	5,169	13,119	18,979	87,537

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Total Reserve for Depreciation													
1		Intangible Plant:											
2													
3		Organization	0	0	0	0	0	0	0	0	0	0	0
4		Miscellaneous Intangible Plant	41,434	33,476	2,582	2,166	334	29	12	5	1	836	416
5		Leasehold Improvements	2,752,808	2,224,093	171,570	143,906	22,193	1,950	826	300	76	55,548	27,661
6													
7		Total Intangible Plant	2,794,242	2,257,568	174,153	146,072	22,527	1,980	839	305	77	56,384	28,078
8													
9		Production Plant	628,534	492,228	47,993	71,510	14,701	109	775	412	806	0	0
10													
11		Storage Plant	0	0	0	0	0	0	0	0	0	0	0
12													
13		Transmission											
14													
15		Rights-of-way	3,292,730	2,370,455	243,657	339,148	64,478	0	589	2,142	0	0	73,892
16		Structures and imp. - compressor stations	3,941,468	2,837,485	291,663	405,968	77,182	0	706	2,564	0	0	88,450
17		Structures and imp. - meas. & reg. stations	996,712	717,539	73,755	102,660	19,518	0	178	648	0	0	22,367
18		Mains	53,184,079	38,287,514	3,935,546	5,477,912	1,041,453	0	9,521	34,603	0	0	1,193,602
19		Compressor station equipment	13,882,256	9,993,913	1,027,267	1,429,860	271,843	0	2,485	9,032	0	0	311,531
20		Measuring and regulating station equipment	5,445,817	3,920,474	402,983	560,914	106,640	0	975	3,543	0	0	122,209
21		Other Equipment	4,019	2,893	297	414	79	0	1	3	0	0	90
22													
23		Total Transmission Plant	80,747,081	58,130,272	5,975,169	8,316,877	1,581,192	0	14,455	52,536	0	0	1,812,042
24													
25		Distribution:											
26													
27		Rights-of-way	478,914	395,234	28,744	20,238	2,771	406	155	1	15	11,571	3,648
28		Structures and improvements	389,816	242,391	24,915	34,680	6,593	52	60	0	0	24,292	7,556
29		Mains	103,688,735	80,587,068	6,299,327	5,328,718	864,888	63,093	27,089	0	0	3,298,291	1,032,148
30		Mains - Metallic	89,481,730	69,545,358	5,436,219	4,598,599	746,395	54,449	23,377	0	0	2,846,373	890,727
31		Mains - Cathodic Protection	5,092,547	3,957,936	309,384	261,714	42,478	3,099	1,330	0	0	161,992	50,693
32		Meas. and reg. sta. equip. - general	10,274,540	6,388,803	656,701	914,066	173,781	1,365	1,589	0	0	640,286	199,152
33		Meas. and reg. sta. equip. - city gate	4,040,582	2,371,565	232,280	344,098	70,300	526	3,472	0	0	269,035	83,224
34		Services	171,719,843	155,997,852	9,978,640	3,363,198	186,164	174,548	55,154	593	6,728	1,146,011	404,284
35		Services - Metallic	12,910,704	11,728,651	750,241	252,861	13,997	13,123	4,147	45	506	86,162	30,396
36		Meters	23,871,489	19,106,747	1,621,759	1,569,786	167,075	33,377	16,566	134	2,451	826,030	250,496
37		Meters - AMR	3,912,736	3,608,280	227,755	54,904	774	4,269	1,124	0	25	9,288	3,146
38		Meter installations	28,285,160	22,889,687	1,767,518	1,636,412	220,401	38,150	10,239	241	4,029	1,080,961	310,882
39		House regulators	6,862,157	6,598,116	156,352	28,505	1,162	1,169	854	4	400	16,582	35,299
40		Other Property Customer Premise	218,684	199,494	12,684	4,098	195	223	77	0	0	1,158	385
41		Other Equipment	(2,614)	(1,577)	(162)	(226)	(43)	(0)	(7)	0	0	(167)	(52)
42													
43		Total Distribution Plant	461,225,023	383,615,605	27,502,357	18,411,649	2,496,921	387,849	145,226	1,017	14,154	10,417,854	3,301,983
44													
45		General Plant:											
46													
47		Land	(14,378)	(11,617)	(896)	(752)	(116)	(10)	(4)	(2)	(0)	(290)	(144)
48		Structures and improvements - owned	11,687,351	9,442,630	728,420	610,969	94,223	8,280	3,508	1,275	324	235,834	117,439
49		Office furniture and equipment	2,099,379	1,716,317	146,330	101,300	14,468	1,713	1,140	189	109	39,666	17,246
50		Computers and other electronic equipment	7,451,704	6,092,034	519,396	359,564	51,354	6,079	4,045	670	387	140,795	61,213
51		Transportation equipment	11,786,260	9,522,542	734,585	616,140	95,021	8,350	3,538	1,286	326	237,830	118,433
52		Stores equipment	(93,230)	(76,219)	(6,498)	(4,499)	(643)	(76)	(51)	(8)	(5)	(1,762)	(766)
53		Tools Shop and Garage Equipment	932,211	762,116	64,977	44,982	6,424	760	506	84	48	17,614	7,658
54		Laboratory equipment	(245,091)	(200,371)	(17,083)	(11,826)	(1,689)	(200)	(133)	(22)	(13)	(4,631)	(2,013)
55		Power operated equipment	6,180,446	5,052,735	430,787	298,222	42,593	5,042	3,355	556	321	116,775	50,770
56		Communication equipment	2,170,605	1,774,547	151,295	104,737	14,959	1,771	1,178	195	113	41,012	17,631
57		Miscellaneous equipment	95,697	78,236	6,670	4,618	660	78	52	9	5	1,808	786
58													
59		Total General Plant	42,050,954	34,152,950	2,757,982	2,123,456	317,255	31,787	17,133	4,232	1,615	824,652	388,452
60													
61		Corporate Allocated Plant	16,693,239	13,487,066	1,040,415	872,657	134,581	11,827	5,011	1,821	462	336,846	167,740
62													
63		TOTAL RESERVE FOR DEPRECIATION	604,139,074	492,135,690	37,498,069	29,942,220	4,567,177	433,552	183,438	60,323	17,114	11,635,737	5,698,294

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF RESERVE FOR DEPRECIATION

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WtT
Total Reserve for Depreciation													
1	Intangible Plant:												
2													
3	Organization		0	0	0	0	0	0	0	0	0	0	0
4	Miscellaneous Intangible Plant		13	33	94	158	143	385	37	100	115	401	96
5	Leasehold Improvements		869	2,173	6,246	10,509	9,533	25,560	2,437	6,627	7,666	28,663	6,402
6													
7	Total Intangible Plant		882	2,206	6,340	10,668	9,676	25,944	2,473	6,726	7,782	27,065	6,498
8													
9	Production Plant		0	0	0	0	0	0	0	0	0	0	0
10													
11	Storage Plant		0	0	0	0	0	0	0	0	0	0	0
12													
13	Transmission												
14													
15	Rights-of-way		2,834	1,488	0	0	0	0	7,520	22,304	26,365	92,772	45,084
16	Structures and imp. - compressor stations		3,393	1,781	0	0	0	0	9,002	26,699	31,559	111,050	53,967
17	Structures and imp. - meas. & reg. stations		858	450	0	0	0	0	2,276	6,732	7,981	28,082	13,847
18	Mains		45,781	24,029	0	0	0	0	121,464	360,257	425,845	1,468,450	728,201
19	Compressor station equipment		11,950	6,272	0	0	0	0	31,705	94,035	111,155	391,130	190,077
20	Measuring and regulating station equipment		4,888	2,460	0	0	0	0	12,437	36,889	43,605	153,435	74,565
21	Other Equipment		3	2	0	0	0	0	9	27	32	113	55
22													
23	Total Transmission Plant		69,507	36,483	0	0	0	0	184,413	546,963	646,543	2,275,032	1,105,596
24													
25	Distribution:												
26													
27	Rights-of-way		100	410	1,301	2,189	1,986	5,324	292	742	843	2,900	43
28	Structures and improvements		290	152	3,142	6,731	6,310	17,419	769	2,281	2,696	9,486	0
29	Mains		36,150	64,328	405,073	842,151	785,931	2,159,775	98,063	285,302	335,504	1,175,835	0
30	Mains - Metallic		31,197	55,514	349,572	726,763	678,246	1,863,852	84,627	246,211	289,535	1,014,727	0
31	Mains - Cathodic Protection		1,775	3,159	19,995	41,361	38,600	106,075	4,816	14,012	16,478	57,750	0
32	Meas. and reg. sta. equip. - general		7,639	4,010	82,817	177,414	166,308	459,132	20,268	60,114	71,058	250,037	0
33	Meas. and reg. sta. equip. - city gate		4,910	18,920	37,768	76,221	77,107	245,425	9,361	25,760	33,595	137,017	0
34	Services		2,250	121,522	100,220	50,557	29,358	27,644	19,809	15,374	9,854	18,357	11,738
35	Services - Metallic		169	9,137	7,535	3,801	2,207	2,078	1,489	1,156	741	1,380	882
36	Meters		3,020	53,418	73,767	38,546	22,262	28,348	11,820	13,482	8,414	13,950	10,042
37	Meters - AMR		0	2,971	200	0	0	0	0	0	0	0	0
38	Meter installations		4,257	29,887	96,974	52,241	29,864	37,603	15,669	18,262	11,182	18,123	12,581
39	House regulators		66	13,960	2,708	977	573	601	1,168	1,015	646	1,045	953
40	Other Property Customer Premise		1	179	65	38	22	21	12	13	8	10	0
41	Other Equipment		(2)	(41)	(24)	(45)	(41)	(120)	(6)	(15)	(19)	(67)	0
42													
43	Total Distribution Plant		91,822	377,526	1,181,013	2,018,945	1,838,733	4,953,177	268,157	683,709	780,535	2,700,551	36,240
44													
45	General Plant:												
46													
47	Land		(5)	(11)	(33)	(55)	(50)	(133)	(13)	(35)	(40)	(139)	(33)
48	Structures and improvements - owned		3,689	9,226	26,519	44,619	40,472	108,516	10,344	28,134	32,548	113,202	27,179
49	Office furniture and equipment		398	3,900	4,173	6,313	5,627	14,928	1,293	3,313	3,632	13,991	3,333
50	Computers and other electronic equipment		1,413	13,844	14,813	22,406	19,974	52,986	4,589	11,759	12,892	49,660	11,832
51	Transportation equipment		3,720	9,304	26,744	44,996	40,815	109,435	10,432	28,372	32,823	114,160	27,409
52	Stores equipment		(18)	(173)	(185)	(280)	(250)	(663)	(57)	(147)	(161)	(621)	(148)
53	Tools Shop and Garage Equipment		177	1,732	1,853	2,803	2,499	6,629	574	1,471	1,613	6,213	1,480
54	Laboratory equipment		(46)	(455)	(487)	(737)	(657)	(1,743)	(151)	(387)	(424)	(1,633)	(389)
55	Power operated equipment		1,172	11,482	12,286	18,584	16,567	43,947	3,806	9,753	10,692	41,188	9,813
56	Communication equipment		411	4,032	4,315	6,527	5,818	15,434	1,337	3,425	3,755	14,466	3,446
57	Miscellaneous equipment		18	178	190	288	257	680	59	151	166	638	152
58													
59	Total General Plant		10,929	53,058	90,188	145,463	131,072	350,016	32,214	85,810	97,495	351,123	84,074
60													
61	Corporate Allocated Plant		5,269	13,178	37,878	63,730	57,807	154,996	14,775	40,184	46,489	161,688	38,820
62													
63	TOTAL RESERVE FOR DEPRECIATION		178,408	482,451	1,315,419	2,238,806	2,037,288	5,484,133	502,033	1,363,392	1,578,842	5,515,458	1,271,229

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF OTHER RATE BASE														
		Allocation	Allocation	Total	Residential	GS - Small	GS - Large	Transport	Small	Irrigation	Kansas Gas	Sales for	Small	Small
		Factor	Basis	Company	RS	GSS	GSL	Eligible	Generator	Sales	Supply	Resale	Transport	Transport
								GSTE	SGS	GIS	KGSSD	SSRk	STK	STt
	Customer													
1	Working Capital:													
2														
3	Prepayments - Misc.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
4	Prepayments	3.0	Total Customers	5,053,080	4,609,404	293,080	94,682	4,503	5,163	1,788	8	56	26,760	8,893
5	Materials and Supplies	65.2	O&M less A&G - Customer	6,679,064	5,893,676	445,880	190,813	15,368	7,143	2,321	17	232	76,365	23,392
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-
9														
10	Total Working Capital			11,732,144	10,503,080	738,960	285,495	19,870	12,306	4,109	25	288	103,125	32,286
11														
12	Rate Base Adjustments:													
13														
14	Accumulated Deferred Income Taxes	63.7	Net Plant - Customer	176,123,689	156,225,519	10,437,234	5,053,196	426,065	191,091	66,749	512	7,721	2,251,240	719,508
15	Investment Tax Credit Adjustment	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	34.0	Customer Deposits	20,122,287	12,290,590	3,540,544	2,677,263	423,792	-	123,000	-	-	448,131	173,558
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	5,611,547	4,994,448	330,146	154,205	12,651	6,033	2,085	16	239	67,528	21,759
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-
20														
21	Total Rate Base Adjustments			201,857,523	173,510,556	14,307,924	7,884,663	862,509	197,123	191,834	529	7,960	2,766,898	914,825
22														
23	TOTAL OTHER RB - CUSTOMER			(190,125,379)	(163,007,476)	(13,568,964)	(7,599,168)	(842,638)	(184,817)	(187,725)	(504)	(7,672)	(2,663,773)	(882,539)

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF OTHER RATE BASE													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT1 - T1	Large Vol Transport - T2 LVT1 - T2	Large Vol Transport - T3 LVT1 - T3	Large Vol Transport - T4 LVT1 - T4	Wholesale Transport WT1
Customer													
1	Working Capital:												
2													
3	99.0	-	-	-	-	-	-	-	-	-	-	-	-
4	3.0	Total Customers	28	4,145	1,499	879	505	486	269	294	189	233	216
5	65.2	O&M less A&G - Customer	220	5,617	6,020	3,292	1,886	2,196	1,014	1,128	701	1,080	703
6	99.0	-	-	-	-	-	-	-	-	-	-	-	-
7	99.0	-	-	-	-	-	-	-	-	-	-	-	-
8	99.0	-	-	-	-	-	-	-	-	-	-	-	-
9													
10		Total Working Capital	247	9,762	7,519	4,171	2,391	2,683	1,283	1,421	889	1,313	919
11													
12	Rate Base Adjustments:												
13													
14	63.7	Net Plant - Customer	6,789	176,931	189,637	100,223	57,717	67,484	32,625	34,340	21,465	35,118	22,526
15	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16	34.0	Customer Deposits	2,694	35,854	25,856	37,074	37,427	123,116	8,460	18,532	24,718	104,732	26,948
17	99.0	-	-	-	-	-	-	-	-	-	-	-	-
18	49.2	Distribution Plant - Customer	199	5,454	5,686	3,000	1,728	1,997	988	1,023	640	1,052	670
19	99.0	-	-	-	-	-	-	-	-	-	-	-	-
20													
21		Total Rate Base Adjustments	9,682	218,239	221,179	140,296	96,872	192,597	42,073	53,894	46,823	140,903	50,145
22													
23		TOTAL OTHER RB - CUSTOMER	(9,435)	(208,476)	(213,660)	(136,124)	(94,481)	(189,914)	(40,790)	(52,473)	(45,934)	(139,590)	(49,225)

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF OTHER RATE BASE														
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STK	Small Transport STt	
Demand														
1	Working Capital:													
2														
3	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	65.1	O&M less A&G - Demand	2,125,819	1,386,946	153,117	198,041	37,613	176	1,841	614	10	82,207	44,676	
6	27.5	Winter Volumes - Total	30,779,599	18,069,317	1,732,865	2,558,618	511,267	3,944	5,513	15,168	30,144	2,061,778	641,214	
7	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9														
10			32,905,408	19,456,263	1,885,982	2,756,659	548,880	4,120	7,354	15,782	30,154	2,143,985	685,889	
11														
12	Rate Base Adjustments:													
13														
14	63.6	Net Plant - Demand	104,095,591	69,414,730	7,142,230	9,931,112	1,888,063	7,477	18,275	31,199	52	3,504,699	2,163,972	
15	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	49.1	Distribution Plant - Demand	1,761,526	1,095,333	112,589	156,713	29,794	234	272	-	-	109,774	34,144	
19	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20														
21			105,857,118	70,510,063	7,254,818	10,087,825	1,917,857	7,711	18,547	31,199	52	3,614,473	2,198,116	
22														
23			(72,951,710)	(51,053,801)	(5,368,836)	(7,331,166)	(1,368,977)	(3,591)	(11,193)	(15,417)	30,102	(1,470,488)	(1,512,226)	

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF OTHER RATE BASE													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVTt - T1	Large Vol Transport - T2 LVTt - T2	Large Vol Transport - T3 LVTt - T3	Large Vol Transport - T4 LVTt - T4	Wholesale Transport WtT
Demand													
1		Working Capital:											
2													
3	99.0	-	-	-	-	-	-	-	-	-	-	-	-
4	99.0	-	-	-	-	-	-	-	-	-	-	-	-
5	65.1	O&M less A&G - Demand	1,330	9,429	10,633	22,778	21,353	58,949	4,098	12,123	13,836	54,220	11,829
6	27.5	Winter Volumes - Total	33,395	25,083	312,942	571,004	560,764	1,748,284	80,239	190,773	248,142	988,727	390,410
7	99.0	-	-	-	-	-	-	-	-	-	-	-	-
8	99.0	-	-	-	-	-	-	-	-	-	-	-	-
9													
10		Total Working Capital	34,725	34,512	323,575	593,783	582,116	1,807,232	84,337	202,895	261,978	1,042,947	402,238
11													
12		Rate Base Adjustments:											
13													
14	63.6	Net Plant - Demand	82,747	49,348	453,314	971,099	910,313	2,513,126	219,926	652,270	770,689	2,715,617	655,333
15	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16	99.0	-	-	-	-	-	-	-	-	-	-	-	-
17	99.0	-	-	-	-	-	-	-	-	-	-	-	-
18	49.1	Distribution Plant - Demand	1,310	687	14,199	30,417	28,513	78,716	3,475	10,306	12,183	42,868	-
19	99.0	-	-	-	-	-	-	-	-	-	-	-	-
20													
21		Total Rate Base Adjustments	84,057	50,035	467,513	1,001,515	938,826	2,591,842	223,401	662,577	782,872	2,758,485	655,333
22													
23		TOTAL OTHER RB - DEMAND	(49,332)	(15,523)	(143,937)	(407,733)	(356,709)	(784,610)	(139,064)	(459,681)	(520,893)	(1,715,538)	(253,095)

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF OTHER RATE BASE														
	Allocation	Allocation	Total	Residential	GS - Small	GS - Large	Transport	Small	Irrigation	Kansas Gas	Sales for	Small	Small	
	Factor	Basis	Company	RS	GSS	GSL	Eligible	Generator	Sales	Supply	Resale	Transport	Transport	
							GSTE	SGS	GIS	KGSSD	SSRk	STk	STt	
	Commodity													
1	Working Capital:													
2														
3	Prepayments - Misc.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-
4	Prepayments	20.0 MCF - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
5	Materials and Supplies	65.3 O&M less A&G - Commodity	249,955	185,306	16,673	27,502	6,237	41	641	124	231	2,516	1,218	
6	Gas Storage Inventory & Line Pack	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
7	Cash Working Capital	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
8	Other	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
9														
10	Total Working Capital		249,955	185,306	16,673	27,502	6,237	41	641	124	231	2,516	1,218	
11														
12	Rate Base Adjustments:													
13														
14	Accumulated Deferred Income Taxes	63.8 Net Plant - Commodity	547,357	325,355	29,274	48,288	10,951	76	1,126	74	148	30,511	9,375	
15	Investment Tax Credit Adjustment	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
16	Customer Deposits	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
17	CIAC - Reimbursables	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
18	Customer Advances for Construction	49.3 Distribution Plant - Commodity	17,365	9,332	840	1,385	314	2	32	-	-	1,261	388	
19	Other	99.0 -	0	-	-	-	-	-	-	-	-	-	-	
20														
21	Total Rate Base Adjustments		564,722	334,687	30,114	49,673	11,265	79	1,159	74	148	31,773	9,763	
22														
23	TOTAL OTHER RB - COMMODITY		(314,767)	(149,381)	(13,441)	(22,170)	(5,028)	(38)	(517)	50	84	(29,257)	(8,545)	

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF OTHER RATE BASE													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT1 - T1	Large Vol Transport - T2 LVT1 - T2	Large Vol Transport - T3 LVT1 - T3	Large Vol Transport - T4 LVT1 - T4	Wholesale Transport WT1
Commodity													
1	Working Capital:												
2													
3	Prepayments - Misc.	99.0	-	-	-	-	-	-	-	-	-	-	-
4	Prepayments	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-
5	Materials and Supplies	65.3	O&M less A&G - Commodity	103	588	387	732	804	2,894	153	389	562	2,593
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	-	-	-	-	-	-	-	-	-	-
9													
10	Total Working Capital			103	588	387	732	804	2,894	153	389	562	2,593
11													
12	Rate Base Adjustments:												
13													
14	Accumulated Deferred Income Taxes	63.8	Net Plant - Commodity	792	4,528	4,694	8,876	9,744	35,092	1,178	2,991	4,327	19,957
15	Investment Tax Credit Adjustment	99.0	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	33	187	194	367	403	1,451	49	124	179	825
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-
20													
21	Total Rate Base Adjustments			824	4,715	4,888	9,243	10,147	36,543	1,227	3,114	4,506	20,782
22													
23	TOTAL OTHER RB - COMMODITY			(722)	(4,127)	(4,501)	(8,511)	(9,343)	(33,649)	(1,074)	(2,726)	(3,943)	(18,189)

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF OTHER RATE BASE													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STK	Small Transport STt
Total Other Rate Base													
1	Working Capital:												
2													
3	Prepayments - Misc.		0	0	0	0	0	0	0	0	0	0	0
4	Prepayments		5,053,080	4,609,404	293,080	94,682	4,503	5,163	1,788	8	56	26,760	8,893
5	Materials and Supplies		9,054,838	7,465,928	615,670	416,356	59,218	7,360	4,803	754	474	161,088	69,286
6	Gas Storage Inventory & Line Pack		30,779,589	18,069,317	1,732,865	2,558,618	511,267	3,944	5,513	15,168	30,144	2,061,778	641,214
7	Cash Working Capital		0	0	0	0	0	0	0	0	0	0	0
8	Other		0	0	0	0	0	0	0	0	0	0	0
9													
10	Total Working Capital		44,887,507	30,144,649	2,641,615	3,069,656	574,988	16,467	12,105	15,930	30,674	2,249,625	719,393
11													
12	Rate Base Adjustments:												
13													
14	Accumulated Deferred Income Taxes		280,766,637	225,965,604	17,608,738	15,032,596	2,325,079	198,644	86,150	31,785	7,921	5,786,450	2,892,855
15	Investment Tax Credit Adjustment		0	0	0	0	0	0	0	0	0	0	0
16	Customer Deposits		20,122,287	12,290,590	3,540,544	2,677,263	423,792	0	123,000	0	0	448,131	173,558
17	CIAC - Reimbursables		0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction		7,390,439	6,099,113	443,574	312,302	42,759	6,269	2,390	16	239	178,563	56,290
19	Other		0	0	0	0	0	0	0	0	0	0	0
20													
21	Total Rate Base Adjustments		308,279,363	244,355,306	21,592,856	18,022,161	2,791,631	204,913	211,540	31,801	8,160	6,413,144	3,122,704
22													
23	TOTAL OTHER RATE BASE		(263,391,856)	(214,210,657)	(18,951,241)	(14,952,505)	(2,216,643)	(188,446)	(199,435)	(15,871)	22,514	(4,163,518)	(2,403,311)

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF OTHER RATE BASE													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVT1 - T1	Large Vol Transport - T2 LVT1 - T2	Large Vol Transport - T3 LVT1 - T3	Large Vol Transport - T4 LVT1 - T4	Wholesale Transport WT1
Total Other Rate Base													
1	Working Capital:												
2													
3	Prepayments - Misc.		0	0	0	0	0	0	0	0	0	0	0
4	Prepayments		28	4,145	1,499	879	505	486	269	294	189	233	216
5	Materials and Supplies		1,653	15,635	17,040	26,803	24,042	64,039	5,265	13,639	15,999	57,893	12,792
6	Gas Storage Inventory & Line Pack		33,395	25,083	312,942	571,004	560,764	1,748,284	80,239	190,773	248,142	988,727	390,410
7	Cash Working Capital		0	0	0	0	0	0	0	0	0	0	0
8	Other		0	0	0	0	0	0	0	0	0	0	0
9													
10	Total Working Capital		35,076	44,863	331,481	598,686	585,311	1,812,809	85,773	204,705	263,430	1,046,853	403,418
11													
12	Rate Base Adjustments:												
13													
14	Accumulated Deferred Income Taxes		90,328	230,807	647,645	1,080,197	977,773	2,615,702	253,730	689,601	796,480	2,770,692	677,859
15	Investment Tax Credit Adjustment		0	0	0	0	0	0	0	0	0	0	0
16	Customer Deposits		2,694	35,854	25,896	37,074	37,427	123,116	8,460	18,532	24,718	104,732	26,948
17	CIAC - Reimbursables		0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction		1,541	6,329	20,079	33,783	30,644	82,164	4,512	11,453	13,002	44,745	670
19	Other		0	0	0	0	0	0	0	0	0	0	0
20													
21	Total Rate Base Adjustments		94,564	272,989	693,579	1,151,054	1,045,844	2,820,982	266,702	719,585	834,200	2,920,170	705,478
22													
23	TOTAL OTHER RATE BASE		(59,488)	(228,126)	(362,098)	(552,368)	(460,533)	(1,008,173)	(180,928)	(514,880)	(570,770)	(1,873,317)	(302,060)

KANSAS GAS SERVICE COMPANY															
CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2015															
ALLOCATION OF O&M EXPENSES															
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk		
83															
84		Distribution:													
85		Operation													
86		Supervision & Eng	68.2	Distribution Operations - Customer	110	1,801	2,794	1,513	866	1,041	464	521	322	512	320
87		Load Dispatching	99.0		-	-	-	-	-	-	-	-	-	-	-
88		Mains & Services Expense	48.2	Mains & Services - Customer	97	7,492	4,547	2,398	1,388	1,316	876	752	482	797	383
89		Meas. & Reg Station Expense - Gen	99.0		-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Gen GSS	99.0		-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Ind	38.0	Direct to GSS Customers	-	-	-	-	-	-	-	-	-	-	-
91		Meas. & Reg Station Expense - City Gate	99.0		-	-	-	-	-	-	-	-	-	-	-
92		Meter & House Regulator Expense	33.0	Meter & Regulator Installation Cost	1,604	11,260	36,535	19,682	11,251	14,167	5,903	6,880	4,213	6,828	4,740
93		Customer Installations Expense	4.0	Retail Customers	45	6,773	2,449	1,436	825	794	440	480	308	381	-
94		Other Expenses	4.0	Retail Customers	20	2,920	1,056	619	356	343	190	207	133	164	-
95		Rents	4.0	Retail Customers	3	385	139	82	47	45	25	27	17	22	-
96		Maintenance													
97		Supervision & Eng	69.2	Distribution Maintenance - Customer	12	257	318	172	99	115	54	59	36	58	34
98		Structure & Improv.	99.0		-	-	-	-	-	-	-	-	-	-	-
99		Mains	4.0	Retail Customers	34	5,100	1,844	1,082	621	598	331	361	232	287	-
100		Meas. & Reg Station Expense - Gen	99.0		-	-	-	-	-	-	-	-	-	-	-
101		Meas. & Reg Station Expense - Ind	38.0	Direct to GSS Customers	-	-	-	-	-	-	-	-	-	-	-
102		Meas. & Reg Station Expense - City Gate	99.0		-	-	-	-	-	-	-	-	-	-	-
103		Services	30.0	Services Cost	38	2,039	1,682	848	493	464	332	258	165	308	197
104		Meters & House Regulators	33.0	Meter & Regulator Installation Cost	376	2,639	8,561	4,612	2,637	3,320	1,383	1,612	987	1,600	1,111
105		Maintenance of Other Equipment	99.0		-	-	-	-	-	-	-	-	-	-	-
106		Total Distribution			2,338	40,665	59,926	32,444	18,581	22,203	9,999	11,157	6,896	10,956	6,786
107		Customer Accounts:													
108		Operation													
109		Supervision	3.0	Total Customers	3	515	186	109	63	60	33	36	23	29	27
110		Meter Reading Expenses	3.0	Total Customers	30	4,432	1,603	940	540	520	288	314	202	249	231
111		Customer Records and Collection Exp.	4.0	Total Customers	88	13,112	4,742	2,781	1,597	1,538	852	929	596	737	684
112		Uncollectible Accounts	3.0	Total Customers	19	2,876	1,040	610	350	337	187	204	131	162	150
113		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	7	1,069	387	227	130	125	69	76	49	60	56
114		Total Customer Accounts			147	22,003	7,957	4,667	2,680	2,581	1,430	1,558	1,001	1,236	1,147
115		Customer Service and Information:													
116		Operation													
117		Supervision	4.0	Retail Customers	0	0	0	0	0	0	0	0	0	0	-
118		Customer Assistance Expenses	4.0	Retail Customers	1	217	78	46	26	25	14	15	10	12	-
119		Information and Instructional Expenses	99.0		-	-	-	-	-	-	-	-	-	-	-
120		Misc. Customer Service and Information	99.0		-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			1	217	78	46	26	25	14	15	10	12	0
122		Sales:													
123		Operation													
124		Supervision	3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-
125		Demonstration & Selling Expenses	3.0	Total Customers	5	801	290	170	98	94	52	57	36	45	42
126		Advertising Expenses	99.0		-	-	-	-	-	-	-	-	-	-	-
127		Miscellaneous Sales Expenses	99.0		-	-	-	-	-	-	-	-	-	-	-
128		Total Sales			5	801	290	170	98	94	52	57	36	45	42
129		Administrative & General:													
130		Operation													
131		Salaries	43.2	Labor - A&G - Customer	503	10,625	13,227	7,210	4,129	4,887	2,210	2,480	1,536	2,395	1,558
132		Office Supplies and Expenses	43.2	Labor - A&G - Customer	118	2,498	3,109	1,695	971	1,149	519	583	361	563	366
133		Administrative Expense Transfer	43.2	Labor - A&G - Customer	(64)	(1,347)	(1,677)	(914)	(523)	(619)	(280)	(314)	(195)	(304)	(197)
134		Outside Services Employed	43.2	Labor - A&G - Customer	23	494	615	335	192	227	103	115	71	111	72
135		Property Insurance	63.2	Gross Plant - Customer	15	399	417	220	127	147	72	75	47	77	49
136		Injuries and Damages	43.2	Labor - A&G - Customer	1	22	27	15	9	10	5	5	3	5	3
137		Pensions & Benefits	66.0	Labor - A&G - Customer	660	13,953	17,369	9,468	5,422	6,417	2,902	3,256	2,017	3,144	2,046
138		Franchise Requirements	63.2	Gross Plant - Customer	0	3	4	2	1	1	1	1	0	1	0
139		Regulatory Expense	65.2	O&M less A&G - Customer	18	468	501	274	157	183	84	94	58	90	59
140		Duplicate Charges - Credit	43.2	Labor - A&G - Customer	(854)	(18,034)	(22,450)	(12,238)	(7,008)	(8,294)	(3,751)	(4,209)	(2,607)	(4,064)	(2,644)
141		General Advertising Expenses	65.2	O&M less A&G - Customer	745	19,036	20,400	11,157	6,392	7,444	3,436	3,822	2,374	3,661	2,384
142		Miscellaneous General Expenses	65.2	O&M less A&G - Customer	745	19,036	20,400	11,157	6,392	7,444	3,436	3,822	2,374	3,661	2,384
143		Rents	99.0		-	-	-	-	-	-	-	-	-	-	-
144		Maintenance													
145		Maintenance of General Plant	51.2	General Plant - Customer	18	440	493	264	152	177	84	90	56	90	58
146		Total A&G			1,186	28,592	32,076	17,510	10,032	11,742	5,392	6,006	3,727	5,777	3,758
147		Other Utility Plant Related O&M	99.0		-	-	-	-	-	-	-	-	-	-	-
148		Total O&M EXPENSE - CUSTOMER			3,678	92,279	100,327	54,837	31,417	36,646	16,887	18,793	11,670	18,026	11,733

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Demand														
1	Production & Gathering:													
2	Operation													
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
11	Maintenance													
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
21														
22	Other Gas Supply Expenses:													
23	Operation													
24	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0
34														
35	Underground Storage:													
36	Operation													
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	13.1	Monthly CP Demand - Sales Customers	85,509	67,004	6,887	9,586	1,823	14	17	61	117	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	13.1	Monthly CP Demand - Sales Customers	253	198	20	28	5	0	0	0	0	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-
50	Maintenance													
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			85,762	67,202	6,908	9,615	1,828	14	17	61	117	0	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering	66.1	Transmission Operations - Demand	271,356	190,420	23,157	27,110	5,141	-	555	207	-	-	6,488
64	System control and load dispatching	11.0	CP Demand for Transmission Allocation	1,777,052	1,247,020	151,650	177,539	33,670	-	3,637	1,353	-	-	42,489
65	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	11.0	CP Demand for Transmission Allocation	744,030	522,112	63,494	74,334	14,097	-	1,523	567	-	-	17,790
67	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-
68	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-
69	Mains expenses	11.0	CP Demand for Transmission Allocation	3,724,261	2,613,445	317,820	372,079	70,563	-	7,623	2,836	-	-	89,047
70	Measuring and regulating station expenses	11.0	CP Demand for Transmission Allocation	770,613	540,766	65,762	76,989	14,601	-	1,577	587	-	-	18,425
71	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-
72	Other expenses	11.0	CP Demand for Transmission Allocation	131,113	92,007	11,189	13,099	2,484	-	268	100	-	-	3,135
73	Rents	11.0	CP Demand for Transmission Allocation	2,078	1,458	177	208	39	-	4	2	-	-	50
74	Maintenance													
75	Maint. Sup., & Eng.	67.1	Transmission Maintenance - Demand	131,957	92,599	11,261	13,183	2,500	-	270	100	-	-	3,155
76	Structures and Improvements	11.0	CP Demand for Transmission Allocation	11,674	8,192	996	1,166	221	-	24	9	-	-	279
77	Mains	11.0	CP Demand for Transmission Allocation	587,936	412,575	50,173	58,739	11,140	-	1,203	448	-	-	14,058
78	Compressor Station Equip Maint	11.0	CP Demand for Transmission Allocation	396,577	278,292	33,843	39,621	7,514	-	812	302	-	-	9,482
79	Meas. & Regul. Station Equip Maint	11.0	CP Demand for Transmission Allocation	511,387	358,858	43,641	51,091	9,689	-	1,047	389	-	-	12,227
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			9,060,035	6,357,745	773,164	905,158	171,659	0	18,543	6,899	0	0	216,625

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
		Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk
Demand														
1	Production & Gathering:													
2	Operation													
3	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance													
12	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
21														
22	Other Gas Supply Expenses:													
23	Operation													
24	Gas processed by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	99.0	-	-	-	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	99.0	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0
34														
35	Underground Storage:													
36	Operation													
37	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	13.1	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	13.1	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance													
51	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering	66.1	Transmission Operations - Demand	119	3,027	-	-	-	-	508	1,496	1,600	7,510	4,017
64	System control and load dispatching	11.0	CP Demand for Transmission Allocation	777	19,825	-	-	-	-	3,327	9,795	10,481	49,184	26,305
65	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	11.0	CP Demand for Transmission Allocation	325	8,300	-	-	-	-	1,393	4,101	4,388	20,593	11,013
67	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-
68	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-
69	Mains expenses	11.0	CP Demand for Transmission Allocation	1,629	41,547	-	-	-	-	6,972	20,528	21,966	103,078	55,128
70	Measuring and regulating station expenses	11.0	CP Demand for Transmission Allocation	337	8,597	-	-	-	-	1,443	4,248	4,545	21,329	11,407
71	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	11.0	CP Demand for Transmission Allocation	57	1,463	-	-	-	-	245	723	773	3,629	1,941
73	Rents	11.0	CP Demand for Transmission Allocation	1	23	-	-	-	-	4	11	12	58	31
74	Maintenance													
75	Maint. Sup., & Eng.	67.1	Transmission Maintenance - Demand	58	1,472	-	-	-	-	247	727	778	3,652	1,953
76	Structures and Improvements	11.0	CP Demand for Transmission Allocation	5	130	-	-	-	-	22	64	69	323	173
77	Mains	11.0	CP Demand for Transmission Allocation	257	6,559	-	-	-	-	1,101	3,241	3,468	16,273	8,703
78	Compressor Station Equip Maint	11.0	CP Demand for Transmission Allocation	173	4,424	-	-	-	-	742	2,186	2,339	10,976	5,870
79	Meas. & Regul. Station Equip Maint	11.0	CP Demand for Transmission Allocation	224	5,705	-	-	-	-	957	2,819	3,016	14,154	7,570
80	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			3,963	101,073	0	0	0	0	16,961	49,940	53,436	250,759	134,110

KANSAS GAS SERVICE COMPANY															
CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2015															
ALLOCATION OF O&M EXPENSES															
			Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt
83															
84	Distribution:														
85	Operation														
86	Supervision & Eng.		68.1	Distribution Operations - Demand	463,983	288,509	29,656	41,278	7,848	62	72	-	-	28,914	8,993
87	Load Dispatching		13.7	Monthly CP Demand - Retail Customers	79,035	49,145	5,052	7,031	1,337	10	12	-	-	4,925	1,532
88	Mains & Services Expense		48.1	Mains & Services - Demand	3,593,215	2,234,294	229,661	319,667	60,775	477	556	-	-	223,921	69,648
89	Meas. & Reg Station Expense - Gen		13.7	Monthly CP Demand - Retail Customers	2,198,522	1,367,061	140,519	195,590	37,185	292	340	-	-	137,007	42,614
90	Meas. & Reg Station Expense - Gen GSS		99.0	-	0	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - City Gate		13.7	Monthly CP Demand - Retail Customers	293,403	182,441	18,753	26,102	4,963	39	45	-	-	18,284	5,687
92	Meter & House Regulator Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-
93	Customer Installations Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-
94	Other Expenses		13.7	Monthly CP Demand - Retail Customers	1,117,387	694,802	71,418	99,407	18,899	148	173	-	-	69,633	21,658
95	Rents		13.7	Monthly CP Demand - Retail Customers	147,154	91,501	9,405	13,091	2,489	20	23	-	-	9,170	2,852
96	Maintenance														
97	Supervision & Eng.		69.1	Distribution Maintenance - Demand	181,014	112,556	11,570	16,104	3,062	24	28	-	-	11,280	3,509
98	Structure & Improv.		13.7	Monthly CP Demand - Retail Customers	352,780	219,362	22,548	31,385	5,967	47	55	-	-	21,984	6,838
99	Mains		13.7	Monthly CP Demand - Retail Customers	5,402,504	3,359,326	345,303	480,629	91,377	718	835	-	-	336,672	104,717
100	Meas. & Reg Station Expense - Gen		13.7	Monthly CP Demand - Retail Customers	902,790	561,963	57,702	80,316	15,270	120	140	-	-	56,260	17,489
101	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate		13.7	Monthly CP Demand - Retail Customers	221,603	137,795	14,164	19,715	3,748	29	34	-	-	13,810	4,295
103	Services		99.0	-	0	-	-	-	-	-	-	-	-	-	-
104	Meters & House Regulators		99.0	-	0	-	-	-	-	-	-	-	-	-	-
105	Maintenance of Other Equipment		13.7	Monthly CP Demand - Retail Customers	3,092	1,923	198	275	52	0	0	-	-	193	60
106	Total Distribution				14,956,483	9,300,078	955,948	1,330,591	252,970	1,987	2,313	0	0	932,054	289,903
107															
108	Customer Accounts:														
109	Operation														
110	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-
111	Meter Reading Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
112	Customer Records and Collection Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-
113	Uncollectible Accounts		99.0	-	0	-	-	-	-	-	-	-	-	-	-
114	Miscellaneous Customer Accounts Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-
115	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
116															
117	Customer Service and Information:														
118	Operation														
119	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-
120	Customer Assistance Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
121	Information and Instructional Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
122	Misc. Customer Service and Information		99.0	-	0	-	-	-	-	-	-	-	-	-	-
123	Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0
124															
125	Sales:														
126	Operation														
127	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-
128	Demonstration & Selling Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
129	Advertising Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
130	Miscellaneous Sales Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-
131	Total Sales				0	0	0	0	0	0	0	0	0	0	0
132															
133	Administrative & General:														
134	Operation														
135	Salaries		43.1	Labor - A&G - Demand	4,178,966	2,736,368	304,046	390,651	74,188	326	3,909	1,313	0	152,948	88,807
136	Office Supplies and Expenses		43.1	Labor - A&G - Demand	982,385	643,262	71,475	91,834	17,440	77	919	309	0	35,955	20,877
137	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(529,684)	(346,835)	(38,538)	(49,515)	(9,403)	(41)	(495)	(166)	(0)	(19,386)	(11,256)
138	Outside Services Employed		43.1	Labor - A&G - Demand	194,259	127,200	14,134	18,159	3,449	15	182	61	0	7,110	4,128
139	Property Insurance		63.1	Gross Plant - Demand	233,245	155,362	15,989	22,227	4,226	17	41	69	0	7,985	4,841
140	Injuries and Damages		43.1	Labor - A&G - Demand	8,604	5,634	626	804	153	1	8	3	0	315	183
141	Pensions & Benefits		43.1	Labor - A&G - Demand	5,487,632	3,593,277	399,260	512,985	97,421	428	5,133	1,724	0	200,844	116,617
142	Franchise Requirements		63.1	Gross Plant - Demand	1,959	1,305	134	187	35	0	0	1	0	67	41
143	Regulatory Expense		65.1	O&M less A&G - Demand	177,037	115,504	12,791	16,493	3,132	15	153	51	1	6,846	3,721
144	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(7,092,871)	(4,644,381)	(516,051)	(663,044)	(125,919)	(553)	(6,635)	(2,229)	(0)	(259,595)	(150,730)
145	General Advertising Expenses		65.1	O&M less A&G - Demand	13,664	8,915	984	1,273	242	1	12	4	0	528	287
146	Miscellaneous General Expenses		65.1	O&M less A&G - Demand	7,204,129	4,700,182	518,893	671,135	127,467	598	6,239	2,080	35	278,589	151,400
147	Rents		99.0	-	0	-	-	-	-	-	-	-	-	-	-
148	Maintenance														
149	Maintenance of General Plant		51.1	General Plant - Demand	226,628	150,233	15,804	21,481	4,083	17	89	68	0	7,895	4,735
150	Total A&G				11,085,952	7,246,026	799,508	1,034,671	196,514	900	9,555	3,287	37	420,081	233,651
151															
152	Other Utility Plant Related O&M		99.0	-	0	-	-	-	-	-	-	-	-	-	-
153															
154	TOTAL O&M EXPENSE - DEMAND				35,188,232	22,971,052	2,535,528	3,280,035	622,971	2,901	30,428	10,247	154	1,352,136	740,179

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk	
83														
84		Distribution:												
85		Operation												
86	68.1	Distribution Operations - Demand	345	181	3,740	8,012	7,510	20,734	915	2,715	3,209	11,291	-	
87	13.7	Monthly CP Demand - Retail Customers	59	31	637	1,365	1,279	3,532	156	462	547	1,923	-	
88	48.1	Mains & Services - Demand	2,672	1,402	28,963	62,045	58,161	160,568	7,088	21,023	24,850	87,443	-	
89	13.7	Monthly CP Demand - Retail Customers	1,635	858	17,721	37,963	35,586	98,244	4,337	12,863	15,205	53,502	-	
90	99.0	Meas. & Reg Station Expense - Gen GSS	-	-	-	-	-	-	-	-	-	-	-	
90	99.0	Meas. & Reg Station Expense - Ind	-	-	-	-	-	-	-	-	-	-	-	
91	13.7	Monthly CP Demand - Retail Customers	218	115	2,365	5,066	4,749	13,111	579	1,717	2,029	7,140	-	
92	99.0	Meter & House Regulator Expense	-	-	-	-	-	-	-	-	-	-	-	
93	99.0	Customer Installations Expense	-	-	-	-	-	-	-	-	-	-	-	
94	13.7	Monthly CP Demand - Retail Customers	831	436	9,007	19,294	18,087	49,932	2,204	6,538	7,728	27,192	-	
95	13.7	Monthly CP Demand - Retail Customers	109	57	1,186	2,541	2,382	6,576	290	861	1,018	3,581	-	
96		Maintenance												
97	69.1	Distribution Maintenance - Demand	135	71	1,459	3,126	2,930	8,089	357	1,059	1,252	4,405	-	
98	13.7	Monthly CP Demand - Retail Customers	262	138	2,844	6,092	5,710	15,764	696	2,064	2,440	8,585	-	
99	13.7	Monthly CP Demand - Retail Customers	4,017	2,108	43,547	93,287	87,447	241,418	10,657	31,609	37,363	131,473	-	
100	13.7	Monthly CP Demand - Retail Customers	671	352	7,277	15,589	14,613	40,342	1,781	5,282	6,244	21,970	-	
101	99.0	Meas. & Reg Station Expense - Gen	-	-	-	-	-	-	-	-	-	-	-	
101	99.0	Meas. & Reg Station Expense - Ind	-	-	-	-	-	-	-	-	-	-	-	
102	13.7	Monthly CP Demand - Retail Customers	165	86	1,786	3,826	3,587	9,903	437	1,297	1,533	5,393	-	
103	99.0	Services	-	-	-	-	-	-	-	-	-	-	-	
104	99.0	Meters & House Regulators	-	-	-	-	-	-	-	-	-	-	-	
105	13.7	Monthly CP Demand - Retail Customers	2	1	25	53	50	138	6	18	21	75	-	
106		Total Distribution	11,120	5,837	120,556	258,258	242,093	668,351	29,504	87,507	103,438	363,975	0	
107		Customer Accounts:												
108		Operation												
110	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	
111	99.0	Meter Reading Expenses	-	-	-	-	-	-	-	-	-	-	-	
112	99.0	Customer Records and Collection Exp.	-	-	-	-	-	-	-	-	-	-	-	
113	99.0	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	
114	99.0	Miscellaneous Customer Accounts Exp.	-	-	-	-	-	-	-	-	-	-	-	
115		Total Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	
116		Customer Service and Information:												
117		Operation												
118	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	
119	99.0	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	
120	99.0	Information and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	
121	99.0	Misc. Customer Service and Information	-	-	-	-	-	-	-	-	-	-	-	
122	99.0	Misc. Customer Service and Information	-	-	-	-	-	-	-	-	-	-	-	
123		Total Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0	
124		Sales:												
125		Operation												
126	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	
127	99.0	Demonstration & Selling Expenses	-	-	-	-	-	-	-	-	-	-	-	
128	99.0	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	
129	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	
130	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	
131		Total Sales	0	0	0	0	0	0	0	0	0	0	0	
132		Administrative & General:												
133		Operation												
134		Salaries	2,579	20,197	19,783	42,380	39,727	109,675	8,070	23,866	27,146	107,459	25,528	
135	43.1	Labor - A&G - Demand	606	4,748	4,651	9,963	9,339	25,782	1,897	5,610	6,381	25,261	6,001	
136	43.1	Office Supplies and Expenses	(327)	(2,560)	(2,507)	(5,372)	(5,035)	(13,901)	(1,023)	(3,025)	(3,441)	(13,620)	(3,236)	
137	43.1	Administrative Expense Transfer	120	939	920	1,970	1,847	5,098	375	1,109	1,262	4,995	1,187	
138	63.1	Outside Services Employed	185	114	1,030	2,207	2,069	5,711	492	1,459	1,723	6,075	1,443	
139	43.1	Property Insurance	5	42	41	87	82	226	17	49	56	221	53	
140	43.1	Injuries and Damages	3,387	26,522	25,978	55,651	52,167	144,020	10,597	31,339	35,646	141,111	33,522	
141	63.1	Pensions and Benefits	2	1	9	19	17	48	4	12	14	51	12	
142	63.1	Franchise Requirements	111	785	886	1,897	1,778	4,909	341	1,010	1,152	4,515	985	
143	43.1	Regulatory Expense	(4,377)	(34,280)	(33,577)	(71,930)	(67,427)	(186,149)	(13,697)	(40,507)	(46,074)	(182,389)	(43,328)	
144	65.1	Duplicate Charges - Credit	9	81	68	146	137	379	26	78	89	349	76	
145	65.1	General Advertising Expenses	4,508	31,955	36,034	77,193	72,361	199,769	13,888	41,083	46,889	183,743	40,085	
146	65.1	Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
147	99.0	Rents	-	-	-	-	-	-	-	-	-	-	-	
148		Maintenance												
149	51.1	General Plant - Demand	169	388	1,021	2,188	2,051	5,662	467	1,383	1,618	5,881	1,397	
150		Total A&G	6,976	48,910	54,335	116,398	109,112	301,229	21,454	63,466	72,463	283,653	63,725	
151		Other Utility Plant Related O&M	99.0	-	-	-	-	-	-	-	-	-	-	
152		Total O&M Expense - Demand	22,058	155,820	174,891	374,656	351,205	969,580	67,919	200,913	229,337	898,387	197,835	

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
		Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Commodity														
1	Production & Gathering:													
2	Operation													
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
11	Maintenance													
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
21														
22	Other Gas Supply Expenses:													
23	Operation													
24	Gas processed by others	20.0	MCF - Sales Customers	181,122	141,727	12,752	21,034	4,770	33	491	105	210	-	-
25	Purchased Gas Expenses	20.0	MCF - Sales Customers	1,260,012	985,947	88,712	146,329	33,185	232	3,413	731	1,462	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(248,553)	(194,490)	(17,500)	(28,865)	(6,546)	(46)	(673)	(144)	(288)	-	-
28	Gas Used for Production Ext.	20.0	MCF - Sales Customers	(181,122)	(141,727)	(12,752)	(21,034)	(4,770)	(33)	(491)	(105)	(210)	-	-
29	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(10,195)	(7,977)	(718)	(1,184)	(269)	(2)	(28)	(6)	(12)	-	-
30	Other Gas Supply Expenses	20.0	MCF - Sales Customers	1,258,778	984,982	88,626	146,186	33,153	231	3,410	730	1,460	-	-
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			2,260,043	1,768,462	159,121	262,466	59,524	416	6,122	1,311	2,622	0	0
34														
35	Underground Storage:													
36	Operation													
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-
50	Maintenance													
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering	66.3	Transmission Operations - Commodity	6,627	4,442	400	659	150	-	15	3	-	-	185
64	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-
65	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
67	Gas for compressor station fuel	24.0	MCF for Transmission Allocation	163,044	109,300	9,834	16,222	3,679	-	378	81	-	-	4,540
68	Other fuel and power for compressor stations	24.0	MCF for Transmission Allocation	11,549	7,742	697	1,149	261	-	27	6	-	-	322
69	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
70	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
71	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-
72	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-
74	Maintenance													
75	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			181,220	121,484	10,931	18,030	4,089	0	421	90	0	0	5,046

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
		Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk
Commodity														
1	Production & Gathering:													
2	Operation													
3	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance													
12	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
21														
22	Other Gas Supply Expenses:													
23	Operation													
24	Gas processed by others	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0
34														
35	Underground Storage:													
36	Operation													
37	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance													
51	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering	66.3	Transmission Operations - Commodity	16	89	-	-	-	-	23	59	85	393	108
64	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-
65	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-
67	Gas for compressor station fuel	24.0	MCF for Transmission Allocation	383	2,193	-	-	-	-	571	1,448	2,095	9,664	2,655
68	Other fuel and power for compressor stations	24.0	MCF for Transmission Allocation	27	155	-	-	-	-	40	103	148	685	188
69	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
70	Measuring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
71	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-
73	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance													
75	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			426	2,437	0	0	0	0	634	1,610	2,329	10,741	2,951

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF O&M EXPENSES

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt		
83															
84		Distribution:													
85		Operation:													
86		Supervision & Eng.	44.3	Distribution Labor - Commodity	13,676	7,349	661	1,091	247	2	25	-	993	305	
87		Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	
88		Mains & Services Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	
89		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	
90		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	
91		Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	206,492	110,966	9,984	16,469	3,735	26	384	-	15,000	4,609	
92		Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	
93		Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	
94		Other Expenses	23.0	MCF - Retail Customers	11,015	5,919	533	879	199	1	20	-	800	246	
95		Rents	23.0	MCF - Retail Customers	1,451	780	70	116	26	0	3	-	105	32	
96		Maintenance													
97		Supervision & Eng.	44.3	Distribution Labor - Commodity	4,102	2,204	198	327	74	1	8	-	298	92	
98		Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	
99		Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	
100		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	
101		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	
102		Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	155,960	83,811	7,541	12,439	2,821	20	290	-	11,330	3,481	
103		Services	99.0	-	0	-	-	-	-	-	-	-	-	-	
104		Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	
105		Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	
106		Total Distribution			392,696	211,029	18,988	31,320	7,103	50	731	0	28,527	8,766	
107															
108		Customer Accounts:													
109		Operation:													
110		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	
111		Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
112		Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	
113		Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	
114		Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	
115		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	
116															
117		Customer Service and Information:													
118		Operation:													
119		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	
120		Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
121		Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
122		Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	
123		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	
124															
125		Sales:													
126		Operation:													
127		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	
128		Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
129		Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
130		Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	
131		Total Sales			0	0	0	0	0	0	0	0	0	0	
132															
133		Administrative & General:													
134		Operation:													
135		Salaries	43.3	Labor - A&G - Commodity	401,362	294,299	26,460	43,678	9,906	69	1,019	186	372	5,857	1,800
136		Office Supplies and Expenses	43.3	Labor - A&G - Commodity	94,352	69,183	6,225	10,268	2,329	16	239	44	87	1,377	423
137		Administrative Expense Transfer	43.3	Labor - A&G - Commodity	(50,873)	(37,302)	(3,356)	(6,536)	(1,256)	(9)	(129)	(24)	(47)	(742)	(228)
138		Outside Services Employed	43.3	Labor - A&G - Commodity	18,657	13,880	1,231	2,030	460	3	47	9	17	272	84
139		Property Insurance	63.3	Gross Plant - Commodity	1,740	1,038	93	154	35	0	4	0	96	29	
140		Injuries and Damages	43.3	Labor - A&G - Commodity	826	606	55	90	20	0	2	0	1	12	4
141		Pensions & Benefits	43.3	Labor - A&G - Commodity	527,050	386,460	34,772	57,356	13,008	91	1,338	244	489	7,692	2,363
142		Franchise Requirements	63.3	Gross Plant - Commodity	15	9	1	1	0	0	0	0	1	0	
143		Regulatory Expense	65.3	O&M less A&G - Commodity	20,816	15,432	1,389	2,290	519	3	53	10	19	210	101
144		Duplicate Charges - Credit	43.3	Labor - A&G - Commodity	(681,223)	(499,507)	(44,944)	(74,134)	(16,813)	(117)	(1,729)	(316)	(632)	(9,942)	(3,055)
145		General Advertising Expenses	65.3	O&M less A&G - Commodity	1,607	1,191	107	177	40	0	4	1	16	8	
146		Miscellaneous General Expenses	65.3	O&M less A&G - Commodity	847,065	627,978	56,503	93,201	21,137	139	2,174	419	784	8,527	4,128
147		Rents	22.0	MCF - Total	991,040	525,089	47,246	77,931	17,674	123	1,818	389	778	70,981	21,811
148		Maintenance													
149		Maintenance of General Plant	51.3	General Plant - Commodity	7,333	5,213	469	774	175	1	18	3	6	156	48
150		Total A&G			2,179,767	1,403,368	126,271	208,281	47,235	321	4,858	966	1,877	84,513	27,517
151															
152		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	
153															
154		TOTAL O&M EXPENSE - COMMODITY			5,013,726	3,504,344	315,310	520,097	117,951	786	12,131	2,367	4,499	113,039	41,329

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk	
83														
84	Distribution:													
85	Operation													
86	Supervision & Eng.	44.3 Distribution Labor - Commodity	26	147	153	289	317	1,143	38	97	141	650	-	
87	Load Dispatching	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
88	Mains & Services Expense	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
89	Meas. & Reg Station Expense - Gen	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
90	Meas. & Reg Station Expense - Gen GSS	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
90	Meas. & Reg Station Expense - Ind	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
91	Meas. & Reg Station Expense - City Gate	23.0 MCF - Retail Customers	389	2,226	2,308	4,364	4,790	17,252	579	1,470	2,127	9,811	-	
92	Meter & House Regulator Expense	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
93	Customer Installations Expense	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
94	Other Expenses	23.0 MCF - Retail Customers	21	119	123	233	256	920	31	78	113	523	-	
95	Rents	23.0 MCF - Retail Customers	3	16	16	31	34	121	4	10	15	69	-	
96	Maintenance													
97	Supervision & Eng.	44.3 Distribution Labor - Commodity	8	44	46	87	95	343	12	29	42	195	-	
98	Structure & Improv.	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
99	Mains	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
100	Meas. & Reg Station Expense - Gen	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
101	Meas. & Reg Station Expense - Ind	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
102	Meas. & Reg Station Expense - City Gate	23.0 MCF - Retail Customers	294	1,681	1,743	3,296	3,618	13,031	438	1,111	1,607	7,410	-	
103	Services	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
104	Meters & House Regulators	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
105	Maintenance of Other Equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
106	Total Distribution		740	4,234	4,389	8,299	9,110	32,810	1,102	2,796	4,045	18,659	0	
107														
108	Customer Accounts:													
109	Operation													
110	Supervision	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
111	Meter Reading Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
112	Customer Records and Collection Exp.	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
113	Uncollectible Accounts	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
114	Miscellaneous Customer Accounts Exp.	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
115	Total Customer Accounts		0	0	0	0	0	0	0	0	0	0	0	
116														
117	Customer Service and Information:													
118	Operation													
119	Supervision	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
120	Customer Assistance Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
121	Information and Instructional Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
122	Misc. Customer Service and Information	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
123	Total Customer Service and Information		0	0	0	0	0	0	0	0	0	0	0	
124														
125	Sales:													
126	Operation													
127	Supervision	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
128	Demonstration & Selling Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
129	Advertising Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
130	Miscellaneous Sales Expenses	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
131	Total Sales		0	0	0	0	0	0	0	0	0	0	0	
132														
133	Administrative & General:													
134	Operation													
135	Salaries	43.3 Labor - A&G - Commodity	152	869	901	1,704	1,871	6,737	226	574	831	3,831	-	
136	Office Supplies and Expenses	43.3 Labor - A&G - Commodity	36	204	212	401	440	1,584	53	135	195	901	-	
137	Administrative Expense Transfer	43.3 Labor - A&G - Commodity	(19)	(110)	(114)	(216)	(237)	(854)	(29)	(73)	(105)	(486)	-	
138	Outside Services Employed	43.3 Labor - A&G - Commodity	7	40	42	79	87	313	11	27	39	178	-	
139	Property Insurance	65.3 Gross Plant - Commodity	2	14	15	28	31	110	4	9	14	63	-	
140	Injuries and Damages	43.3 Labor - A&G - Commodity	0	2	2	4	4	14	0	1	2	8	-	
141	Pensions & Benefits	43.3 Labor - A&G - Commodity	200	1,142	1,183	2,238	2,456	8,846	297	754	1,091	5,031	-	
142	Franchise Requirements	63.3 Gross Plant - Commodity	0	0	0	0	0	1	0	0	0	1	-	
143	Regulatory Expense	65.3 O&M less A&G - Commodity	9	49	32	61	67	241	13	32	47	216	22	
144	Duplicate Charges - Credit	43.3 Labor - A&G - Commodity	(258)	(1,475)	(1,529)	(2,892)	(3,175)	(11,434)	(384)	(975)	(1,410)	(6,563)	-	
145	General Advertising Expenses	65.3 O&M less A&G - Commodity	1	4	2	5	5	19	1	2	4	17	2	
146	Miscellaneous General Expenses	65.3 O&M less A&G - Commodity	349	1,994	1,312	2,480	2,723	9,807	519	1,317	1,905	8,788	882	
147	Rents	22.0 MCF - Total	1,842	10,535	10,920	20,649	22,688	81,638	2,741	6,958	10,066	46,427	12,756	
148	Maintenance													
149	Maintenance of General Plant	51.3 General Plant - Commodity	4	23	24	45	50	179	6	15	22	102	-	
150	Total A&G		2,324	13,291	13,001	24,585	26,989	97,201	3,459	8,776	12,699	58,573	13,662	
151														
152	Other Utility Plant Related O&M	99.0 -	-	-	-	-	-	-	-	-	-	-	-	
153														
154	TOTAL O&M EXPENSE - COMMODITY		3,490	19,962	17,390	32,884	36,099	130,011	5,195	13,184	19,073	87,973	16,613	

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF O&M EXPENSES

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
Total O&M Expenses													
1	Production & Gathering:												
2	Operation												
3	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records		0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Regul. Station Exp		0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense		0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses		0	0	0	0	0	0	0	0	0	0	0
11	Maintenance												
12	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others		0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0	0
21													
22	Other Gas Supply Expenses:												
23	Operation												
24	Gas processed by others		181,122	141,727	12,752	21,034	4,770	33	491	105	210	0	0
25	Purchased Gas Expenses		1,260,012	985,947	88,712	146,329	33,185	232	3,413	731	1,462	0	0
26	Gas Delivery Processing Credit		0	0	0	0	0	0	0	0	0	0	0
27	Gas Used for Compressor Sta. Fuel		(248,553)	(194,490)	(17,500)	(28,865)	(6,546)	(48)	(673)	(144)	(288)	0	0
28	Gas Used for Production Ext		(181,122)	(141,727)	(12,752)	(21,034)	(4,770)	(33)	(491)	(105)	(210)	0	0
29	Gas Used for Other Utility Ops		(10,195)	(7,977)	(718)	(1,184)	(269)	(2)	(28)	(6)	(12)	0	0
30	Other Gas Supply Expenses		1,258,778	984,982	88,626	146,186	33,153	231	3,410	730	1,460	0	0
31	Maintenance												
32	Maint. Of Purch. Gas Meas. Sta.		0	0	0	0	0	0	0	0	0	0	0
33	Total Other Gas Supply Expenses		2,260,043	1,768,462	159,121	262,466	59,524	416	6,122	1,311	2,622	0	0
34													
35	Underground Storage:												
36	Operation												
37	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records		0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense		0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense		0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power		85,509	67,004	6,887	9,586	1,823	14	17	61	117	0	0
43	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses		0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development		0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses		0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses		253	198	20	28	5	0	0	0	0	0	0
48	Storage Well Royalties		0	0	0	0	0	0	0	0	0	0	0
49	Rents		0	0	0	0	0	0	0	0	0	0	0
50	Maintenance												
51	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance		0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense		85,762	67,202	6,908	9,615	1,828	14	17	61	117	0	0
60													
61	Transmission:												
62	Operation												
63	Operation supervision and engineering		277,983	194,863	23,557	27,770	5,291	0	571	210	0	0	6,673
64	System control and load dispatching		1,777,052	1,247,020	151,650	177,539	33,670	0	3,637	1,353	0	0	42,489
65	Communication system expense		0	0	0	0	0	0	0	0	0	0	0
66	Compressor station labor and expense		744,030	522,112	63,494	74,334	14,997	0	1,523	567	0	0	17,790
67	Gas for compressor station fuel		163,044	109,300	9,834	16,222	3,679	0	378	81	0	0	4,540
68	Other fuel and power for compressor stations		11,549	7,742	697	1,149	261	0	27	6	0	0	322
69	Mains expenses		3,724,261	2,613,445	317,820	372,079	70,563	0	7,623	2,836	0	0	89,047
70	Measuring and regulating station expenses		770,613	540,766	65,762	76,989	14,601	0	1,577	587	0	0	18,425
71	Transmission and compression of gas by others		0	0	0	0	0	0	0	0	0	0	0
72	Other expenses		131,113	92,007	11,189	13,099	2,484	0	268	100	0	0	3,135
73	Rents		2,078	1,458	177	208	39	0	4	2	0	0	50
74	Maintenance												
75	Maint. Sup., & Eng.		131,957	92,599	11,261	13,183	2,500	0	270	100	0	0	3,155
76	Structures and Improvements		11,674	8,192	996	1,166	221	0	24	9	0	0	279
77	Mains		587,936	412,575	50,173	58,739	11,400	0	1,203	448	0	0	14,058
78	Compressor Station Equip Maint		396,577	278,292	33,843	39,621	7,514	0	812	302	0	0	9,482
79	Meas. & Regul. Station Equip Maint		511,387	358,858	43,641	51,091	9,689	0	1,047	389	0	0	12,227
80	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
81	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
82	Total Transmission Expense		9,241,255	6,479,229	784,095	923,188	175,748	0	18,964	6,989	0	0	221,671

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk	
Total O&M Expenses														
1	Production & Gathering:													
2	Operation													
3	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records		0	0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Regul. Station Exp		0	0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense		0	0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses		0	0	0	0	0	0	0	0	0	0	0	0
11	Maintenance													
12	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others		0	0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0	0	0
21														
22	Other Gas Supply Expenses:													
23	Operation													
24	Gas processed by others		0	0	0	0	0	0	0	0	0	0	0	0
25	Purchased Gas Expenses		0	0	0	0	0	0	0	0	0	0	0	0
26	Gas Delivery Processing Credit		0	0	0	0	0	0	0	0	0	0	0	0
27	Gas Used for Compressor Sta. Fuel		0	0	0	0	0	0	0	0	0	0	0	0
28	Gas Used for Production Ext		0	0	0	0	0	0	0	0	0	0	0	0
29	Gas Used for Other Utility Ops		0	0	0	0	0	0	0	0	0	0	0	0
30	Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0	0	0
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.		0	0	0	0	0	0	0	0	0	0	0	0
33	Total Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0	0	0
34														
35	Underground Storage:													
36	Operation													
37	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records		0	0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense		0	0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense		0	0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0	0	0
43	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses		0	0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development		0	0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses		0	0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses		0	0	0	0	0	0	0	0	0	0	0	0
48	Storage Well Royalties		0	0	0	0	0	0	0	0	0	0	0	0
49	Rents		0	0	0	0	0	0	0	0	0	0	0	0
50	Maintenance													
51	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense		0	0	0	0	0	0	0	0	0	0	0	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering		134	3,116	0	0	0	0	531	1,555	1,686	7,903	4,125	
64	System control and load dispatching		777	19,825	0	0	0	0	3,327	9,795	10,481	49,184	26,305	
65	Communication system expense		0	0	0	0	0	0	0	0	0	0	0	
66	Compressor station labor and expense		325	8,300	0	0	0	0	1,383	4,101	4,388	20,583	11,013	
67	Gas for compressor station fuel		383	2,193	0	0	0	0	571	1,448	2,095	9,664	2,655	
68	Other fuel and power for compressor stations		27	155	0	0	0	0	40	103	148	685	188	
69	Mains expenses		1,629	41,547	0	0	0	0	6,972	20,528	21,966	103,078	55,128	
70	Measuring and regulating station expenses		337	8,597	0	0	0	0	1,443	4,248	4,545	21,329	11,407	
71	Transmission and compression of gas by others		0	0	0	0	0	0	0	0	0	0	0	
72	Other expenses		57	1,463	0	0	0	0	245	723	773	3,629	1,941	
73	Rents		1	23	0	0	0	0	4	11	12	58	31	
74	Maintenance													
75	Maint. Sup., & Eng.		58	1,472	0	0	0	0	247	727	778	3,652	1,953	
76	Structures and Improvements		5	130	0	0	0	0	22	64	69	323	173	
77	Mains		257	6,559	0	0	0	0	1,101	3,241	3,468	16,273	8,703	
78	Compressor Station Equip Maint		173	4,424	0	0	0	0	742	2,186	2,339	10,976	5,870	
79	Meas. & Regul. Station Equip Maint		224	5,705	0	0	0	0	957	2,819	3,016	14,154	7,570	
80	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	
81	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0	
82	Total Transmission Expense		4,389	103,510	0	0	0	0	17,595	51,550	55,765	261,500	137,062	

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF O&M EXPENSES													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt
83													
84	Distribution:												
85	Operation												
86	Supervision & Eng.		2,563,035	2,097,225	177,812	115,373	14,975	2,375	817	7	109	63,165	19,261
87	Load Dispatching		79,035	49,145	5,052	7,031	10	10	12	0	0	4,925	1,532
88	Mains & Services Expense		13,495,225	11,246,051	804,610	509,965	70,681	10,566	3,877	19	220	284,087	90,408
89	Meas. & Reg Station Expense - Gen		2,198,522	1,367,061	140,519	195,590	37,185	292	340	0	0	137,007	42,614
90	Meas. & Reg Station Expense - Gen GSS		0	0	0	0	0	0	0	0	0	0	0
90	Meas. & Reg Station Expense - Ind		546,270	0	408,145	131,855	6,271	0	0	0	0	0	0
91	Meas. & Reg Station Expense - City Gate		499,895	293,407	28,737	42,571	8,697	65	429	0	0	33,285	10,296
92	Meter & House Regulator Expense		10,656,581	8,623,809	665,922	616,527	83,037	14,373	3,858	91	1,518	407,258	117,126
93	Customer Installations Expense		8,255,210	7,530,794	478,830	154,690	7,357	8,436	2,922	0	0	43,720	14,530
94	Other Expenses		4,687,971	3,947,928	278,418	166,987	22,271	3,787	1,453	0	0	89,285	28,169
95	Rents		617,379	519,920	36,666	21,991	2,933	499	191	0	0	11,758	3,710
96	Maintenance												
97	Supervision & Eng.		497,498	385,899	35,310	26,572	3,961	357	142	1	12	16,460	4,788
98	Structure & Improv.		352,780	219,362	22,548	31,385	5,967	47	55	0	0	21,984	6,838
99	Mains		11,618,985	9,030,296	705,880	597,117	96,916	7,070	3,035	0	0	369,595	115,659
100	Meas. & Reg Station Expense - Gen		902,790	561,363	57,702	80,316	15,270	120	140	0	0	56,280	17,499
101	Meas. & Reg Station Expense - Ind		282,529	0	211,091	68,195	3,243	0	0	0	0	0	0
102	Meas. & Reg Station Expense - City Gate		377,563	221,606	17,705	32,154	6,569	49	324	0	0	25,139	7,777
103	Services		2,881,602	2,617,773	167,450	56,437	3,124	2,929	926	10	113	19,231	6,794
104	Meters & House Regulators		2,497,172	2,020,629	156,046	144,472	19,458	3,366	984	21	356	95,433	27,446
105	Maintenance of Other Equipment		3,092	1,923	198	275	52	0	0	0	0	193	60
106	Total Distribution		63,013,135	50,734,390	4,402,640	2,999,502	409,304	54,344	19,425	149	2,327	1,677,785	514,498
107													
108	Customer Accounts:												
109	Operation												
110	Supervision		627,931	572,796	36,420	11,766	560	642	222	1	7	3,325	1,105
111	Meter Reading Expenses		5,402,610	4,928,244	313,352	101,231	4,814	5,520	1,912	9	60	28,611	9,508
112	Customer Records and Collection Exp.		15,982,562	14,579,244	926,992	299,473	14,242	16,331	5,656	25	176	84,640	28,129
113	Uncollectible Accounts		3,505,165	3,197,401	203,300	66,678	3,123	3,582	1,240	6	39	16,562	6,169
114	Miscellaneous Customer Accounts Exp.		1,302,853	1,188,549	75,572	24,414	1,161	1,331	461	2	14	6,500	2,253
115	Total Customer Accounts		26,821,221	24,466,236	1,555,636	502,562	23,900	27,406	9,492	42	296	142,038	47,205
116													
117	Customer Service and Information:												
118	Operation												
119	Supervision		284	259	16	5	0	0	0	0	0	2	0
120	Customer Assistance Expenses		264,017	240,849	15,314	4,947	235	270	93	0	0	1,398	465
121	Information and Instructional Expenses		0	0	0	0	0	0	0	0	0	0	0
122	Misc. Customer Service and Information		0	0	0	0	0	0	0	0	0	0	0
123	Total Customer Service and Information		264,301	241,108	15,330	4,953	236	270	94	0	0	1,400	465
124													
125	Sales:												
126	Operation												
127	Supervision		0	0	0	0	0	0	0	0	0	0	0
128	Demonstration & Selling Expenses		976,934	891,156	56,662	18,305	871	998	346	2	11	5,174	1,719
129	Advertising Expenses		0	0	0	0	0	0	0	0	0	0	0
130	Miscellaneous Sales Expenses		0	0	0	0	0	0	0	0	0	0	0
131	Total Sales		976,934	891,156	56,662	18,305	871	998	346	2	11	5,174	1,719
132													
133	Administrative & General:												
134	Operation												
135	Salaries		17,058,890	13,946,251	1,189,032	823,136	117,563	13,916	9,259	1,535	886	322,316	140,133
136	Office Supplies and Expenses		4,010,180	3,278,465	279,516	193,502	27,636	3,271	2,177	361	208	75,770	32,942
137	Administrative Expense Transfer		(2,162,213)	(1,767,686)	(150,710)	(104,332)	(14,901)	(1,764)	(1,174)	(195)	(112)	(40,854)	(17,762)
138	Outside Services Employed		792,982	648,291	55,272	38,263	5,465	647	430	71	41	14,983	6,514
139	Property Insurance		646,379	522,387	40,395	33,727	5,193	460	198	70	18	13,023	6,467
140	Injuries and Damages		35,120	26,712	2,448	1,695	242	29	19	3	2	664	289
141	Pensions & Benefits		22,400,975	18,313,595	1,561,384	1,080,905	154,378	18,274	12,159	2,016	1,163	423,251	184,017
142	Franchise Requirements		5,429	4,388	339	283	44	4	2	1	0	109	54
143	Regulatory Expense		754,080	621,757	51,273	34,674	4,932	613	400	63	39	13,415	5,770
144	Duplicate Charges - Credit		(28,953,698)	(23,670,680)	(2,018,120)	(1,397,091)	(199,537)	(23,619)	(15,716)	(2,605)	(1,503)	(547,080)	(237,845)
145	General Advertising Expenses		98,202	47,989	3,957	2,676	381	47	31	5	3	1,035	445
146	Miscellaneous General Expenses		30,685,684	25,301,072	2,086,427	1,410,976	200,683	24,942	16,278	1,606	545,907	234,802	234,802
147	Rents		991,040	525,089	47,246	77,931	17,674	123	1,818	389	778	70,981	21,811
148	Maintenance												
149	Maintenance of General Plant		711,541	577,479	46,345	38,107	5,419	533	279	72	26	14,010	6,653
150	Total A&G		47,034,592	38,377,109	3,194,805	2,232,451	325,171	37,476	26,160	4,343	3,156	907,551	384,290
151													
152	Other Utility Plant Related O&M		0	0	0	0	0	0	0	0	0	0	0
153													
154	TOTAL O&M EXPENSE		149,697,241	123,024,892	10,175,197	6,953,043	996,581	120,924	80,619	12,896	8,528	2,733,947	1,169,849

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wtk	
83														
84	Distribution:													
85	Operation													
86	Supervision & Eng.		481	2,129	6,686	9,813	8,694	22,917	1,418	3,333	3,672	12,453	320	
87	Load Dispatching		59	31	637	1,365	1,279	3,532	156	462	547	1,923	0	
88	Mains & Services Expense		2,769	8,894	33,510	64,443	59,549	161,884	7,964	21,775	25,333	88,240	383	
89	Meas. & Reg Station Expense - Gen		1,635	858	17,721	37,963	35,586	98,244	4,337	12,863	15,205	53,502	0	
90	Meas. & Reg Station Expense - Gen GSS		0	0	0	0	0	0	0	0	0	0	0	
90	Meas. & Reg Station Expense - Ind		0	0	0	0	0	0	0	0	0	0	0	
91	Meas. & Reg Station Expense - City Gate		607	2,341	4,673	9,430	9,540	30,364	1,158	3,187	4,156	16,952	0	
92	Meter & House Regulator Expense		1,604	11,260	36,535	19,682	11,251	14,167	5,903	6,880	4,213	6,828	4,740	
93	Customer Installations Expense		45	6,773	2,449	1,436	825	794	440	480	308	381	0	
94	Other Expenses		871	3,475	10,186	20,146	18,698	51,195	2,425	6,823	7,974	27,880	0	
95	Rents		115	458	1,341	2,653	2,462	6,742	319	899	1,050	3,672	0	
96	Maintenance													
97	Supervision & Eng.		154	372	1,823	3,384	3,124	8,547	422	1,147	1,331	4,658	34	
98	Structure & Improv.		262	138	2,844	6,092	5,710	15,764	696	2,064	2,440	8,585	0	
99	Mains		4,051	7,208	45,391	94,368	88,069	242,017	10,989	31,970	37,585	131,750	0	
100	Meas. & Reg Station Expense - Gen		671	352	7,277	15,589	14,613	40,342	1,781	5,282	6,244	21,970	0	
101	Meas. & Reg Station Expense - Ind		0	0	0	0	0	0	0	0	0	0	0	
102	Meas. & Reg Station Expense - City Gate		459	1,768	3,529	7,122	7,205	22,933	875	2,407	3,139	12,803	0	
103	Services		38	2,039	1,682	848	493	464	332	258	165	308	197	
104	Meters & House Regulators		376	2,639	8,561	4,612	2,637	3,320	1,383	1,612	987	1,600	1,111	
105	Maintenance of Other Equipment		2	1	25	53	50	138	6	18	21	75	0	
106	Total Distribution		14,198	50,735	184,870	299,001	269,784	723,364	40,605	101,460	114,379	393,590	6,786	
107														
108	Customer Accounts:													
109	Operation													
110	Supervision		3	515	186	109	63	60	33	36	23	29	27	
111	Meter Reading Expenses		30	4,432	1,603	940	540	520	288	314	202	249	231	
112	Customer Records and Collection Exp.		88	13,112	4,742	2,781	1,597	1,538	852	929	596	737	684	
113	Uncollectible Accounts		19	2,876	1,040	610	350	337	187	204	131	162	150	
114	Miscellaneous Customer Accounts Exp.		7	1,069	387	227	130	125	69	76	49	50	56	
115	Total Customer Accounts		147	22,003	7,957	4,667	2,680	2,581	1,430	1,558	1,001	1,236	1,147	
116														
117	Customer Service and Information:													
118	Operation													
119	Supervision		0	0	0	0	0	0	0	0	0	0	0	
120	Customer Assistance Expenses		1	217	78	46	26	25	14	15	10	12	0	
121	Information and Instructional Expenses		0	0	0	0	0	0	0	0	0	0	0	
122	Misc. Customer Service and Information		0	0	0	0	0	0	0	0	0	0	0	
123	Total Customer Service and Information		1	217	78	46	26	25	14	15	10	12	0	
124														
125	Sales:													
126	Operation													
127	Supervision		0	0	0	0	0	0	0	0	0	0	0	
128	Demonstration & Selling Expenses		5	801	290	170	98	94	52	57	36	45	42	
129	Advertising Expenses		0	0	0	0	0	0	0	0	0	0	0	
130	Miscellaneous Sales Expenses		0	0	0	0	0	0	0	0	0	0	0	
131	Total Sales		5	801	290	170	98	94	52	57	36	45	42	
132														
133	Administrative & General:													
134	Operation													
135	Salaries		3,234	31,692	33,911	51,294	45,726	121,299	10,506	26,920	29,512	113,685	27,086	
136	Office Supplies and Expenses		760	7,450	7,972	12,058	10,749	28,515	2,470	6,328	6,938	26,725	6,367	
137	Administrative Expense Transfer		(410)	(4,017)	(4,298)	(6,501)	(5,796)	(15,375)	(1,332)	(3,412)	(3,741)	(14,410)	(3,433)	
138	Outside Services Employed		150	1,473	1,576	2,384	2,126	5,639	488	1,251	1,372	5,285	1,259	
139	Property Insurance		202	526	1,462	2,455	2,226	5,968	568	1,543	1,784	6,214	1,492	
140	Injuries and Damages		7	65	70	106	94	250	22	55	61	234	56	
141	Pensions & Benefits		4,247	41,616	44,531	67,357	60,046	159,284	13,796	35,350	38,754	149,286	35,568	
142	Franchise Requirements		2	4	12	21	19	50	5	13	15	52	13	
143	Regulatory Expense		138	1,302	1,419	2,232	2,002	5,333	438	1,136	1,257	4,821	1,065	
144	Duplicate Charges - Credit		(5,489)	(53,789)	(57,557)	(87,060)	(77,611)	(205,877)	(17,831)	(45,690)	(50,090)	(192,956)	(45,972)	
145	General Advertising Expenses		11	100	110	172	155	412	34	88	97	372	82	
146	Miscellaneous General Expenses		5,602	52,985	57,746	90,830	81,476	217,019	17,843	46,222	51,169	196,192	43,351	
147	Rents		1,842	10,535	10,920	20,649	22,688	81,638	2,741	6,958	10,066	46,427	12,756	
148	Maintenance													
149	Maintenance of General Plant		190	851	1,538	2,497	2,252	6,018	557	1,488	1,696	6,074	1,455	
150	Total A&G		10,485	90,793	99,412	158,494	146,133	410,172	30,305	78,250	88,889	348,003	81,144	
151														
152	Other Utility Plant Related O&M		0	0	0	0	0	0	0	0	0	0	0	
153														
154	TOTAL O&M EXPENSE		29,226	268,060	292,608	462,377	418,721	1,136,237	90,000	232,889	260,081	1,004,387	226,180	

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015															
ALLOCATION OF PAYROLL															
	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt		
83															
84		Distribution:													
85		Operation:													
86		Supervision & Eng.	68.2	Distribution Operations - Customer	1,243,356	1,074,022	87,940	43,527	4,102	1,378	429	4	65	19,829	5,940
87		Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-
88		Mains & Services Expense	48.2	Mains & Services - Customer	3,012,033	2,741,232	174,890	57,885	3,013	3,069	1,010	6	67	18,302	6,315
89		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Ind	38.0	Direct to GSS Customers	283,651	-	211,929	68,466	3,256	-	-	-	-	-	-
91		Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-
92		Meter & House Regulator Expense	33.0	Meter & Regulator Installation Cost	5,437,829	4,400,548	339,806	314,601	42,372	7,334	1,968	46	775	207,815	59,767
93		Customer Installations Expense	4.0	Retail Customers	4,749,799	4,332,992	275,504	89,004	4,233	4,854	1,681	-	-	25,155	8,360
94		Other Expenses	4.0	Retail Customers	765,519	698,343	44,403	14,345	682	782	271	-	-	4,054	1,347
95		Rents	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-
96		Maintenance													
97		Supervision & Eng.	69.2	Distribution Maintenance - Customer	243,077	210,983	18,319	7,891	642	259	82	1	10	3,020	924
98		Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
99		Mains	4.0	Retail Customers	2,758,942	2,516,838	160,028	51,699	2,459	2,819	976	-	-	14,611	4,856
100		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-
101		Meas. & Reg Station Expense - Ind	38.0	Direct to GSS Customers	123,918	-	92,585	29,910	1,422	-	-	-	-	-	-
102		Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-
103		Services	30.0	Services Cost	1,505,771	1,367,908	87,500	29,491	1,632	1,531	484	5	59	10,049	3,545
104		Meters & House Regulators	33.0	Meter & Regulator Installation Cost	1,322,347	1,070,105	82,632	76,503	10,304	1,784	479	11	188	50,536	14,534
105		Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-
106		Total Distribution			21,446,242	18,412,973	1,575,538	783,322	74,118	23,809	7,381	73	1,163	353,371	105,589
107															
108		Customer Accounts:													
109		Operation:													
110		Supervision	3.0	Total Customers	386,618	352,672	22,424	7,244	345	395	137	1	4	2,047	680
111		Meter Reading Expenses	3.0	Total Customers	1,356,331	1,237,241	78,667	25,414	1,209	1,386	480	2	15	7,183	2,387
112		Meter Reading Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-
113		Customer Records and Collection Exp.	3.0	Total Customers	6,311,493	5,757,325	366,068	118,262	5,624	6,449	2,234	10	70	33,424	11,108
114		Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-
115		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	561,827	512,497	32,586	10,527	501	574	199	1	6	2,975	989
116		Total Customer Accounts			8,616,269	7,859,734	499,745	161,447	7,678	8,804	3,049	14	95	45,630	15,164
117															
118		Customer Service and Information:													
119		Operation:													
120		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-
121		Customer Assistance Expenses	4.0	Retail Customers	146,887	133,997	8,520	2,752	131	150	52	-	-	778	259
122		Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
123		Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-
124		Total Customer Service and Information			146,887	133,997	8,520	2,752	131	150	52	0	0	778	259
125															
126		Sales:													
127		Operation:													
128		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-
129		Demonstration & Selling Expenses	3.0	Total Customers	503,932	459,686	29,228	9,442	449	515	178	1	6	2,669	887
130		Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
131		Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
132		Total Sales			503,932	459,686	29,228	9,442	449	515	178	1	6	2,669	887
133															
134		Administrative & General:													
135		Operation:													
136		Salaries	43.2	Labor - A&G - Customer	6,911,822	6,046,095	475,523	215,358	18,538	7,489	2,399	20	284	90,568	27,432
137		Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
138		Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-
139		Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-
140		Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
141		Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-
142		Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-
143		Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
144		Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
145		Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-
146		General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
147		Miscellaneous General Expenses	65.2	O&M less A&G - Customer	0	-	-	-	-	-	-	-	-	-	-
148		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-
149		Maintenance													
150		Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
151		Total A&G			6,911,822	6,046,095	475,523	215,358	18,538	7,489	2,399	20	284	90,568	27,432
152															
153		Other Utility Plant Related Payroll	43.2	Labor - A&G - Customer	0	-	-	-	-	-	-	-	-	-	-
154															
155		TOTAL LABOR EXPENSE - CUSTOMER			37,625,153	32,912,485	2,588,554	1,172,322	100,914	40,768	13,060	108	1,548	493,015	149,331

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PAYROLL														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTI	
83														
84		Distribution:												
85		Operation												
86	68.2	Supervision & Eng. Distribution Operations - Customer	66	1,074	1,666	902	516	621	277	311	192	305	191	
87	99.0	Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	
88	48.2	Mains & Services Expense Mains & Services - Customer	30	2,279	1,383	729	422	400	266	229	147	243	117	
89	99.0	Meas. & Reg Station Expense - Gen	-	-	-	-	-	-	-	-	-	-	-	
90	99.0	Meas. & Reg Station Expense - Gen GSS	-	-	-	-	-	-	-	-	-	-	-	
90	38.0	Meas. & Reg Station Expense - Ind Direct to GSS Customers	-	-	-	-	-	-	-	-	-	-	-	
91	99.0	Meas. & Reg Station Expense - City Gate	-	-	-	-	-	-	-	-	-	-	-	
92	33.0	Meter & House Regulator Expense Meter & Regulator Installation Cost	818	5,746	18,643	10,043	5,741	7,229	3,012	3,511	2,150	3,484	2,419	
93	4.0	Customer Installations Expense Retail Customers	26	3,897	1,409	826	475	457	253	276	177	219	-	
94	4.0	Other Expenses Retail Customers	4	628	227	133	76	74	41	44	29	35	-	
95	4.0	Rents Retail Customers	-	-	-	-	-	-	-	-	-	-	-	
96		Maintenance												
97	69.2	Supervision & Eng. Distribution Maintenance - Customer	9	200	247	134	77	90	42	46	28	45	27	
98	99.0	Structure & Improv.	-	-	-	-	-	-	-	-	-	-	-	
99	4.0	Mains Retail Customers	15	2,263	819	480	276	266	147	160	103	127	-	
100	99.0	Meas. & Reg Station Expense - Gen	-	-	-	-	-	-	-	-	-	-	-	
101	38.0	Meas. & Reg Station Expense - Ind Direct to GSS Customers	-	-	-	-	-	-	-	-	-	-	-	
102	99.0	Meas. & Reg Station Expense - City Gate	-	-	-	-	-	-	-	-	-	-	-	
103	30.0	Services Services Cost	20	1,066	879	443	257	242	174	135	86	161	103	
104	33.0	Meters & House Regulators Meter & Regulator Installation Cost	199	1,397	4,534	2,442	1,396	1,758	733	854	523	847	588	
105	99.0	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-	-	
106		Total Distribution	1,187	18,549	29,807	16,134	9,237	11,136	4,945	5,565	3,434	5,466	3,444	
107		Customer Accounts:												
108		Operation												
110	3.0	Supervision Total Customers	2	317	115	67	39	37	21	22	14	18	17	
111	3.0	Meter Reading Expenses Total Customers	7	1,113	402	236	136	131	72	79	51	63	58	
112	99.0	Meter Reading Expenses - GSS	-	-	-	-	-	-	-	-	-	-	-	
113	3.0	Customer Records and Collection Exp. Total Customers	35	5,178	1,873	1,098	631	607	336	367	236	291	270	
114	99.0	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	
115	3.0	Miscellaneous Customer Accounts Exp. Total Customers	3	461	167	98	56	54	30	33	21	26	24	
116		Total Customer Accounts	47	7,068	2,556	1,499	861	829	459	501	321	397	369	
117		Customer Service and Information:												
118		Operation												
119		Supervision												
120	99.0	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	
121	4.0	Customer Assistance Expenses Retail Customers	1	121	44	26	15	14	8	9	5	7	-	
122	99.0	Information and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	
123	99.0	Misc. Customer Service and Information	-	-	-	-	-	-	-	-	-	-	-	
124		Total Customer Service and Information	1	121	44	26	15	14	8	9	5	7	0	
125		Sales:												
126		Operation												
127		Supervision												
128	99.0	Demonstration & Selling Expenses	-	-	-	-	-	-	-	-	-	-	-	
129	3.0	Advertising Expenses Total Customers	3	413	150	88	50	48	27	29	19	23	22	
130	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	
131	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	
132		Total Sales	3	413	150	88	50	48	27	29	19	23	22	
133		Administrative & General:												
134		Operation												
135		Salaries												
136	43.2	Labor - A&G - Customer	279	5,885	7,326	3,994	2,287	2,707	1,224	1,374	851	1,326	863	
137	99.0	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-	-	
138	99.0	Administrative Expense Transfer	-	-	-	-	-	-	-	-	-	-	-	
139	99.0	Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-	
140	99.0	Property Insurance	-	-	-	-	-	-	-	-	-	-	-	
141	99.0	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	
142	99.0	Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	
143	99.0	Franchise Requirements	-	-	-	-	-	-	-	-	-	-	-	
144	99.0	Regulatory Expense	-	-	-	-	-	-	-	-	-	-	-	
145	99.0	Duplicate Charges - Credit	-	-	-	-	-	-	-	-	-	-	-	
146	99.0	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	
147	65.2	Miscellaneous General Expenses O&M less A&G - Customer	-	-	-	-	-	-	-	-	-	-	-	
148	99.0	Rents	-	-	-	-	-	-	-	-	-	-	-	
149		Maintenance												
150	99.0	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-	-	
151		Total A&G	279	5,885	7,326	3,994	2,287	2,707	1,224	1,374	851	1,326	863	
152		Other Utility Plant Related Payroll												
153	43.2	Labor - A&G - Customer	-	-	-	-	-	-	-	-	-	-	-	
154														
155		TOTAL LABOR EXPENSE - CUSTOMER	1,516	32,037	39,882	21,740	12,450	14,735	6,663	7,477	4,631	7,220	4,697	

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PAYROLL													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport ST1
Demand													
1		Production & Gathering:											
2		Operation											
3		Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-
4		Production Maps & Records	99.0 -	0	-	-	-	-	-	-	-	-	-
5		Field Lines Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
6		Field Compressor Station Expense	99.0 -	0	-	-	-	-	-	-	-	-	-
7		Field Compressor Sta. Fuel & Pwr.	99.0 -	0	-	-	-	-	-	-	-	-	-
8		Field Meas. & Regul. Station Exp	99.0 -	0	-	-	-	-	-	-	-	-	-
9		Purification Expense	99.0 -	0	-	-	-	-	-	-	-	-	-
10		Other Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
11		Maintenance											
12		Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-
13		Structures and Improvements	99.0 -	0	-	-	-	-	-	-	-	-	-
14		Field Line Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
15		Compressor Station Equip. Maint.	99.0 -	0	-	-	-	-	-	-	-	-	-
16		Meas. & Regul. Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-
17		Purification Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
18		Other Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
19		Gas Processed By Others	99.0 -	0	-	-	-	-	-	-	-	-	-
20		Total Production & Gathering	0	0	0	0	0	0	0	0	0	0	0
21													
22		Other Gas Supply Expenses:											
23		Wellhead Purchases											
24		Field Line Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-
25		Transmission Line Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-
26		City Gate Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-
27		Other Gas Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-
28		Exchange Gas	99.0 -	0	-	-	-	-	-	-	-	-	-
29		Purchased Gas Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
30		Storage Gas Withdrawal	99.0 -	0	-	-	-	-	-	-	-	-	-
31		Company Used Gas											
32		Other Gas Supply Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
33		Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
34													
35		Underground Storage:											
36		Operation											
37		Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-
38		Maps & Records	99.0 -	0	-	-	-	-	-	-	-	-	-
39		Wells Expense	99.0 -	0	-	-	-	-	-	-	-	-	-
40		Lines Expense	99.0 -	0	-	-	-	-	-	-	-	-	-
41		Compressor Station Expense	99.0 -	0	-	-	-	-	-	-	-	-	-
42		Compressor Station Fuel & Power	99.0 -	0	-	-	-	-	-	-	-	-	-
43		Meas. & Regul. Station Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
44		Purification Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-
45		Exploration & Development	99.0 -	0	-	-	-	-	-	-	-	-	-
46		Gas Losses	99.0 -	0	-	-	-	-	-	-	-	-	-
47		Other Expenses	13.1	Monthly CP Demand - Sales Customers	158	124	13	18	3	0	0	0	0
48		Storage Well Royalties	99.0 -	0	-	-	-	-	-	-	-	-	-
49		Rents	99.0 -	0	-	-	-	-	-	-	-	-	-
50		Maintenance											
51		Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-
52		Structures and Improvements	99.0 -	0	-	-	-	-	-	-	-	-	-
53		Reservoirs & Wells Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
54		Line Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
55		Compressor Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-
56		Meas. & Regul. Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-
57		Purification Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
58		Other Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-
59		Total Underground Storage Expense	158	124	13	18	3	0	0	0	0	0	0
60													
61		Transmission:											
62		Operation											
63		Op., Sup., & Eng.	66.1	Transmission Operations - Demand	160,481	112,615	13,695	16,033	3,041	-	328	122	-
64		System Control & Load Dispatching	11.0	CP Demand for Transmission Allocation	1,076,174	755,189	91,838	107,517	20,390	-	2,203	819	-
65		Communication Systems Expense	99.0 -		0	-	-	-	-	-	-	-	-
66		Compressor Station Labor Expense	11.0	CP Demand for Transmission Allocation	371,665	260,811	31,717	37,132	7,042	-	761	283	-
67		Compressor Station Fuel Gas	99.0 -		0	-	-	-	-	-	-	-	-
68		Mains Expense	11.0	CP Demand for Transmission Allocation	1,412,163	990,964	120,511	141,085	26,756	-	2,890	1,075	-
69		Meas. & Regul. Station Expenses	11.0	CP Demand for Transmission Allocation	395,296	277,393	33,734	39,493	7,490	-	809	301	-
70		Meas. & Regul. Station Expenses - GSS	11.0	CP Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-
71		Trans. and Comp. of Gas by Others	99.0 -		0	-	-	-	-	-	-	-	-
72		Other Expenses	11.0	CP Demand for Transmission Allocation	49,144	34,486	4,194	4,910	931	-	101	37	-
73		Rents	11.0	CP Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-
74		Maintenance											
75		Maint. Sup., & Eng.	67.1	Transmission Maintenance - Demand	84,109	59,022	7,178	8,403	1,594	-	172	64	-
76		Structures and Improvements	11.0	CP Demand for Transmission Allocation	4,397	3,085	375	439	83	-	9	3	-
77		Mains	11.0	CP Demand for Transmission Allocation	253,528	177,909	21,635	25,329	4,804	-	519	193	-
78		Compressor Station Equip Maint	11.0	CP Demand for Transmission Allocation	182,508	128,072	15,575	18,234	3,458	-	374	139	-
79		Meas. & Regul. Station Equip Maint	11.0	CP Demand for Transmission Allocation	255,222	179,098	21,780	25,498	4,836	-	522	194	-
80		Communication Equipment Maintenance	99.0 -		0	-	-	-	-	-	-	-	-
81		Other Equipment Maintenance	99.0 -		0	-	-	-	-	-	-	-	-
82		Total Transmission Expense	4,244,686	2,978,645	362,232	424,072	80,423	0	6,688	3,232	0	0	101,490

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PAYROLL														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTI	
Demand														
1		Production & Gathering:												
2		Operation												
3		Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	
4		Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	
5		Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
6		Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	
7		Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	
8		Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	
9		Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	
10		Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
11		Maintenance												
12		Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	
13		Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	
14		Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
15		Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	
16		Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	
17		Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
18		Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
19		Gas Processed By Others	99.0	-	-	-	-	-	-	-	-	-	-	
20		Total Production & Gathering	0	0	0	0	0	0	0	0	0	0	0	
21														
22		Other Gas Supply Expenses:												
23		Wellhead Purchases												
24		Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	
25		Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	
26		City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	
27		Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	
28		Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	
29		Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
30		Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	
31		Company Used Gas												
32		Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
33		Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0	
34														
35		Underground Storage:												
36		Operation												
37		Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	
38		Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	
39		Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	
40		Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	
41		Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	
42		Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	
43		Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
44		Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	
45		Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	
46		Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	
47		Other Expenses	13.1	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	
48		Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	
49		Rents	99.0	-	-	-	-	-	-	-	-	-	-	
50		Maintenance												
51		Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	
52		Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	
53		Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
54		Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
55		Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	
56		Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	
57		Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
58		Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	
59		Total Underground Storage Expense	0	0	0	0	0	0	0	0	0	0	0	
60														
61		Transmission:												
62		Operation												
63		Op., Sup., & Eng.	66.1	Transmission Operations - Demand	70	1,790	-	-	-	300	885	947	4,442	2,376
64		System Control & Load Dispatching	11.0	CP Demand for Transmission Allocation	471	12,006	-	-	-	2,015	5,932	6,347	29,786	15,930
65		Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
66		Compressor Station Labor Expense	11.0	CP Demand for Transmission Allocation	163	4,146	-	-	-	696	2,049	2,192	10,287	5,502
67		Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-
68		Mains Expense	11.0	CP Demand for Transmission Allocation	618	15,754	-	-	-	2,644	7,784	8,329	39,085	20,903
69		Meas. & Regul. Station Expenses	11.0	CP Demand for Transmission Allocation	173	4,410	-	-	-	740	2,179	2,331	10,941	5,851
70		Meas. & Regul. Station Expenses - GSS	11.0	CP Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-
71		Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-
72		Other Expenses	11.0	CP Demand for Transmission Allocation	21	548	-	-	-	92	271	290	1,360	727
73		Rents	11.0	CP Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-
74		Maintenance												
75		Maint. Sup., & Eng.	67.1	Transmission Maintenance - Demand	37	938	-	-	-	157	464	496	2,328	1,245
76		Structures and Improvements	11.0	CP Demand for Transmission Allocation	2	49	-	-	-	8	24	26	122	65
77		Mains	11.0	CP Demand for Transmission Allocation	111	2,828	-	-	-	475	1,397	1,495	7,017	3,753
78		Compressor Station Equip Maint	11.0	CP Demand for Transmission Allocation	80	2,036	-	-	-	342	1,006	1,076	5,051	2,702
79		Meas. & Regul. Station Equip Maint	11.0	CP Demand for Transmission Allocation	112	2,847	-	-	-	478	1,407	1,505	7,064	3,778
80		Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-
81		Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-
82		Total Transmission Expense	1,856		47,353	0	0	0	0	7,946	23,397	25,035	117,482	62,832

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015															
ALLOCATION OF PAYROLL															
	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport ST1		
83															
84		Distribution:													
85		Operation:													
86		Supervision & Eng.	65.1	Distribution Operations - Demand	350,218	217,769	22,384	31,157	5,923	47	54	-	-	21,825	6,788
87		Load Dispatching	13.7	Monthly CP Demand - Retail Customers	28,990	18,027	1,853	2,579	490	4	4	-	-	1,807	562
88		Mains & Services Expense	48.1	Mains & Services - Demand	1,092,998	679,636	69,859	97,238	18,487	145	169	-	-	68,113	21,186
89		Meas. & Reg Station Expense - Gen	13.7	Monthly CP Demand - Retail Customers	1,131,015	703,276	72,289	100,620	19,130	150	175	-	-	70,482	21,923
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-
91		Meas. & Reg Station Expense - City Gate	13.7	Monthly CP Demand - Retail Customers	145,159	90,261	9,278	12,914	2,455	19	22	-	-	9,046	2,814
92		Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
93		Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
94		Other Expenses	13.7	Monthly CP Demand - Retail Customers	240,305	149,424	15,359	21,379	4,064	32	37	-	-	14,975	4,658
95		Rents	13.7	Monthly CP Demand - Retail Customers	0	-	-	-	-	-	-	-	-	-	-
96		Maintenance:													
97		Supervision & Eng.	69.1	Distribution Maintenance - Demand	68,468	42,574	4,376	6,091	1,158	9	11	-	-	4,267	1,327
98		Structure & Improv.	13.7	Monthly CP Demand - Retail Customers	42,881	26,664	2,741	3,815	725	6	7	-	-	2,672	831
99		Mains	13.7	Monthly CP Demand - Retail Customers	2,397,690	1,490,906	153,249	213,308	40,554	319	371	-	-	149,419	46,475
100		Meas. & Reg Station Expense - Gen	13.7	Monthly CP Demand - Retail Customers	429,149	266,849	27,429	38,179	7,259	57	66	-	-	26,744	8,318
101		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-
102		Meas. & Reg Station Expense - City Gate	13.7	Monthly CP Demand - Retail Customers	113,918	70,835	7,281	10,135	1,927	15	18	-	-	7,099	2,208
103		Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-
104		Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-
105		Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-
106		Total Distribution			6,040,792	3,756,220	386,099	537,414	102,172	802	934	0	0	376,449	117,089
107															
108		Customer Accounts:													
109		Operation:													
110		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-
111		Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
112		Meter Reading Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-
113		Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
114		Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-
115		Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-
116		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0
117															
118		Customer Service and Information:													
119		Operation:													
120		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-
121		Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
122		Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
123		Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-
124		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0
125															
126		Sales:													
127		Operation:													
128		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-
129		Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
130		Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
131		Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
132		Total Sales			0	0	0	0	0	0	0	0	0	0	0
133															
134		Administrative & General:													
135		Operation:													
136		Salaries	43.1	Labor - A&G - Demand	2,314,711	1,515,663	168,410	216,380	41,093	181	2,165	727	0	84,717	49,190
137		Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
138		Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-
139		Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-
140		Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-
141		Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-
142		Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-
143		Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-
144		Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-
145		Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-
146		General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-
147		Miscellaneous General Expenses	65.1	O&M less A&G - Demand	0	-	-	-	-	-	-	-	-	-	-
148		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-
149		Maintenance:													
150		Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
151		Total A&G			2,314,711	1,515,663	168,410	216,380	41,093	181	2,165	727	0	84,717	49,190
152															
153		Other Utility Plant Related Payroll	43.1	Labor - A&G - Demand	0	-	-	-	-	-	-	-	-	-	-
154															
155		TOTAL LABOR EXPENSE - DEMAND			12,600,347	8,250,651	916,754	1,177,884	223,692	983	11,787	3,960	0	461,166	267,769

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PAYROLL														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTK	
83														
84		Distribution:												
85		Operation:												
86		Supervision & Eng.	65.1	260	137	2,823	6,047	5,669	15,650	691	2,049	2,422	8,523	-
87		Load Dispatching	13.7	22	11	234	501	469	1,295	57	170	200	706	-
88		Mains & Services Expense	48.1	813	427	8,810	18,873	17,692	48,842	2,156	6,395	7,559	26,599	-
89		Meas. & Reg Station Expense - Gen	13.7	841	441	9,116	19,530	18,307	50,541	2,231	6,617	7,822	27,524	-
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Ind	99.0	-	-	-	-	-	-	-	-	-	-	-
91		Meas. & Reg Station Expense - City Gate	13.7	108	57	1,170	2,507	2,350	6,487	286	849	1,004	3,533	-
92		Meter & House Regulator Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
93		Customer Installations Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
94		Other Expenses	13.7	179	94	1,937	4,149	3,990	10,738	474	1,406	1,662	5,848	-
95		Rents	13.7	-	-	-	-	-	-	-	-	-	-	-
96		Maintenance:												
97		Supervision & Eng.	69.1	51	27	552	1,182	1,108	3,060	135	401	474	1,666	-
98		Structure & Improv.	13.7	32	17	346	740	694	1,916	85	251	297	1,044	-
99		Mains	13.7	1,783	936	19,326	41,402	38,810	107,144	4,730	14,628	16,582	58,349	-
100		Meas. & Reg Station Expense - Gen	13.7	319	167	3,459	7,410	6,946	19,177	847	2,511	2,968	10,444	-
101		Meas. & Reg Station Expense - Ind	99.0	-	-	-	-	-	-	-	-	-	-	-
102		Meas. & Reg Station Expense - City Gate	13.7	85	44	918	1,967	1,844	5,091	225	667	788	2,772	-
103		Services	99.0	-	-	-	-	-	-	-	-	-	-	-
104		Meters & House Regulators	99.0	-	-	-	-	-	-	-	-	-	-	-
105		Maintenance of Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-
106		Total Distribution		4,491	2,357	48,692	104,308	97,779	269,941	11,916	35,343	41,778	147,006	0
107														
108		Customer Accounts:												
109		Operation:												
110		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
111		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
112		Meter Reading Expenses - GSS	99.0	-	-	-	-	-	-	-	-	-	-	-
113		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-
114		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-
115		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-
116		Total Customer Accounts		0	0	0	0	0	0	0	0	0	0	0
117														
118		Customer Service and Information:												
119		Operation:												
120		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
121		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
122		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
123		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-
124		Total Customer Service and Information		0	0	0	0	0	0	0	0	0	0	0
125														
126		Sales:												
127		Operation:												
128		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
129		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
130		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
131		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
132		Total Sales		0	0	0	0	0	0	0	0	0	0	0
133														
134		Administrative & General:												
135		Operation:												
136		Salaries	43.1	1,429	11,187	10,958	23,474	22,005	60,748	4,470	13,219	15,036	59,521	14,140
137		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
138		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-
139		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-
140		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-
141		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-
142		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-
143		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-
144		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
145		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-
146		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
147		Miscellaneous General Expenses	65.1	-	-	-	-	-	-	-	-	-	-	-
148		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-
149		Maintenance:												
150		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-
151		Total A&G		1,429	11,187	10,958	23,474	22,005	60,748	4,470	13,219	15,036	59,521	14,140
152														
153		Other Utility Plant Related Payroll	43.1	-	-	-	-	-	-	-	-	-	-	-
154														
155		TOTAL LABOR EXPENSE - DEMAND		7,776	60,898	59,649	127,782	119,784	330,690	24,332	71,959	81,849	324,010	76,971

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PAYROLL													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport ST1
83													
84		Distribution:											
85		Operation											
86	44.3	Supervision & Eng. Distribution Labor - Commodity	11,506	6,183	556	918	208	1	21	-	-	836	257
87	99.0	Load Dispatching	0	-	-	-	-	-	-	-	-	-	-
88	99.0	Mains & Services Expense	0	-	-	-	-	-	-	-	-	-	-
89	99.0	Meas. & Reg Station Expense - Gen	0	-	-	-	-	-	-	-	-	-	-
90	99.0	Meas. & Reg Station Expense - Gen GSS	0	-	-	-	-	-	-	-	-	-	-
90	99.0	Meas. & Reg Station Expense - Ind	0	-	-	-	-	-	-	-	-	-	-
91	23.0	Meas. & Reg Station Expense - City Gate MCF - Retail Customers	102,160	54,900	4,940	8,148	1,848	13	190	-	-	7,421	2,280
92	99.0	Meter & House Regulator Expense	0	-	-	-	-	-	-	-	-	-	-
93	99.0	Customer Installations Expense	0	-	-	-	-	-	-	-	-	-	-
94	23.0	Other Expenses MCF - Retail Customers	2,369	1,273	115	189	43	0	4	-	-	172	53
95	99.0	Rents	0	-	-	-	-	-	-	-	-	-	-
96		Maintenance											
97	44.3	Supervision & Eng. Distribution Labor - Commodity	2,249	1,209	109	179	41	0	4	-	-	163	50
98	99.0	Structure & Improv.	0	-	-	-	-	-	-	-	-	-	-
99	99.0	Mains	0	-	-	-	-	-	-	-	-	-	-
100	99.0	Meas. & Reg Station Expense - Gen	0	-	-	-	-	-	-	-	-	-	-
101	99.0	Meas. & Reg Station Expense - Ind	0	-	-	-	-	-	-	-	-	-	-
102	23.0	Meas. & Reg Station Expense - City Gate MCF - Retail Customers	80,174	43,084	3,877	6,394	1,450	10	149	-	-	5,824	1,790
103	99.0	Services	0	-	-	-	-	-	-	-	-	-	-
104	99.0	Meters & House Regulators	0	-	-	-	-	-	-	-	-	-	-
105	99.0	Maintenance of Other Equipment	0	-	-	-	-	-	-	-	-	-	-
106		Total Distribution	198,458	106,649	9,596	15,828	3,590	25	369	0	0	14,417	4,430
107													
108		Customer Accounts:											
109		Operation											
110	99.0	Supervision	0	-	-	-	-	-	-	-	-	-	-
111	99.0	Meter Reading Expenses	0	-	-	-	-	-	-	-	-	-	-
112	99.0	Meter Reading Expenses - GSS	0	-	-	-	-	-	-	-	-	-	-
113	99.0	Customer Records and Collection Exp.	0	-	-	-	-	-	-	-	-	-	-
114	99.0	Uncollectible Accounts	0	-	-	-	-	-	-	-	-	-	-
115	99.0	Miscellaneous Customer Accounts Exp.	0	-	-	-	-	-	-	-	-	-	-
116		Total Customer Accounts	0	0	0	0	0	0	0	0	0	0	0
117													
118		Customer Service and Information:											
119		Operation											
120	99.0	Supervision	0	-	-	-	-	-	-	-	-	-	-
121	99.0	Customer Assistance Expenses	0	-	-	-	-	-	-	-	-	-	-
122	99.0	Information and Instructional Expenses	0	-	-	-	-	-	-	-	-	-	-
123	99.0	Misc. Customer Service and Information	0	-	-	-	-	-	-	-	-	-	-
124		Total Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0
125													
126		Sales:											
127		Operation											
128	99.0	Supervision	0	-	-	-	-	-	-	-	-	-	-
129	99.0	Demonstration & Selling Expenses	0	-	-	-	-	-	-	-	-	-	-
130	99.0	Advertising Expenses	0	-	-	-	-	-	-	-	-	-	-
131	99.0	Miscellaneous Sales Expenses	0	-	-	-	-	-	-	-	-	-	-
132		Total Sales	0	0	0	0	0	0	0	0	0	0	0
133													
134		Administrative & General:											
135		Operation											
136	43.3	Salaries Labor - A&G - Commodity	222,312	163,011	14,667	24,193	5,487	38	564	103	206	3,244	997
137	99.0	Office Supplies and Expenses	0	-	-	-	-	-	-	-	-	-	-
138	99.0	Administrative Expense Transfer	0	-	-	-	-	-	-	-	-	-	-
139	99.0	Outside Services Employed	0	-	-	-	-	-	-	-	-	-	-
140	99.0	Property Insurance	0	-	-	-	-	-	-	-	-	-	-
141	99.0	Injuries and Damages	0	-	-	-	-	-	-	-	-	-	-
142	99.0	Pensions & Benefits	0	-	-	-	-	-	-	-	-	-	-
143	99.0	Franchise Requirements	0	-	-	-	-	-	-	-	-	-	-
144	99.0	Regulatory Expense	0	-	-	-	-	-	-	-	-	-	-
145	99.0	Duplicate Charges - Credit	0	-	-	-	-	-	-	-	-	-	-
146	99.0	General Advertising Expenses	0	-	-	-	-	-	-	-	-	-	-
147	43.3	Miscellaneous General Expenses Labor - A&G - Commodity	0	-	-	-	-	-	-	-	-	-	-
148	99.0	Rents	0	-	-	-	-	-	-	-	-	-	-
149		Maintenance											
150	99.0	Maintenance of General Plant	0	-	-	-	-	-	-	-	-	-	-
151		Total A&G	222,312	163,011	14,667	24,193	5,487	38	564	103	206	3,244	997
152													
153	43.3	Other Utility Plant Related Payroll Labor - A&G - Commodity	0	-	-	-	-	-	-	-	-	-	-
154													
155		TOTAL LABOR EXPENSE - COMMODITY	1,210,179	887,364	79,842	131,698	29,867	209	3,072	561	1,122	17,661	5,427

KANSAS GAS SERVICE COMPANY														
CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2015														
ALLOCATION OF PAYROLL														
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTI	
83														
84		Distribution:												
85		Operation												
86		Supervision & Eng.	44.3	Distribution Labor - Commodity	22	124	129	243	267	961	32	82	119	547
87		Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-
88		Mains & Services Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
89		Meas. & Reg Station Expense - Gen	99.0	-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Ind	99.0	-	-	-	-	-	-	-	-	-	-	-
91		Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	193	1,101	1,142	2,159	2,370	8,536	287	727	1,052	4,854
92		Meter & House Regulator Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
93		Customer Installations Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
94		Other Expenses	23.0	MCF - Retail Customers	4	26	26	50	55	198	7	17	24	113
95		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-
96		Maintenance												
97		Supervision & Eng.	44.3	Distribution Labor - Commodity	4	24	25	48	52	188	6	16	23	107
98		Structure & Improv.	99.0	-	-	-	-	-	-	-	-	-	-	-
99		Mains	99.0	-	-	-	-	-	-	-	-	-	-	-
100		Meas. & Reg Station Expense - Gen	99.0	-	-	-	-	-	-	-	-	-	-	-
101		Meas. & Reg Station Expense - Ind	99.0	-	-	-	-	-	-	-	-	-	-	-
102		Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	151	864	896	1,694	1,860	6,699	225	571	826	3,809
103		Services	99.0	-	-	-	-	-	-	-	-	-	-	-
104		Meters & House Regulators	99.0	-	-	-	-	-	-	-	-	-	-	-
105		Maintenance of Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-
106		Total Distribution			374	2,140	2,218	4,194	4,604	16,581	557	1,413	2,044	9,430
107														
108		Customer Accounts:												
109		Operation												
110		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
111		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
112		Meter Reading Expenses - GSS	99.0	-	-	-	-	-	-	-	-	-	-	-
113		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-
114		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-
115		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-
116		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0
117														
118		Customer Service and Information:												
119		Operation												
120		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
121		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
122		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
123		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-
124		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0
125														
126		Sales:												
127		Operation												
128		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-
129		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
130		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
131		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
132		Total Sales			0	0	0	0	0	0	0	0	0	0
133														
134		Administrative & General:												
135		Operation												
136		Salaries	43.3	Labor - A&G - Commodity	84	482	499	944	1,036	3,731	125	318	460	2,122
137		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
138		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-
139		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-
140		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-
141		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-
142		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-
143		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-
144		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
145		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-
146		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
147		Miscellaneous General Expenses	43.3	Labor - A&G - Commodity	-	-	-	-	-	-	-	-	-	-
148		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-
149		Maintenance												
150		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-
151		Total A&G			84	482	499	944	1,036	3,731	125	318	460	2,122
152														
153		Other Utility Plant Related Payroll	43.3	Labor - A&G - Commodity	-	-	-	-	-	-	-	-	-	-
154														
155		TOTAL LABOR EXPENSE - COMMODITY			458	2,621	2,717	5,138	5,640	20,313	682	1,731	2,504	11,552

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PAYROLL													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport ST1
Total Labor Expenses													
1	Production & Gathering:												
2	Operation												
3	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records		0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Regul. Station Exp		0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense		0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses		0	0	0	0	0	0	0	0	0	0	0
11	Maintenance												
12	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others		0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0	0
21													
22	Other Gas Supply Expenses:												
23	Wellhead Purchases												
24	Field Line Purchases		0	0	0	0	0	0	0	0	0	0	0
25	Transmission Line Purchases		0	0	0	0	0	0	0	0	0	0	0
26	City Gate Purchases		0	0	0	0	0	0	0	0	0	0	0
27	Other Gas Purchases		0	0	0	0	0	0	0	0	0	0	0
28	Exchange Gas		0	0	0	0	0	0	0	0	0	0	0
29	Purchased Gas Expenses		0	0	0	0	0	0	0	0	0	0	0
30	Storage Gas Withdrawal		0	0	0	0	0	0	0	0	0	0	0
31	Company Used Gas		0	0	0	0	0	0	0	0	0	0	0
32	Other Gas Supply Expenses		789,408	617,705	55,579	91,677	20,791	145	2,138	458	916	0	0
33	Total Other Gas Supply Expenses		789,408	617,705	55,579	91,677	20,791	145	2,138	458	916	0	0
34													
35	Underground Storage:												
36	Operation												
37	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records		0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense		0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense		0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0	0
43	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses		0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development		0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses		0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses		158	124	13	18	3	0	0	0	0	0	0
48	Storage Well Royalties		0	0	0	0	0	0	0	0	0	0	0
49	Rents		0	0	0	0	0	0	0	0	0	0	0
50	Maintenance												
51	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance		0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense		158	124	13	18	3	0	0	0	0	0	0
60													
61	Transmission:												
62	Operation												
63	Op., Sup., & Eng.		160,481	112,615	13,695	16,033	3,041	0	328	122	0	0	3,837
64	System Control & Load Dispatching		1,076,174	755,189	91,838	107,517	20,390	0	2,203	819	0	0	25,731
65	Communication Systems Expense		0	0	0	0	0	0	0	0	0	0	0
66	Compressor Station Labor Expense		371,665	260,811	31,717	37,152	7,042	0	761	283	0	0	8,887
67	Compressor Station Fuel Gas		0	0	0	0	0	0	0	0	0	0	0
68	Mains Expense		1,412,163	990,964	120,511	141,085	26,756	0	2,890	1,075	0	0	33,765
69	Meas. & Regul. Station Expenses		395,296	277,393	33,734	39,493	7,490	0	809	301	0	0	9,452
70	Meas. & Regul. Station Expenses - GSS		0	0	0	0	0	0	0	0	0	0	0
71	Trans. and Comp. of Gas by Others		0	0	0	0	0	0	0	0	0	0	0
72	Other Expenses		49,144	34,486	4,194	4,910	931	0	101	37	0	0	1,175
73	Rents		0	0	0	0	0	0	0	0	0	0	0
74	Maintenance												
75	Maint. Sup., & Eng.		84,109	59,022	7,178	8,403	1,594	0	172	64	0	0	2,011
76	Structures and Improvements		4,397	3,085	375	459	83	0	9	3	0	0	105
77	Mains		253,528	177,909	21,635	25,329	4,804	0	519	193	0	0	6,062
78	Compressor Station Equip Maint		182,508	128,072	15,575	18,234	3,458	0	374	139	0	0	4,364
79	Meas. & Regul. Station Equip Maint		255,222	179,098	21,780	25,498	4,836	0	522	194	0	0	6,102
80	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
81	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
82	Total Transmission Expense		4,244,686	2,976,645	362,232	424,072	80,423	0	6,688	3,232	0	0	101,490

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF PAYROLL

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WT1
Total Labor Expenses													
1	Production & Gathering:												
2	Operation												
3	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records		0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Regul. Station Exp		0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense		0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses		0	0	0	0	0	0	0	0	0	0	0
11	Maintenance												
12	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others		0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0	0
21													
22	Other Gas Supply Expenses:												
23	Wellhead Purchases												
24	Field Line Purchases		0	0	0	0	0	0	0	0	0	0	0
25	Transmission Line Purchases		0	0	0	0	0	0	0	0	0	0	0
26	City Gate Purchases		0	0	0	0	0	0	0	0	0	0	0
27	Other Gas Purchases		0	0	0	0	0	0	0	0	0	0	0
28	Exchange Gas		0	0	0	0	0	0	0	0	0	0	0
29	Purchased Gas Expenses		0	0	0	0	0	0	0	0	0	0	0
30	Storage Gas Withdrawal		0	0	0	0	0	0	0	0	0	0	0
31	Company Used Gas		0	0	0	0	0	0	0	0	0	0	0
32	Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0	0
33	Total Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0	0
34													
35	Underground Storage:												
36	Operation												
37	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records		0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense		0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense		0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense		0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0	0
43	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses		0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development		0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses		0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses		0	0	0	0	0	0	0	0	0	0	0
48	Storage Well Royalties		0	0	0	0	0	0	0	0	0	0	0
49	Rents		0	0	0	0	0	0	0	0	0	0	0
50	Maintenance												
51	Maint. Sup., & Eng.		0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements		0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance		0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance		0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense		0	0	0	0	0	0	0	0	0	0	0
60													
61	Transmission:												
62	Operation												
63	Op., Sup., & Eng.		70	1,790	0	0	0	300	885	947	4,442	2,376	2,376
64	System Control & Load Dispatching		471	12,006	0	0	0	2,015	5,932	6,347	29,786	15,930	15,930
65	Communication Systems Expense		0	0	0	0	0	0	0	0	0	0	0
66	Compressor Station Labor Expense		163	4,146	0	0	0	696	2,049	2,192	10,287	5,502	5,502
67	Compressor Station Fuel Gas		0	0	0	0	0	0	0	0	0	0	0
68	Mains Expense		618	15,754	0	0	0	2,644	7,784	8,329	39,085	20,903	20,903
69	Meas. & Regul. Station Expenses - GSS		173	4,410	0	0	0	740	2,179	2,331	10,941	5,851	5,851
70	Meas. & Regul. Station Expenses - GSS		0	0	0	0	0	0	0	0	0	0	0
71	Trans. and Comp. of Gas by Others		0	0	0	0	0	0	0	0	0	0	0
72	Other Expenses		21	548	0	0	0	92	271	290	1,360	727	727
73	Rents		0	0	0	0	0	0	0	0	0	0	0
74	Maintenance												
75	Maint. Sup., & Eng.		37	938	0	0	0	157	464	496	2,328	1,245	1,245
76	Structures and Improvements		2	49	0	0	0	8	24	26	122	65	65
77	Mains		111	2,828	0	0	0	475	1,397	1,495	7,017	3,753	3,753
78	Compressor Station Equip Maint		80	2,036	0	0	0	342	1,006	1,076	5,051	2,702	2,702
79	Meas. & Regul. Station Equip Maint		112	2,847	0	0	0	478	1,407	1,505	7,064	3,778	3,778
80	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
81	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0	0
82	Total Transmission Expense		1,856	47,353	0	0	0	7,946	23,397	25,035	117,482	62,832	62,832

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF PAYROLL

	Allocation Factor	Allocation Basis	Total Company	Residential RS	0 GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport ST1
83													
84		Distribution:											
85		Operation											
86		Supervision & Eng.	1,605,080	1,297,974	110,881	75,602	10,234	1,426	505	4	65	42,490	12,985
87		Load Dispatching	28,990	18,027	1,853	2,579	490	4	4	0	0	1,807	562
88		Mains & Services Expense	4,105,032	3,420,869	244,749	155,123	21,500	3,214	1,179	6	67	86,415	27,501
89		Meas. & Reg Station Expense - Gen	1,131,015	703,276	72,289	100,620	19,130	150	175	0	0	70,482	21,923
90		Meas. & Reg Station Expense - Gen GSS	0	0	0	0	0	0	0	0	0	0	0
90		Meas. & Reg Station Expense - Ind	283,651	0	211,929	68,466	3,256	0	0	0	0	0	0
91		Meas. & Reg Station Expense - City Gate	247,319	145,161	14,218	21,062	4,303	32	212	0	0	16,467	5,094
92		Meter & House Regulator Expense	5,437,829	4,400,548	339,806	314,601	42,372	7,334	1,968	46	775	207,815	59,767
93		Customer Installations Expense	4,749,799	4,332,992	275,504	89,004	4,233	4,854	1,681	0	0	25,155	8,360
94		Other Expenses	1,008,193	849,040	59,876	35,912	4,789	814	312	0	0	19,202	6,058
95		Rents	0	0	0	0	0	0	0	0	0	0	0
96		Maintenance											
97		Supervision & Eng.	313,794	254,766	22,804	14,162	1,841	268	97	1	10	7,450	2,302
98		Structure & Improv.	42,881	26,664	2,741	3,815	725	6	7	0	0	2,672	831
99		Mains	5,156,632	4,007,744	313,277	265,007	43,012	3,138	1,347	0	0	164,030	51,331
100		Meas. & Reg Station Expense - Gen	429,149	266,849	27,429	38,179	7,259	57	66	0	0	26,744	8,318
101		Meas. & Reg Station Expense - Ind	123,918	0	92,585	29,910	1,422	0	0	0	0	0	0
102		Meas. & Reg Station Expense - City Gate	194,092	113,920	11,158	16,529	3,377	25	167	0	0	12,923	3,998
103		Services	1,505,771	1,367,908	87,500	29,491	1,632	1,531	484	5	59	10,049	3,545
104		Meters & House Regulators	1,322,347	1,070,105	82,632	76,503	10,304	1,764	479	11	188	50,536	14,534
105		Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
106		Total Distribution	27,685,493	22,275,841	1,971,233	1,336,564	179,880	24,637	8,684	73	1,163	744,237	227,108
107													
108		Customer Accounts:											
109		Operation											
110		Supervision	386,618	352,672	22,424	7,244	345	395	137	1	4	2,047	680
111		Meter Reading Expenses	1,356,331	1,237,241	78,667	25,414	1,209	1,386	480	2	15	7,183	2,387
112		Meter Reading Expenses - GSS	0	0	0	0	0	0	0	0	0	0	0
113		Customer Records and Collection Exp.	6,311,493	5,757,325	366,068	118,262	5,624	6,449	2,234	10	70	33,424	11,108
114		Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0
115		Miscellaneous Customer Accounts Exp.	561,827	512,497	32,586	10,527	501	574	199	1	6	2,975	989
116		Total Customer Accounts	8,616,269	7,859,734	499,745	161,447	7,678	8,804	3,049	14	95	45,630	15,164
117													
118		Customer Service and Information:											
119		Operation											
120		Supervision	0	0	0	0	0	0	0	0	0	0	0
121		Customer Assistance Expenses	146,887	133,997	8,520	2,752	131	150	52	0	0	778	259
122		Information and Instructional Expenses	0	0	0	0	0	0	0	0	0	0	0
123		Misc. Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0
124		Total Customer Service and Information	146,887	133,997	8,520	2,752	131	150	52	0	0	778	259
125													
126		Sales:											
127		Operation											
128		Supervision	0	0	0	0	0	0	0	0	0	0	0
129		Demonstration & Selling Expenses	503,932	459,686	29,228	9,442	449	515	178	1	6	2,669	887
130		Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0
131		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0
132		Total Sales	503,932	459,686	29,228	9,442	449	515	178	1	6	2,669	887
133													
134		Administrative & General:											
135		Operation											
136		Salaries	9,448,845	7,724,768	658,600	455,931	65,117	7,708	5,129	850	490	178,530	77,619
137		Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
138		Administrative Expense Transfer	0	0	0	0	0	0	0	0	0	0	0
139		Outside Services Employed	0	0	0	0	0	0	0	0	0	0	0
140		Property Insurance	0	0	0	0	0	0	0	0	0	0	0
141		Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0
142		Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
143		Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0
144		Regulatory Expense	0	0	0	0	0	0	0	0	0	0	0
145		Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0
146		General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0
147		Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0	0	0
148		Rents	0	0	0	0	0	0	0	0	0	0	0
149		Maintenance											
150		Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0
151		Total A&G	9,448,845	7,724,768	658,600	455,931	65,117	7,708	5,129	850	490	178,530	77,619
152													
153		Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0
154													
155		TOTAL LABOR EXPENSE	51,435,678	42,050,500	3,585,151	2,481,904	354,473	41,959	27,919	4,628	2,670	971,842	422,527

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF PAYROLL													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Large Vol Transport - T1 LVtk - T1	Large Vol Transport - T2 LVtk - T2	Large Vol Transport - T3 LVtk - T3	Large Vol Transport - T4 LVtk - T4	Wholesale Transport Wt1
83													
84		Distribution:											
85		Operation											
86		Supervision & Eng.	348	1,334	4,617	7,192	6,452	17,232	1,000	2,442	2,733	9,375	191
87		Load Dispatching	22	11	234	501	469	1,295	57	170	200	706	0
88		Mains & Services Expense	842	2,705	10,193	19,603	18,114	49,242	2,422	6,623	7,706	26,841	117
89		Meas. & Reg Station Expense - Gen	841	441	9,116	19,530	18,307	50,541	2,231	6,617	7,822	27,524	0
90		Meas. & Reg Station Expense - Gen GSS	0	0	0	0	0	0	0	0	0	0	0
90		Meas. & Reg Station Expense - Ind	0	0	0	0	0	0	0	0	0	0	0
91		Meas. & Reg Station Expense - City Gate	301	1,158	2,312	4,665	4,720	15,022	573	1,577	2,056	8,387	0
92		Meter & House Regulator Expense	818	5,746	18,643	10,043	5,741	7,229	3,012	3,511	2,150	3,484	2,419
93		Customer Installations Expense	26	3,897	1,409	826	475	457	253	276	177	219	0
94		Other Expenses	187	747	2,191	4,333	4,021	11,010	521	1,467	1,715	5,996	0
95		Rents	0	0	0	0	0	0	0	0	0	0	0
96		Maintenance											
97		Supervision & Eng.	64	251	824	1,364	1,237	3,337	183	462	525	1,818	27
98		Structure & Improv.	32	17	346	740	694	1,916	85	251	297	1,044	0
99		Mains	1,798	3,199	20,145	41,882	39,086	107,410	4,877	14,189	16,685	58,476	0
100		Meas. & Reg Station Expense - Gen	319	167	3,459	7,410	6,946	19,177	847	2,511	2,968	10,444	0
101		Meas. & Reg Station Expense - Ind	0	0	0	0	0	0	0	0	0	0	0
102		Meas. & Reg Station Expense - City Gate	236	909	1,814	3,661	3,704	11,789	450	1,237	1,614	6,582	0
103		Services	20	1,066	879	443	257	242	174	135	86	161	103
104		Meters & House Regulators	199	1,397	4,534	2,442	1,396	1,758	733	854	523	847	588
105		Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
106		Total Distribution	6,052	23,046	80,716	124,636	111,620	297,659	17,418	42,322	47,257	161,902	3,444
107													
108		Customer Accounts:											
109		Operation											
110		Supervision	2	317	115	67	39	37	21	22	14	18	17
111		Meter Reading Expenses	7	1,113	402	236	136	131	72	79	51	63	58
112		Meter Reading Expenses - GSS	0	0	0	0	0	0	0	0	0	0	0
113		Customer Records and Collection Exp.	35	5,178	1,873	1,098	631	607	336	367	236	291	270
114		Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0
115		Miscellaneous Customer Accounts Exp.	3	461	167	98	56	54	30	33	21	26	24
116		Total Customer Accounts	47	7,068	2,556	1,499	861	829	459	501	321	397	369
117													
118		Customer Service and Information:											
119		Operation											
120		Supervision	0	0	0	0	0	0	0	0	0	0	0
121		Customer Assistance Expenses	1	121	44	26	15	14	8	9	5	7	0
122		Information and Instructional Expenses	0	0	0	0	0	0	0	0	0	0	0
123		Misc. Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0
124		Total Customer Service and Information	1	121	44	26	15	14	8	9	5	7	0
125													
126		Sales:											
127		Operation											
128		Supervision	0	0	0	0	0	0	0	0	0	0	0
129		Demonstration & Selling Expenses	3	413	150	88	50	48	27	29	19	23	22
130		Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0
131		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0
132		Total Sales	3	413	150	88	50	48	27	29	19	23	22
133													
134		Administrative & General:											
135		Operation											
136		Salaries	1,791	17,554	18,783	28,411	25,328	67,187	5,819	14,911	16,347	62,970	15,003
137		Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
138		Administrative Expense Transfer	0	0	0	0	0	0	0	0	0	0	0
139		Outside Services Employed	0	0	0	0	0	0	0	0	0	0	0
140		Property Insurance	0	0	0	0	0	0	0	0	0	0	0
141		Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0
142		Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
143		Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0
144		Regulatory Expense	0	0	0	0	0	0	0	0	0	0	0
145		Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0
146		General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0
147		Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0	0	0
148		Rents	0	0	0	0	0	0	0	0	0	0	0
149		Maintenance											
150		Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0
151		Total A&G	1,791	17,554	18,783	28,411	25,328	67,187	5,819	14,911	16,347	62,970	15,003
152													
153		Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0
154													
155		TOTAL LABOR EXPENSE	9,751	95,556	102,249	154,660	137,874	365,737	31,677	81,168	88,984	342,782	81,668

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Customer													
1	64.2	PST&D Plant - Customer	1,009	898	59	28	2	1	0	0	0	12	4
2													
3	99.0	-	0	-	-	-	-	-	-	-	-	-	-
4													
5	99.0	-	0	-	-	-	-	-	-	-	-	-	-
6													
7		Transmission:											
8													
9	99.0	-	0	-	-	-	-	-	-	-	-	-	-
10	99.0	-	0	-	-	-	-	-	-	-	-	-	-
11	99.0	-	0	-	-	-	-	-	-	-	-	-	-
12	99.0	-	0	-	-	-	-	-	-	-	-	-	-
13	99.0	-	0	-	-	-	-	-	-	-	-	-	-
14	99.0	-	0	-	-	-	-	-	-	-	-	-	-
15	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16													
17		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
18													
19		Distribution:											
20													
21	99.0	-	0	-	-	-	-	-	-	-	-	-	-
22	99.0	-	0	-	-	-	-	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-	-	-	-	-
24	99.0	-	0	-	-	-	-	-	-	-	-	-	-
25	99.0	-	0	-	-	-	-	-	-	-	-	-	-
26	99.0	-	0	-	-	-	-	-	-	-	-	-	-
27	99.0	-	0	-	-	-	-	-	-	-	-	-	-
28	99.0	-	0	-	-	-	-	-	-	-	-	-	-
29	99.0	-	0	-	-	-	-	-	-	-	-	-	-
30	99.0	-	0	-	-	-	-	-	-	-	-	-	-
31	99.0	-	0	-	-	-	-	-	-	-	-	-	-
32	99.0	-	0	-	-	-	-	-	-	-	-	-	-
33	99.0	-	0	-	-	-	-	-	-	-	-	-	-
34	49.2	Distribution Plant - Customer	27,456,837	24,437,421	1,615,377	754,511	61,902	29,517	10,203	80	1,169	330,407	106,464
35													
36		Total Distribution Plant	27,456,837	24,437,421	1,615,377	754,511	61,902	29,517	10,203	80	1,169	330,407	106,464
37													
38		General Plant:											
39													
40	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	99.0	-	0	-	-	-	-	-	-	-	-	-	-
42	99.0	-	0	-	-	-	-	-	-	-	-	-	-
43	99.0	-	0	-	-	-	-	-	-	-	-	-	-
44	99.0	-	0	-	-	-	-	-	-	-	-	-	-
45	99.0	-	0	-	-	-	-	-	-	-	-	-	-
46	99.0	-	0	-	-	-	-	-	-	-	-	-	-
47	99.0	-	0	-	-	-	-	-	-	-	-	-	-
48	99.0	-	0	-	-	-	-	-	-	-	-	-	-
49	99.0	-	0	-	-	-	-	-	-	-	-	-	-
50	99.0	-	0	-	-	-	-	-	-	-	-	-	-
51	51.2	General Plant - Customer	1,977,645	1,747,626	124,526	57,363	4,809	2,133	715	6	83	24,676	7,743
52													
53		Total General Plant	1,977,645	1,747,626	124,526	57,363	4,809	2,133	715	6	83	24,676	7,743
54													
55		TOTAL DEPRECIATION EXPENSE	29,435,491	26,185,946	1,739,963	811,901	66,714	31,651	10,919	85	1,253	355,095	114,212
56													
57		Amortization Expense:											
58													
59	64.2	PST&D Plant - Customer	14,901	13,262	877	409	34	16	6	0	1	179	58
60	99.0	-	0	-	-	-	-	-	-	-	-	-	-
61	99.0	-	0	-	-	-	-	-	-	-	-	-	-
62	99.0	-	0	-	-	-	-	-	-	-	-	-	-
63	64.2	PST&D Plant - Customer	(169,916)	(151,230)	(9,997)	(4,669)	(383)	(183)	(63)	(0)	(7)	(2,045)	(659)
64	64.2	PST&D Plant - Customer	3,100,506	2,759,545	182,413	85,202	6,990	3,333	1,152	9	132	37,311	12,022
65													
66		Total Amortization Expense	2,945,492	2,621,577	173,293	80,942	6,641	3,166	1,095	9	125	35,445	11,421
67													
68		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER	32,380,983	28,807,523	1,913,256	892,843	73,354	34,817	12,013	94	1,378	390,540	125,633

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTt - T1	Large Vol Transport - T2 LVTt - T2	Large Vol Transport - T3 LVTt - T3	Large Vol Transport - T4 LVTt - T4	Wholesale Transport WtT
Customer													
1	64.2	PST&D Plant - Customer	0	1	1	1	0	0	0	0	0	0	0
2													
3	99.0	-	-	-	-	-	-	-	-	-	-	-	-
4													
5	99.0	-	-	-	-	-	-	-	-	-	-	-	-
6													
7		Transmission:											
8													
9	99.0	-	-	-	-	-	-	-	-	-	-	-	-
10	99.0	-	-	-	-	-	-	-	-	-	-	-	-
11	99.0	-	-	-	-	-	-	-	-	-	-	-	-
12	99.0	-	-	-	-	-	-	-	-	-	-	-	-
13	99.0	-	-	-	-	-	-	-	-	-	-	-	-
14	99.0	-	-	-	-	-	-	-	-	-	-	-	-
15	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16													
17		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
18													
19		Distribution:											
20													
21	99.0	-	-	-	-	-	-	-	-	-	-	-	-
22	99.0	-	-	-	-	-	-	-	-	-	-	-	-
23	99.0	-	-	-	-	-	-	-	-	-	-	-	-
24	99.0	-	-	-	-	-	-	-	-	-	-	-	-
25	99.0	-	-	-	-	-	-	-	-	-	-	-	-
26	99.0	-	-	-	-	-	-	-	-	-	-	-	-
27	99.0	-	-	-	-	-	-	-	-	-	-	-	-
28	99.0	-	-	-	-	-	-	-	-	-	-	-	-
29	99.0	-	-	-	-	-	-	-	-	-	-	-	-
30	99.0	-	-	-	-	-	-	-	-	-	-	-	-
31	99.0	-	-	-	-	-	-	-	-	-	-	-	-
32	99.0	-	-	-	-	-	-	-	-	-	-	-	-
33	99.0	-	-	-	-	-	-	-	-	-	-	-	-
34	49.2	Distribution Plant - Customer	973	26,687	27,823	14,677	8,455	9,770	4,835	5,004	3,132	5,149	3,280
35													
36		Total Distribution Plant	973	26,687	27,823	14,677	8,455	9,770	4,835	5,004	3,132	5,149	3,280
37													
38		General Plant:											
39													
40	99.0	-	-	-	-	-	-	-	-	-	-	-	-
41	99.0	-	-	-	-	-	-	-	-	-	-	-	-
42	99.0	-	-	-	-	-	-	-	-	-	-	-	-
43	99.0	-	-	-	-	-	-	-	-	-	-	-	-
44	99.0	-	-	-	-	-	-	-	-	-	-	-	-
45	99.0	-	-	-	-	-	-	-	-	-	-	-	-
46	99.0	-	-	-	-	-	-	-	-	-	-	-	-
47	99.0	-	-	-	-	-	-	-	-	-	-	-	-
48	99.0	-	-	-	-	-	-	-	-	-	-	-	-
49	99.0	-	-	-	-	-	-	-	-	-	-	-	-
50	99.0	-	-	-	-	-	-	-	-	-	-	-	-
51	51.2	General Plant - Customer	74	1,823	2,042	1,093	628	733	349	374	233	374	241
52													
53		Total General Plant	74	1,823	2,042	1,093	628	733	349	374	233	374	241
54													
55		TOTAL DEPRECIATION EXPENSE	1,047	28,511	29,866	15,770	9,083	10,504	5,184	5,379	3,365	5,524	3,521
56													
57		Amortization Expense:											
58													
59	64.2	PST&D Plant - Customer	1	14	15	8	5	5	3	3	2	3	2
60	99.0	-	-	-	-	-	-	-	-	-	-	-	-
61	99.0	-	-	-	-	-	-	-	-	-	-	-	-
62	99.0	-	-	-	-	-	-	-	-	-	-	-	-
63	64.2	PST&D Plant - Customer	(6)	(165)	(172)	(91)	(52)	(60)	(30)	(31)	(19)	(32)	(20)
64	64.2	PST&D Plant - Customer	110	3,014	3,142	1,657	955	1,103	546	565	354	581	370
65													
66		Total Amortization Expense	104	2,863	2,985	1,575	907	1,048	519	537	336	552	352
67													
68		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER	1,152	31,374	32,851	17,345	9,990	11,552	5,703	5,915	3,701	6,076	3,873

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Demand													
1	Intangible Plant	64.1 PST&D Plant - Demand	579	386	40	55	10	0	0	0	0	20	12
2													
3	Production Plant	13.1 Monthly CP Demand - Sales Customers	6,491	5,086	523	728	138	1	1	5	9	-	-
4													
5	Storage Plant	99.0 -	0	-	-	-	-	-	-	-	-	-	-
6													
7	Transmission:												
8													
9	Land and land rights	99.0 -	0	-	-	-	-	-	-	-	-	-	-
10	Rights-of-way	99.0 -	0	-	-	-	-	-	-	-	-	-	-
11	Structures and imp. - compressor stations	99.0 -	0	-	-	-	-	-	-	-	-	-	-
12	Structures and imp. - meas. & reg. stations	99.0 -	0	-	-	-	-	-	-	-	-	-	-
13	Mains	99.0 -	0	-	-	-	-	-	-	-	-	-	-
14	Compressor station equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
15	Measuring and regulating station equip.	54.1 Transmission Plant - Demand	5,245,101	3,775,977	388,130	540,241	102,710	-	939	3,413	-	-	117,705
16													
17	Total Transmission Plant		5,245,101	3,775,977	388,130	540,241	102,710	0	939	3,413	0	0	117,705
18													
19	Distribution:												
20													
21	Land & Land rights	99.0 -	0	-	-	-	-	-	-	-	-	-	-
22	Rights of way	99.0 -	0	-	-	-	-	-	-	-	-	-	-
23	Structures	99.0 -	0	-	-	-	-	-	-	-	-	-	-
24	Mains	99.0 -	0	-	-	-	-	-	-	-	-	-	-
25	Mains - Metallic	99.0 -	0	-	-	-	-	-	-	-	-	-	-
26	M&R station equipment - general	99.0 -	0	-	-	-	-	-	-	-	-	-	-
27	M&R station equipment - city gate	99.0 -	0	-	-	-	-	-	-	-	-	-	-
28	Services	99.0 -	0	-	-	-	-	-	-	-	-	-	-
29	Services-Metallic	99.0 -	0	-	-	-	-	-	-	-	-	-	-
30	Meters	99.0 -	0	-	-	-	-	-	-	-	-	-	-
31	Meter installations	99.0 -	0	-	-	-	-	-	-	-	-	-	-
32	House regulators	99.0 -	0	-	-	-	-	-	-	-	-	-	-
33	Other Property on Customer Premises	99.0 -	0	-	-	-	-	-	-	-	-	-	-
34	Other equipment	49.1 Distribution Plant - Demand	8,619,003	5,359,375	550,886	766,782	145,780	1,145	1,333	-	-	537,117	167,063
35													
36	Total Distribution Plant		8,619,003	5,359,375	550,886	766,782	145,780	1,145	1,333	0	0	537,117	167,063
37													
38	General Plant:												
39													
40	Land & Land rights	99.0 -	0	-	-	-	-	-	-	-	-	-	-
41	Structures	99.0 -	0	-	-	-	-	-	-	-	-	-	-
42	Leasehold Improvements (1)	99.0 -	0	-	-	-	-	-	-	-	-	-	-
43	Office furniture and equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
44	Computers and other electronic equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
45	Transportation equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
46	Stores equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
47	Tools, shop and garage equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
48	Laboratory equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
49	Power operated equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
50	Communications equipment	99.0 -	0	-	-	-	-	-	-	-	-	-	-
51	Miscellaneous equipment	51.1 General Plant - Demand	938,458	622,112	65,444	88,952	16,906	70	367	282	1	32,694	19,609
52													
53	Total General Plant		938,458	622,112	65,444	88,952	16,906	70	367	282	1	32,694	19,609
54													
55	TOTAL DEPRECIATION EXPENSE		14,809,632	9,762,937	1,005,023	1,396,758	265,544	1,216	2,640	3,699	10	569,831	304,389
56													
57	Amortization Expense:												
58													
59	Intangible Plant	64.1 PST&D Plant - Demand	8,546	5,694	585	815	155	1	1	3	0	291	177
60	Distribution Plant	99.0 -	0	-	-	-	-	-	-	-	-	-	-
61	General Plant	99.0 -	0	-	-	-	-	-	-	-	-	-	-
62	Acquisition Premium	99.0 -	0	-	-	-	-	-	-	-	-	-	-
63	Regulatory Debit	64.1 PST&D Plant - Demand	(97,449)	(64,927)	(6,674)	(9,289)	(1,766)	(7)	(16)	(29)	(0)	(3,324)	(2,022)
64	Corporate Allocated	64.1 PST&D Plant - Demand	1,778,177	1,184,741	121,779	169,505	32,226	130	295	524	2	60,653	36,894
65													
66	Total Amortization Expense		1,689,274	1,125,508	115,690	161,030	30,615	123	280	498	2	57,620	35,049
67													
68	TOTAL DEP. AND AMORT. EXPENSE - DEMAND		16,498,906	10,888,445	1,120,713	1,557,787	296,159	1,339	2,920	4,197	12	627,451	339,438

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTt - T1	Large Vol Transport - T2 LVTt - T2	Large Vol Transport - T3 LVTt - T3	Large Vol Transport - T4 LVTt - T4	Wholesale Transport WtT
Demand													
1	Intangible Plant	64.1 PST&D Plant - Demand	0	0	3	5	5	14	1	4	4	15	4
2													
3	Production Plant	13.1 Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
4													
5	Storage Plant	99.0 -	-	-	-	-	-	-	-	-	-	-	-
6													
7	Transmission:												
8													
9	Land and land rights	99.0 -	-	-	-	-	-	-	-	-	-	-	-
10	Rights-of-way	99.0 -	-	-	-	-	-	-	-	-	-	-	-
11	Structures and imp. - compressor stations	99.0 -	-	-	-	-	-	-	-	-	-	-	-
12	Structures and imp. - meas. & reg. stations	99.0 -	-	-	-	-	-	-	-	-	-	-	-
13	Mains	99.0 -	-	-	-	-	-	-	-	-	-	-	-
14	Compressor station equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
15	Measuring and regulating station equip.	54.1 Transmission Plant - Demand	4,515	2,370	-	-	-	-	11,979	35,529	41,998	147,780	71,816
16													
17	Total Transmission Plant		4,515	2,370	0	0	0	0	11,979	35,529	41,998	147,780	71,816
18													
19	Distribution:												
20													
21	Land & Land rights	99.0 -	-	-	-	-	-	-	-	-	-	-	-
22	Rights of way	99.0 -	-	-	-	-	-	-	-	-	-	-	-
23	Structures	99.0 -	-	-	-	-	-	-	-	-	-	-	-
24	Mains	99.0 -	-	-	-	-	-	-	-	-	-	-	-
25	Mains - Metallic	99.0 -	-	-	-	-	-	-	-	-	-	-	-
26	M&R station equipment - general	99.0 -	-	-	-	-	-	-	-	-	-	-	-
27	M&R station equipment - city gate	99.0 -	-	-	-	-	-	-	-	-	-	-	-
28	Services	99.0 -	-	-	-	-	-	-	-	-	-	-	-
29	Services-Metallic	99.0 -	-	-	-	-	-	-	-	-	-	-	-
30	Meters	99.0 -	-	-	-	-	-	-	-	-	-	-	-
31	Meter installations	99.0 -	-	-	-	-	-	-	-	-	-	-	-
32	House regulators	99.0 -	-	-	-	-	-	-	-	-	-	-	-
33	Other Property on Customer Premises	99.0 -	-	-	-	-	-	-	-	-	-	-	-
34	Other equipment	49.1 Distribution Plant - Demand	6,408	3,364	69,473	148,827	139,511	385,152	17,002	50,428	59,609	209,749	-
35													
36	Total Distribution Plant		6,408	3,364	69,473	148,827	139,511	385,152	17,002	50,428	59,609	209,749	0
37													
38	General Plant:												
39													
40	Land & Land rights	99.0 -	-	-	-	-	-	-	-	-	-	-	-
41	Structures	99.0 -	-	-	-	-	-	-	-	-	-	-	-
42	Leasehold Improvements (1)	99.0 -	-	-	-	-	-	-	-	-	-	-	-
43	Office furniture and equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
44	Computers and other electronic equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
45	Transportation equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
46	Stores equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
47	Tools, shop and garage equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
48	Laboratory equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
49	Power operated equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
50	Communications equipment	99.0 -	-	-	-	-	-	-	-	-	-	-	-
51	Miscellaneous equipment	51.1 General Plant - Demand	698	1,605	4,229	9,059	8,492	23,444	1,932	5,726	6,698	24,354	5,784
52													
53	Total General Plant		698	1,605	4,229	9,059	8,492	23,444	1,932	5,726	6,698	24,354	5,784
54													
55	TOTAL DEPRECIATION EXPENSE		11,622	7,339	73,704	157,892	148,008	408,611	30,914	91,686	108,309	381,898	77,604
56													
57	Amortization Expense:												
58													
59	Intangible Plant	64.1 PST&D Plant - Demand	7	4	38	81	76	209	18	54	63	223	53
60	Distribution Plant	99.0 -	-	-	-	-	-	-	-	-	-	-	-
61	General Plant	99.0 -	-	-	-	-	-	-	-	-	-	-	-
62	Acquisition Premium	99.0 -	-	-	-	-	-	-	-	-	-	-	-
63	Regulatory Debit	64.1 PST&D Plant - Demand	(78)	(41)	(430)	(921)	(863)	(2,383)	(206)	(610)	(721)	(2,538)	(603)
64	Corporate Allocated	64.1 PST&D Plant - Demand	1,415	743	7,845	16,806	15,754	43,493	3,755	11,136	13,164	46,320	11,000
65													
66	Total Amortization Expense		1,344	706	7,453	15,966	14,966	41,318	3,567	10,579	12,506	44,004	10,450
67													
68	TOTAL DEP. AND AMORT. EXPENSE - DEMAND		12,966	8,044	81,157	173,857	162,975	449,929	34,481	102,266	120,814	425,902	88,054

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Commodity													
1	64.3	PST&D Plant - Commodity	3	2	0	0	0	0	0	0	0	0	0
2													
3	20.0	MCF - Sales Customers	4,568	3,575	322	531	120	1	12	3	5	-	-
4													
5	99.0	-	0	-	-	-	-	-	-	-	-	-	-
6													
7		Transmission:											
8													
9	99.0	-	0	-	-	-	-	-	-	-	-	-	-
10	99.0	-	0	-	-	-	-	-	-	-	-	-	-
11	99.0	-	0	-	-	-	-	-	-	-	-	-	-
12	99.0	-	0	-	-	-	-	-	-	-	-	-	-
13	99.0	-	0	-	-	-	-	-	-	-	-	-	-
14	99.0	-	0	-	-	-	-	-	-	-	-	-	-
15	99.0	-	0	-	-	-	-	-	-	-	-	-	-
16													
17		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
18													
19		Distribution:											
20													
21	99.0	-	0	-	-	-	-	-	-	-	-	-	-
22	99.0	-	0	-	-	-	-	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-	-	-	-	-
24	99.0	-	0	-	-	-	-	-	-	-	-	-	-
25	99.0	-	0	-	-	-	-	-	-	-	-	-	-
26	99.0	-	0	-	-	-	-	-	-	-	-	-	-
27	99.0	-	0	-	-	-	-	-	-	-	-	-	-
28	99.0	-	0	-	-	-	-	-	-	-	-	-	-
29	99.0	-	0	-	-	-	-	-	-	-	-	-	-
30	99.0	-	0	-	-	-	-	-	-	-	-	-	-
31	99.0	-	0	-	-	-	-	-	-	-	-	-	-
32	99.0	-	0	-	-	-	-	-	-	-	-	-	-
33	99.0	-	0	-	-	-	-	-	-	-	-	-	-
34	49.3	Distribution Plant - Commodity	84,966	45,660	4,108	6,777	1,537	11	158	-	-	6,172	1,897
35													
36		Total Distribution Plant	84,966	45,660	4,108	6,777	1,537	11	158	0	0	6,172	1,897
37													
38		General Plant:											
39													
40	99.0	-	0	-	-	-	-	-	-	-	-	-	-
41	99.0	-	0	-	-	-	-	-	-	-	-	-	-
42	99.0	-	0	-	-	-	-	-	-	-	-	-	-
43	99.0	-	0	-	-	-	-	-	-	-	-	-	-
44	99.0	-	0	-	-	-	-	-	-	-	-	-	-
45	99.0	-	0	-	-	-	-	-	-	-	-	-	-
46	99.0	-	0	-	-	-	-	-	-	-	-	-	-
47	99.0	-	0	-	-	-	-	-	-	-	-	-	-
48	99.0	-	0	-	-	-	-	-	-	-	-	-	-
49	99.0	-	0	-	-	-	-	-	-	-	-	-	-
50	99.0	-	0	-	-	-	-	-	-	-	-	-	-
51	51.3	General Plant - Commodity	30,368	21,585	1,942	3,204	727	5	75	12	25	645	198
52													
53		Total General Plant	30,368	21,585	1,942	3,204	727	5	75	12	25	645	198
54													
55		TOTAL DEPRECIATION EXPENSE	119,906	70,822	6,372	10,511	2,384	17	245	15	30	6,818	2,095
56													
57		Amortization Expense:											
58													
59	64.3	PST&D Plant - Commodity	51	29	3	4	1	0	0	0	0	3	1
60	99.0	-	0	-	-	-	-	-	-	-	-	-	-
61	99.0	-	0	-	-	-	-	-	-	-	-	-	-
62	99.0	-	0	-	-	-	-	-	-	-	-	-	-
63	64.3	PST&D Plant - Commodity	(585)	(329)	(30)	(49)	(11)	(0)	(1)	(0)	(0)	(38)	(12)
64	64.3	PST&D Plant - Commodity	10,670	5,998	540	890	202	1	21	1	1	697	214
65													
66		Total Amortization Expense	10,137	5,698	513	846	192	1	20	1	1	662	203
67													
68		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY	130,042	76,519	6,885	11,357	2,576	18	265	16	31	7,480	2,298

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTt - T1	Large Vol Transport - T2 LVTt - T2	Large Vol Transport - T3 LVTt - T3	Large Vol Transport - T4 LVTt - T4	Wholesale Transport WtT
Commodity													
1	64.3	PST&D Plant - Commodity	0	0	0	0	0	0	0	0	0	0	-
2													
3	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
4													
5	99.0	-	-	-	-	-	-	-	-	-	-	-	-
6													
7		Transmission:											
8													
9	99.0	-	-	-	-	-	-	-	-	-	-	-	-
10	99.0	-	-	-	-	-	-	-	-	-	-	-	-
11	99.0	-	-	-	-	-	-	-	-	-	-	-	-
12	99.0	-	-	-	-	-	-	-	-	-	-	-	-
13	99.0	-	-	-	-	-	-	-	-	-	-	-	-
14	99.0	-	-	-	-	-	-	-	-	-	-	-	-
15	99.0	-	-	-	-	-	-	-	-	-	-	-	-
16													
17		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
18													
19		Distribution:											
20													
21	99.0	-	-	-	-	-	-	-	-	-	-	-	-
22	99.0	-	-	-	-	-	-	-	-	-	-	-	-
23	99.0	-	-	-	-	-	-	-	-	-	-	-	-
24	99.0	-	-	-	-	-	-	-	-	-	-	-	-
25	99.0	-	-	-	-	-	-	-	-	-	-	-	-
26	99.0	-	-	-	-	-	-	-	-	-	-	-	-
27	99.0	-	-	-	-	-	-	-	-	-	-	-	-
28	99.0	-	-	-	-	-	-	-	-	-	-	-	-
29	99.0	-	-	-	-	-	-	-	-	-	-	-	-
30	99.0	-	-	-	-	-	-	-	-	-	-	-	-
31	99.0	-	-	-	-	-	-	-	-	-	-	-	-
32	99.0	-	-	-	-	-	-	-	-	-	-	-	-
33	99.0	-	-	-	-	-	-	-	-	-	-	-	-
34	49.3	Distribution Plant - Commodity	160	916	950	1,796	1,971	7,099	238	605	875	4,037	-
35													
36		Total Distribution Plant	160	916	950	1,796	1,971	7,099	238	605	875	4,037	0
37													
38		General Plant:											
39													
40	99.0	-	-	-	-	-	-	-	-	-	-	-	-
41	99.0	-	-	-	-	-	-	-	-	-	-	-	-
42	99.0	-	-	-	-	-	-	-	-	-	-	-	-
43	99.0	-	-	-	-	-	-	-	-	-	-	-	-
44	99.0	-	-	-	-	-	-	-	-	-	-	-	-
45	99.0	-	-	-	-	-	-	-	-	-	-	-	-
46	99.0	-	-	-	-	-	-	-	-	-	-	-	-
47	99.0	-	-	-	-	-	-	-	-	-	-	-	-
48	99.0	-	-	-	-	-	-	-	-	-	-	-	-
49	99.0	-	-	-	-	-	-	-	-	-	-	-	-
50	99.0	-	-	-	-	-	-	-	-	-	-	-	-
51	51.3	General Plant - Commodity	17	96	99	188	206	742	25	63	91	422	-
52													
53		Total General Plant	17	96	99	188	206	742	25	63	91	422	0
54													
55		TOTAL DEPRECIATION EXPENSE	177	1,012	1,049	1,983	2,177	7,841	263	668	967	4,459	0
56													
57		Amortization Expense:											
58													
59	64.3	PST&D Plant - Commodity	0	0	1	1	1	4	0	0	0	2	-
60	99.0	-	-	-	-	-	-	-	-	-	-	-	-
61	99.0	-	-	-	-	-	-	-	-	-	-	-	-
62	99.0	-	-	-	-	-	-	-	-	-	-	-	-
63	64.3	PST&D Plant - Commodity	(1)	(6)	(6)	(11)	(12)	(44)	(1)	(4)	(5)	(25)	-
64	64.3	PST&D Plant - Commodity	18	103	107	203	223	802	27	68	99	456	-
65													
66		Total Amortization Expense	17	98	102	193	211	762	26	65	94	433	0
67													
68		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY	194	1,110	1,151	2,176	2,389	8,603	289	733	1,061	4,892	0

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Total Depreciation Expense													
1	Intangible Plant		1,592	1,286	99	83	13	1	0	0	0	32	16
2													
3	Production Plant		11,060	8,661	844	1,258	259	2	14	7	14	0	0
4													
5	Storage Plant		0	0	0	0	0	0	0	0	0	0	0
6													
7	Transmission:												
8													
9	Land and land rights		0	0	0	0	0	0	0	0	0	0	0
10	Rights-of-way		0	0	0	0	0	0	0	0	0	0	0
11	Structures and imp. - compressor stations		0	0	0	0	0	0	0	0	0	0	0
12	Structures and imp. - meas. & reg. stations		0	0	0	0	0	0	0	0	0	0	0
13	Mains		0	0	0	0	0	0	0	0	0	0	0
14	Compressor station equipment		0	0	0	0	0	0	0	0	0	0	0
15	Measuring and regulating station equip.		5,245,101	3,775,977	388,130	540,241	102,710	0	939	3,413	0	0	117,705
16													
17	Total Transmission Plant		5,245,101	3,775,977	388,130	540,241	102,710	0	939	3,413	0	0	117,705
18													
19	Distribution:												
20													
21	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0
22	Rights of way		0	0	0	0	0	0	0	0	0	0	0
23	Structures		0	0	0	0	0	0	0	0	0	0	0
24	Mains		0	0	0	0	0	0	0	0	0	0	0
25	Mains - Metallic		0	0	0	0	0	0	0	0	0	0	0
26	M&R station equipment - general		0	0	0	0	0	0	0	0	0	0	0
27	M&R station equipment - city gate		0	0	0	0	0	0	0	0	0	0	0
28	Services		0	0	0	0	0	0	0	0	0	0	0
29	Services-Metallic		0	0	0	0	0	0	0	0	0	0	0
30	Meters		0	0	0	0	0	0	0	0	0	0	0
31	Meter installations		0	0	0	0	0	0	0	0	0	0	0
32	House regulators		0	0	0	0	0	0	0	0	0	0	0
33	Other Property on Customer Premises		0	0	0	0	0	0	0	0	0	0	0
34	Other equipment		36,160,806	29,842,456	2,170,372	1,528,070	209,218	30,672	11,694	80	1,169	873,696	275,424
35													
36	Total Distribution Plant		36,160,806	29,842,456	2,170,372	1,528,070	209,218	30,672	11,694	80	1,169	873,696	275,424
37													
38	General Plant:												
39													
40	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0
41	Structures		0	0	0	0	0	0	0	0	0	0	0
42	Leasehold Improvements (1)		0	0	0	0	0	0	0	0	0	0	0
43	Office furniture and equipment		0	0	0	0	0	0	0	0	0	0	0
44	Computers and other electronic equipment		0	0	0	0	0	0	0	0	0	0	0
45	Transportation equipment		0	0	0	0	0	0	0	0	0	0	0
46	Stores equipment		0	0	0	0	0	0	0	0	0	0	0
47	Tools, shop and garage equipment		0	0	0	0	0	0	0	0	0	0	0
48	Laboratory equipment		0	0	0	0	0	0	0	0	0	0	0
49	Power operated equipment		0	0	0	0	0	0	0	0	0	0	0
50	Communications equipment		0	0	0	0	0	0	0	0	0	0	0
51	Miscellaneous equipment		2,946,470	2,391,324	191,912	149,518	22,442	2,208	1,156	300	109	58,015	27,551
52													
53	Total General Plant		2,946,470	2,391,324	191,912	149,518	22,442	2,208	1,156	300	109	58,015	27,551
54													
55	TOTAL DEPRECIATION EXPENSE		44,365,028	36,019,705	2,751,357	2,219,170	334,642	32,883	13,804	3,800	1,292	931,744	420,696
56													
57	Amortization Expense:												
58													
59	Intangible Plant		23,498	18,985	1,465	1,228	189	17	7	3	1	474	236
60	Distribution Plant		0	0	0	0	0	0	0	0	0	0	0
61	General Plant		0	0	0	0	0	0	0	0	0	0	0
62	Acquisition Premium		0	0	0	0	0	0	0	0	0	0	0
63	Regulatory Debit		(267,949)	(216,486)	(16,700)	(14,007)	(2,160)	(190)	(80)	(29)	(7)	(5,407)	(2,692)
64	Corporate Allocated		4,889,353	3,950,284	304,731	255,596	39,418	3,464	1,468	533	135	98,660	49,130
65													
66	Total Amortization Expense		4,644,902	3,752,783	289,496	242,817	37,447	3,291	1,394	507	129	93,728	46,674
67													
68	TOTAL DEP. AND AMORT. EXPENSE		49,009,931	39,772,487	3,040,853	2,461,987	372,089	36,174	15,198	4,306	1,421	1,025,471	467,369

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION OF DEPRECIATION EXPENSE

	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Wholesale Transport WtT
Total Depreciation Expense													
1	Intangible Plant		1	1	4	6	6	15	1	4	4	15	4
2													
3	Production Plant		0	0	0	0	0	0	0	0	0	0	0
4													
5	Storage Plant		0	0	0	0	0	0	0	0	0	0	0
6													
7	Transmission:												
8													
9	Land and land rights		0	0	0	0	0	0	0	0	0	0	0
10	Rights-of-way		0	0	0	0	0	0	0	0	0	0	0
11	Structures and imp. - compressor stations		0	0	0	0	0	0	0	0	0	0	0
12	Structures and imp. - meas. & reg. stations		0	0	0	0	0	0	0	0	0	0	0
13	Mains		0	0	0	0	0	0	0	0	0	0	0
14	Compressor station equipment		0	0	0	0	0	0	0	0	0	0	0
15	Measuring and regulating station equip.		4,515	2,370	0	0	0	0	11,979	35,529	41,998	147,780	71,816
16													
17	Total Transmission Plant		4,515	2,370	0	0	0	0	11,979	35,529	41,998	147,780	71,816
18													
19	Distribution:												
20													
21	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0
22	Rights of way		0	0	0	0	0	0	0	0	0	0	0
23	Structures		0	0	0	0	0	0	0	0	0	0	0
24	Mains		0	0	0	0	0	0	0	0	0	0	0
25	Mains - Metallic		0	0	0	0	0	0	0	0	0	0	0
26	M&R station equipment - general		0	0	0	0	0	0	0	0	0	0	0
27	M&R station equipment - city gate		0	0	0	0	0	0	0	0	0	0	0
28	Services		0	0	0	0	0	0	0	0	0	0	0
29	Services-Metallic		0	0	0	0	0	0	0	0	0	0	0
30	Meters		0	0	0	0	0	0	0	0	0	0	0
31	Meter installations		0	0	0	0	0	0	0	0	0	0	0
32	House regulators		0	0	0	0	0	0	0	0	0	0	0
33	Other Property on Customer Premises		0	0	0	0	0	0	0	0	0	0	0
34	Other equipment		7,541	30,966	98,245	165,300	149,938	402,021	22,075	56,037	63,616	218,935	3,280
35													
36	Total Distribution Plant		7,541	30,966	98,245	165,300	149,938	402,021	22,075	56,037	63,616	218,935	3,280
37													
38	General Plant:												
39													
40	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0
41	Structures		0	0	0	0	0	0	0	0	0	0	0
42	Leasehold Improvements (1)		0	0	0	0	0	0	0	0	0	0	0
43	Office furniture and equipment		0	0	0	0	0	0	0	0	0	0	0
44	Computers and other electronic equipment		0	0	0	0	0	0	0	0	0	0	0
45	Transportation equipment		0	0	0	0	0	0	0	0	0	0	0
46	Stores equipment		0	0	0	0	0	0	0	0	0	0	0
47	Tools, shop and garage equipment		0	0	0	0	0	0	0	0	0	0	0
48	Laboratory equipment		0	0	0	0	0	0	0	0	0	0	0
49	Power operated equipment		0	0	0	0	0	0	0	0	0	0	0
50	Communications equipment		0	0	0	0	0	0	0	0	0	0	0
51	Miscellaneous equipment		789	3,524	6,370	10,339	9,326	24,919	2,306	6,163	7,023	25,151	6,025
52													
53	Total General Plant		789	3,524	6,370	10,339	9,326	24,919	2,306	6,163	7,023	25,151	6,025
54													
55	TOTAL DEPRECIATION EXPENSE		12,846	36,861	104,619	175,645	159,269	426,955	36,362	97,733	112,640	391,881	81,125
56													
57	Amortization Expense:												
58													
59	Intangible Plant		7	19	53	90	81	218	21	57	65	228	55
60	Distribution Plant		0	0	0	0	0	0	0	0	0	0	0
61	General Plant		0	0	0	0	0	0	0	0	0	0	0
62	Acquisition Premium		0	0	0	0	0	0	0	0	0	0	0
63	Regulatory Debit		(85)	(212)	(608)	(1,023)	(928)	(2,488)	(237)	(645)	(746)	(2,595)	(623)
64	Corporate Allocated		1,543	3,860	11,094	18,666	16,931	45,397	4,328	11,770	13,616	47,357	11,370
65													
66	Total Amortization Expense		1,466	3,667	10,539	17,733	16,085	43,128	4,111	11,181	12,935	44,990	10,802
67													
68	TOTAL DEP. AND AMORT. EXPENSE		14,312	40,528	115,159	193,378	175,354	470,083	40,473	108,914	125,576	436,870	91,927

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation	Allocation	Total	Residential	GS - Small	GS - Large	Transport	Small	Irrigation	Kansas Gas	Sales for	Small	Small
	Factor	Basis	Company	RS	GSS	GSL	Eligible	Generator	Sales	Supply	Resale	Transport	Transport
							GSTE	SGS	GIS	KGSSD	SSRk	STk	STt
	Customer												
1	Taxes Other Than Income:												
2													
3	Payroll	62.2 Labor - Customer	2,810,900	2,458,826	193,386	87,582	7,539	3,046	976	8	116	36,832	11,156
4	Real Estate and Personal Property	63.2 Gross Plant - Customer	13,336,368	11,864,374	788,144	367,781	30,218	14,340	4,947	39	568	160,864	51,744
5	Other	63.2 Gross Plant - Customer	139,287	123,914	8,232	3,841	316	150	52	0	6	1,680	540
6													
7	Total Taxes, Other		16,286,555	14,447,114	989,761	459,204	38,073	17,535	5,975	47	689	199,376	63,441
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt	58.0 Rate Base Less Working Capital	9,638,096	7,799,052	579,100	499,002	77,134	6,967	1,644	1,126	278	197,966	99,908
12	Other	62.2 Labor - Customer	0	-	-	-	-	-	-	-	-	-	-
13													
14	Total Adjustments to Pre-Tax Income		9,638,096	7,799,052	579,100	499,002	77,134	6,967	1,644	1,126	278	197,966	99,908
15													
16	Income Taxes:												
17													
18	State Income Taxes	45.0 Income Before Taxes	303,262	114,450	33,406	27,582	4,977	1,228	1,216	62	378	33,706	11,962
19	Federal Income Taxes	45.0 Income Before Taxes	1,410,165	532,193	155,337	128,256	23,142	5,710	5,654	290	1,758	156,734	55,623
20													
21	Total Income Taxes		1,713,427	646,643	188,742	155,838	28,119	6,938	6,870	353	2,136	190,441	67,585
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization	45.0 Income Before Taxes	(120,774)	(45,580)	(13,304)	(10,984)	(1,982)	(489)	(484)	(25)	(151)	(13,424)	(4,764)
26	Other	45.0 Income Before Taxes	10,342,952	3,903,406	1,139,327	940,702	169,736	41,883	41,471	2,130	12,894	1,149,578	407,970
27													
28	Total Adjustments to After-Tax Income		10,222,178	3,857,826	1,126,024	929,717	167,754	41,394	40,987	2,105	12,743	1,136,155	403,206

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME													
	Allocation	Allocation	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
	Factor	Basis	Transport	Transport	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport
			CNG	GIT	LVTK - T1	LVTK - T2	LVTK - T3	LVTK - T4	LVTt - T1	LVTt - T2	LVTt - T3	LVTt - T4	WTt
Customer													
1	Taxes Other Than Income:												
2													
3	Payroll	62.2 Labor - Customer	113	2,393	2,980	1,624	930	1,101	498	559	346	539	351
4	Real Estate and Personal Property	63.2 Gross Plant - Customer	474	12,920	13,531	7,144	4,115	4,758	2,349	2,437	1,524	2,503	1,595
5	Other	63.2 Gross Plant - Customer	5	135	141	75	43	50	25	25	16	26	17
6													
7	Total Taxes, Other		593	15,448	16,651	8,843	5,088	5,909	2,871	3,021	1,886	3,068	1,963
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt	58.0 Rate Base Less Working Capital	3,153	7,703	22,429	37,474	33,876	90,365	8,844	24,095	27,794	96,482	23,705
12	Other	62.2 Labor - Customer	-	-	-	-	-	-	-	-	-	-	-
13													
14	Total Adjustments to Pre-Tax Income		3,153	7,703	22,429	37,474	33,876	90,365	8,844	24,095	27,794	96,482	23,705
15													
16	Income Taxes:												
17													
18	State Income Taxes	45.0 Income Before Taxes	378	6,655	4,116	5,507	5,926	21,378	1,347	2,636	3,898	17,645	4,808
19	Federal Income Taxes	45.0 Income Before Taxes	1,757	30,944	19,138	25,609	27,557	99,406	6,265	12,259	18,124	82,050	22,358
20													
21	Total Income Taxes		2,135	37,599	23,253	31,116	33,483	120,784	7,612	14,896	22,022	99,696	27,166
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization	45.0 Income Before Taxes	(150)	(2,650)	(1,639)	(2,193)	(2,360)	(8,514)	(537)	(1,050)	(1,552)	(7,027)	(1,915)
26	Other	45.0 Income Before Taxes	12,886	226,961	140,367	187,832	202,115	729,103	45,950	89,917	132,933	601,804	163,986
27													
28	Total Adjustments to After-Tax Income		12,736	224,311	138,728	185,638	199,755	720,590	45,414	88,867	131,381	594,777	162,071

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STI
Demand													
1	Taxes Other Than Income:												
2													
3	62.1	Labor - Demand	941,347	616,390	68,489	87,997	16,712	73	881	296	0	34,453	20,005
4	63.1	Gross Plant - Demand	7,561,232	5,036,445	518,337	720,556	136,989	551	1,344	2,230	9	258,205	156,940
5	63.1	Gross Plant - Demand	78,971	52,602	5,414	7,526	1,431	6	14	23	0	2,697	1,639
6													
7	Total Taxes, Other		8,581,549	5,705,436	592,240	816,079	155,131	631	2,238	2,549	9	295,354	178,583
8													
9	Adjustments to Pre-Tax Income:												
10													
11	58.0	Rate Base Less Working Capital	6,398,056	5,177,244	384,424	331,253	51,204	4,625	1,091	747	185	131,416	66,322
12	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-
13													
14	Total Adjustments to Pre-Tax Income		6,398,056	5,177,244	384,424	331,253	51,204	4,625	1,091	747	185	131,416	66,322
15													
16	Income Taxes:												
17													
18	45.0	Income Before Taxes	201,314	75,975	22,176	18,310	3,304	815	807	41	251	22,375	7,941
19	45.0	Income Before Taxes	936,110	353,286	103,117	85,140	15,362	3,791	3,753	193	1,167	104,045	36,924
20													
21	Total Income Taxes		1,137,424	429,261	125,293	103,450	18,666	4,606	4,561	234	1,418	126,420	44,865
22													
23	Adjustments to After-Tax Income:												
24													
25	45.0	Income Before Taxes	(80,173)	(30,257)	(8,831)	(7,292)	(1,316)	(325)	(321)	(17)	(100)	(8,911)	(3,162)
26	45.0	Income Before Taxes	6,865,961	2,591,198	756,320	624,466	112,676	27,803	27,530	1,414	8,559	763,124	270,823
27													
28	Total Adjustments to After-Tax Income		6,785,788	2,560,941	747,488	617,174	111,360	27,479	27,208	1,397	8,459	754,213	267,660

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport WTK
Demand													
1	Taxes Other Than Income:												
2													
3	Payroll	62.1 Labor - Demand	581	4,550	4,456	9,546	8,949	24,705	1,818	5,376	6,115	24,206	5,750
4	Real Estate and Personal Property	63.1 Gross Plant - Demand	5,997	3,681	33,397	71,545	67,066	185,152	15,945	47,289	55,868	196,524	46,764
5	Other	63.1 Gross Plant - Demand	63	38	349	747	700	1,934	167	494	583	2,057	488
6													
7	Total Taxes, Other		6,640	8,269	38,202	81,838	76,716	211,791	17,929	53,159	62,566	223,187	53,003
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt	58.0 Rate Base Less Working Capital	2,093	5,114	14,889	24,876	22,488	59,987	5,871	15,995	18,451	64,048	15,736
12	Other	62.1 Labor - Demand	-	-	-	-	-	-	-	-	-	-	-
13													
14	Total Adjustments to Pre-Tax Income		2,093	5,114	14,889	24,876	22,488	59,987	5,871	15,995	18,451	64,048	15,736
15													
16	Income Taxes:												
17													
18	State Income Taxes	45.0 Income Before Taxes	251	4,418	2,732	3,656	3,934	14,191	894	1,750	2,587	11,713	3,192
19	Federal Income Taxes	45.0 Income Before Taxes	1,166	20,542	12,704	17,000	18,293	65,989	4,159	8,138	12,031	54,467	14,842
20													
21	Total Income Taxes		1,417	24,959	15,436	20,656	22,227	80,180	5,053	9,888	14,619	66,181	18,034
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization	45.0 Income Before Taxes	(100)	(1,759)	(1,088)	(1,456)	(1,567)	(5,652)	(356)	(697)	(1,030)	(4,665)	(1,271)
26	Other	45.0 Income Before Taxes	8,554	150,663	93,180	124,688	134,170	484,001	30,503	59,690	88,245	399,495	108,859
27													
28	Total Adjustments to After-Tax Income		8,454	148,904	92,092	123,232	132,603	478,349	30,147	58,993	87,214	394,830	107,588

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STK	Small Transport STt
Commodity													
1	Taxes Other Than Income:												
2													
3	62.3	Labor - Commodity	90,410	66,293	5,965	9,839	2,231	16	229	42	84	1,319	405
4	63.3	Gross Plant - Commodity	56,408	33,664	3,029	4,996	1,133	8	117	8	16	3,104	954
5	63.3	Gross Plant - Commodity	589	352	32	52	12	0	1	0	0	32	10
6													
7		Total Taxes, Other	147,407	100,309	9,025	14,887	3,376	24	347	50	100	4,456	1,369
8													
9	Adjustments to Pre-Tax Income:												
10													
11	58.0	Rate Base Less Working Capital	34,867	28,214	2,095	1,805	279	25	6	4	1	716	361
12	62.3	Labor - Commodity	0	-	-	-	-	-	-	-	-	-	-
13													
14		Total Adjustments to Pre-Tax Income	34,867	28,214	2,095	1,805	279	25	6	4	1	716	361
15													
16	Income Taxes:												
17													
18	45.0	Income Before Taxes	1,097	414	121	100	18	4	4	0	1	122	43
19	45.0	Income Before Taxes	5,101	1,925	562	464	84	21	20	1	6	567	201
20													
21		Total Income Taxes	6,199	2,339	683	564	102	25	25	1	8	689	244
22													
23	Adjustments to After-Tax Income:												
24													
25	45.0	Income Before Taxes	(437)	(165)	(48)	(40)	(7)	(2)	(2)	(0)	(1)	(49)	(17)
26	45.0	Income Before Taxes	37,417	14,121	4,122	3,403	614	152	150	8	47	4,159	1,476
27													
28		Total Adjustments to After-Tax Income	36,980	13,956	4,074	3,363	607	150	148	8	46	4,110	1,459

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOMI													
	Allocation	Allocation	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
	Factor	Basis	Transport	Transport	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport
			CNG	GIT	LVTK - T1	LVTK - T2	LVTK - T3	LVTK - T4	LVTK - T1	LVTK - T2	LVTK - T3	LVTK - T4	WT1
	Commodity												
1	Taxes Other Than Income:												
2													
3	Payroll	62.3 Labor - Commodity	34	196	203	384	421	1,518	51	129	187	863	-
4	Real Estate and Personal Property	63.3 Gross Plant - Commodity	81	461	478	903	991	3,571	120	304	440	2,031	-
5	Other	63.3 Gross Plant - Commodity	1	5	5	9	10	37	1	3	5	21	-
6													
7	Total Taxes, Other		116	661	686	1,296	1,423	5,125	172	437	632	2,915	0
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt	58.0 Rate Base Less Working Capital	11	28	81	136	123	327	32	87	101	349	86
12	Other	62.3 Labor - Commodity	-	-	-	-	-	-	-	-	-	-	-
13													
14	Total Adjustments to Pre-Tax Income		11	28	81	136	123	327	32	87	101	349	86
15													
16	Income Taxes:												
17													
18	State Income Taxes	45.0 Income Before Taxes	1	24	15	20	21	77	5	10	14	64	17
19	Federal Income Taxes	45.0 Income Before Taxes	6	112	69	93	100	360	23	44	66	297	81
20													
21	Total Income Taxes		8	136	84	113	121	437	28	54	80	361	98
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization	45.0 Income Before Taxes	(1)	(10)	(6)	(8)	(9)	(31)	(2)	(4)	(6)	(25)	(7)
26	Other	45.0 Income Before Taxes	47	821	508	680	731	2,638	166	325	481	2,177	593
27													
28	Total Adjustments to After-Tax Income		46	811	502	672	723	2,607	164	321	475	2,152	586

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation Factor	Allocation Basis	Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTe	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt
	Total Taxes Other												
1	Taxes Other Than Income:												
2													
3	Payroll		3,842,656	3,141,509	267,839	185,418	26,482	3,135	2,086	346	199	72,604	31,566
4	Real Estate and Personal Property		20,954,008	16,934,483	1,309,510	1,093,333	168,340	14,899	6,408	2,276	592	422,173	209,638
5	Other		218,847	176,867	13,677	11,419	1,758	156	67	24	6	4,409	2,189
6													
7	Total Taxes, Other		25,015,511	20,252,858	1,591,026	1,290,170	196,580	18,190	8,560	2,646	798	499,186	243,393
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt		16,071,020	13,004,511	965,619	832,060	128,616	11,617	2,741	1,877	463	330,098	166,591
12	Other		0	0	0	0	0	0	0	0	0	0	0
13													
14	Total Adjustments to Pre-Tax Income		16,071,020	13,004,511	965,619	832,060	128,616	11,617	2,741	1,877	463	330,098	166,591
15													
16	Income Taxes:												
17													
18	State Income Taxes		505,673	190,840	55,702	45,991	8,298	2,048	2,028	104	630	56,204	19,946
19	Federal Income Taxes		2,351,377	887,404	259,016	213,860	38,588	9,522	9,428	484	2,931	261,346	92,748
20													
21	Total Income Taxes		2,857,050	1,078,244	314,718	259,852	46,886	11,569	11,456	588	3,562	317,550	112,694
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization		(201,384)	(76,002)	(22,183)	(18,316)	(3,305)	(815)	(807)	(41)	(251)	(22,383)	(7,943)
26	Other		17,246,330	6,508,725	1,899,769	1,568,571	283,026	69,838	69,151	3,552	21,500	1,916,861	680,268
27													
28	Total Adjustments to After-Tax Income		17,044,946	6,432,723	1,877,585	1,550,255	279,721	69,023	68,344	3,510	21,249	1,894,478	672,325

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME													
	Allocation Factor	Allocation Basis	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTI - T1	Large Vol Transport - T2 LVTI - T2	Large Vol Transport - T3 LVTI - T3	Large Vol Transport - T4 LVTI - T4	Wholesale Transport WTI
	Total Taxes Other												
1	Taxes Other Than Income:												
2													
3	Payroll		728	7,139	7,639	11,554	10,300	27,323	2,367	6,064	6,648	25,609	6,101
4	Real Estate and Personal Property		6,551	17,061	47,405	79,592	72,173	193,480	18,413	50,030	57,833	201,458	48,360
5	Other		68	178	495	831	754	2,021	192	523	604	2,104	505
6													
7	Total Taxes, Other		7,348	24,378	55,539	91,978	83,227	222,825	20,972	56,616	65,085	229,170	54,966
8													
9	Adjustments to Pre-Tax Income:												
10													
11	Interest on Long-Term Debt		5,257	12,845	37,399	62,486	56,487	150,678	14,746	40,177	46,346	160,879	39,527
12	Other		0	0	0	0	0	0	0	0	0	0	0
13													
14	Total Adjustments to Pre-Tax Income		5,257	12,845	37,399	62,486	56,487	150,678	14,746	40,177	46,346	160,879	39,527
15													
16	Income Taxes:												
17													
18	State Income Taxes		630	11,096	6,863	9,183	9,882	35,646	2,247	4,396	6,499	29,423	8,017
19	Federal Income Taxes		2,930	51,598	31,911	42,702	45,949	165,755	10,446	20,442	30,221	136,815	37,281
20													
21	Total Income Taxes		3,560	62,694	38,774	51,885	55,831	201,401	12,693	24,838	36,720	166,237	45,298
22													
23	Adjustments to After-Tax Income:												
24													
25	Amortization		(251)	(4,419)	(2,733)	(3,657)	(3,935)	(14,196)	(895)	(1,751)	(2,588)	(11,718)	(3,193)
26	Other		21,487	378,445	234,055	313,199	337,017	1,215,741	76,619	149,932	221,659	1,003,476	273,438
27													
28	Total Adjustments to After-Tax Income		21,236	374,026	231,322	309,542	333,081	1,201,545	75,725	148,181	219,070	991,759	270,245

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF REVENUES													
	Allocation	Allocation	Total	Residential	GS - Small	GS - Large	Transport	Small	Irrigation	Kansas Gas	Sales for	Small	Small
	Factor	Basis	Company	RS	GSS	GSL	Eligible	Generator	Sales	Supply	Resale	Transport	Transport
							GSTE	SGS	GIS	KGSSD	SSRk	STk	STt
1	Rate Schedule Revenue:												
2													
3	Sales Service Revenues	Input	236,497,118	196,678,862	20,760,708	15,698,681	2,484,991	413,030	343,320	31,379	86,147	-	-
4	Gas Purchased	99.0 -	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input	36,685,721	-	-	-	-	-	-	-	-	10,806,529	4,185,306
6	Adjustments:												
7	Sales NTB	35.0 Sales Revenues	(5)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
8	Transport NTB	35.2 Transportation Revenues	20,391	-	-	-	-	-	-	-	-	6,007	2,326
9	Weather Normalization	Input	-	-	-	-	-	-	-	-	-	-	-
10	Customer Annualization	Input	-	-	-	-	-	-	-	-	-	-	-
11	Miscellaneous Rate Schedule Revenues	99.0 -	-	-	-	-	-	-	-	-	-	-	-
12													
13	Total Rate Schedule Revenue		273,203,224	196,678,858	20,760,708	15,698,681	2,484,991	413,030	343,320	31,379	86,147	10,812,535	4,187,633
14													
15	Other Revenue:												
16													
17	Other Utility Revenue	35.4	3,270,504	2,354,610	248,544	187,942	29,750	4,945	4,110	376	1,031	129,374	50,106
18	Competitive Transport Revenue	35.4	11,457,684	8,248,996	870,734	658,425	104,224	17,323	14,399	1,316	3,613	453,241	175,538
19	Sales Adjustments (R-3, 4, 9, 12, 15)	99.0 -	-	-	-	-	-	-	-	-	-	-	-
20	Other Operating Revenue	99.0 -	-	-	-	-	-	-	-	-	-	-	-
21													
22	Total Non-Rate Revenue		14,728,188	10,603,606	1,119,278	846,368	133,974	22,268	18,509	1,692	4,644	582,616	225,644
23													
24	TOTAL REVENUE		287,931,412	207,282,464	21,879,986	16,545,049	2,618,965	435,298	361,829	33,070	90,791	11,395,151	4,413,276

KANSAS GAS SERVICE COMPANY													
CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2015													
ALLOCATION OF REVENUES													
	Allocation	Allocation	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
	Factor	Basis	Transport	Transport	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport - T1	Transport - T2	Transport - T3	Transport - T4	Transport
			CNG	GIT	LVTK - T1	LVTK - T2	LVTK - T3	LVTK - T4	LVTK - T1	LVTK - T2	LVTK - T3	LVTK - T4	WT
1	Rate Schedule Revenue:												
2													
3	Sales Service Revenues	Input	-	-	-	-	-	-	-	-	-	-	-
4	Gas Purchased	99.0 -	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input	124,122	1,651,952	1,265,757	1,814,928	1,832,227	6,027,104	414,144	907,207	1,210,073	5,127,136	1,319,235
6	Adjustments:												
7	Sales NTB	35.0 Sales Revenues	-	-	-	-	-	-	-	-	-	-	-
8	Transport NTB	35.2 Transportation Revenues	69	918	704	1,009	1,018	3,350	230	504	673	2,850	733
9	Weather Normalization	Input	-	-	-	-	-	-	-	-	-	-	-
10	Customer Annualization	Input	-	-	-	-	-	-	-	-	-	-	-
11	Miscellaneous Rate Schedule Revenues	99.0 -	-	-	-	-	-	-	-	-	-	-	-
12													
13	Total Rate Schedule Revenue		124,191	1,652,870	1,266,461	1,815,937	1,833,245	6,030,454	414,374	907,711	1,210,746	5,129,986	1,319,968
14													
15	Other Revenue:												
16													
17	Other Utility Revenue	35.4 Rate Schedule Revenues	1,486	19,777	15,153	21,728	21,935	72,156	4,958	10,861	14,487	61,381	15,794
18	Competitive Transport Revenue	35.4 Rate Schedule Revenues	5,206	69,285	53,088	76,121	76,846	252,785	17,370	38,050	50,752	215,040	55,331
19	Sales Adjustments (R-3, 4, 9, 12, 15)	99.0 -	-	-	-	-	-	-	-	-	-	-	-
20	Other Operating Revenue	99.0 -	-	-	-	-	-	-	-	-	-	-	-
21													
22	Total Non-Rate Revenue		6,692	89,062	68,241	97,849	98,781	324,941	22,328	48,911	65,239	276,421	71,124
23													
24	TOTAL REVENUE		130,883	1,741,933	1,334,702	1,913,786	1,932,027	6,355,395	436,702	956,622	1,275,985	5,406,407	1,391,092

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION FACTORS

			Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STt
1.0	Internally Generated Sales Customers	Value %	629,742 100.0000%	579,541 92.0283%	36,849 5.8514%	11,904 1.8904%	566 0.0899%	649 0.1031%	225 0.0357%	1 0.0002%	7 0.0011%	0 0.0000%	0 0.0000%
2.0	Internally Generated Transport Customers	Value %	5,582 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	3,365 60.2749%	1,118 20.0317%
3.0	Input Total Customers	Value %	635,324 100.0000%	579,541 91.2197%	36,849 5.8000%	11,904 1.8737%	566 0.0891%	649 0.1022%	225 0.0354%	1 0.0002%	7 0.0011%	3,365 0.5296%	1,118 0.1760%
4.0	Internally Generated Retail Customers	Value %	635,289 100.0000%	579,541 91.2247%	36,849 5.8003%	11,904 1.8739%	566 0.0891%	649 0.1022%	225 0.0354%	0 0.0000%	0 0.0000%	3,365 0.5296%	1,118 0.1760%
5.0	Internally Generated Customers for Transmission Allocation	Value %	630,880 100.0000%	579,541 91.8623%	36,849 5.8409%	11,904 1.8869%	566 0.0897%	0 0.0000%	225 0.0356%	1 0.0002%	0 0.0000%	0 0.0000%	1,118 0.1772%
7.0	Internally Generated CP Demand - Sales Customers	Value %	666,655 100.0000%	514,206 77.1323%	62,533 9.3800%	73,208 10.9814%	13,884 2.0826%	7 0.0010%	1,500 0.2250%	558 0.0837%	760 0.1140%	0 0.0000%	0 0.0000%
8.0	Internally Generated CP Demand - Transport Customers	Value %	197,433 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	58,804 29.7842%	17,520 8.8741%
9.0	Input CP Demand - Total Customers	Value %	864,089 100.0000%	514,206 59.5085%	62,533 7.2368%	73,208 8.4723%	13,884 1.6067%	7 0.0008%	1,500 0.1736%	558 0.0646%	760 0.0880%	58,804 6.8053%	17,520 2.0276%
10.0	Internally Generated CP Demand - Retail Customers	Value %	851,924 100.0000%	514,206 60.3583%	62,533 7.3402%	73,208 8.5933%	13,884 1.6270%	7 0.0008%	1,500 0.1760%	0 0.0000%	0 0.0000%	58,804 6.9025%	17,520 2.0566%
11.0	Internally Generated CP Demand for Transmission Allocation	Value %	732,764 100.0000%	514,206 70.1735%	62,533 8.5338%	73,208 9.9907%	13,884 1.8947%	0 0.0000%	1,500 0.2047%	558 0.0761%	0 0.0000%	0 0.0000%	17,520 2.3910%
12.1	Internally Generated Monthly NCP Demand - Sales Customers	Value %	12,650,568 100.0000%	9,878,131 78.0845%	1,015,366 8.0262%	1,413,295 11.1718%	268,694 2.1240%	2,110 0.0167%	45,971 0.3634%	8,928 0.0706%	18,074 0.1429%	0 0.0000%	0 0.0000%
12.3	Internally Generated Monthly NCP Demand - Transport Customers	Value %	3,943,587 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1,043,967 26.4725%	325,817 8.2620%
12.5	Input Monthly NCP Demand - Total Customers	Value %	16,594,155 100.0000%	9,878,131 59.5278%	1,015,366 6.1188%	1,413,295 8.5168%	268,694 1.6192%	2,110 0.0127%	45,971 0.2770%	8,928 0.0538%	18,074 0.1089%	1,043,967 6.2912%	325,817 1.9634%
12.7	Internally Generated Monthly NCP Demand - Retail Customers	Value %	16,372,786 100.0000%	9,878,131 60.3326%	1,015,366 6.2015%	1,413,295 8.6320%	268,694 1.6411%	2,110 0.0129%	45,971 0.2808%	0 0.0000%	0 0.0000%	1,043,967 6.3762%	325,817 1.9900%
12.9	Internally Generated Monthly NCP Demand for Transmission Allocation	Value %	14,085,759 100.0000%	9,878,131 70.1285%	1,015,366 7.2085%	1,413,295 10.0335%	268,694 1.9076%	0 0.0000%	45,971 0.3264%	8,928 0.0634%	0 0.0000%	0 0.0000%	325,817 2.3131%
13.1	Internally Generated Monthly CP Demand - Sales Customers	Value %	12,606,228 100.0000%	9,878,131 78.3591%	1,015,366 8.0545%	1,413,295 11.2111%	268,694 2.1314%	2,110 0.0167%	2,456 0.0195%	8,928 0.0708%	17,249 0.1368%	0 0.0000%	0 0.0000%
13.3	Internally Generated Monthly CP Demand - Transport Customers	Value %	3,493,937 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	989,987 28.3344%	307,922 8.8130%
13.5	Input Monthly CP Demand - Total Customers	Value %	16,100,165 100.0000%	9,878,131 61.3542%	1,015,366 6.3066%	1,413,295 8.7781%	268,694 1.6689%	2,110 0.0131%	2,456 0.0153%	8,928 0.0554%	17,249 0.1071%	989,987 6.1489%	307,922 1.9125%
13.7	Internally Generated Monthly CP Demand - Retail Customers	Value %	15,886,114 100.0000%	9,878,131 62.1809%	1,015,366 6.3915%	1,413,295 8.8964%	268,694 1.6914%	2,110 0.0133%	2,456 0.0155%	0 0.0000%	0 0.0000%	989,987 6.2318%	307,922 1.9383%
13.9	Internally Generated Monthly CP Demand for Transmission Allocation	Value %	13,721,427 100.0000%	9,878,131 71.9906%	1,015,366 7.3999%	1,413,295 10.2999%	268,694 1.9582%	0 0.0000%	2,456 0.0179%	8,928 0.0651%	0 0.0000%	0 0.0000%	307,922 2.2441%
20.0	Internally Generated MCF - Sales Customers	Value %	54,037,922 100.0000%	42,284,167 78.2491%	3,804,594 7.0406%	6,275,606 11.6133%	1,423,217 2.6337%	9,936 0.0184%	146,375 0.2709%	31,337 0.0580%	62,689 0.1160%	0 0.0000%	0 0.0000%
21.0	Internally Generated MCF - Transport Customers	Value %	25,768,212 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	5,715,973 22.1823%	1,756,377 6.8161%
22.0	Input MCF - Total	Value %	79,806,133 100.0000%	42,284,167 52.9836%	3,804,594 4.7673%	6,275,606 7.8636%	1,423,217 1.7833%	9,936 0.0125%	146,375 0.1834%	31,337 0.0393%	62,689 0.0786%	5,715,973 7.1623%	1,756,377 2.2008%
23.0	Internally Generated MCF - Retail Customers	Value %	78,684,885 100.0000%	42,284,167 53.7386%	3,804,594 4.8352%	6,275,606 7.9756%	1,423,217 1.8088%	9,936 0.0126%	146,375 0.1860%	0 0.0000%	0 0.0000%	5,715,973 7.2644%	1,756,377 2.2322%

**KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2015**

ALLOCATION FACTORS

		CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTt - T1	Large Vol Transport - T2 LVTt - T2	Large Vol Transport - T3 LVTt - T3	Large Vol Transport - T4 LVTt - T4	Wholesale Transport Wt	
1.0	Internally Generated Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
2.0	Internally Generated Transport Customers	Value %	3 0.0624%	521 9.3372%	188 3.3768%	111 1.9803%	63 1.1372%	61 1.0953%	34 0.6067%	37 0.6612%	24 0.4247%	29 0.5247%	27 0.4868%
3.0	Input Total Customers	Value %	3 0.0005%	521 0.0820%	188 0.0297%	111 0.0174%	63 0.0100%	61 0.0096%	34 0.0053%	37 0.0058%	24 0.0037%	29 0.0046%	27 0.0043%
4.0	Internally Generated Retail Customers	Value %	3 0.0005%	521 0.0820%	188 0.0297%	111 0.0174%	63 0.0100%	61 0.0096%	34 0.0053%	37 0.0058%	24 0.0037%	29 0.0046%	27 0.0000%
5.0	Internally Generated Customers for Transmission Allocation	Value %	3 0.0006%	521 0.0826%	0 0.0000%	0 0.0000%	0 0.0000%	34 0.0054%	37 0.0059%	24 0.0038%	29 0.0046%	27 0.0043%	
7.0	Internally Generated CP Demand - Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
8.0	Internally Generated CP Demand - Transport Customers	Value %	320 0.1623%	8,175 4.1404%	14,504 7.3464%	14,530 7.3593%	12,216 6.1874%	30,504 15.4500%	1,372 0.6948%	4,039 2.0458%	4,322 2.1890%	20,281 10.2724%	10,847 5.4938%
9.0	Input CP Demand - Total Customers	Value %	320 0.0371%	8,175 0.9460%	14,504 1.6786%	14,530 1.6815%	12,216 1.4137%	30,504 3.5301%	1,372 0.1588%	4,039 0.4674%	4,322 0.5002%	20,281 2.3471%	10,847 1.2553%
10.0	Internally Generated CP Demand - Retail Customers	Value %	320 0.0376%	8,175 0.9555%	14,504 1.7025%	14,530 1.7055%	12,216 1.4339%	30,504 3.5806%	1,372 0.1610%	4,039 0.4741%	4,322 0.5073%	20,281 2.3806%	10,847 0.0000%
11.0	Internally Generated CP Demand for Transmission Allocation	Value %	320 0.0437%	8,175 1.1156%	0 0.0000%	0 0.0000%	0 0.0000%	1,372 0.1872%	4,039 0.5512%	4,322 0.5898%	20,281 2.7677%	10,847 1.4802%	
12.1	Internally Generated Monthly NCP Demand - Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
12.3	Internally Generated Monthly NCP Demand - Transport Customers	Value %	14,318 0.3631%	256,085 6.4937%	152,045 3.8555%	281,392 7.1354%	257,140 6.5205%	753,668 19.1112%	36,346 0.9217%	92,946 2.3569%	117,756 2.9860%	417,739 10.5929%	194,367 4.9287%
12.5	Input Monthly NCP Demand - Total Customers	Value %	14,318 0.0863%	256,085 1.5432%	152,045 0.9163%	281,392 1.6957%	257,140 1.5496%	753,668 4.5418%	36,346 0.2190%	92,946 0.5601%	117,756 0.7096%	417,739 2.5174%	194,367 1.1713%
12.7	Internally Generated Monthly NCP Demand - Retail Customers	Value %	14,318 0.0875%	256,085 1.5641%	152,045 0.9286%	281,392 1.7187%	257,140 1.5705%	753,668 4.6032%	36,346 0.2220%	92,946 0.5677%	117,756 0.7192%	417,739 2.5514%	194,367 0.0000%
12.9	Internally Generated Monthly NCP Demand for Transmission Allocation	Value %	14,318 0.1017%	256,085 1.8160%	0 0.0000%	0 0.0000%	0 0.0000%	36,346 0.2580%	92,946 0.6599%	117,756 0.8360%	417,739 2.9657%	194,367 1.3799%	
13.1	Internally Generated Monthly CP Demand - Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
13.3	Internally Generated Monthly CP Demand - Transport Customers	Value %	11,811 0.3381%	6,200 0.1774%	128,049 3.6649%	274,310 7.8510%	257,140 7.3596%	709,893 20.3179%	31,338 0.8969%	92,946 2.6602%	109,868 3.1445%	386,598 11.0648%	187,875 5.3772%
13.5	Input Monthly CP Demand - Total Customers	Value %	11,811 0.0734%	6,200 0.0385%	128,049 0.7953%	274,310 1.7038%	257,140 1.5971%	709,893 4.4092%	31,338 0.1946%	92,946 0.5773%	109,868 0.6824%	386,598 2.4012%	187,875 1.1669%
13.7	Internally Generated Monthly CP Demand - Retail Customers	Value %	11,811 0.0744%	6,200 0.0390%	128,049 0.8060%	274,310 1.7267%	257,140 1.6186%	709,893 4.4688%	31,338 0.1973%	92,946 0.5851%	109,868 0.6916%	386,598 2.4336%	187,875 0.0000%
13.9	Internally Generated Monthly CP Demand for Transmission Allocation	Value %	11,811 0.0861%	6,200 0.0452%	0 0.0000%	0 0.0000%	0 0.0000%	31,338 0.2284%	92,946 0.6774%	109,868 0.8007%	386,598 2.8175%	187,875 1.3692%	
20.0	Internally Generated MCF - Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
21.0	Internally Generated MCF - Transport Customers	Value %	148,327 0.5756%	848,324 3.2921%	879,339 3.4125%	1,662,813 6.4530%	1,825,393 7.0839%	6,574,140 25.5126%	220,764 0.8576%	560,297 2.1744%	810,571 3.1456%	3,738,673 14.5089%	1,027,222 3.9864%
22.0	Input MCF - Total	Value %	148,327 0.1859%	848,324 1.0630%	879,339 1.1018%	1,662,813 2.0836%	1,825,393 2.2873%	6,574,140 8.2376%	220,764 0.2766%	560,297 0.7021%	810,571 1.0157%	3,738,673 4.6847%	1,027,222 1.2871%
23.0	Internally Generated MCF - Retail Customers	Value %	148,327 0.1885%	848,324 1.0781%	879,339 1.1175%	1,662,813 2.1133%	1,825,393 2.3199%	6,574,140 8.3550%	220,764 0.2806%	560,297 0.7121%	810,571 1.0301%	3,738,673 4.7514%	1,027,222 0.0000%

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION FACTORS													
			Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible EGSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt
24.0	Internally Generated MCF for Transmission Allocation	Value %	63,075,849 100.0000%	42,284,167 67.0370%	3,804,594 6.0318%	6,275,606 9.9493%	1,423,217 2.2564%	0 0.0000%	146,375 0.2321%	31,337 0.0497%	0 0.0000%	0 0.0000%	1,756,377 2.7845%
25.0	Internally Generated MCF Sales for Transmission Allocation	Value %	53,965,296 100.0000%	42,284,167 78.3544%	3,804,594 7.0501%	6,275,606 11.6290%	1,423,217 2.6373%	0 0.0000%	146,375 0.2712%	31,337 0.0581%	0 0.0000%	0 0.0000%	0 0.0000%
26.0	Internally Generated MCF Less Flex	Value %	79,806,133 100.0000%	42,284,167 52.9836%	3,804,594 4.7673%	6,275,606 7.8636%	1,423,217 1.7833%	9,936 0.0125%	146,375 0.1834%	31,337 0.0393%	62,689 0.0786%	5,715,973 7.1623%	1,756,377 2.2008%
27.1	Internally Generated Winter Volumes - Sales Customers	Value %	41,878,287 100.0000%	33,005,516 78.8130%	3,165,262 7.5582%	4,673,586 11.1599%	933,882 2.2300%	7,203 0.0172%	10,071 0.0240%	27,706 0.0662%	55,061 0.1315%	0 0.0000%	0 0.0000%
27.3	Internally Generated Winter Volumes - Transport Customers	Value %	14,343,884 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	3,766,055 26.2555%	1,171,245 8.1655%
27.5	Input Winter Volumes - Total	Value %	56,222,171 100.0000%	33,005,516 58.7055%	3,165,262 5.6299%	4,673,586 8.3127%	933,882 1.6611%	7,203 0.0128%	10,071 0.0179%	27,706 0.0493%	55,061 0.0979%	3,766,055 6.6985%	1,171,245 2.0832%
27.7	Internally Generated Winter Volumes - Retail Customers	Value %	55,426,279 100.0000%	33,005,516 59.5485%	3,165,262 5.7108%	4,673,586 8.4321%	933,882 1.6849%	7,203 0.0130%	10,071 0.0182%	0 0.0000%	0 0.0000%	3,766,055 6.7947%	1,171,245 2.1132%
27.9	Internally Generated Winter Volumes for Transmission Allocation	Value %	46,561,511 100.0000%	33,005,516 70.8858%	3,165,262 6.7980%	4,673,586 10.0374%	933,882 2.0057%	0 0.0000%	10,071 0.0216%	27,706 0.0595%	0 0.0000%	0 0.0000%	1,171,245 2.5155%
28.0	Internally Generated Net Sales Revenues	Value %	236,497,113 100.0000%	196,678,858 83.1633%	20,760,708 8.7784%	15,698,681 6.6380%	2,484,991 1.0507%	413,030 0.1746%	343,320 0.1452%	31,379 0.0133%	86,147 0.0364%	0 0.0000%	0 0.0000%
30.0	Input Services Cost	Value %	278,506,485 100.0000%	253,007,531 90.8444%	16,184,012 5.8110%	5,454,655 1.9585%	301,933 0.1084%	283,093 0.1016%	89,452 0.0321%	962 0.0003%	10,911 0.0039%	1,858,660 0.6674%	655,694 0.2354%
30.2	Input Number of Services	Value %	642,590 100.0000%	586,525 91.2752%	37,266 5.7993%	11,878 1.8485%	538 0.0837%	649 0.1010%	203 0.0316%	1 0.0002%	13 0.0020%	3,304 0.5142%	1,148 0.1787%
31.0	Input Meters Cost	Value %	281,675,554 100.0000%	225,453,200 80.0400%	19,136,210 6.7937%	18,522,943 6.5760%	1,971,423 0.6999%	393,836 0.1398%	195,467 0.0694%	1,577 0.0006%	28,923 0.0103%	9,746,872 3.4603%	2,955,770 1.0494%
31.2	Input Number of Meters	Value %	642,590 100.0000%	586,525 91.2752%	37,266 5.7993%	11,878 1.8485%	538 0.0837%	649 0.1010%	203 0.0316%	1 0.0002%	13 0.0020%	3,304 0.5142%	1,148 0.1787%
31.4	Input AMR Cost	Value %	12,588,675 100.0000%	11,609,131 92.2188%	732,770 5.8209%	176,646 1.4032%	2,490 0.0198%	13,736 0.1091%	3,615 0.0287%	0 0.0000%	80 0.0006%	29,883 0.2374%	10,122 0.0804%
31.6	Input Number of AMR Installations	Value %	156,712 100.0000%	144,518 92.2188%	9,122 5.8209%	2,199 1.4032%	31 0.0198%	171 0.1091%	45 0.0287%	0 0.0000%	1 0.0006%	372 0.2374%	126 0.0804%
32.0	Input Regulators Cost	Value %	1,005,714,767 100.0000%	967,017,065 96.1522%	22,914,844 2.2785%	4,177,737 0.4154%	170,296 0.0169%	171,388 0.0170%	125,219 0.0125%	617 0.0001%	58,584 0.0058%	2,430,250 0.2416%	5,173,439 0.5144%
32.2	Input Number of Regulators	Value %	642,590 100.0000%	586,525 91.2752%	37,266 5.7993%	11,878 1.8485%	538 0.0837%	649 0.1010%	203 0.0316%	1 0.0002%	13 0.0020%	3,304 0.5142%	1,148 0.1787%
33.0	Input Meter & Regulator Installation Cost	Value %	161,659,368 100.0000%	130,822,394 80.9247%	10,101,970 6.2489%	9,352,652 5.7854%	1,259,668 0.7792%	218,039 0.1349%	58,520 0.0362%	1,377 0.0009%	23,025 0.0142%	6,178,061 3.8217%	1,776,795 1.0991%
33.2	Input Number of Meter Set Installations	Value %	642,590 100.0000%	586,525 91.2752%	37,266 5.7993%	11,878 1.8485%	538 0.0837%	649 0.1010%	203 0.0316%	1 0.0002%	13 0.0020%	3,304 0.5142%	1,148 0.1787%
34.0	Input Customer Deposits	Value %	19,980,078 100.0000%	12,203,729 61.0795%	3,515,522 17.5951%	2,658,342 13.3050%	420,797 2.1061%	- 0.0000%	122,130 0.6113%	- 0.0000%	- 0.0000%	444,964 2.2270%	172,332 0.8625%
35.0	Internally Generated Sales Revenues	Value %	236,497,118 100.0000%	196,678,862 83.1633%	20,760,708 8.7784%	15,698,681 6.6380%	2,484,991 1.0507%	413,030 0.1746%	343,320 0.1452%	31,379 0.0133%	86,147 0.0364%	0 0.0000%	0 0.0000%
35.2	Internally Generated Transportation Revenues	Value %	36,685,721 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	10,806,529 29.4570%	4,185,306 11.4085%
35.4	Internally Generated Rate Schedule Revenues	Value %	273,182,838 100.0000%	196,678,862 71.9953%	20,760,708 7.5996%	15,698,681 5.7466%	2,484,991 0.9096%	413,030 0.1512%	343,320 0.1257%	31,379 0.0115%	86,147 0.0315%	10,806,529 3.9558%	4,185,306 1.5321%

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015													
ALLOCATION FACTORS													
			CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Large Vol Transport - T1 LVTK - T1	Large Vol Transport - T2 LVTK - T2	Large Vol Transport - T3 LVTK - T3	Large Vol Transport - T4 LVTK - T4	Wholesale Transport Wt%
24.0	Internally Generated MCF for Transmission Allocation	Value %	148,327 0.2352%	848,324 1.3449%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	220,764 0.3500%	560,297 0.8883%	810,571 1.2851%	3,738,673 5.9273%	1,027,222 1.6286%
25.0	Internally Generated MCF Sales for Transmission Allocation	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
26.0	Internally Generated MCF Less Flex	Value %	148,327 0.1859%	848,324 1.0630%	879,339 1.1018%	1,662,813 2.0836%	1,825,393 2.2873%	6,574,140 8.2376%	220,764 0.2766%	560,297 0.7021%	810,571 1.0157%	3,738,673 4.6847%	1,027,222 1.2871%
27.1	Internally Generated Winter Volumes - Sales Customers	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
27.3	Internally Generated Winter Volumes - Transport Customers	Value %	60,999 0.4253%	45,817 0.3194%	571,622 3.9851%	1,042,999 7.2714%	1,024,294 7.1410%	3,193,425 22.2633%	146,565 1.0218%	348,466 2.4294%	453,258 3.1599%	1,806,015 12.5908%	713,125 4.9716%
27.5	Input Winter Volumes - Total	Value %	60,999 0.1085%	45,817 0.0815%	571,622 1.0167%	1,042,999 1.8551%	1,024,294 1.8219%	3,193,425 5.6800%	146,565 0.2607%	348,466 0.6198%	453,258 0.8062%	1,806,015 3.2123%	713,125 1.2684%
27.7	Internally Generated Winter Volumes - Retail Customers	Value %	60,999 0.1101%	45,817 0.0827%	571,622 1.0313%	1,042,999 1.8818%	1,024,294 1.8480%	3,193,425 5.7618%	146,565 0.2644%	348,466 0.6287%	453,258 0.8178%	1,806,015 3.2584%	0 0.0000%
27.9	Internally Generated Winter Volumes for Transmission Allocation	Value %	60,999 0.1310%	45,817 0.0984%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	146,565 0.3148%	348,466 0.7484%	453,258 0.9735%	1,806,015 3.8788%	713,125 1.5316%
28.0	Internally Generated Net Sales Revenues	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
30.0	Input Services Cost	Value %	3,649 0.0013%	197,092 0.0708%	162,543 0.0584%	81,997 0.0294%	47,614 0.0171%	44,834 0.0161%	32,127 0.0115%	24,935 0.0090%	15,982 0.0057%	29,772 0.0107%	19,037 0.0068%
30.2	Input Number of Services	Value %	7 0.0011%	454 0.0707%	218 0.0339%	104 0.0162%	61 0.0095%	64 0.0100%	38 0.0059%	33 0.0051%	21 0.0033%	34 0.0053%	31 0.0046%
31.0	Input Meters Cost	Value %	35,634 0.0127%	630,315 0.2238%	870,431 0.3090%	454,827 0.1615%	262,690 0.0933%	334,492 0.1188%	139,474 0.0495%	159,083 0.0565%	99,284 0.0352%	164,608 0.0584%	118,496 0.0421%
31.2	Input Number of Meters	Value %	7 0.0011%	454 0.0707%	218 0.0339%	104 0.0162%	61 0.0095%	64 0.0100%	38 0.0059%	33 0.0051%	21 0.0033%	34 0.0053%	31 0.0048%
31.4	Input AMR Cost	Value %	0 0.0000%	9,559 0.0759%	643 0.0051%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
31.6	Input Number of AMR Installations	Value %	0 0.0000%	119 0.0759%	8 0.0051%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
32.0	Input Regulators Cost	Value %	9,641 0.0010%	2,045,942 0.2034%	396,832 0.0395%	143,237 0.0142%	84,014 0.0084%	88,146 0.0088%	171,246 0.0170%	148,714 0.0148%	94,636 0.0094%	153,220 0.0152%	139,701 0.0139%
32.2	Input Number of Regulators	Value %	7 0.0011%	454 0.0707%	218 0.0339%	104 0.0162%	61 0.0095%	64 0.0100%	38 0.0059%	33 0.0051%	21 0.0033%	34 0.0053%	31 0.0048%
33.0	Input Meter & Regulator Installation Cost	Value %	24,328 0.0150%	170,814 0.1057%	554,237 0.3428%	298,576 0.1847%	170,681 0.1056%	214,912 0.1329%	89,553 0.0554%	104,372 0.0646%	63,906 0.0395%	103,581 0.0641%	71,907 0.0445%
33.2	Input Number of Meter Set Installations	Value %	7 0.0011%	454 0.0707%	218 0.0339%	104 0.0162%	61 0.0095%	64 0.0100%	38 0.0059%	33 0.0051%	21 0.0033%	34 0.0053%	31 0.0048%
34.0	Input Customer Deposits	Value %	2,675 0.0134%	35,600 0.1782%	25,673 0.1285%	36,812 0.1842%	37,163 0.1860%	122,246 0.6118%	8,400 0.0420%	18,401 0.0921%	24,544 0.1228%	103,992 0.5205%	26,758 0.1339%
35.0	Internally Generated Sales Revenues	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
35.2	Internally Generated Transportation Revenues	Value %	124,122 0.3383%	1,651,952 3.4503%	1,265,757 3.4503%	1,814,928 4.9472%	1,832,227 4.9944%	6,027,104 16.4290%	414,144 1.1289%	907,207 2.4729%	1,210,073 3.2985%	5,127,136 13.9758%	1,319,235 3.5960%
35.4	Internally Generated Rate Schedule Revenues	Value %	124,122 0.0454%	1,651,952 0.6047%	1,265,757 0.4633%	1,814,928 0.6644%	1,832,227 0.6707%	6,027,104 2.2063%	414,144 0.1516%	907,207 0.3321%	1,210,073 0.4430%	5,127,136 1.8768%	1,319,235 0.4829%

KANSAS GAS SERVICE COMPANY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2015												
ALLOCATION FACTORS												
		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STK	Small Transport STt
46.3	Internally Generated Transmission Labor - Commodity	Value 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
47.1	Internally Generated Mains - Demand	Value 270,812,099 100.0000%	168,393,446 62.1809%	17,309,043 6.3915%	24,092,568 8.8964%	4,580,444 1.6914%	35,973 0.0133%	41,874 0.0155%	- 0.0000%	- 0.0000%	16,876,399 6.2318%	5,249,176 1.9383%
47.2	Internally Generated Mains - Customer	Value 189,756,467 100.0000%	173,104,855 91.2247%	11,006,521 5.8003%	3,555,756 1.8739%	169,099 0.0891%	193,905 0.1022%	67,159 0.0354%	0 0.0000%	0 0.0000%	1,004,957 0.5296%	333,986 0.1760%
47.3	Internally Generated Mains - Commodity	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
48.1	Internally Generated Mains & Services - Demand	Value 270,812,099 100.0000%	168,393,446 62.1809%	17,309,043 6.3915%	24,092,568 8.8964%	4,580,444 1.6914%	35,973 0.0133%	41,874 0.0155%	- 0.0000%	- 0.0000%	16,876,399 6.2318%	5,249,176 1.9383%
48.2	Internally Generated Mains & Services - Customer	Value 767,616,864 100.0000%	698,603,234 91.0094%	44,570,726 5.8064%	14,752,116 1.9218%	767,936 0.1000%	782,054 0.1019%	257,446 0.0335%	1,501 0.0002%	17,030 0.0022%	4,664,151 0.6076%	1,609,371 0.2097%
48.3	Internally Generated Mains & Services - Commodity	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
49.0	Internally Generated Distribution Plant	Value 1,337,676,177 100.0000%	1,103,945,030 82.5271%	80,287,331 6.0020%	56,527,016 4.2258%	7,739,500 0.5786%	1,134,643 0.0848%	432,593 0.0323%	2,943 0.0002%	43,262 0.0032%	32,320,140 2.4161%	10,188,600 0.7617%
49.1	Internally Generated Distribution Plant - Demand	Value 318,837,885 100.0000%	198,256,320 62.1809%	20,378,626 6.3915%	28,365,141 8.8964%	5,392,739 1.6914%	42,352 0.0133%	49,300 0.0155%	- 0.0000%	- 0.0000%	19,869,258 6.2318%	6,180,064 1.9383%
49.2	Internally Generated Distribution Plant - Customer	Value 1,015,695,187 100.0000%	903,999,648 89.0030%	59,756,729 5.8833%	27,911,193 2.7480%	2,289,910 0.2255%	1,091,894 0.1075%	377,446 0.0372%	2,943 0.0003%	43,262 0.0043%	12,222,555 1.2034%	3,938,376 0.3878%
49.3	Internally Generated Distribution Plant - Commodity	Value 3,143,105 100.0000%	1,689,061 53.7386%	151,976 4.8352%	250,682 7.9756%	56,851 1.8088%	397 0.0126%	5,847 0.1860%	0 0.0000%	0 0.0000%	228,327 7.2644%	70,159 2.2322%
50.1	Internally Generated Distribution Plant Less - Demand	Value 318,272,126 100.0000%	197,904,526 62.1809%	20,342,466 6.3915%	28,314,808 8.8964%	5,383,170 1.6914%	42,277 0.0133%	49,213 0.0155%	- 0.0000%	- 0.0000%	19,834,001 6.2318%	6,169,098 1.9383%
50.2	Internally Generated Distribution Plant Less - Customer	Value 1,013,892,896 100.0000%	902,395,554 89.0030%	59,650,694 5.8833%	27,861,667 2.7480%	2,285,847 0.2255%	1,089,956 0.1075%	376,776 0.0372%	2,938 0.0003%	43,185 0.0043%	12,200,867 1.2034%	3,931,388 0.3878%
50.3	Internally Generated Distribution Plant Less - Commodity	Value 3,137,527 100.0000%	1,686,064 53.7386%	151,707 4.8352%	250,237 7.9756%	56,750 1.8088%	396 0.0126%	5,837 0.1860%	0 0.0000%	0 0.0000%	227,922 7.2644%	70,035 2.2322%
51.0	Internally Generated General Plant	Value 107,211,011 100.0000%	87,011,332 81.1590%	6,982,958 6.5133%	5,440,396 5.0745%	816,577 0.7617%	80,335 0.0749%	42,080 0.0393%	10,916 0.0102%	3,957 0.0037%	2,110,964 1.9690%	1,002,472 0.9350%
51.1	Internally Generated General Plant - Demand	Value 34,146,972 100.0000%	22,636,341 66.2909%	2,381,254 6.9735%	3,236,618 9.4785%	615,146 1.8015%	2,539 0.0074%	13,352 0.0391%	10,255 0.0300%	29 0.0001%	1,189,627 3.4838%	713,508 2.0895%
51.2	Internally Generated General Plant - Customer	Value 71,959,076 100.0000%	63,589,580 88.3691%	4,531,035 6.2967%	2,087,211 2.9006%	174,995 0.2432%	77,611 0.1079%	26,009 0.0361%	207 0.0003%	3,022 0.0042%	897,860 1.2477%	281,751 0.3915%
51.3	Internally Generated General Plant - Commodity	Value 1,104,963 100.0000%	785,410 71.0802%	70,669 6.3956%	116,567 10.5494%	26,436 2.3924%	185 0.0167%	2,719 0.2461%	453 0.0410%	907 0.0821%	23,477 2.1247%	7,214 0.6529%
54.0	Internally Generated Transmission Plant	Value 263,174,604 100.0000%	189,460,859 71.9906%	19,474,547 7.3999%	27,106,747 10.2999%	5,153,495 1.9582%	0 0.0000%	47,113 0.0179%	171,228 0.0651%	0 0.0000%	0 0.0000%	5,905,891 2.2441%
54.1	Internally Generated Transmission Plant - Demand	Value 263,174,604 100.0000%	189,460,859 71.9906%	19,474,547 7.3999%	27,106,747 10.2999%	5,153,495 1.9582%	- 0.0000%	47,113 0.0179%	171,228 0.0651%	- 0.0000%	- 0.0000%	5,905,891 2.2441%
54.2	Internally Generated Transmission Plant - Customer	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
54.3	Internally Generated Transmission Plant - Commodity	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
56.0	Internally Generated Transmission Plant	Value 263,174,604 100.0000%	189,460,859 71.9906%	19,474,547 7.3999%	27,106,747 10.2999%	5,153,495 1.9582%	0 0.0000%	47,113 0.0179%	171,228 0.0651%	0 0.0000%	0 0.0000%	5,905,891 2.2441%

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			CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Wholesale Transport Wt%
46.3	Internally Generated Transmission Labor - Commodity	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
47.1	Internally Generated Mains - Demand	Value %	201,350 0.0744%	105,684 0.0390%	2,182,869 0.8060%	4,676,195 1.7267%	4,383,490 1.6186%	12,101,615 4.4686%	534,214 0.1973%	1,584,457 0.5851%	1,872,923 0.6916%	6,590,379 2.4336%	- 0.0000%
47.2	Internally Generated Mains - Customer	Value %	1,041 0.0005%	155,678 0.0820%	56,300 0.0297%	33,018 0.0174%	18,961 0.0100%	18,261 0.0096%	10,116 0.0053%	11,025 0.0058%	7,081 0.0037%	8,748 0.0046%	0 0.0000%
47.3	Internally Generated Mains - Commodity	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
48.1	Internally Generated Mains & Services - Demand	Value %	201,350 0.0744%	105,684 0.0390%	2,182,869 0.8060%	4,676,195 1.7267%	4,383,490 1.6186%	12,101,615 4.4686%	534,214 0.1973%	1,584,457 0.5851%	1,872,923 0.6916%	6,590,379 2.4336%	- 0.0000%
48.2	Internally Generated Mains & Services - Customer	Value %	7,521 0.0101%	580,756 0.0757%	352,471 0.0459%	185,908 0.0727%	107,581 0.0140%	102,015 0.0133%	67,890 0.0088%	58,260 0.0076%	37,368 0.0049%	61,816 0.0081%	29,711 0.0039%
48.3	Internally Generated Mains & Services - Commodity	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
49.0	Internally Generated Distribution Plant	Value %	278,978 0.0209%	1,145,519 0.0856%	3,634,331 0.2717%	6,114,833 0.4571%	5,546,554 0.4146%	14,871,743 1.1118%	816,615 0.0610%	2,072,952 0.1550%	2,353,306 0.1759%	8,098,940 0.6054%	121,347 0.0091%
49.1	Internally Generated Distribution Plant - Demand	Value %	237,058 0.0744%	124,426 0.0390%	2,569,979 0.8060%	5,505,471 1.7267%	5,160,858 1.6186%	14,247,714 4.4686%	628,952 0.1973%	1,865,445 0.5851%	2,205,067 0.6916%	7,759,115 2.4336%	- 0.0000%
49.2	Internally Generated Distribution Plant - Customer	Value %	35,995 0.0035%	987,206 0.0972%	1,029,226 0.1013%	542,940 0.0535%	312,780 0.0308%	361,422 0.0356%	178,845 0.0176%	185,126 0.0182%	115,861 0.0114%	190,482 0.0188%	121,347 0.0119%
49.3	Internally Generated Distribution Plant - Commodity	Value %	5,925 0.1885%	33,887 1.0781%	35,126 1.1175%	66,422 2.1133%	72,916 2.3199%	262,607 8.3550%	8,819 0.2806%	22,381 0.7121%	32,379 1.0301%	149,343 4.7514%	0 0.0000%
50.1	Internally Generated Distribution Plant Less - Demand	Value %	236,637 0.0744%	124,205 0.0390%	2,565,419 0.8060%	5,495,702 1.7267%	5,151,700 1.6186%	14,222,432 4.4686%	627,836 0.1973%	1,862,135 0.5851%	2,201,154 0.6916%	7,745,347 2.4336%	- 0.0000%
50.2	Internally Generated Distribution Plant Less - Customer	Value %	35,932 0.0035%	985,455 0.0972%	1,027,400 0.1013%	541,977 0.0535%	312,225 0.0308%	360,781 0.0356%	178,528 0.0176%	184,797 0.0182%	115,655 0.0114%	190,144 0.0188%	121,132 0.0119%
50.3	Internally Generated Distribution Plant Less - Commodity	Value %	5,914 0.1885%	33,827 1.0781%	35,063 1.1175%	66,304 2.1133%	72,787 2.3199%	262,141 8.3550%	8,803 0.2806%	22,342 0.7121%	32,321 1.0301%	149,078 4.7514%	0 0.0000%
51.0	Internally Generated General Plant	Value %	28,694 0.0268%	128,228 0.1196%	231,794 0.2162%	376,214 0.3509%	339,337 0.3165%	906,725 0.8457%	83,906 0.0783%	224,246 0.2092%	255,526 0.2383%	915,135 0.8536%	219,217 0.2045%
51.1	Internally Generated General Plant - Demand	Value %	25,390 0.0744%	58,399 0.1710%	153,872 0.4506%	329,628 0.9653%	308,995 0.9049%	853,049 2.4982%	70,299 0.2059%	208,338 0.6101%	243,720 0.7137%	886,155 2.5951%	210,460 0.6163%
51.2	Internally Generated General Plant - Customer	Value %	2,695 0.0037%	66,345 0.0922%	74,311 0.1033%	39,757 0.0552%	22,844 0.0317%	26,674 0.0371%	12,700 0.0176%	13,607 0.0189%	8,477 0.0118%	13,625 0.0189%	8,757 0.0122%
51.3	Internally Generated General Plant - Commodity	Value %	609 0.0551%	3,484 0.3153%	3,612 0.3269%	6,830 0.6181%	7,497 0.6785%	27,002 2.4437%	907 0.0821%	2,301 0.2083%	3,329 0.3013%	15,356 1.3897%	0 0.0000%
54.0	Internally Generated Transmission Plant	Value %	226,541 0.0861%	118,906 0.0452%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	601,049 0.2284%	1,782,686 0.6774%	2,107,241 0.8007%	7,414,889 2.8175%	3,603,411 1.3692%
54.1	Internally Generated Transmission Plant - Demand	Value %	226,541 0.0861%	118,906 0.0452%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	601,049 0.2284%	1,782,686 0.6774%	2,107,241 0.8007%	7,414,889 2.8175%	3,603,411 1.3692%
54.2	Internally Generated Transmission Plant - Customer	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
54.3	Internally Generated Transmission Plant - Commodity	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
56.0	Internally Generated Transmission Plant	Value %	226,541 0.0861%	118,906 0.0452%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	601,049 0.2284%	1,782,686 0.6774%	2,107,241 0.8007%	7,414,889 2.8175%	3,603,411 1.3692%

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		Total Company	Residential RS	GS - Small GSS	GS - Large GSL	Transport Eligible EGSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Small Transport STk	Small Transport STt
56.1	Internally Generated Transmission Plant - Demand	Value 263,174,604 100.0000%	189,460,859 71.9906%	19,474,547 7.3999%	27,106,747 10.2999%	5,153,495 1.9582%	0 0.0000%	47,113 0.0179%	171,228 0.0651%	0 0.0000%	0 0.0000%	5,905,891 2.2441%
56.2	Internally Generated Transmission Plant - Customer	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
56.3	Internally Generated Transmission Plant - Commodity	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
57.0	Internally Generated T&D Plant	Value 1,600,850,781 100.0000%	1,293,405,889 80.7949%	99,761,879 6.2318%	83,633,763 5.2243%	12,892,996 0.8054%	1,134,643 0.0709%	479,706 0.0300%	174,172 0.0109%	43,262 0.0027%	32,320,140 2.0189%	16,094,491 1.0054%
57.1	Internally Generated T&D Plant - Demand	Value 582,012,489 100.0000%	387,717,179 66.6166%	39,853,173 6.8475%	55,471,888 9.5310%	10,546,235 1.8120%	42,352 0.0073%	96,413 0.0166%	171,228 0.0294%	- 0.0000%	19,869,258 3.4139%	12,085,955 2.0766%
57.2	Internally Generated T&D Plant - Customer	Value 1,015,695,187 100.0000%	903,999,648 89.0030%	59,756,729 5.8833%	27,911,193 2.7480%	2,289,910 0.2255%	1,091,894 0.1075%	377,446 0.0372%	2,943 0.0003%	43,262 0.0043%	12,222,555 1.2034%	3,938,376 0.3878%
57.3	Internally Generated T&D Plant - Commodity	Value 3,143,105 100.0000%	1,689,061 53.7386%	151,976 4.8352%	250,682 7.9756%	56,851 1.8088%	397 0.0126%	5,847 0.1860%	0 0.0000%	0 0.0000%	228,327 7.2644%	70,159 2.2322%
58.0	Internally Generated Rate Base Less Working Capital	Value 858,080,226 100.0000%	694,350,059 80.9190%	51,557,289 6.0084%	44,426,185 5.1774%	6,867,204 0.8003%	620,293 0.0723%	146,345 0.0171%	100,240 0.0117%	24,745 0.0029%	17,624,902 2.0540%	8,894,783 1.0366%
59.0	Internally Generated Income Before Taxes	Value 64,208,729 100.0000%	24,232,226 37.7398%	7,072,910 11.0155%	5,839,848 9.0951%	1,053,715 1.6411%	260,010 0.4049%	257,452 0.4010%	13,223 0.0206%	80,044 0.1247%	7,136,546 11.1146%	2,532,664 3.9444%
61.0	Internally Generated Transmission Mains	Value 206,084,926 100.0000%	148,361,683 71.9906%	15,249,992 7.3999%	21,226,562 10.2999%	4,035,563 1.9582%	0 0.0000%	36,893 0.0179%	134,084 0.0651%	0 0.0000%	0 0.0000%	4,624,744 2.2441%
62.1	Internally Generated Labor - Demand	Value 12,600,347 100.0000%	8,250,651 65.4796%	916,754 7.2756%	1,177,884 9.3480%	223,892 1.7753%	983 0.0078%	11,787 0.0935%	3,960 0.0314%	0 0.0000%	461,166 3.6599%	267,769 2.1251%
62.2	Internally Generated Labor - Customer	Value 37,625,153 100.0000%	32,912,485 87.4747%	2,588,554 6.8799%	1,172,322 3.1158%	100,914 0.2682%	40,768 0.1084%	13,060 0.0347%	108 0.0003%	1,548 0.0041%	493,015 1.3103%	149,331 0.3969%
62.3	Internally Generated Labor - Commodity	Value 1,210,179 100.0000%	887,364 73.3250%	79,842 6.5976%	131,698 10.8825%	29,867 2.4680%	209 0.0172%	3,072 0.2538%	561 0.0463%	1,122 0.0927%	17,661 1.4594%	5,427 0.4484%
63.0	Internally Generated Gross Plant	Value 1,770,498,663 100.0000%	1,430,841,055 80.8157%	110,648,214 6.2496%	92,390,566 5.2183%	14,226,012 0.8035%	1,258,758 0.0711%	541,323 0.0306%	192,364 0.0109%	50,018 0.0028%	35,673,783 2.0149%	17,715,781 1.0006%
63.1	Internally Generated Gross Plant - Demand	Value 639,057,125 100.0000%	425,668,219 66.6088%	43,808,615 6.8552%	60,899,627 9.5296%	11,577,954 1.8117%	46,607 0.0073%	113,573 0.0178%	188,435 0.0295%	740 0.0001%	21,822,838 3.4148%	13,264,157 2.0756%
63.2	Internally Generated Gross Plant - Customer	Value 1,126,706,760 100.0000%	1,002,347,140 88.9626%	66,585,353 5.9097%	31,071,563 2.7577%	2,552,950 0.2286%	1,211,487 0.1075%	417,968 0.0371%	3,264 0.0003%	47,947 0.0043%	13,590,361 1.2062%	4,371,554 0.3880%
63.3	Internally Generated Gross Plant - Commodity	Value 4,734,778 100.0000%	2,825,696 59.6796%	254,247 5.3698%	419,376 8.8573%	95,108 2.0087%	664 0.0140%	9,782 0.2066%	666 0.0141%	1,331 0.0281%	260,583 5.5036%	80,071 1.6911%
63.5	Internally Generated Net Plant	Value 1,166,359,589 100.0000%	938,705,365 80.4816%	73,150,145 6.2717%	62,448,345 5.3541%	9,658,835 0.8281%	825,206 0.0708%	357,885 0.0307%	132,041 0.0113%	32,905 0.0028%	24,038,046 2.0609%	12,017,487 1.0303%
63.6	Internally Generated Net Plant - Demand	Value 432,433,471 100.0000%	288,362,381 66.6836%	29,670,222 6.8612%	41,255,785 9.5404%	7,843,384 1.8138%	31,060 0.0072%	75,918 0.0176%	129,606 0.0300%	217 0.0001%	14,559,204 3.3668%	8,989,564 2.0788%
63.7	Internally Generated Net Plant - Customer	Value 731,652,292 100.0000%	648,991,397 88.7022%	43,358,312 5.9261%	20,991,964 2.8691%	1,769,959 0.2419%	793,828 0.1085%	277,288 0.0379%	2,129 0.0003%	32,074 0.0044%	9,352,092 1.2782%	2,988,976 0.4085%
63.8	Internally Generated Net Plant - Commodity	Value 2,273,827 100.0000%	1,351,588 59.4411%	121,612 5.3483%	200,596 8.8220%	45,492 2.0007%	318 0.0140%	4,679 0.2058%	307 0.0135%	614 0.0270%	126,750 5.5743%	38,947 1.7128%
64.0	Internally Generated PST&D Plant	Value 1,601,703,696 100.0000%	1,294,073,838 80.7936%	99,827,004 6.2326%	83,730,802 5.2276%	12,912,945 0.8062%	1,134,791 0.0708%	480,758 0.0300%	174,730 0.0109%	44,356 0.0028%	32,320,140 2.0179%	16,094,491 1.0048%
64.1	Internally Generated PST&D Plant - Demand	Value 582,513,089 100.0000%	388,109,446 66.6267%	39,893,494 6.8485%	55,528,011 9.5325%	10,556,905 1.8123%	42,436 0.0073%	96,510 0.0166%	171,583 0.0295%	685 0.0001%	19,869,258 3.4110%	12,085,955 2.0748%

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			CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport - T1 LVTk - T1	Large Vol Transport - T2 LVTk - T2	Large Vol Transport - T3 LVTk - T3	Large Vol Transport - T4 LVTk - T4	Large Vol Transport - T1 LVTl - T1	Large Vol Transport - T2 LVTl - T2	Large Vol Transport - T3 LVTl - T3	Large Vol Transport - T4 LVTl - T4	Wholesale Transport Wt%
56.1	Internally Generated Transmission Plant - Demand	Value %	226,541 0.0861%	118,906 0.0452%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	601,049 0.2284%	1,782,686 0.6774%	2,107,241 0.8007%	7,414,889 2.8175%	3,603,411 1.3692%
56.2	Internally Generated Transmission Plant - Customer	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
56.3	Internally Generated Transmission Plant - Commodity	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
57.0	Internally Generated T&D Plant	Value %	505,519 0.0316%	1,264,425 0.0790%	3,634,331 0.2270%	6,114,833 0.3820%	5,546,554 0.3465%	14,871,743 0.9290%	1,417,664 0.0886%	3,855,638 0.2408%	4,460,547 0.2786%	15,513,830 0.9691%	3,724,758 0.2327%
57.1	Internally Generated T&D Plant - Demand	Value %	463,598 0.0797%	243,332 0.0418%	2,569,979 0.4416%	5,505,471 0.9459%	5,160,858 0.8867%	14,247,714 2.4480%	1,230,000 0.2113%	3,648,131 0.6268%	4,312,308 0.7409%	15,174,005 2.6072%	3,603,411 0.6191%
57.2	Internally Generated T&D Plant - Customer	Value %	35,995 0.0035%	987,206 0.0972%	1,029,226 0.1013%	542,940 0.0308%	312,780 0.0308%	361,422 0.0356%	178,845 0.0176%	185,126 0.0182%	115,861 0.0114%	190,482 0.0188%	121,347 0.0119%
57.3	Internally Generated T&D Plant - Commodity	Value %	5,925 0.1885%	33,887 1.0781%	35,126 1.1175%	66,422 2.1133%	72,916 2.3199%	262,607 8.3550%	8,819 0.2806%	22,381 0.7121%	32,379 1.0301%	149,343 4.7514%	0 0.0000%
58.0	Internally Generated Rate Base Less Working Capital	Value %	280,678 0.0327%	685,829 0.0799%	1,996,863 0.2327%	3,336,296 0.3888%	3,016,017 0.3515%	8,045,157 0.9376%	787,344 0.0918%	2,145,152 0.2500%	2,474,535 0.2884%	8,589,829 1.0011%	2,110,482 0.2460%
59.0	Internally Generated Income Before Taxes	Value %	79,997 0.1246%	1,408,966 2.1944%	871,396 1.3571%	1,166,053 1.8160%	1,254,725 1.9541%	4,526,251 7.0493%	285,257 0.4443%	558,202 0.8694%	825,244 1.2853%	3,735,979 5.8185%	1,018,019 1.5855%
61.0	Internally Generated Transmission Mains	Value %	177,398 0.0861%	93,112 0.0452%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	470,665 0.2284%	1,395,973 0.6774%	1,650,124 0.8007%	5,806,400 2.8175%	2,821,733 1.3692%
62.1	Internally Generated Labor - Demand	Value %	7,776 0.0617%	60,898 0.4833%	59,649 0.4734%	127,782 1.0141%	119,784 0.9506%	330,690 2.6244%	24,332 0.1931%	71,959 0.6496%	81,849 0.6496%	324,010 2.5714%	76,971 0.6109%
62.2	Internally Generated Labor - Customer	Value %	1,516 0.0040%	32,037 0.0851%	39,882 0.1060%	21,740 0.0578%	12,450 0.0331%	14,735 0.0392%	6,663 0.0177%	7,477 0.0199%	4,631 0.0123%	7,220 0.0192%	4,697 0.0125%
62.3	Internally Generated Labor - Commodity	Value %	458 0.0379%	2,621 0.2166%	2,717 0.2245%	5,138 0.4245%	5,640 0.4661%	20,313 1.6785%	682 0.0564%	1,731 0.1431%	2,504 0.2070%	11,552 0.9545%	0 0.0000%
63.0	Internally Generated Gross Plant	Value %	553,650 0.0313%	1,441,269 0.0814%	4,005,861 0.2263%	6,726,156 0.3799%	6,099,150 0.3445%	16,350,272 0.9235%	1,556,078 0.0879%	4,228,129 0.2388%	4,887,577 0.2761%	17,025,457 0.9616%	4,087,188 0.2308%
63.1	Internally Generated Gross Plant - Demand	Value %	506,813 0.0793%	311,087 0.0467%	2,822,664 0.4417%	6,046,778 0.9462%	5,668,282 0.8870%	15,648,574 2.4487%	1,347,592 0.2109%	3,996,735 0.6254%	4,721,832 0.7389%	16,643,585 2.6044%	3,952,418 0.6185%
63.2	Internally Generated Gross Plant - Customer	Value %	40,075 0.0036%	1,091,508 0.0969%	1,143,109 0.1015%	603,572 0.0536%	347,650 0.0309%	401,992 0.0357%	198,422 0.0176%	205,851 0.0183%	128,793 0.0114%	211,431 0.0188%	134,770 0.0120%
63.3	Internally Generated Gross Plant - Commodity	Value %	6,762 0.1428%	38,674 0.8168%	40,088 0.8467%	75,805 1.6010%	83,217 1.7576%	299,706 6.3299%	10,064 0.2126%	25,543 0.5395%	36,953 0.7805%	170,441 3.5998%	0 0.0000%
63.5	Internally Generated Net Plant	Value %	375,242 0.0322%	958,818 0.0822%	2,690,442 0.2307%	4,487,350 0.3847%	4,061,861 0.3483%	10,866,139 0.9316%	1,054,045 0.0904%	2,864,737 0.2456%	3,308,735 0.2837%	11,509,999 0.9868%	2,815,959 0.2414%
63.6	Internally Generated Net Plant - Demand	Value %	343,749 0.0795%	205,001 0.0474%	1,883,156 0.4355%	4,034,134 0.9329%	3,781,618 0.8745%	10,440,017 2.4142%	913,617 0.2113%	2,709,659 0.6268%	3,201,593 0.7404%	11,281,206 2.6088%	2,722,381 0.6295%
63.7	Internally Generated Net Plant - Customer	Value %	28,204 0.0039%	735,005 0.1005%	787,788 0.1077%	416,344 0.0569%	239,766 0.0328%	280,343 0.0383%	135,532 0.0185%	142,654 0.0195%	89,168 0.0122%	145,889 0.0199%	93,578 0.0128%
63.8	Internally Generated Net Plant - Commodity	Value %	3,289 0.1447%	18,811 0.8273%	19,499 0.8575%	36,872 1.6216%	40,477 1.7801%	145,779 6.4112%	4,895 0.2153%	12,424 0.5464%	17,974 0.7905%	82,904 3.6460%	0 0.0000%
64.0	Internally Generated PST&D Plant	Value %	505,519 0.0316%	1,264,425 0.0789%	3,634,331 0.2269%	6,114,833 0.3818%	5,546,554 0.3465%	14,871,743 0.9285%	1,417,664 0.0885%	3,855,638 0.2407%	4,460,547 0.2786%	15,513,830 0.9686%	3,724,758 0.2325%
64.1	Internally Generated PST&D Plant - Demand	Value %	463,598 0.0796%	243,332 0.0418%	2,569,979 0.4412%	5,505,471 0.9451%	5,160,858 0.8860%	14,247,714 2.4459%	1,230,000 0.2112%	3,648,131 0.6263%	4,312,308 0.7403%	15,174,005 2.6049%	3,603,411 0.6186%

Class	Customers	MCF	Service Charge	Delivery Charge	Revenues at			Proposed Increase	Proposed Revenues
					Current Rates	Target Increase	Target Revenues		
RS	579,541	42,284,167	\$ 20.45	\$ 2.1262	\$ 196,678,862	\$ 35,446,670	\$ 232,125,532	\$ 35,446,747	\$ 232,125,609
GS - Small	36,849	3,804,594	\$ 28.65	\$ 2.1262	\$ 20,760,708	\$ -	\$ 20,760,708	\$ (1,902)	\$ 20,758,806
GS - Large	11,904	6,275,606	\$ 36.00	\$ 1.6819	\$ 15,698,681	\$ -	\$ 15,698,681	\$ -	\$ 15,698,681
GS - Transport Eligible	566	1,423,217	\$ 60.00	\$ 1.4598	\$ 2,484,991	\$ -	\$ 2,484,991	\$ -	\$ 2,484,991
SGS	649	9,936	\$ 52.20	\$ 0.6427	\$ 413,030	\$ -	\$ 413,030	\$ -	\$ 413,030
GIS	225	146,375	\$ 36.00	\$ 1.6819	\$ 343,320	\$ -	\$ 343,320	\$ -	\$ 343,320
KGSSD	1	31,337	\$ 350.00	\$ 0.8673	\$ 31,379	\$ -	\$ 31,379	\$ -	\$ 31,379
SSR	7	62,689	\$ 85.00	\$ 1.2497	\$ 86,147	\$ -	\$ 86,147	\$ -	\$ 86,147
STk	3,365	5,715,973	\$ 60.00	\$ 1.4598	\$ 10,806,529	\$ -	\$ 10,806,529	\$ -	\$ 10,806,529
STt	1,118	1,756,377	\$ 60.00	\$ 1.9170	\$ 4,185,306	\$ -	\$ 4,185,306	\$ -	\$ 4,185,306
CNG	3	148,327	\$ 60.00	\$ 0.8199	\$ 124,122	\$ -	\$ 124,122	\$ -	\$ 124,122
GIT	521	848,324	\$ 36.00	\$ 1.6819	\$ 1,651,952	\$ -	\$ 1,651,952	\$ -	\$ 1,651,952
LVTk - T1	188	879,339	\$ 208.00	\$ 0.8714	\$ 1,265,757	\$ -	\$ 1,265,757	\$ -	\$ 1,265,757
LVTk - T2	111	1,662,813	\$ 252.00	\$ 0.8714	\$ 1,814,928	\$ -	\$ 1,814,928	\$ -	\$ 1,814,928
LVTk - T3	63	1,825,393	\$ 323.00	\$ 0.8714	\$ 1,832,227	\$ -	\$ 1,832,227	\$ -	\$ 1,832,227
LVTk - T4	61	6,574,140	\$ 392.00	\$ 0.8714	\$ 6,027,104	\$ -	\$ 6,027,104	\$ -	\$ 6,027,104
LVTt - T1	34	220,764	\$ 288.00	\$ 1.3103	\$ 414,144	\$ -	\$ 414,144	\$ -	\$ 414,144
LVTt - T2	37	560,297	\$ 367.00	\$ 1.3103	\$ 907,207	\$ -	\$ 907,207	\$ -	\$ 907,207
LVTt - T3	24	810,571	\$ 495.00	\$ 1.3103	\$ 1,210,073	\$ -	\$ 1,210,073	\$ -	\$ 1,210,073
LVTt - T4	29	3,738,673	\$ 621.00	\$ 1.3103	\$ 5,127,136	\$ -	\$ 5,127,136	\$ -	\$ 5,127,136
WTt	27	1,027,222	\$ 85.00	\$ 1.2497	\$ 1,319,235	\$ -	\$ 1,319,235	\$ -	\$ 1,319,235
Forfeited Discounts	-	-	\$ -	\$ -	\$ 1,711,256	\$ -	\$ 1,711,256	\$ -	\$ 1,711,256
Miscellaneous service	-	-	\$ -	\$ -	\$ 1,545,271	\$ -	\$ 1,545,271	\$ -	\$ 1,545,271
Interruptible Transportation	-	-	\$ -	\$ -	\$ 1,045,071	\$ -	\$ 1,045,071	\$ -	\$ 1,045,071
Transportation of Gas of Others - Flex Customers	-	-	\$ -	\$ -	\$ 10,412,613	\$ -	\$ 10,412,613	\$ -	\$ 10,412,613
Natural Gas Processed by Others	-	-	\$ -	\$ -	\$ (47,357)	\$ -	\$ (47,357)	\$ -	\$ (47,357)
Rent	-	-	\$ -	\$ -	\$ 43,812	\$ -	\$ 43,812	\$ -	\$ 43,812
Other Gas Revenue/NTB	-	-	\$ -	\$ -	\$ 37,907	\$ -	\$ 37,907	\$ -	\$ 37,907
Total	635,324	79,806,133			\$ 287,931,412	\$ 35,446,670	\$ 323,378,082	\$ 35,444,845	\$ 323,376,257

Residential Class Impacts

Annual Usage (Mcf)	Current Rates				All Proposed Rates (With Increase)				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
5	\$ 16.11	\$ 2.1067	\$ 5.1794		\$ 20.45	\$ 2.1262	\$ 5.1794		\$ 4.35	22.7%
10	\$ 193.32	\$ 10.53	\$ 25.90	\$ 229.75	\$ 245.40	\$ 10.63	\$ 25.90	\$ 281.93	\$ 4.36	19.6%
15	\$ 193.32	\$ 21.07	\$ 51.79	\$ 266.18	\$ 245.40	\$ 21.26	\$ 51.79	\$ 318.46	\$ 4.36	17.3%
20	\$ 193.32	\$ 31.60	\$ 77.69	\$ 302.61	\$ 245.40	\$ 31.89	\$ 77.69	\$ 354.98	\$ 4.37	15.5%
25	\$ 193.32	\$ 42.13	\$ 103.59	\$ 339.04	\$ 245.40	\$ 42.52	\$ 103.59	\$ 391.51	\$ 4.38	14.0%
30	\$ 193.32	\$ 52.67	\$ 129.49	\$ 375.47	\$ 245.40	\$ 53.16	\$ 129.49	\$ 428.04	\$ 4.39	12.8%
35	\$ 193.32	\$ 63.20	\$ 155.38	\$ 411.90	\$ 245.40	\$ 63.79	\$ 155.38	\$ 464.57	\$ 4.40	11.8%
40	\$ 193.32	\$ 73.73	\$ 181.28	\$ 448.33	\$ 245.40	\$ 74.42	\$ 181.28	\$ 501.10	\$ 4.41	10.9%
45	\$ 193.32	\$ 84.27	\$ 207.18	\$ 484.76	\$ 245.40	\$ 85.05	\$ 207.18	\$ 537.62	\$ 4.41	10.2%
50	\$ 193.32	\$ 94.80	\$ 233.07	\$ 521.19	\$ 245.40	\$ 95.68	\$ 233.07	\$ 574.15	\$ 4.42	9.5%
55	\$ 193.32	\$ 105.34	\$ 258.97	\$ 557.63	\$ 245.40	\$ 106.31	\$ 258.97	\$ 610.68	\$ 4.43	8.9%
60	\$ 193.32	\$ 115.87	\$ 284.87	\$ 594.06	\$ 245.40	\$ 116.94	\$ 284.87	\$ 647.21	\$ 4.44	8.4%
65	\$ 193.32	\$ 126.40	\$ 310.76	\$ 630.49	\$ 245.40	\$ 127.57	\$ 310.76	\$ 683.74	\$ 4.45	8.0%
70	\$ 193.32	\$ 136.94	\$ 336.66	\$ 666.92	\$ 245.40	\$ 138.20	\$ 336.66	\$ 720.26	\$ 4.45	7.6%
75	\$ 193.32	\$ 147.47	\$ 362.56	\$ 703.35	\$ 245.40	\$ 148.83	\$ 362.56	\$ 756.79	\$ 4.46	7.2%
80	\$ 193.32	\$ 158.00	\$ 388.46	\$ 739.78	\$ 245.40	\$ 159.47	\$ 388.46	\$ 793.32	\$ 4.47	6.9%
85	\$ 193.32	\$ 168.54	\$ 414.35	\$ 776.21	\$ 245.40	\$ 170.10	\$ 414.35	\$ 829.85	\$ 4.48	6.6%
90	\$ 193.32	\$ 179.07	\$ 440.25	\$ 812.64	\$ 245.40	\$ 180.73	\$ 440.25	\$ 866.38	\$ 4.49	6.3%
95	\$ 193.32	\$ 189.60	\$ 466.15	\$ 849.07	\$ 245.40	\$ 191.36	\$ 466.15	\$ 902.90	\$ 4.49	6.1%
100	\$ 193.32	\$ 200.14	\$ 492.04	\$ 885.50	\$ 245.40	\$ 201.99	\$ 492.04	\$ 939.43	\$ 4.50	5.9%
105	\$ 193.32	\$ 210.67	\$ 517.94	\$ 921.93	\$ 245.40	\$ 212.62	\$ 517.94	\$ 975.96	\$ 4.51	5.6%
110	\$ 193.32	\$ 221.20	\$ 543.84	\$ 958.36	\$ 245.40	\$ 223.25	\$ 543.84	\$ 1,012.49	\$ 4.52	5.5%
115	\$ 193.32	\$ 231.74	\$ 569.73	\$ 994.79	\$ 245.40	\$ 233.88	\$ 569.73	\$ 1,049.02	\$ 4.53	5.3%
120	\$ 193.32	\$ 242.27	\$ 595.63	\$ 1,031.22	\$ 245.40	\$ 244.51	\$ 595.63	\$ 1,085.54	\$ 4.54	5.1%
125	\$ 193.32	\$ 252.80	\$ 621.53	\$ 1,067.65	\$ 245.40	\$ 255.14	\$ 621.53	\$ 1,122.07	\$ 4.54	4.9%
130	\$ 193.32	\$ 263.34	\$ 647.43	\$ 1,104.08	\$ 245.40	\$ 265.78	\$ 647.43	\$ 1,158.60	\$ 4.55	4.8%
135	\$ 193.32	\$ 273.87	\$ 673.32	\$ 1,140.51	\$ 245.40	\$ 276.41	\$ 673.32	\$ 1,195.13	\$ 4.56	4.6%
140	\$ 193.32	\$ 284.40	\$ 699.22	\$ 1,176.94	\$ 245.40	\$ 287.04	\$ 699.22	\$ 1,231.66	\$ 4.57	4.5%
145	\$ 193.32	\$ 294.94	\$ 725.12	\$ 1,213.37	\$ 245.40	\$ 297.67	\$ 725.12	\$ 1,268.18	\$ 4.58	4.4%
150	\$ 193.32	\$ 305.47	\$ 751.01	\$ 1,249.80	\$ 245.40	\$ 308.30	\$ 751.01	\$ 1,304.71	\$ 4.58	4.3%
155	\$ 193.32	\$ 316.01	\$ 776.91	\$ 1,286.24	\$ 245.40	\$ 318.93	\$ 776.91	\$ 1,341.24	\$ 4.59	4.2%
160	\$ 193.32	\$ 326.54	\$ 802.81	\$ 1,322.67	\$ 245.40	\$ 329.56	\$ 802.81	\$ 1,377.77	\$ 4.60	4.1%
165	\$ 193.32	\$ 337.07	\$ 828.70	\$ 1,359.10	\$ 245.40	\$ 340.19	\$ 828.70	\$ 1,414.30	\$ 4.61	4.0%
170	\$ 193.32	\$ 347.61	\$ 854.60	\$ 1,395.53	\$ 245.40	\$ 350.82	\$ 854.60	\$ 1,450.82	\$ 4.62	3.9%
175	\$ 193.32	\$ 358.14	\$ 880.50	\$ 1,431.96	\$ 245.40	\$ 361.45	\$ 880.50	\$ 1,487.35	\$ 4.62	3.8%
180	\$ 193.32	\$ 368.67	\$ 906.40	\$ 1,468.39	\$ 245.40	\$ 372.09	\$ 906.40	\$ 1,523.88	\$ 4.63	3.7%
185	\$ 193.32	\$ 379.21	\$ 932.29	\$ 1,504.82	\$ 245.40	\$ 382.72	\$ 932.29	\$ 1,560.41	\$ 4.64	3.6%
190	\$ 193.32	\$ 389.74	\$ 958.19	\$ 1,541.25	\$ 245.40	\$ 393.35	\$ 958.19	\$ 1,596.94	\$ 4.65	3.5%
195	\$ 193.32	\$ 400.27	\$ 984.09	\$ 1,577.68	\$ 245.40	\$ 403.98	\$ 984.09	\$ 1,633.46	\$ 4.66	3.5%
200	\$ 193.32	\$ 410.81	\$ 1,009.98	\$ 1,614.11	\$ 245.40	\$ 414.61	\$ 1,009.98	\$ 1,669.99	\$ 4.66	3.4%
205	\$ 193.32	\$ 421.34	\$ 1,035.88	\$ 1,650.54	\$ 245.40	\$ 425.24	\$ 1,035.88	\$ 1,706.52	\$ 4.67	3.3%
210	\$ 193.32	\$ 431.87	\$ 1,061.78	\$ 1,686.97	\$ 245.40	\$ 435.87	\$ 1,061.78	\$ 1,743.05	\$ 4.68	3.3%
215	\$ 193.32	\$ 442.41	\$ 1,087.67	\$ 1,723.40	\$ 245.40	\$ 446.50	\$ 1,087.67	\$ 1,779.58	\$ 4.69	3.2%
220	\$ 193.32	\$ 452.94	\$ 1,113.57	\$ 1,759.83	\$ 245.40	\$ 457.13	\$ 1,113.57	\$ 1,816.10		

GSS Class Impacts

Annual Usage (Mcf)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
5	29.77	2.1067	5.1794		28.65	2.1262	5.1794			
5	357.24	10.53	25.90	393.67	343.80	10.63	25.90	380.33	(1.11)	-3.4%
10	357.24	21.07	51.79	430.10	343.80	21.26	51.79	416.86	(1.10)	-3.1%
15	357.24	31.60	77.69	466.53	343.80	31.89	77.69	453.38	(1.10)	-2.8%
20	357.24	42.13	103.59	502.96	343.80	42.52	103.59	489.91	(1.09)	-2.6%
25	357.24	52.67	129.49	539.39	343.80	53.16	129.49	526.44	(1.08)	-2.4%
30	357.24	63.20	155.38	575.82	343.80	63.79	155.38	562.97	(1.07)	-2.2%
35	357.24	73.73	181.28	612.25	343.80	74.42	181.28	599.50	(1.06)	-2.1%
40	357.24	84.27	207.18	648.68	343.80	85.05	207.18	636.02	(1.06)	-2.0%
45	357.24	94.80	233.07	685.11	343.80	95.68	233.07	672.55	(1.05)	-1.8%
50	357.24	105.34	258.97	721.55	343.80	106.31	258.97	709.08	(1.04)	-1.7%
55	357.24	115.87	284.87	757.98	343.80	116.94	284.87	745.61	(1.03)	-1.6%
60	357.24	126.40	310.76	794.41	343.80	127.57	310.76	782.14	(1.02)	-1.5%
65	357.24	136.94	336.66	830.84	343.80	138.20	336.66	818.66	(1.01)	-1.5%
70	357.24	147.47	362.56	867.27	343.80	148.83	362.56	855.19	(1.01)	-1.4%
75	357.24	158.00	388.46	903.70	343.80	159.47	388.46	891.72	(1.00)	-1.3%
80	357.24	168.54	414.35	940.13	343.80	170.10	414.35	928.25	(0.99)	-1.3%
85	357.24	179.07	440.25	976.56	343.80	180.73	440.25	964.78	(0.98)	-1.2%
90	357.24	189.60	466.15	1,012.99	343.80	191.36	466.15	1,001.30	(0.97)	-1.2%
95	357.24	200.14	492.04	1,049.42	343.80	201.99	492.04	1,037.83	(0.97)	-1.1%
100	357.24	210.67	517.94	1,085.85	343.80	212.62	517.94	1,074.36	(0.96)	-1.1%
105	357.24	221.20	543.84	1,122.28	343.80	223.25	543.84	1,110.89	(0.95)	-1.0%
110	357.24	231.74	569.73	1,158.71	343.80	233.88	569.73	1,147.42	(0.94)	-1.0%
115	357.24	242.27	595.63	1,195.14	343.80	244.51	595.63	1,183.94	(0.93)	-0.9%
120	357.24	252.80	621.53	1,231.57	343.80	255.14	621.53	1,220.47	(0.93)	-0.9%
125	357.24	263.34	647.43	1,268.00	343.80	265.78	647.43	1,257.00	(0.92)	-0.9%
130	357.24	273.87	673.32	1,304.43	343.80	276.41	673.32	1,293.53	(0.91)	-0.8%
135	357.24	284.40	699.22	1,340.86	343.80	287.04	699.22	1,330.06	(0.90)	-0.8%
140	357.24	294.94	725.12	1,377.29	343.80	297.67	725.12	1,366.58	(0.89)	-0.8%
145	357.24	305.47	751.01	1,413.72	343.80	308.30	751.01	1,403.11	(0.88)	-0.8%
150	357.24	316.01	776.91	1,450.16	343.80	318.93	776.91	1,439.64	(0.88)	-0.7%
155	357.24	326.54	802.81	1,486.59	343.80	329.56	802.81	1,476.17	(0.87)	-0.7%
160	357.24	337.07	828.70	1,523.02	343.80	340.19	828.70	1,512.70	(0.86)	-0.7%
165	357.24	347.61	854.60	1,559.45	343.80	350.82	854.60	1,549.22	(0.85)	-0.7%
170	357.24	358.14	880.50	1,595.88	343.80	361.45	880.50	1,585.75	(0.84)	-0.6%
175	357.24	368.67	906.40	1,632.31	343.80	372.09	906.40	1,622.28	(0.84)	-0.6%
180	357.24	379.21	932.29	1,668.74	343.80	382.72	932.29	1,658.81	(0.83)	-0.6%
185	357.24	389.74	958.19	1,705.17	343.80	393.35	958.19	1,695.34	(0.82)	-0.6%
190	357.24	400.27	984.09	1,741.60	343.80	403.98	984.09	1,731.86	(0.81)	-0.6%
195	357.24	410.81	1,009.98	1,778.03	343.80	414.61	1,009.98	1,768.39	(0.80)	-0.5%
200	357.24	421.34	1,035.88	1,814.46	343.80	425.24	1,035.88	1,804.92	(0.79)	-0.5%

GSL Class Impacts

25	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 38.76	\$ 1.6619	\$ 5.1794		\$ 36.00	\$ 1.6819	\$ 5.1794			
25	\$ 465.12	\$ 41.55	\$ 129.49	\$ 636.15	\$ 432.00	\$ 42.05	\$ 129.49	\$ 603.53	\$ (2.72)	-5.1%
50	\$ 465.12	\$ 83.10	\$ 258.97	\$ 807.19	\$ 432.00	\$ 84.10	\$ 258.97	\$ 775.07	\$ (2.68)	-4.0%
75	\$ 465.12	\$ 124.64	\$ 388.46	\$ 978.22	\$ 432.00	\$ 126.14	\$ 388.46	\$ 946.60	\$ (2.64)	-3.2%
100	\$ 465.12	\$ 166.19	\$ 517.94	\$ 1,149.25	\$ 432.00	\$ 168.19	\$ 517.94	\$ 1,118.13	\$ (2.59)	-2.7%
125	\$ 465.12	\$ 207.74	\$ 647.43	\$ 1,320.28	\$ 432.00	\$ 210.24	\$ 647.43	\$ 1,289.66	\$ (2.55)	-2.3%
150	\$ 465.12	\$ 249.29	\$ 776.91	\$ 1,491.32	\$ 432.00	\$ 252.29	\$ 776.91	\$ 1,461.20	\$ (2.51)	-2.0%
175	\$ 465.12	\$ 290.83	\$ 906.40	\$ 1,662.35	\$ 432.00	\$ 294.33	\$ 906.40	\$ 1,632.73	\$ (2.47)	-1.8%
200	\$ 465.12	\$ 332.38	\$ 1,035.88	\$ 1,833.38	\$ 432.00	\$ 336.38	\$ 1,035.88	\$ 1,804.26	\$ (2.43)	-1.6%
225	\$ 465.12	\$ 373.93	\$ 1,165.37	\$ 2,004.41	\$ 432.00	\$ 378.43	\$ 1,165.37	\$ 1,975.79	\$ (2.38)	-1.4%
250	\$ 465.12	\$ 415.48	\$ 1,294.85	\$ 2,175.45	\$ 432.00	\$ 420.48	\$ 1,294.85	\$ 2,147.33	\$ (2.34)	-1.3%
275	\$ 465.12	\$ 457.02	\$ 1,424.34	\$ 2,346.48	\$ 432.00	\$ 462.52	\$ 1,424.34	\$ 2,318.86	\$ (2.30)	-1.2%
300	\$ 465.12	\$ 498.57	\$ 1,553.82	\$ 2,517.51	\$ 432.00	\$ 504.57	\$ 1,553.82	\$ 2,490.39	\$ (2.26)	-1.1%
325	\$ 465.12	\$ 540.12	\$ 1,683.31	\$ 2,688.54	\$ 432.00	\$ 546.62	\$ 1,683.31	\$ 2,661.92	\$ (2.22)	-1.0%
350	\$ 465.12	\$ 581.67	\$ 1,812.79	\$ 2,859.58	\$ 432.00	\$ 588.67	\$ 1,812.79	\$ 2,833.46	\$ (2.18)	-0.9%
375	\$ 465.12	\$ 623.21	\$ 1,942.28	\$ 3,030.61	\$ 432.00	\$ 630.71	\$ 1,942.28	\$ 3,004.99	\$ (2.13)	-0.8%
400	\$ 465.12	\$ 664.76	\$ 2,071.76	\$ 3,201.64	\$ 432.00	\$ 672.76	\$ 2,071.76	\$ 3,176.52	\$ (2.09)	-0.8%
425	\$ 465.12	\$ 706.31	\$ 2,201.25	\$ 3,372.67	\$ 432.00	\$ 714.81	\$ 2,201.25	\$ 3,348.05	\$ (2.05)	-0.7%
450	\$ 465.12	\$ 747.86	\$ 2,330.73	\$ 3,543.71	\$ 432.00	\$ 756.86	\$ 2,330.73	\$ 3,519.59	\$ (2.01)	-0.7%
475	\$ 465.12	\$ 789.40	\$ 2,460.22	\$ 3,714.74	\$ 432.00	\$ 798.90	\$ 2,460.22	\$ 3,691.12	\$ (1.97)	-0.6%
500	\$ 465.12	\$ 830.95	\$ 2,589.70	\$ 3,885.77	\$ 432.00	\$ 840.95	\$ 2,589.70	\$ 3,862.65	\$ (1.93)	-0.6%
525	\$ 465.12	\$ 872.50	\$ 2,719.19	\$ 4,056.80	\$ 432.00	\$ 883.00	\$ 2,719.19	\$ 4,034.18	\$ (1.88)	-0.6%
550	\$ 465.12	\$ 914.05	\$ 2,848.67	\$ 4,227.84	\$ 432.00	\$ 925.05	\$ 2,848.67	\$ 4,205.72	\$ (1.84)	-0.5%
575	\$ 465.12	\$ 955.59	\$ 2,978.16	\$ 4,398.87	\$ 432.00	\$ 967.09	\$ 2,978.16	\$ 4,377.25	\$ (1.80)	-0.5%
600	\$ 465.12	\$ 997.14	\$ 3,107.64	\$ 4,569.90	\$ 432.00	\$ 1,009.14	\$ 3,107.64	\$ 4,548.78	\$ (1.76)	-0.5%
625	\$ 465.12	\$ 1,038.69	\$ 3,237.13	\$ 4,740.93	\$ 432.00	\$ 1,051.19	\$ 3,237.13	\$ 4,720.31	\$ (1.72)	-0.4%
650	\$ 465.12	\$ 1,080.24	\$ 3,366.61	\$ 4,911.97	\$ 432.00	\$ 1,093.24	\$ 3,366.61	\$ 4,891.85	\$ (1.68)	-0.4%
675	\$ 465.12	\$ 1,121.78	\$ 3,496.10	\$ 5,083.00	\$ 432.00	\$ 1,135.28	\$ 3,496.10	\$ 5,063.38	\$ (1.63)	-0.4%
700	\$ 465.12	\$ 1,163.33	\$ 3,625.58	\$ 5,254.03	\$ 432.00	\$ 1,177.33	\$ 3,625.58	\$ 5,234.91	\$ (1.59)	-0.4%
725	\$ 465.12	\$ 1,204.88	\$ 3,755.07	\$ 5,425.06	\$ 432.00	\$ 1,219.38	\$ 3,755.07	\$ 5,406.44	\$ (1.55)	-0.3%
750	\$ 465.12	\$ 1,246.43	\$ 3,884.55	\$ 5,596.10	\$ 432.00	\$ 1,261.43	\$ 3,884.55	\$ 5,577.98	\$ (1.51)	-0.3%
775	\$ 465.12	\$ 1,287.97	\$ 4,014.04	\$ 5,767.13	\$ 432.00	\$ 1,303.47	\$ 4,014.04	\$ 5,749.51	\$ (1.47)	-0.3%
800	\$ 465.12	\$ 1,329.52	\$ 4,143.52	\$ 5,938.16	\$ 432.00	\$ 1,345.52	\$ 4,143.52	\$ 5,921.04	\$ (1.43)	-0.3%
825	\$ 465.12	\$ 1,371.07	\$ 4,273.01	\$ 6,109.19	\$ 432.00	\$ 1,387.57	\$ 4,273.01	\$ 6,092.57	\$ (1.38)	-0.3%
850	\$ 465.12	\$ 1,412.62	\$ 4,402.49	\$ 6,280.23	\$ 432.00	\$ 1,429.62	\$ 4,402.49	\$ 6,264.11	\$ (1.34)	-0.3%
875	\$ 465.12	\$ 1,454.16	\$ 4,531.98	\$ 6,451.26	\$ 432.00	\$ 1,471.66	\$ 4,531.98	\$ 6,435.64	\$ (1.30)	-0.2%
900	\$ 465.12	\$ 1,495.71	\$ 4,661.46	\$ 6,622.29	\$ 432.00	\$ 1,513.71	\$ 4,661.46	\$ 6,607.17	\$ (1.26)	-0.2%
925	\$ 465.12	\$ 1,537.26	\$ 4,790.95	\$ 6,793.32	\$ 432.00	\$ 1,555.76	\$ 4,790.95	\$ 6,778.70	\$ (1.22)	-0.2%
950	\$ 465.12	\$ 1,578.81	\$ 4,920.43	\$ 6,964.36	\$ 432.00	\$ 1,597.81	\$ 4,920.43	\$ 6,950.24	\$ (1.18)	-0.2%
975	\$ 465.12	\$ 1,620.35	\$ 5,049.92	\$ 7,135.39	\$ 432.00	\$ 1,639.85	\$ 5,049.92	\$ 7,121.77	\$ (1.13)	-0.2%
1000	\$ 465.12	\$ 1,661.90	\$ 5,179.40	\$ 7,306.42	\$ 432.00	\$ 1,681.90	\$ 5,179.40	\$ 7,293.30	\$ (1.09)	-0.2%
1025	\$ 465.12	\$ 1,703.45	\$ 5,308.89	\$ 7,477.45	\$ 432.00	\$ 1,723.95	\$ 5,308.89	\$ 7,464.83	\$ (1.05)	-0.2%
1050	\$ 465.12	\$ 1,745.00	\$ 5,438.37	\$ 7,648.49	\$ 432.00	\$ 1,766.00	\$ 5,438.37	\$ 7,636.37	\$ (1.01)	-0.2%
1075	\$ 465.12	\$ 1,786.54	\$ 5,567.86	\$ 7,819.52	\$ 432.00	\$ 1,808.04	\$ 5,567.86	\$ 7,807.90	\$ (0.97)	-0.1%
1100	\$ 465.12	\$ 1,828.09	\$ 5,697.34	\$ 7,990.55	\$ 432.00	\$ 1,850.09	\$ 5,697.34	\$ 7,979.43	\$ (0.93)	-0.1%
1125	\$ 465.12	\$ 1,869.64	\$ 5,826.83	\$ 8,161.58	\$ 432.00	\$ 1,892.14	\$ 5,826.83	\$ 8,150.96	\$ (0.88)	-0.1%
1150	\$ 465.12	\$ 1,911.19	\$ 5,956.31	\$ 8,332.62	\$ 432.00	\$ 1,934.19	\$ 5,956.31	\$ 8,322.50	\$ (0.84)	-0.1%
1175	\$ 465.12	\$ 1,952.73	\$ 6,085.80	\$ 8,503.65	\$ 432.00	\$ 1,976.23	\$ 6,085.80	\$ 8,494.03	\$ (0.80)	-0.1%
1200	\$ 465.12	\$ 1,994.28	\$ 6,215.28	\$ 8,674.68	\$ 432.00	\$ 2,018.28	\$ 6,215.28	\$ 8,665.56	\$ (0.76)	-0.1%
1225	\$ 465.12	\$ 2,035.83	\$ 6,344.77	\$ 8,845.71	\$ 432.00	\$ 2,060.33	\$ 6,344.77	\$ 8,837.09	\$ (0.72)	-0.1%
1250	\$ 465.12	\$ 2,077.38	\$ 6,474.25	\$ 9,016.75	\$ 432.00	\$ 2,102.38	\$ 6,474.25	\$ 9,008.63	\$ (0.68)	-0.1%
1275	\$ 465.12	\$ 2,118.92	\$ 6,603.74	\$ 9,187.78	\$ 432.00	\$ 2,144.42	\$ 6,603.74	\$ 9,180.16	\$ (0.63)	-0.1%
1300	\$ 465.12	\$ 2,160.47	\$ 6,733.22	\$ 9,358.81	\$ 432.00	\$ 2,186.47	\$ 6,733.22	\$ 9,351.69	\$ (0.59)	-0.1%
1325	\$ 465.12	\$ 2,202.02	\$ 6,862.71	\$ 9,529.84	\$ 432.00	\$ 2,228.52	\$ 6,862.71	\$ 9,523.22	\$ (0.55)	-0.1%

GSTE Class Impacts

50	Current Rates				Proposed Rates				Total Increase		
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase	
Annual Usage (Mcfs)	\$ 70.48	\$ 1.4398	\$ 5.1794		Annual Usage (Mcfs)	\$ 60.00	\$ 1.4598	\$ 5.1794			
1250	\$ 845.76	\$ 1,799.75	\$ 6,474.25	\$ 9,119.76	1250	\$ 720.00	\$ 1,824.75	\$ 6,474.25	\$ 9,019.00	\$ (8.40)	-1.1%
1300	\$ 845.76	\$ 1,871.74	\$ 6,733.22	\$ 9,450.72	1300	\$ 720.00	\$ 1,897.74	\$ 6,733.22	\$ 9,350.96	\$ (8.31)	-1.1%
1350	\$ 845.76	\$ 1,943.73	\$ 6,992.19	\$ 9,781.68	1350	\$ 720.00	\$ 1,970.73	\$ 6,992.19	\$ 9,682.92	\$ (8.23)	-1.0%
1400	\$ 845.76	\$ 2,015.72	\$ 7,251.16	\$ 10,112.64	1400	\$ 720.00	\$ 2,043.72	\$ 7,251.16	\$ 10,014.88	\$ (8.15)	-1.0%
1450	\$ 845.76	\$ 2,087.71	\$ 7,510.13	\$ 10,443.60	1450	\$ 720.00	\$ 2,116.71	\$ 7,510.13	\$ 10,346.84	\$ (8.06)	-0.9%
1500	\$ 845.76	\$ 2,159.70	\$ 7,769.10	\$ 10,774.56	1500	\$ 720.00	\$ 2,189.70	\$ 7,769.10	\$ 10,678.80	\$ (7.98)	-0.9%
1550	\$ 845.76	\$ 2,231.69	\$ 8,028.07	\$ 11,105.52	1550	\$ 720.00	\$ 2,262.69	\$ 8,028.07	\$ 11,010.76	\$ (7.90)	-0.9%
1600	\$ 845.76	\$ 2,303.68	\$ 8,287.04	\$ 11,436.48	1600	\$ 720.00	\$ 2,335.68	\$ 8,287.04	\$ 11,342.72	\$ (7.81)	-0.8%
1650	\$ 845.76	\$ 2,375.67	\$ 8,546.01	\$ 11,767.44	1650	\$ 720.00	\$ 2,408.67	\$ 8,546.01	\$ 11,674.68	\$ (7.73)	-0.8%
1700	\$ 845.76	\$ 2,447.66	\$ 8,804.98	\$ 12,098.40	1700	\$ 720.00	\$ 2,481.66	\$ 8,804.98	\$ 12,006.64	\$ (7.65)	-0.8%
1750	\$ 845.76	\$ 2,519.65	\$ 9,063.95	\$ 12,429.36	1750	\$ 720.00	\$ 2,554.65	\$ 9,063.95	\$ 12,338.60	\$ (7.56)	-0.7%
1800	\$ 845.76	\$ 2,591.64	\$ 9,322.92	\$ 12,760.32	1800	\$ 720.00	\$ 2,627.64	\$ 9,322.92	\$ 12,670.56	\$ (7.48)	-0.7%
1850	\$ 845.76	\$ 2,663.63	\$ 9,581.89	\$ 13,091.28	1850	\$ 720.00	\$ 2,700.63	\$ 9,581.89	\$ 13,002.52	\$ (7.40)	-0.7%
1900	\$ 845.76	\$ 2,735.62	\$ 9,840.86	\$ 13,422.24	1900	\$ 720.00	\$ 2,773.62	\$ 9,840.86	\$ 13,334.48	\$ (7.31)	-0.7%
1950	\$ 845.76	\$ 2,807.61	\$ 10,099.83	\$ 13,753.20	1950	\$ 720.00	\$ 2,846.61	\$ 10,099.83	\$ 13,666.44	\$ (7.23)	-0.6%
2000	\$ 845.76	\$ 2,879.60	\$ 10,358.80	\$ 14,084.16	2000	\$ 720.00	\$ 2,919.60	\$ 10,358.80	\$ 13,998.40	\$ (7.15)	-0.6%
2050	\$ 845.76	\$ 2,951.59	\$ 10,617.77	\$ 14,415.12	2050	\$ 720.00	\$ 2,992.59	\$ 10,617.77	\$ 14,330.36	\$ (7.06)	-0.6%
2100	\$ 845.76	\$ 3,023.58	\$ 10,876.74	\$ 14,746.08	2100	\$ 720.00	\$ 3,065.58	\$ 10,876.74	\$ 14,662.32	\$ (6.98)	-0.6%
2150	\$ 845.76	\$ 3,095.57	\$ 11,135.71	\$ 15,077.04	2150	\$ 720.00	\$ 3,138.57	\$ 11,135.71	\$ 14,994.28	\$ (6.90)	-0.5%
2200	\$ 845.76	\$ 3,167.56	\$ 11,394.68	\$ 15,408.00	2200	\$ 720.00	\$ 3,211.56	\$ 11,394.68	\$ 15,326.24	\$ (6.81)	-0.5%
2250	\$ 845.76	\$ 3,239.55	\$ 11,653.65	\$ 15,738.96	2250	\$ 720.00	\$ 3,284.55	\$ 11,653.65	\$ 15,658.20	\$ (6.73)	-0.5%
2300	\$ 845.76	\$ 3,311.54	\$ 11,912.62	\$ 16,069.92	2300	\$ 720.00	\$ 3,357.54	\$ 11,912.62	\$ 15,990.16	\$ (6.65)	-0.5%
2350	\$ 845.76	\$ 3,383.53	\$ 12,171.59	\$ 16,400.88	2350	\$ 720.00	\$ 3,430.53	\$ 12,171.59	\$ 16,322.12	\$ (6.56)	-0.5%
2400	\$ 845.76	\$ 3,455.52	\$ 12,430.56	\$ 16,731.84	2400	\$ 720.00	\$ 3,503.52	\$ 12,430.56	\$ 16,654.08	\$ (6.48)	-0.5%
2450	\$ 845.76	\$ 3,527.51	\$ 12,689.53	\$ 17,062.80	2450	\$ 720.00	\$ 3,576.51	\$ 12,689.53	\$ 16,986.04	\$ (6.40)	-0.4%
2500	\$ 845.76	\$ 3,599.50	\$ 12,948.50	\$ 17,393.76	2500	\$ 720.00	\$ 3,649.50	\$ 12,948.50	\$ 17,318.00	\$ (6.31)	-0.4%
2550	\$ 845.76	\$ 3,671.49	\$ 13,207.47	\$ 17,724.72	2550	\$ 720.00	\$ 3,722.49	\$ 13,207.47	\$ 17,649.96	\$ (6.23)	-0.4%
2600	\$ 845.76	\$ 3,743.48	\$ 13,466.44	\$ 18,055.68	2600	\$ 720.00	\$ 3,795.48	\$ 13,466.44	\$ 17,981.92	\$ (6.15)	-0.4%
2650	\$ 845.76	\$ 3,815.47	\$ 13,725.41	\$ 18,386.64	2650	\$ 720.00	\$ 3,868.47	\$ 13,725.41	\$ 18,313.88	\$ (6.06)	-0.4%
2700	\$ 845.76	\$ 3,887.46	\$ 13,984.38	\$ 18,717.60	2700	\$ 720.00	\$ 3,941.46	\$ 13,984.38	\$ 18,645.84	\$ (5.98)	-0.4%
2750	\$ 845.76	\$ 3,959.45	\$ 14,243.35	\$ 19,048.56	2750	\$ 720.00	\$ 4,014.45	\$ 14,243.35	\$ 18,977.80	\$ (5.90)	-0.4%
2800	\$ 845.76	\$ 4,031.44	\$ 14,502.32	\$ 19,379.52	2800	\$ 720.00	\$ 4,087.44	\$ 14,502.32	\$ 19,309.76	\$ (5.81)	-0.4%
2850	\$ 845.76	\$ 4,103.43	\$ 14,761.29	\$ 19,710.48	2850	\$ 720.00	\$ 4,160.43	\$ 14,761.29	\$ 19,641.72	\$ (5.73)	-0.3%
2900	\$ 845.76	\$ 4,175.42	\$ 15,020.26	\$ 20,041.44	2900	\$ 720.00	\$ 4,233.42	\$ 15,020.26	\$ 19,973.68	\$ (5.65)	-0.3%
2950	\$ 845.76	\$ 4,247.41	\$ 15,279.23	\$ 20,372.40	2950	\$ 720.00	\$ 4,306.41	\$ 15,279.23	\$ 20,305.64	\$ (5.56)	-0.3%
3000	\$ 845.76	\$ 4,319.40	\$ 15,538.20	\$ 20,703.36	3000	\$ 720.00	\$ 4,379.40	\$ 15,538.20	\$ 20,637.60	\$ (5.48)	-0.3%
3050	\$ 845.76	\$ 4,391.39	\$ 15,797.17	\$ 21,034.32	3050	\$ 720.00	\$ 4,452.39	\$ 15,797.17	\$ 20,969.56	\$ (5.40)	-0.3%
3100	\$ 845.76	\$ 4,463.38	\$ 16,056.14	\$ 21,365.28	3100	\$ 720.00	\$ 4,525.38	\$ 16,056.14	\$ 21,301.52	\$ (5.31)	-0.3%
3150	\$ 845.76	\$ 4,535.37	\$ 16,315.11	\$ 21,696.24	3150	\$ 720.00	\$ 4,598.37	\$ 16,315.11	\$ 21,633.48	\$ (5.23)	-0.3%
3200	\$ 845.76	\$ 4,607.36	\$ 16,574.08	\$ 22,027.20	3200	\$ 720.00	\$ 4,671.36	\$ 16,574.08	\$ 21,965.44	\$ (5.15)	-0.3%
3250	\$ 845.76	\$ 4,679.35	\$ 16,833.05	\$ 22,358.16	3250	\$ 720.00	\$ 4,744.35	\$ 16,833.05	\$ 22,297.40	\$ (5.06)	-0.3%
3300	\$ 845.76	\$ 4,751.34	\$ 17,092.02	\$ 22,689.12	3300	\$ 720.00	\$ 4,817.34	\$ 17,092.02	\$ 22,629.36	\$ (4.98)	-0.3%
3350	\$ 845.76	\$ 4,823.33	\$ 17,350.99	\$ 23,020.08	3350	\$ 720.00	\$ 4,890.33	\$ 17,350.99	\$ 22,961.32	\$ (4.90)	-0.3%
3400	\$ 845.76	\$ 4,895.32	\$ 17,609.96	\$ 23,351.04	3400	\$ 720.00	\$ 4,963.32	\$ 17,609.96	\$ 23,293.28	\$ (4.81)	-0.2%
3450	\$ 845.76	\$ 4,967.31	\$ 17,868.93	\$ 23,682.00	3450	\$ 720.00	\$ 5,036.31	\$ 17,868.93	\$ 23,625.24	\$ (4.73)	-0.2%
3500	\$ 845.76	\$ 5,039.30	\$ 18,127.90	\$ 24,012.96	3500	\$ 720.00	\$ 5,109.30	\$ 18,127.90	\$ 23,957.20	\$ (4.65)	-0.2%
3550	\$ 845.76	\$ 5,111.29	\$ 18,386.87	\$ 24,343.92	3550	\$ 720.00	\$ 5,182.29	\$ 18,386.87	\$ 24,289.16	\$ (4.56)	-0.2%
3600	\$ 845.76	\$ 5,183.28	\$ 18,645.84	\$ 24,674.88	3600	\$ 720.00	\$ 5,255.28	\$ 18,645.84	\$ 24,621.12	\$ (4.48)	-0.2%
3650	\$ 845.76	\$ 5,255.27	\$ 18,904.81	\$ 25,005.84	3650	\$ 720.00	\$ 5,328.27	\$ 18,904.81	\$ 24,953.08	\$ (4.40)	-0.2%
3700	\$ 845.76	\$ 5,327.26	\$ 19,163.78	\$ 25,336.80	3700	\$ 720.00	\$ 5,401.26	\$ 19,163.78	\$ 25,285.04	\$ (4.31)	-0.2%
3750	\$ 845.76	\$ 5,399.25	\$ 19,422.75	\$ 25,667.76	3750	\$ 720.00	\$ 5,474.25	\$ 19,422.75	\$ 25,617.00	\$ (4.23)	-0.2%
3800	\$ 845.76	\$ 5,471.24	\$ 19,681.72	\$ 25,998.72	3800	\$ 720.00	\$ 5,547.24	\$ 19,681.72	\$ 25,948.96	\$ (4.15)	-0.2%
3850	\$ 845.76	\$ 5,543.23	\$ 19,940.69	\$ 26,329.68	3850	\$ 720.00	\$ 5,620.23	\$ 19,940.69	\$ 26,280.92	\$ (4.06)	-0.2%

STK Class Impacts

10	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 66.88	\$ 1.4398	\$ -		Annual Usage (Mcfs)	\$ 60.00	\$ 1.4598	\$ -		
1500	\$ 802.56	\$ 2,159.70	\$ -	\$ 2,962.26	1500	\$ 720.00	\$ 2,189.70	\$ -	\$ 2,909.70	\$ (4.38) -1.8%
1510	\$ 802.56	\$ 2,174.10	\$ -	\$ 2,976.66	1510	\$ 720.00	\$ 2,204.30	\$ -	\$ 2,924.30	\$ (4.36) -1.8%
1520	\$ 802.56	\$ 2,188.50	\$ -	\$ 2,991.06	1520	\$ 720.00	\$ 2,218.90	\$ -	\$ 2,938.90	\$ (4.35) -1.7%
1530	\$ 802.56	\$ 2,202.89	\$ -	\$ 3,005.45	1530	\$ 720.00	\$ 2,233.49	\$ -	\$ 2,953.49	\$ (4.33) -1.7%
1540	\$ 802.56	\$ 2,217.29	\$ -	\$ 3,019.85	1540	\$ 720.00	\$ 2,248.09	\$ -	\$ 2,968.09	\$ (4.31) -1.7%
1550	\$ 802.56	\$ 2,231.69	\$ -	\$ 3,034.25	1550	\$ 720.00	\$ 2,262.69	\$ -	\$ 2,982.69	\$ (4.30) -1.7%
1560	\$ 802.56	\$ 2,246.09	\$ -	\$ 3,048.65	1560	\$ 720.00	\$ 2,277.29	\$ -	\$ 2,997.29	\$ (4.28) -1.7%
1570	\$ 802.56	\$ 2,260.49	\$ -	\$ 3,063.05	1570	\$ 720.00	\$ 2,291.89	\$ -	\$ 3,011.89	\$ (4.26) -1.7%
1580	\$ 802.56	\$ 2,274.88	\$ -	\$ 3,077.44	1580	\$ 720.00	\$ 2,306.48	\$ -	\$ 3,026.48	\$ (4.25) -1.7%
1590	\$ 802.56	\$ 2,289.28	\$ -	\$ 3,091.84	1590	\$ 720.00	\$ 2,321.08	\$ -	\$ 3,041.08	\$ (4.23) -1.6%
1600	\$ 802.56	\$ 2,303.68	\$ -	\$ 3,106.24	1600	\$ 720.00	\$ 2,335.68	\$ -	\$ 3,055.68	\$ (4.21) -1.6%
1610	\$ 802.56	\$ 2,318.08	\$ -	\$ 3,120.64	1610	\$ 720.00	\$ 2,350.28	\$ -	\$ 3,070.28	\$ (4.20) -1.6%
1620	\$ 802.56	\$ 2,332.48	\$ -	\$ 3,135.04	1620	\$ 720.00	\$ 2,364.88	\$ -	\$ 3,084.88	\$ (4.18) -1.6%
1630	\$ 802.56	\$ 2,346.87	\$ -	\$ 3,149.43	1630	\$ 720.00	\$ 2,379.47	\$ -	\$ 3,099.47	\$ (4.16) -1.6%
1640	\$ 802.56	\$ 2,361.27	\$ -	\$ 3,163.83	1640	\$ 720.00	\$ 2,394.07	\$ -	\$ 3,114.07	\$ (4.15) -1.6%
1650	\$ 802.56	\$ 2,375.67	\$ -	\$ 3,178.23	1650	\$ 720.00	\$ 2,408.67	\$ -	\$ 3,128.67	\$ (4.13) -1.6%
1660	\$ 802.56	\$ 2,390.07	\$ -	\$ 3,192.63	1660	\$ 720.00	\$ 2,423.27	\$ -	\$ 3,143.27	\$ (4.11) -1.5%
1670	\$ 802.56	\$ 2,404.47	\$ -	\$ 3,207.03	1670	\$ 720.00	\$ 2,437.87	\$ -	\$ 3,157.87	\$ (4.10) -1.5%
1680	\$ 802.56	\$ 2,418.86	\$ -	\$ 3,221.42	1680	\$ 720.00	\$ 2,452.46	\$ -	\$ 3,172.46	\$ (4.08) -1.5%
1690	\$ 802.56	\$ 2,433.26	\$ -	\$ 3,235.82	1690	\$ 720.00	\$ 2,467.06	\$ -	\$ 3,187.06	\$ (4.06) -1.5%
1700	\$ 802.56	\$ 2,447.66	\$ -	\$ 3,250.22	1700	\$ 720.00	\$ 2,481.66	\$ -	\$ 3,201.66	\$ (4.05) -1.5%
1710	\$ 802.56	\$ 2,462.06	\$ -	\$ 3,264.62	1710	\$ 720.00	\$ 2,496.26	\$ -	\$ 3,216.26	\$ (4.03) -1.5%
1720	\$ 802.56	\$ 2,476.46	\$ -	\$ 3,279.02	1720	\$ 720.00	\$ 2,510.86	\$ -	\$ 3,230.86	\$ (4.01) -1.5%
1730	\$ 802.56	\$ 2,490.85	\$ -	\$ 3,293.41	1730	\$ 720.00	\$ 2,525.45	\$ -	\$ 3,245.45	\$ (4.00) -1.5%
1740	\$ 802.56	\$ 2,505.25	\$ -	\$ 3,307.81	1740	\$ 720.00	\$ 2,540.05	\$ -	\$ 3,260.05	\$ (3.98) -1.4%
1750	\$ 802.56	\$ 2,519.65	\$ -	\$ 3,322.21	1750	\$ 720.00	\$ 2,554.65	\$ -	\$ 3,274.65	\$ (3.96) -1.4%
1760	\$ 802.56	\$ 2,534.05	\$ -	\$ 3,336.61	1760	\$ 720.00	\$ 2,569.25	\$ -	\$ 3,289.25	\$ (3.95) -1.4%
1770	\$ 802.56	\$ 2,548.45	\$ -	\$ 3,351.01	1770	\$ 720.00	\$ 2,583.85	\$ -	\$ 3,303.85	\$ (3.93) -1.4%
1780	\$ 802.56	\$ 2,562.84	\$ -	\$ 3,365.40	1780	\$ 720.00	\$ 2,598.44	\$ -	\$ 3,318.44	\$ (3.91) -1.4%
1790	\$ 802.56	\$ 2,577.24	\$ -	\$ 3,379.80	1790	\$ 720.00	\$ 2,613.04	\$ -	\$ 3,333.04	\$ (3.90) -1.4%
1800	\$ 802.56	\$ 2,591.64	\$ -	\$ 3,394.20	1800	\$ 720.00	\$ 2,627.64	\$ -	\$ 3,347.64	\$ (3.88) -1.4%
1810	\$ 802.56	\$ 2,606.04	\$ -	\$ 3,408.60	1810	\$ 720.00	\$ 2,642.24	\$ -	\$ 3,362.24	\$ (3.86) -1.4%
1820	\$ 802.56	\$ 2,620.44	\$ -	\$ 3,423.00	1820	\$ 720.00	\$ 2,656.84	\$ -	\$ 3,376.84	\$ (3.85) -1.3%
1830	\$ 802.56	\$ 2,634.83	\$ -	\$ 3,437.39	1830	\$ 720.00	\$ 2,671.43	\$ -	\$ 3,391.43	\$ (3.83) -1.3%
1840	\$ 802.56	\$ 2,649.23	\$ -	\$ 3,451.79	1840	\$ 720.00	\$ 2,686.03	\$ -	\$ 3,406.03	\$ (3.81) -1.3%
1850	\$ 802.56	\$ 2,663.63	\$ -	\$ 3,466.19	1850	\$ 720.00	\$ 2,700.63	\$ -	\$ 3,420.63	\$ (3.80) -1.3%
1860	\$ 802.56	\$ 2,678.03	\$ -	\$ 3,480.59	1860	\$ 720.00	\$ 2,715.23	\$ -	\$ 3,435.23	\$ (3.78) -1.3%
1870	\$ 802.56	\$ 2,692.43	\$ -	\$ 3,494.99	1870	\$ 720.00	\$ 2,729.83	\$ -	\$ 3,449.83	\$ (3.76) -1.3%
1880	\$ 802.56	\$ 2,706.82	\$ -	\$ 3,509.38	1880	\$ 720.00	\$ 2,744.42	\$ -	\$ 3,464.42	\$ (3.75) -1.3%
1890	\$ 802.56	\$ 2,721.22	\$ -	\$ 3,523.78	1890	\$ 720.00	\$ 2,759.02	\$ -	\$ 3,479.02	\$ (3.73) -1.3%
1900	\$ 802.56	\$ 2,735.62	\$ -	\$ 3,538.18	1900	\$ 720.00	\$ 2,773.62	\$ -	\$ 3,493.62	\$ (3.71) -1.3%
1910	\$ 802.56	\$ 2,750.02	\$ -	\$ 3,552.58	1910	\$ 720.00	\$ 2,788.22	\$ -	\$ 3,508.22	\$ (3.70) -1.2%
1920	\$ 802.56	\$ 2,764.42	\$ -	\$ 3,566.98	1920	\$ 720.00	\$ 2,802.82	\$ -	\$ 3,522.82	\$ (3.68) -1.2%
1930	\$ 802.56	\$ 2,778.81	\$ -	\$ 3,581.37	1930	\$ 720.00	\$ 2,817.41	\$ -	\$ 3,537.41	\$ (3.66) -1.2%
1940	\$ 802.56	\$ 2,793.21	\$ -	\$ 3,595.77	1940	\$ 720.00	\$ 2,832.01	\$ -	\$ 3,552.01	\$ (3.65) -1.2%
1950	\$ 802.56	\$ 2,807.61	\$ -	\$ 3,610.17	1950	\$ 720.00	\$ 2,846.61	\$ -	\$ 3,566.61	\$ (3.63) -1.2%
1960	\$ 802.56	\$ 2,822.01	\$ -	\$ 3,624.57	1960	\$ 720.00	\$ 2,861.21	\$ -	\$ 3,581.21	\$ (3.61) -1.2%
1970	\$ 802.56	\$ 2,836.41	\$ -	\$ 3,638.97	1970	\$ 720.00	\$ 2,875.81	\$ -	\$ 3,595.81	\$ (3.60) -1.2%
1980	\$ 802.56	\$ 2,850.80	\$ -	\$ 3,653.36	1980	\$ 720.00	\$ 2,890.40	\$ -	\$ 3,610.40	\$ (3.58) -1.2%
1990	\$ 802.56	\$ 2,865.20	\$ -	\$ 3,667.76	1990	\$ 720.00	\$ 2,905.00	\$ -	\$ 3,625.00	\$ (3.56) -1.2%
2000	\$ 802.56	\$ 2,879.60	\$ -	\$ 3,682.16	2000	\$ 720.00	\$ 2,919.60	\$ -	\$ 3,639.60	\$ (3.55) -1.2%
2010	\$ 802.56	\$ 2,894.00	\$ -	\$ 3,696.56	2010	\$ 720.00	\$ 2,934.20	\$ -	\$ 3,654.20	\$ (3.53) -1.1%
2020	\$ 802.56	\$ 2,908.40	\$ -	\$ 3,710.96	2020	\$ 720.00	\$ 2,948.80	\$ -	\$ 3,668.80	\$ (3.51) -1.1%

STt Class Impacts

10	Current Rates				Proposed Rates				Total Increase		
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase	
Annual Usage (Mcfs)	\$ 68.69	\$ 1.8970	\$ -	\$ -	Annual Usage (Mcfs)	\$ 60.00	\$ 1.9170	\$ -	\$ -		
1300	\$ 824.28	\$ 2,466.10	\$ -	\$ 3,290.38	1300	\$ 720.00	\$ 2,492.10	\$ -	\$ 3,212.10	\$ (6.52)	-2.4%
1310	\$ 824.28	\$ 2,485.07	\$ -	\$ 3,309.35	1310	\$ 720.00	\$ 2,511.27	\$ -	\$ 3,231.27	\$ (6.51)	-2.4%
1320	\$ 824.28	\$ 2,504.04	\$ -	\$ 3,328.32	1320	\$ 720.00	\$ 2,530.44	\$ -	\$ 3,250.44	\$ (6.49)	-2.3%
1330	\$ 824.28	\$ 2,523.01	\$ -	\$ 3,347.29	1330	\$ 720.00	\$ 2,549.61	\$ -	\$ 3,269.61	\$ (6.47)	-2.3%
1340	\$ 824.28	\$ 2,541.98	\$ -	\$ 3,366.26	1340	\$ 720.00	\$ 2,568.78	\$ -	\$ 3,288.78	\$ (6.46)	-2.3%
1350	\$ 824.28	\$ 2,560.95	\$ -	\$ 3,385.23	1350	\$ 720.00	\$ 2,587.95	\$ -	\$ 3,307.95	\$ (6.44)	-2.3%
1360	\$ 824.28	\$ 2,579.92	\$ -	\$ 3,404.20	1360	\$ 720.00	\$ 2,607.12	\$ -	\$ 3,327.12	\$ (6.42)	-2.3%
1370	\$ 824.28	\$ 2,598.89	\$ -	\$ 3,423.17	1370	\$ 720.00	\$ 2,626.29	\$ -	\$ 3,346.29	\$ (6.41)	-2.2%
1380	\$ 824.28	\$ 2,617.86	\$ -	\$ 3,442.14	1380	\$ 720.00	\$ 2,645.46	\$ -	\$ 3,365.46	\$ (6.39)	-2.2%
1390	\$ 824.28	\$ 2,636.83	\$ -	\$ 3,461.11	1390	\$ 720.00	\$ 2,664.63	\$ -	\$ 3,384.63	\$ (6.37)	-2.2%
1400	\$ 824.28	\$ 2,655.80	\$ -	\$ 3,480.08	1400	\$ 720.00	\$ 2,683.80	\$ -	\$ 3,403.80	\$ (6.36)	-2.2%
1410	\$ 824.28	\$ 2,674.77	\$ -	\$ 3,499.05	1410	\$ 720.00	\$ 2,702.97	\$ -	\$ 3,422.97	\$ (6.34)	-2.2%
1420	\$ 824.28	\$ 2,693.74	\$ -	\$ 3,518.02	1420	\$ 720.00	\$ 2,722.14	\$ -	\$ 3,442.14	\$ (6.32)	-2.2%
1430	\$ 824.28	\$ 2,712.71	\$ -	\$ 3,536.99	1430	\$ 720.00	\$ 2,741.31	\$ -	\$ 3,461.31	\$ (6.31)	-2.1%
1440	\$ 824.28	\$ 2,731.68	\$ -	\$ 3,555.96	1440	\$ 720.00	\$ 2,760.48	\$ -	\$ 3,480.48	\$ (6.29)	-2.1%
1450	\$ 824.28	\$ 2,750.65	\$ -	\$ 3,574.93	1450	\$ 720.00	\$ 2,779.65	\$ -	\$ 3,499.65	\$ (6.27)	-2.1%
1460	\$ 824.28	\$ 2,769.62	\$ -	\$ 3,593.90	1460	\$ 720.00	\$ 2,798.82	\$ -	\$ 3,518.82	\$ (6.26)	-2.1%
1470	\$ 824.28	\$ 2,788.59	\$ -	\$ 3,612.87	1470	\$ 720.00	\$ 2,817.99	\$ -	\$ 3,537.99	\$ (6.24)	-2.1%
1480	\$ 824.28	\$ 2,807.56	\$ -	\$ 3,631.84	1480	\$ 720.00	\$ 2,837.16	\$ -	\$ 3,557.16	\$ (6.22)	-2.1%
1490	\$ 824.28	\$ 2,826.53	\$ -	\$ 3,650.81	1490	\$ 720.00	\$ 2,856.33	\$ -	\$ 3,576.33	\$ (6.21)	-2.0%
1500	\$ 824.28	\$ 2,845.50	\$ -	\$ 3,669.78	1500	\$ 720.00	\$ 2,875.50	\$ -	\$ 3,595.50	\$ (6.19)	-2.0%
1510	\$ 824.28	\$ 2,864.47	\$ -	\$ 3,688.75	1510	\$ 720.00	\$ 2,894.67	\$ -	\$ 3,614.67	\$ (6.17)	-2.0%
1520	\$ 824.28	\$ 2,883.44	\$ -	\$ 3,707.72	1520	\$ 720.00	\$ 2,913.84	\$ -	\$ 3,633.84	\$ (6.16)	-2.0%
1530	\$ 824.28	\$ 2,902.41	\$ -	\$ 3,726.69	1530	\$ 720.00	\$ 2,933.01	\$ -	\$ 3,653.01	\$ (6.14)	-2.0%
1540	\$ 824.28	\$ 2,921.38	\$ -	\$ 3,745.66	1540	\$ 720.00	\$ 2,952.18	\$ -	\$ 3,672.18	\$ (6.12)	-2.0%
1550	\$ 824.28	\$ 2,940.35	\$ -	\$ 3,764.63	1550	\$ 720.00	\$ 2,971.35	\$ -	\$ 3,691.35	\$ (6.11)	-1.9%
1560	\$ 824.28	\$ 2,959.32	\$ -	\$ 3,783.60	1560	\$ 720.00	\$ 2,990.52	\$ -	\$ 3,710.52	\$ (6.09)	-1.9%
1570	\$ 824.28	\$ 2,978.29	\$ -	\$ 3,802.57	1570	\$ 720.00	\$ 3,009.69	\$ -	\$ 3,729.69	\$ (6.07)	-1.9%
1580	\$ 824.28	\$ 2,997.26	\$ -	\$ 3,821.54	1580	\$ 720.00	\$ 3,028.86	\$ -	\$ 3,748.86	\$ (6.06)	-1.9%
1590	\$ 824.28	\$ 3,016.23	\$ -	\$ 3,840.51	1590	\$ 720.00	\$ 3,048.03	\$ -	\$ 3,768.03	\$ (6.04)	-1.9%
1600	\$ 824.28	\$ 3,035.20	\$ -	\$ 3,859.48	1600	\$ 720.00	\$ 3,067.20	\$ -	\$ 3,787.20	\$ (6.02)	-1.9%
1610	\$ 824.28	\$ 3,054.17	\$ -	\$ 3,878.45	1610	\$ 720.00	\$ 3,086.37	\$ -	\$ 3,806.37	\$ (6.01)	-1.9%
1620	\$ 824.28	\$ 3,073.14	\$ -	\$ 3,897.42	1620	\$ 720.00	\$ 3,105.54	\$ -	\$ 3,825.54	\$ (5.99)	-1.8%
1630	\$ 824.28	\$ 3,092.11	\$ -	\$ 3,916.39	1630	\$ 720.00	\$ 3,124.71	\$ -	\$ 3,844.71	\$ (5.97)	-1.8%
1640	\$ 824.28	\$ 3,111.08	\$ -	\$ 3,935.36	1640	\$ 720.00	\$ 3,143.88	\$ -	\$ 3,863.88	\$ (5.96)	-1.8%
1650	\$ 824.28	\$ 3,130.05	\$ -	\$ 3,954.33	1650	\$ 720.00	\$ 3,163.05	\$ -	\$ 3,883.05	\$ (5.94)	-1.8%
1660	\$ 824.28	\$ 3,149.02	\$ -	\$ 3,973.30	1660	\$ 720.00	\$ 3,182.22	\$ -	\$ 3,902.22	\$ (5.92)	-1.8%
1670	\$ 824.28	\$ 3,167.99	\$ -	\$ 3,992.27	1670	\$ 720.00	\$ 3,201.39	\$ -	\$ 3,921.39	\$ (5.91)	-1.8%
1680	\$ 824.28	\$ 3,186.96	\$ -	\$ 4,011.24	1680	\$ 720.00	\$ 3,220.56	\$ -	\$ 3,940.56	\$ (5.89)	-1.8%
1690	\$ 824.28	\$ 3,205.93	\$ -	\$ 4,030.21	1690	\$ 720.00	\$ 3,239.73	\$ -	\$ 3,959.73	\$ (5.87)	-1.7%
1700	\$ 824.28	\$ 3,224.90	\$ -	\$ 4,049.18	1700	\$ 720.00	\$ 3,258.90	\$ -	\$ 3,978.90	\$ (5.86)	-1.7%
1710	\$ 824.28	\$ 3,243.87	\$ -	\$ 4,068.15	1710	\$ 720.00	\$ 3,278.07	\$ -	\$ 3,998.07	\$ (5.84)	-1.7%
1720	\$ 824.28	\$ 3,262.84	\$ -	\$ 4,087.12	1720	\$ 720.00	\$ 3,297.24	\$ -	\$ 4,017.24	\$ (5.82)	-1.7%
1730	\$ 824.28	\$ 3,281.81	\$ -	\$ 4,106.09	1730	\$ 720.00	\$ 3,316.41	\$ -	\$ 4,036.41	\$ (5.81)	-1.7%
1740	\$ 824.28	\$ 3,300.78	\$ -	\$ 4,125.06	1740	\$ 720.00	\$ 3,335.58	\$ -	\$ 4,055.58	\$ (5.79)	-1.7%
1750	\$ 824.28	\$ 3,319.75	\$ -	\$ 4,144.03	1750	\$ 720.00	\$ 3,354.75	\$ -	\$ 4,074.75	\$ (5.77)	-1.7%
1760	\$ 824.28	\$ 3,338.72	\$ -	\$ 4,163.00	1760	\$ 720.00	\$ 3,373.92	\$ -	\$ 4,093.92	\$ (5.76)	-1.7%
1770	\$ 824.28	\$ 3,357.69	\$ -	\$ 4,181.97	1770	\$ 720.00	\$ 3,393.09	\$ -	\$ 4,113.09	\$ (5.74)	-1.6%
1780	\$ 824.28	\$ 3,376.66	\$ -	\$ 4,200.94	1780	\$ 720.00	\$ 3,412.26	\$ -	\$ 4,132.26	\$ (5.72)	-1.6%
1790	\$ 824.28	\$ 3,395.63	\$ -	\$ 4,219.91	1790	\$ 720.00	\$ 3,431.43	\$ -	\$ 4,151.43	\$ (5.71)	-1.6%
1800	\$ 824.28	\$ 3,414.60	\$ -	\$ 4,238.88	1800	\$ 720.00	\$ 3,450.60	\$ -	\$ 4,170.60	\$ (5.69)	-1.6%
1810	\$ 824.28	\$ 3,433.57	\$ -	\$ 4,257.85	1810	\$ 720.00	\$ 3,469.77	\$ -	\$ 4,189.77	\$ (5.67)	-1.6%
1820	\$ 824.28	\$ 3,452.54	\$ -	\$ 4,276.82	1820	\$ 720.00	\$ 3,488.94	\$ -	\$ 4,208.94	\$ (5.66)	-1.6%

GIS Class Impacts

10	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 40.63	\$ 1.6619	\$ 5.1794		Annual Usage (Mcfs)	\$ 36.00	\$ 1.6819	\$ 5.1794		
400	\$ 487.56	\$ 664.76	\$ 2,071.76	\$ 3,224.08	400	\$ 432.00	\$ 672.76	\$ 2,071.76	\$ 3,176.52	\$ (3.96) -1.5%
410	\$ 487.56	\$ 681.38	\$ 2,123.55	\$ 3,292.49	410	\$ 432.00	\$ 689.58	\$ 2,123.55	\$ 3,245.13	\$ (3.95) -1.4%
420	\$ 487.56	\$ 698.00	\$ 2,175.35	\$ 3,360.91	420	\$ 432.00	\$ 706.40	\$ 2,175.35	\$ 3,313.75	\$ (3.93) -1.4%
430	\$ 487.56	\$ 714.62	\$ 2,227.14	\$ 3,429.32	430	\$ 432.00	\$ 723.22	\$ 2,227.14	\$ 3,382.36	\$ (3.91) -1.4%
440	\$ 487.56	\$ 731.24	\$ 2,278.94	\$ 3,497.73	440	\$ 432.00	\$ 740.04	\$ 2,278.94	\$ 3,450.97	\$ (3.90) -1.3%
450	\$ 487.56	\$ 747.86	\$ 2,330.73	\$ 3,566.15	450	\$ 432.00	\$ 756.86	\$ 2,330.73	\$ 3,519.59	\$ (3.88) -1.3%
460	\$ 487.56	\$ 764.47	\$ 2,382.52	\$ 3,634.56	460	\$ 432.00	\$ 773.67	\$ 2,382.52	\$ 3,588.20	\$ (3.86) -1.3%
470	\$ 487.56	\$ 781.09	\$ 2,434.32	\$ 3,702.97	470	\$ 432.00	\$ 790.49	\$ 2,434.32	\$ 3,656.81	\$ (3.85) -1.2%
480	\$ 487.56	\$ 797.71	\$ 2,486.11	\$ 3,771.38	480	\$ 432.00	\$ 807.31	\$ 2,486.11	\$ 3,725.42	\$ (3.83) -1.2%
490	\$ 487.56	\$ 814.33	\$ 2,537.91	\$ 3,839.80	490	\$ 432.00	\$ 824.13	\$ 2,537.91	\$ 3,794.04	\$ (3.81) -1.2%
500	\$ 487.56	\$ 830.95	\$ 2,589.70	\$ 3,908.21	500	\$ 432.00	\$ 840.95	\$ 2,589.70	\$ 3,862.65	\$ (3.80) -1.2%
510	\$ 487.56	\$ 847.57	\$ 2,641.49	\$ 3,976.62	510	\$ 432.00	\$ 857.77	\$ 2,641.49	\$ 3,931.26	\$ (3.78) -1.1%
520	\$ 487.56	\$ 864.19	\$ 2,693.29	\$ 4,045.04	520	\$ 432.00	\$ 874.59	\$ 2,693.29	\$ 3,999.88	\$ (3.76) -1.1%
530	\$ 487.56	\$ 880.81	\$ 2,745.08	\$ 4,113.45	530	\$ 432.00	\$ 891.41	\$ 2,745.08	\$ 4,068.49	\$ (3.75) -1.1%
540	\$ 487.56	\$ 897.43	\$ 2,796.88	\$ 4,181.86	540	\$ 432.00	\$ 908.23	\$ 2,796.88	\$ 4,137.10	\$ (3.73) -1.1%
550	\$ 487.56	\$ 914.05	\$ 2,848.67	\$ 4,250.28	550	\$ 432.00	\$ 925.05	\$ 2,848.67	\$ 4,205.72	\$ (3.71) -1.0%
560	\$ 487.56	\$ 930.66	\$ 2,900.46	\$ 4,318.69	560	\$ 432.00	\$ 941.86	\$ 2,900.46	\$ 4,274.33	\$ (3.70) -1.0%
570	\$ 487.56	\$ 947.28	\$ 2,952.26	\$ 4,387.10	570	\$ 432.00	\$ 958.68	\$ 2,952.26	\$ 4,342.94	\$ (3.68) -1.0%
580	\$ 487.56	\$ 963.90	\$ 3,004.05	\$ 4,455.51	580	\$ 432.00	\$ 975.50	\$ 3,004.05	\$ 4,411.55	\$ (3.66) -1.0%
590	\$ 487.56	\$ 980.52	\$ 3,055.85	\$ 4,523.93	590	\$ 432.00	\$ 992.32	\$ 3,055.85	\$ 4,480.17	\$ (3.65) -1.0%
600	\$ 487.56	\$ 997.14	\$ 3,107.64	\$ 4,592.34	600	\$ 432.00	\$ 1,009.14	\$ 3,107.64	\$ 4,548.78	\$ (3.63) -0.9%
610	\$ 487.56	\$ 1,013.76	\$ 3,159.43	\$ 4,660.75	610	\$ 432.00	\$ 1,025.96	\$ 3,159.43	\$ 4,617.39	\$ (3.61) -0.9%
620	\$ 487.56	\$ 1,030.38	\$ 3,211.23	\$ 4,729.17	620	\$ 432.00	\$ 1,042.78	\$ 3,211.23	\$ 4,686.01	\$ (3.60) -0.9%
630	\$ 487.56	\$ 1,047.00	\$ 3,263.02	\$ 4,797.58	630	\$ 432.00	\$ 1,059.60	\$ 3,263.02	\$ 4,754.62	\$ (3.58) -0.9%
640	\$ 487.56	\$ 1,063.62	\$ 3,314.82	\$ 4,865.99	640	\$ 432.00	\$ 1,076.42	\$ 3,314.82	\$ 4,823.23	\$ (3.56) -0.9%
650	\$ 487.56	\$ 1,080.24	\$ 3,366.61	\$ 4,934.41	650	\$ 432.00	\$ 1,093.24	\$ 3,366.61	\$ 4,891.85	\$ (3.55) -0.9%
660	\$ 487.56	\$ 1,096.85	\$ 3,418.40	\$ 5,002.82	660	\$ 432.00	\$ 1,110.05	\$ 3,418.40	\$ 4,960.46	\$ (3.53) -0.8%
670	\$ 487.56	\$ 1,113.47	\$ 3,470.20	\$ 5,071.23	670	\$ 432.00	\$ 1,126.87	\$ 3,470.20	\$ 5,029.07	\$ (3.51) -0.8%
680	\$ 487.56	\$ 1,130.09	\$ 3,521.99	\$ 5,139.64	680	\$ 432.00	\$ 1,143.69	\$ 3,521.99	\$ 5,097.68	\$ (3.50) -0.8%
690	\$ 487.56	\$ 1,146.71	\$ 3,573.79	\$ 5,208.06	690	\$ 432.00	\$ 1,160.51	\$ 3,573.79	\$ 5,166.30	\$ (3.48) -0.8%
700	\$ 487.56	\$ 1,163.33	\$ 3,625.58	\$ 5,276.47	700	\$ 432.00	\$ 1,177.33	\$ 3,625.58	\$ 5,234.91	\$ (3.46) -0.8%
710	\$ 487.56	\$ 1,179.95	\$ 3,677.37	\$ 5,344.88	710	\$ 432.00	\$ 1,194.15	\$ 3,677.37	\$ 5,303.52	\$ (3.45) -0.8%
720	\$ 487.56	\$ 1,196.57	\$ 3,729.17	\$ 5,413.30	720	\$ 432.00	\$ 1,210.97	\$ 3,729.17	\$ 5,372.14	\$ (3.43) -0.8%
730	\$ 487.56	\$ 1,213.19	\$ 3,780.96	\$ 5,481.71	730	\$ 432.00	\$ 1,227.79	\$ 3,780.96	\$ 5,440.75	\$ (3.41) -0.7%
740	\$ 487.56	\$ 1,229.81	\$ 3,832.76	\$ 5,550.12	740	\$ 432.00	\$ 1,244.61	\$ 3,832.76	\$ 5,509.36	\$ (3.40) -0.7%
750	\$ 487.56	\$ 1,246.43	\$ 3,884.55	\$ 5,618.54	750	\$ 432.00	\$ 1,261.43	\$ 3,884.55	\$ 5,577.98	\$ (3.38) -0.7%
760	\$ 487.56	\$ 1,263.04	\$ 3,936.34	\$ 5,686.95	760	\$ 432.00	\$ 1,278.24	\$ 3,936.34	\$ 5,646.59	\$ (3.36) -0.7%
770	\$ 487.56	\$ 1,279.66	\$ 3,988.14	\$ 5,755.36	770	\$ 432.00	\$ 1,295.06	\$ 3,988.14	\$ 5,715.20	\$ (3.35) -0.7%
780	\$ 487.56	\$ 1,296.28	\$ 4,039.93	\$ 5,823.77	780	\$ 432.00	\$ 1,311.88	\$ 4,039.93	\$ 5,783.81	\$ (3.33) -0.7%
790	\$ 487.56	\$ 1,312.90	\$ 4,091.73	\$ 5,892.19	790	\$ 432.00	\$ 1,328.70	\$ 4,091.73	\$ 5,852.43	\$ (3.31) -0.7%
800	\$ 487.56	\$ 1,329.52	\$ 4,143.52	\$ 5,960.60	800	\$ 432.00	\$ 1,345.52	\$ 4,143.52	\$ 5,921.04	\$ (3.30) -0.7%
810	\$ 487.56	\$ 1,346.14	\$ 4,195.31	\$ 6,029.01	810	\$ 432.00	\$ 1,362.34	\$ 4,195.31	\$ 5,989.65	\$ (3.28) -0.7%
820	\$ 487.56	\$ 1,362.76	\$ 4,247.11	\$ 6,097.43	820	\$ 432.00	\$ 1,379.16	\$ 4,247.11	\$ 6,058.27	\$ (3.26) -0.6%
830	\$ 487.56	\$ 1,379.38	\$ 4,298.90	\$ 6,165.84	830	\$ 432.00	\$ 1,395.98	\$ 4,298.90	\$ 6,126.88	\$ (3.25) -0.6%
840	\$ 487.56	\$ 1,396.00	\$ 4,350.70	\$ 6,234.25	840	\$ 432.00	\$ 1,412.80	\$ 4,350.70	\$ 6,195.49	\$ (3.23) -0.6%
850	\$ 487.56	\$ 1,412.62	\$ 4,402.49	\$ 6,302.67	850	\$ 432.00	\$ 1,429.62	\$ 4,402.49	\$ 6,264.11	\$ (3.21) -0.6%
860	\$ 487.56	\$ 1,429.23	\$ 4,454.28	\$ 6,371.08	860	\$ 432.00	\$ 1,446.43	\$ 4,454.28	\$ 6,332.72	\$ (3.20) -0.6%
870	\$ 487.56	\$ 1,445.85	\$ 4,506.08	\$ 6,439.49	870	\$ 432.00	\$ 1,463.25	\$ 4,506.08	\$ 6,401.33	\$ (3.18) -0.6%
880	\$ 487.56	\$ 1,462.47	\$ 4,557.87	\$ 6,507.90	880	\$ 432.00	\$ 1,480.07	\$ 4,557.87	\$ 6,469.94	\$ (3.16) -0.6%
890	\$ 487.56	\$ 1,479.09	\$ 4,609.67	\$ 6,576.32	890	\$ 432.00	\$ 1,496.89	\$ 4,609.67	\$ 6,538.56	\$ (3.15) -0.6%
900	\$ 487.56	\$ 1,495.71	\$ 4,661.46	\$ 6,644.73	900	\$ 432.00	\$ 1,513.71	\$ 4,661.46	\$ 6,607.17	\$ (3.13) -0.6%
910	\$ 487.56	\$ 1,512.33	\$ 4,713.25	\$ 6,713.14	910	\$ 432.00	\$ 1,530.53	\$ 4,713.25	\$ 6,675.78	\$ (3.11) -0.6%
920	\$ 487.56	\$ 1,528.95	\$ 4,765.05	\$ 6,781.56	920	\$ 432.00	\$ 1,547.35	\$ 4,765.05	\$ 6,744.40	\$ (3.10) -0.5%

GIT Class Impacts

50	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 46.16	\$ 1.6619	\$ -		Annual Usage (Mcfs)	\$ 36.00	\$ 1.6819	\$ -		
625	\$ 553.92	\$ 1,038.69	\$ -	\$ 1,592.61	625	\$ 432.00	\$ 1,051.19	\$ -	\$ 1,483.19	\$(9.12) -6.9%
675	\$ 553.92	\$ 1,121.78	\$ -	\$ 1,675.70	675	\$ 432.00	\$ 1,135.28	\$ -	\$ 1,567.28	\$(9.03) -6.5%
725	\$ 553.92	\$ 1,204.88	\$ -	\$ 1,758.80	725	\$ 432.00	\$ 1,219.38	\$ -	\$ 1,651.38	\$(8.95) -6.1%
775	\$ 553.92	\$ 1,287.97	\$ -	\$ 1,841.89	775	\$ 432.00	\$ 1,303.47	\$ -	\$ 1,735.47	\$(8.87) -5.8%
825	\$ 553.92	\$ 1,371.07	\$ -	\$ 1,924.99	825	\$ 432.00	\$ 1,387.57	\$ -	\$ 1,819.57	\$(8.78) -5.5%
875	\$ 553.92	\$ 1,454.16	\$ -	\$ 2,008.08	875	\$ 432.00	\$ 1,471.66	\$ -	\$ 1,903.66	\$(8.70) -5.2%
925	\$ 553.92	\$ 1,537.26	\$ -	\$ 2,091.18	925	\$ 432.00	\$ 1,555.76	\$ -	\$ 1,987.76	\$(8.62) -4.9%
975	\$ 553.92	\$ 1,620.35	\$ -	\$ 2,174.27	975	\$ 432.00	\$ 1,639.85	\$ -	\$ 2,071.85	\$(8.54) -4.7%
1025	\$ 553.92	\$ 1,703.45	\$ -	\$ 2,257.37	1025	\$ 432.00	\$ 1,723.95	\$ -	\$ 2,155.95	\$(8.45) -4.5%
1075	\$ 553.92	\$ 1,786.54	\$ -	\$ 2,340.46	1075	\$ 432.00	\$ 1,808.04	\$ -	\$ 2,240.04	\$(8.37) -4.3%
1125	\$ 553.92	\$ 1,869.64	\$ -	\$ 2,423.56	1125	\$ 432.00	\$ 1,892.14	\$ -	\$ 2,324.14	\$(8.29) -4.1%
1175	\$ 553.92	\$ 1,952.73	\$ -	\$ 2,506.65	1175	\$ 432.00	\$ 1,976.23	\$ -	\$ 2,408.23	\$(8.20) -3.9%
1225	\$ 553.92	\$ 2,035.83	\$ -	\$ 2,589.75	1225	\$ 432.00	\$ 2,060.33	\$ -	\$ 2,492.33	\$(8.12) -3.8%
1275	\$ 553.92	\$ 2,118.92	\$ -	\$ 2,672.84	1275	\$ 432.00	\$ 2,144.42	\$ -	\$ 2,576.42	\$(8.04) -3.6%
1325	\$ 553.92	\$ 2,202.02	\$ -	\$ 2,755.94	1325	\$ 432.00	\$ 2,228.52	\$ -	\$ 2,660.52	\$(7.95) -3.5%
1375	\$ 553.92	\$ 2,285.11	\$ -	\$ 2,839.03	1375	\$ 432.00	\$ 2,312.61	\$ -	\$ 2,744.61	\$(7.87) -3.3%
1425	\$ 553.92	\$ 2,368.21	\$ -	\$ 2,922.13	1425	\$ 432.00	\$ 2,396.71	\$ -	\$ 2,828.71	\$(7.79) -3.2%
1475	\$ 553.92	\$ 2,451.30	\$ -	\$ 3,005.22	1475	\$ 432.00	\$ 2,480.80	\$ -	\$ 2,912.80	\$(7.70) -3.1%
1525	\$ 553.92	\$ 2,534.40	\$ -	\$ 3,088.32	1525	\$ 432.00	\$ 2,564.90	\$ -	\$ 2,996.90	\$(7.62) -3.0%
1575	\$ 553.92	\$ 2,617.49	\$ -	\$ 3,171.41	1575	\$ 432.00	\$ 2,648.99	\$ -	\$ 3,080.99	\$(7.54) -2.9%
1625	\$ 553.92	\$ 2,700.59	\$ -	\$ 3,254.51	1625	\$ 432.00	\$ 2,733.09	\$ -	\$ 3,165.09	\$(7.45) -2.7%
1675	\$ 553.92	\$ 2,783.68	\$ -	\$ 3,337.60	1675	\$ 432.00	\$ 2,817.18	\$ -	\$ 3,249.18	\$(7.37) -2.6%
1725	\$ 553.92	\$ 2,866.78	\$ -	\$ 3,420.70	1725	\$ 432.00	\$ 2,901.28	\$ -	\$ 3,333.28	\$(7.29) -2.6%
1775	\$ 553.92	\$ 2,949.87	\$ -	\$ 3,503.79	1775	\$ 432.00	\$ 2,985.37	\$ -	\$ 3,417.37	\$(7.20) -2.5%
1825	\$ 553.92	\$ 3,032.97	\$ -	\$ 3,586.89	1825	\$ 432.00	\$ 3,069.47	\$ -	\$ 3,501.47	\$(7.12) -2.4%
1875	\$ 553.92	\$ 3,116.06	\$ -	\$ 3,669.98	1875	\$ 432.00	\$ 3,153.56	\$ -	\$ 3,585.56	\$(7.04) -2.3%
1925	\$ 553.92	\$ 3,199.16	\$ -	\$ 3,753.08	1925	\$ 432.00	\$ 3,237.66	\$ -	\$ 3,669.66	\$(6.95) -2.2%
1975	\$ 553.92	\$ 3,282.25	\$ -	\$ 3,836.17	1975	\$ 432.00	\$ 3,321.75	\$ -	\$ 3,753.75	\$(6.87) -2.1%
2025	\$ 553.92	\$ 3,365.35	\$ -	\$ 3,919.27	2025	\$ 432.00	\$ 3,405.85	\$ -	\$ 3,837.85	\$(6.79) -2.1%
2075	\$ 553.92	\$ 3,448.44	\$ -	\$ 4,002.36	2075	\$ 432.00	\$ 3,489.94	\$ -	\$ 3,921.94	\$(6.70) -2.0%
2125	\$ 553.92	\$ 3,531.54	\$ -	\$ 4,085.46	2125	\$ 432.00	\$ 3,574.04	\$ -	\$ 4,006.04	\$(6.62) -1.9%
2175	\$ 553.92	\$ 3,614.63	\$ -	\$ 4,168.55	2175	\$ 432.00	\$ 3,658.13	\$ -	\$ 4,090.13	\$(6.54) -1.9%
2225	\$ 553.92	\$ 3,697.73	\$ -	\$ 4,251.65	2225	\$ 432.00	\$ 3,742.23	\$ -	\$ 4,174.23	\$(6.45) -1.8%
2275	\$ 553.92	\$ 3,780.82	\$ -	\$ 4,334.74	2275	\$ 432.00	\$ 3,826.32	\$ -	\$ 4,258.32	\$(6.37) -1.8%
2325	\$ 553.92	\$ 3,863.92	\$ -	\$ 4,417.84	2325	\$ 432.00	\$ 3,910.42	\$ -	\$ 4,342.42	\$(6.29) -1.7%
2375	\$ 553.92	\$ 3,947.01	\$ -	\$ 4,500.93	2375	\$ 432.00	\$ 3,994.51	\$ -	\$ 4,426.51	\$(6.20) -1.7%
2425	\$ 553.92	\$ 4,030.11	\$ -	\$ 4,584.03	2425	\$ 432.00	\$ 4,078.61	\$ -	\$ 4,510.61	\$(6.12) -1.6%
2475	\$ 553.92	\$ 4,113.20	\$ -	\$ 4,667.12	2475	\$ 432.00	\$ 4,162.70	\$ -	\$ 4,594.70	\$(6.03) -1.6%
2525	\$ 553.92	\$ 4,196.30	\$ -	\$ 4,750.22	2525	\$ 432.00	\$ 4,246.80	\$ -	\$ 4,678.80	\$(5.95) -1.5%
2575	\$ 553.92	\$ 4,279.39	\$ -	\$ 4,833.31	2575	\$ 432.00	\$ 4,330.89	\$ -	\$ 4,762.89	\$(5.87) -1.5%
2625	\$ 553.92	\$ 4,362.49	\$ -	\$ 4,916.41	2625	\$ 432.00	\$ 4,414.99	\$ -	\$ 4,846.99	\$(5.79) -1.4%
2675	\$ 553.92	\$ 4,445.58	\$ -	\$ 4,999.50	2675	\$ 432.00	\$ 4,499.08	\$ -	\$ 4,931.08	\$(5.70) -1.4%
2725	\$ 553.92	\$ 4,528.68	\$ -	\$ 5,082.60	2725	\$ 432.00	\$ 4,583.18	\$ -	\$ 5,015.18	\$(5.62) -1.3%
2775	\$ 553.92	\$ 4,611.77	\$ -	\$ 5,165.69	2775	\$ 432.00	\$ 4,667.27	\$ -	\$ 5,099.27	\$(5.54) -1.3%
2825	\$ 553.92	\$ 4,694.87	\$ -	\$ 5,248.79	2825	\$ 432.00	\$ 4,751.37	\$ -	\$ 5,183.37	\$(5.45) -1.2%
2875	\$ 553.92	\$ 4,777.96	\$ -	\$ 5,331.88	2875	\$ 432.00	\$ 4,835.46	\$ -	\$ 5,267.46	\$(5.37) -1.2%
2925	\$ 553.92	\$ 4,861.06	\$ -	\$ 5,414.98	2925	\$ 432.00	\$ 4,919.56	\$ -	\$ 5,351.56	\$(5.29) -1.2%
2975	\$ 553.92	\$ 4,944.15	\$ -	\$ 5,498.07	2975	\$ 432.00	\$ 5,003.65	\$ -	\$ 5,435.65	\$(5.20) -1.1%
3025	\$ 553.92	\$ 5,027.25	\$ -	\$ 5,581.17	3025	\$ 432.00	\$ 5,087.75	\$ -	\$ 5,519.75	\$(5.12) -1.1%
3075	\$ 553.92	\$ 5,110.34	\$ -	\$ 5,664.26	3075	\$ 432.00	\$ 5,171.84	\$ -	\$ 5,603.84	\$(5.04) -1.1%
3125	\$ 553.92	\$ 5,193.44	\$ -	\$ 5,747.36	3125	\$ 432.00	\$ 5,255.94	\$ -	\$ 5,687.94	\$(4.95) -1.0%
3175	\$ 553.92	\$ 5,276.53	\$ -	\$ 5,830.45	3175	\$ 432.00	\$ 5,340.03	\$ -	\$ 5,772.03	\$(4.87) -1.0%
3225	\$ 553.92	\$ 5,359.63	\$ -	\$ 5,913.55	3225	\$ 432.00	\$ 5,424.13	\$ -	\$ 5,856.13	\$(4.79) -1.0%

SGS Class Impacts

Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
1	\$ 53.60	\$ 0.6227	\$ 5.1794		\$ 52.20	\$ 0.6427	\$ 5.1794			
1	\$ 643.20	\$ 0.62	\$ 5.18	\$ 649.00	\$ 626.40	\$ 0.64	\$ 5.18	\$ 632.22	\$ (1.40)	-2.6%
2	\$ 643.20	\$ 1.25	\$ 10.36	\$ 654.80	\$ 626.40	\$ 1.29	\$ 10.36	\$ 638.04	\$ (1.40)	-2.6%
3	\$ 643.20	\$ 1.87	\$ 15.54	\$ 660.61	\$ 626.40	\$ 1.93	\$ 15.54	\$ 643.87	\$ (1.40)	-2.5%
4	\$ 643.20	\$ 2.49	\$ 20.72	\$ 666.41	\$ 626.40	\$ 2.57	\$ 20.72	\$ 649.69	\$ (1.39)	-2.5%
5	\$ 643.20	\$ 3.11	\$ 25.90	\$ 672.21	\$ 626.40	\$ 3.21	\$ 25.90	\$ 655.51	\$ (1.39)	-2.5%
6	\$ 643.20	\$ 3.74	\$ 31.08	\$ 678.01	\$ 626.40	\$ 3.86	\$ 31.08	\$ 661.33	\$ (1.39)	-2.5%
7	\$ 643.20	\$ 4.36	\$ 36.26	\$ 683.81	\$ 626.40	\$ 4.50	\$ 36.26	\$ 667.15	\$ (1.39)	-2.4%
8	\$ 643.20	\$ 4.98	\$ 41.44	\$ 689.62	\$ 626.40	\$ 5.14	\$ 41.44	\$ 672.98	\$ (1.39)	-2.4%
9	\$ 643.20	\$ 5.60	\$ 46.61	\$ 695.42	\$ 626.40	\$ 5.78	\$ 46.61	\$ 678.80	\$ (1.38)	-2.4%
10	\$ 643.20	\$ 6.23	\$ 51.79	\$ 701.22	\$ 626.40	\$ 6.43	\$ 51.79	\$ 684.62	\$ (1.38)	-2.4%
11	\$ 643.20	\$ 6.85	\$ 56.97	\$ 707.02	\$ 626.40	\$ 7.07	\$ 56.97	\$ 690.44	\$ (1.38)	-2.3%
12	\$ 643.20	\$ 7.47	\$ 62.15	\$ 712.83	\$ 626.40	\$ 7.71	\$ 62.15	\$ 696.27	\$ (1.38)	-2.3%
13	\$ 643.20	\$ 8.10	\$ 67.33	\$ 718.63	\$ 626.40	\$ 8.36	\$ 67.33	\$ 702.09	\$ (1.38)	-2.3%
14	\$ 643.20	\$ 8.72	\$ 72.51	\$ 724.43	\$ 626.40	\$ 9.00	\$ 72.51	\$ 707.91	\$ (1.38)	-2.3%
15	\$ 643.20	\$ 9.34	\$ 77.69	\$ 730.23	\$ 626.40	\$ 9.64	\$ 77.69	\$ 713.73	\$ (1.38)	-2.3%
16	\$ 643.20	\$ 9.96	\$ 82.87	\$ 736.03	\$ 626.40	\$ 10.28	\$ 82.87	\$ 719.55	\$ (1.37)	-2.2%
17	\$ 643.20	\$ 10.59	\$ 88.05	\$ 741.84	\$ 626.40	\$ 10.93	\$ 88.05	\$ 725.38	\$ (1.37)	-2.2%
18	\$ 643.20	\$ 11.21	\$ 93.23	\$ 747.64	\$ 626.40	\$ 11.57	\$ 93.23	\$ 731.20	\$ (1.37)	-2.2%
19	\$ 643.20	\$ 11.83	\$ 98.41	\$ 753.44	\$ 626.40	\$ 12.21	\$ 98.41	\$ 737.02	\$ (1.37)	-2.2%
20	\$ 643.20	\$ 12.45	\$ 103.59	\$ 759.24	\$ 626.40	\$ 12.85	\$ 103.59	\$ 742.84	\$ (1.37)	-2.2%
21	\$ 643.20	\$ 13.08	\$ 108.77	\$ 765.04	\$ 626.40	\$ 13.50	\$ 108.77	\$ 748.66	\$ (1.36)	-2.1%
22	\$ 643.20	\$ 13.70	\$ 113.95	\$ 770.85	\$ 626.40	\$ 14.14	\$ 113.95	\$ 754.49	\$ (1.36)	-2.1%
23	\$ 643.20	\$ 14.32	\$ 119.13	\$ 776.65	\$ 626.40	\$ 14.78	\$ 119.13	\$ 760.31	\$ (1.36)	-2.1%
24	\$ 643.20	\$ 14.94	\$ 124.31	\$ 782.45	\$ 626.40	\$ 15.42	\$ 124.31	\$ 766.13	\$ (1.36)	-2.1%
25	\$ 643.20	\$ 15.57	\$ 129.49	\$ 788.25	\$ 626.40	\$ 16.07	\$ 129.49	\$ 771.95	\$ (1.36)	-2.1%
26	\$ 643.20	\$ 16.19	\$ 134.66	\$ 794.05	\$ 626.40	\$ 16.71	\$ 134.66	\$ 777.77	\$ (1.36)	-2.1%
27	\$ 643.20	\$ 16.81	\$ 139.84	\$ 799.86	\$ 626.40	\$ 17.35	\$ 139.84	\$ 783.60	\$ (1.36)	-2.0%
28	\$ 643.20	\$ 17.44	\$ 145.02	\$ 805.66	\$ 626.40	\$ 18.00	\$ 145.02	\$ 789.42	\$ (1.35)	-2.0%
29	\$ 643.20	\$ 18.06	\$ 150.20	\$ 811.46	\$ 626.40	\$ 18.64	\$ 150.20	\$ 795.24	\$ (1.35)	-2.0%
30	\$ 643.20	\$ 18.68	\$ 155.38	\$ 817.26	\$ 626.40	\$ 19.28	\$ 155.38	\$ 801.06	\$ (1.35)	-2.0%
31	\$ 643.20	\$ 19.30	\$ 160.56	\$ 823.07	\$ 626.40	\$ 19.92	\$ 160.56	\$ 806.89	\$ (1.35)	-2.0%
32	\$ 643.20	\$ 19.93	\$ 165.74	\$ 828.87	\$ 626.40	\$ 20.57	\$ 165.74	\$ 812.71	\$ (1.35)	-1.9%
33	\$ 643.20	\$ 20.55	\$ 170.92	\$ 834.67	\$ 626.40	\$ 21.21	\$ 170.92	\$ 818.53	\$ (1.34)	-1.9%
34	\$ 643.20	\$ 21.17	\$ 176.10	\$ 840.47	\$ 626.40	\$ 21.85	\$ 176.10	\$ 824.35	\$ (1.34)	-1.9%
35	\$ 643.20	\$ 21.79	\$ 181.28	\$ 846.27	\$ 626.40	\$ 22.49	\$ 181.28	\$ 830.17	\$ (1.34)	-1.9%
36	\$ 643.20	\$ 22.42	\$ 186.46	\$ 852.08	\$ 626.40	\$ 23.14	\$ 186.46	\$ 836.00	\$ (1.34)	-1.9%
37	\$ 643.20	\$ 23.04	\$ 191.64	\$ 857.88	\$ 626.40	\$ 23.78	\$ 191.64	\$ 841.82	\$ (1.34)	-1.9%
38	\$ 643.20	\$ 23.66	\$ 196.82	\$ 863.68	\$ 626.40	\$ 24.42	\$ 196.82	\$ 847.64	\$ (1.34)	-1.9%
39	\$ 643.20	\$ 24.29	\$ 202.00	\$ 869.48	\$ 626.40	\$ 25.07	\$ 202.00	\$ 853.46	\$ (1.34)	-1.8%
40	\$ 643.20	\$ 24.91	\$ 207.18	\$ 875.28	\$ 626.40	\$ 25.71	\$ 207.18	\$ 859.28	\$ (1.33)	-1.8%
41	\$ 643.20	\$ 25.53	\$ 212.36	\$ 881.09	\$ 626.40	\$ 26.35	\$ 212.36	\$ 865.11	\$ (1.33)	-1.8%
42	\$ 643.20	\$ 26.15	\$ 217.53	\$ 886.89	\$ 626.40	\$ 26.99	\$ 217.53	\$ 870.93	\$ (1.33)	-1.8%
43	\$ 643.20	\$ 26.78	\$ 222.71	\$ 892.69	\$ 626.40	\$ 27.64	\$ 222.71	\$ 876.75	\$ (1.33)	-1.8%
44	\$ 643.20	\$ 27.40	\$ 227.89	\$ 898.49	\$ 626.40	\$ 28.28	\$ 227.89	\$ 882.57	\$ (1.33)	-1.8%
45	\$ 643.20	\$ 28.02	\$ 233.07	\$ 904.29	\$ 626.40	\$ 28.92	\$ 233.07	\$ 888.39	\$ (1.33)	-1.8%
46	\$ 643.20	\$ 28.64	\$ 238.25	\$ 910.10	\$ 626.40	\$ 29.56	\$ 238.25	\$ 894.22	\$ (1.32)	-1.7%
47	\$ 643.20	\$ 29.27	\$ 243.43	\$ 915.90	\$ 626.40	\$ 30.21	\$ 243.43	\$ 900.04	\$ (1.32)	-1.7%
48	\$ 643.20	\$ 29.89	\$ 248.61	\$ 921.70	\$ 626.40	\$ 30.85	\$ 248.61	\$ 905.86	\$ (1.32)	-1.7%
49	\$ 643.20	\$ 30.51	\$ 253.79	\$ 927.50	\$ 626.40	\$ 31.49	\$ 253.79	\$ 911.68	\$ (1.32)	-1.7%
50	\$ 643.20	\$ 31.14	\$ 258.97	\$ 933.31	\$ 626.40	\$ 32.14	\$ 258.97	\$ 917.51	\$ (1.32)	-1.7%
51	\$ 643.20	\$ 31.76	\$ 264.15	\$ 939.11	\$ 626.40	\$ 32.78	\$ 264.15	\$ 923.33	\$ (1.32)	-1.7%
52	\$ 643.20	\$ 32.38	\$ 269.33	\$ 944.91	\$ 626.40	\$ 33.42	\$ 269.33	\$ 929.15	\$ (1.31)	-1.7%
53	\$ 643.20	\$ 33.00	\$ 274.51	\$ 950.71	\$ 626.40	\$ 34.06	\$ 274.51	\$ 934.97	\$ (1.31)	-1.7%

KGSSD Class Impacts

250 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
	\$ 470.27	\$ 0.8473	\$ 5.1794		\$ 350.00	\$ 0.8673	\$ 5.1794			
26000	\$ 5,643.24	\$ 22,029.80	\$ 134,664.40	\$ 162,337.44	\$ 4,200.00	\$ 22,549.80	\$ 134,664.40	\$ 161,414.20	\$ (76.94)	-0.6%
26250	\$ 5,643.24	\$ 22,241.63	\$ 135,959.25	\$ 163,844.12	\$ 4,200.00	\$ 22,766.63	\$ 135,959.25	\$ 162,925.88	\$ (76.52)	-0.6%
26500	\$ 5,643.24	\$ 22,453.45	\$ 137,254.10	\$ 165,350.79	\$ 4,200.00	\$ 22,983.45	\$ 137,254.10	\$ 164,437.55	\$ (76.10)	-0.6%
26750	\$ 5,643.24	\$ 22,665.28	\$ 138,548.95	\$ 166,857.47	\$ 4,200.00	\$ 23,200.28	\$ 138,548.95	\$ 165,949.23	\$ (75.69)	-0.5%
27000	\$ 5,643.24	\$ 22,877.10	\$ 139,843.80	\$ 168,364.14	\$ 4,200.00	\$ 23,417.10	\$ 139,843.80	\$ 167,460.90	\$ (75.27)	-0.5%
27250	\$ 5,643.24	\$ 23,088.93	\$ 141,138.65	\$ 169,870.82	\$ 4,200.00	\$ 23,633.93	\$ 141,138.65	\$ 168,972.58	\$ (74.85)	-0.5%
27500	\$ 5,643.24	\$ 23,300.75	\$ 142,433.50	\$ 171,377.49	\$ 4,200.00	\$ 23,850.75	\$ 142,433.50	\$ 170,484.25	\$ (74.44)	-0.5%
27750	\$ 5,643.24	\$ 23,512.58	\$ 143,728.35	\$ 172,884.17	\$ 4,200.00	\$ 24,067.58	\$ 143,728.35	\$ 171,995.93	\$ (74.02)	-0.5%
28000	\$ 5,643.24	\$ 23,724.40	\$ 145,023.20	\$ 174,390.84	\$ 4,200.00	\$ 24,284.40	\$ 145,023.20	\$ 173,507.60	\$ (73.60)	-0.5%
28250	\$ 5,643.24	\$ 23,936.23	\$ 146,318.05	\$ 175,897.52	\$ 4,200.00	\$ 24,501.23	\$ 146,318.05	\$ 175,019.28	\$ (73.19)	-0.5%
28500	\$ 5,643.24	\$ 24,148.05	\$ 147,612.90	\$ 177,404.19	\$ 4,200.00	\$ 24,718.05	\$ 147,612.90	\$ 176,530.95	\$ (72.77)	-0.5%
28750	\$ 5,643.24	\$ 24,359.88	\$ 148,907.75	\$ 178,910.87	\$ 4,200.00	\$ 24,934.88	\$ 148,907.75	\$ 178,042.63	\$ (72.35)	-0.5%
29000	\$ 5,643.24	\$ 24,571.70	\$ 150,202.60	\$ 180,417.54	\$ 4,200.00	\$ 25,151.70	\$ 150,202.60	\$ 179,554.30	\$ (71.94)	-0.5%
29250	\$ 5,643.24	\$ 24,783.53	\$ 151,497.45	\$ 181,924.22	\$ 4,200.00	\$ 25,368.53	\$ 151,497.45	\$ 181,065.98	\$ (71.52)	-0.5%
29500	\$ 5,643.24	\$ 24,995.35	\$ 152,792.30	\$ 183,430.89	\$ 4,200.00	\$ 25,585.35	\$ 152,792.30	\$ 182,577.65	\$ (71.10)	-0.5%
29750	\$ 5,643.24	\$ 25,207.18	\$ 154,087.15	\$ 184,937.57	\$ 4,200.00	\$ 25,802.18	\$ 154,087.15	\$ 184,089.33	\$ (70.69)	-0.5%
30000	\$ 5,643.24	\$ 25,419.00	\$ 155,382.00	\$ 186,444.24	\$ 4,200.00	\$ 26,019.00	\$ 155,382.00	\$ 185,601.00	\$ (70.27)	-0.5%
30250	\$ 5,643.24	\$ 25,630.83	\$ 156,676.85	\$ 187,950.92	\$ 4,200.00	\$ 26,235.83	\$ 156,676.85	\$ 187,112.68	\$ (69.85)	-0.4%
30500	\$ 5,643.24	\$ 25,842.65	\$ 157,971.70	\$ 189,457.59	\$ 4,200.00	\$ 26,452.65	\$ 157,971.70	\$ 188,624.35	\$ (69.44)	-0.4%
30750	\$ 5,643.24	\$ 26,054.48	\$ 159,266.55	\$ 190,964.27	\$ 4,200.00	\$ 26,669.48	\$ 159,266.55	\$ 190,136.03	\$ (69.02)	-0.4%
31000	\$ 5,643.24	\$ 26,266.30	\$ 160,561.40	\$ 192,470.94	\$ 4,200.00	\$ 26,886.30	\$ 160,561.40	\$ 191,647.70	\$ (68.60)	-0.4%
31250	\$ 5,643.24	\$ 26,478.13	\$ 161,856.25	\$ 193,977.62	\$ 4,200.00	\$ 27,103.13	\$ 161,856.25	\$ 193,159.38	\$ (68.19)	-0.4%
31500	\$ 5,643.24	\$ 26,689.95	\$ 163,151.10	\$ 195,484.29	\$ 4,200.00	\$ 27,319.95	\$ 163,151.10	\$ 194,671.05	\$ (67.77)	-0.4%
31750	\$ 5,643.24	\$ 26,901.78	\$ 164,445.95	\$ 196,990.97	\$ 4,200.00	\$ 27,536.78	\$ 164,445.95	\$ 196,182.73	\$ (67.35)	-0.4%
32000	\$ 5,643.24	\$ 27,113.60	\$ 165,740.80	\$ 198,497.64	\$ 4,200.00	\$ 27,753.60	\$ 165,740.80	\$ 197,694.40	\$ (66.94)	-0.4%
32250	\$ 5,643.24	\$ 27,325.43	\$ 167,035.65	\$ 200,004.32	\$ 4,200.00	\$ 27,970.43	\$ 167,035.65	\$ 199,206.08	\$ (66.52)	-0.4%
32500	\$ 5,643.24	\$ 27,537.25	\$ 168,330.50	\$ 201,510.99	\$ 4,200.00	\$ 28,187.25	\$ 168,330.50	\$ 200,717.75	\$ (66.10)	-0.4%
32750	\$ 5,643.24	\$ 27,749.08	\$ 169,625.35	\$ 203,017.67	\$ 4,200.00	\$ 28,404.08	\$ 169,625.35	\$ 202,229.43	\$ (65.69)	-0.4%
33000	\$ 5,643.24	\$ 27,960.90	\$ 170,920.20	\$ 204,524.34	\$ 4,200.00	\$ 28,620.90	\$ 170,920.20	\$ 203,741.10	\$ (65.27)	-0.4%
33250	\$ 5,643.24	\$ 28,172.73	\$ 172,215.05	\$ 206,031.02	\$ 4,200.00	\$ 28,837.73	\$ 172,215.05	\$ 205,252.78	\$ (64.85)	-0.4%
33500	\$ 5,643.24	\$ 28,384.55	\$ 173,509.90	\$ 207,537.69	\$ 4,200.00	\$ 29,054.55	\$ 173,509.90	\$ 206,764.45	\$ (64.44)	-0.4%
33750	\$ 5,643.24	\$ 28,596.38	\$ 174,804.75	\$ 209,044.37	\$ 4,200.00	\$ 29,271.38	\$ 174,804.75	\$ 208,276.13	\$ (64.02)	-0.4%
34000	\$ 5,643.24	\$ 28,808.20	\$ 176,099.60	\$ 210,551.04	\$ 4,200.00	\$ 29,488.20	\$ 176,099.60	\$ 209,787.80	\$ (63.60)	-0.4%
34250	\$ 5,643.24	\$ 29,020.03	\$ 177,394.45	\$ 212,057.72	\$ 4,200.00	\$ 29,705.03	\$ 177,394.45	\$ 211,299.48	\$ (63.19)	-0.4%
34500	\$ 5,643.24	\$ 29,231.85	\$ 178,689.30	\$ 213,564.39	\$ 4,200.00	\$ 29,921.85	\$ 178,689.30	\$ 212,811.15	\$ (62.77)	-0.4%
34750	\$ 5,643.24	\$ 29,443.68	\$ 179,984.15	\$ 215,071.07	\$ 4,200.00	\$ 30,138.68	\$ 179,984.15	\$ 214,322.83	\$ (62.35)	-0.3%
35000	\$ 5,643.24	\$ 29,655.50	\$ 181,279.00	\$ 216,577.74	\$ 4,200.00	\$ 30,355.50	\$ 181,279.00	\$ 215,834.50	\$ (61.94)	-0.3%
35250	\$ 5,643.24	\$ 29,867.33	\$ 182,573.85	\$ 218,084.42	\$ 4,200.00	\$ 30,572.33	\$ 182,573.85	\$ 217,346.18	\$ (61.52)	-0.3%
35500	\$ 5,643.24	\$ 30,079.15	\$ 183,868.70	\$ 219,591.09	\$ 4,200.00	\$ 30,789.15	\$ 183,868.70	\$ 218,857.85	\$ (61.10)	-0.3%
35750	\$ 5,643.24	\$ 30,290.98	\$ 185,163.55	\$ 221,097.77	\$ 4,200.00	\$ 31,005.98	\$ 185,163.55	\$ 220,369.53	\$ (60.69)	-0.3%
36000	\$ 5,643.24	\$ 30,502.80	\$ 186,458.40	\$ 222,604.44	\$ 4,200.00	\$ 31,222.80	\$ 186,458.40	\$ 221,881.20	\$ (60.27)	-0.3%
36250	\$ 5,643.24	\$ 30,714.63	\$ 187,753.25	\$ 224,111.12	\$ 4,200.00	\$ 31,439.63	\$ 187,753.25	\$ 223,392.88	\$ (59.85)	-0.3%
36500	\$ 5,643.24	\$ 30,926.45	\$ 189,048.10	\$ 225,617.79	\$ 4,200.00	\$ 31,656.45	\$ 189,048.10	\$ 224,904.55	\$ (59.44)	-0.3%
36750	\$ 5,643.24	\$ 31,138.28	\$ 190,342.95	\$ 227,124.47	\$ 4,200.00	\$ 31,873.28	\$ 190,342.95	\$ 226,416.23	\$ (59.02)	-0.3%
37000	\$ 5,643.24	\$ 31,350.10	\$ 191,637.80	\$ 228,631.14	\$ 4,200.00	\$ 32,090.10	\$ 191,637.80	\$ 227,927.90	\$ (58.60)	-0.3%
37250	\$ 5,643.24	\$ 31,561.93	\$ 192,932.65	\$ 230,137.82	\$ 4,200.00	\$ 32,306.93	\$ 192,932.65	\$ 229,439.58	\$ (58.19)	-0.3%
37500	\$ 5,643.24	\$ 31,773.75	\$ 194,227.50	\$ 231,644.49	\$ 4,200.00	\$ 32,523.75	\$ 194,227.50	\$ 230,951.25	\$ (57.77)	-0.3%
37750	\$ 5,643.24	\$ 31,985.58	\$ 195,522.35	\$ 233,151.17	\$ 4,200.00	\$ 32,740.58	\$ 195,522.35	\$ 232,462.93	\$ (57.35)	-0.3%
38000	\$ 5,643.24	\$ 32,197.40	\$ 196,817.20	\$ 234,657.84	\$ 4,200.00	\$ 32,957.40	\$ 196,817.20	\$ 233,974.60	\$ (56.94)	-0.3%
38250	\$ 5,643.24	\$ 32,409.23	\$ 198,112.05	\$ 236,164.52	\$ 4,200.00	\$ 33,174.23	\$ 198,112.05	\$ 235,486.28	\$ (56.52)	-0.3%
38500	\$ 5,643.24	\$ 32,621.05	\$ 199,406.90	\$ 237,671.19	\$ 4,200.00	\$ 33,391.05	\$ 199,406.90	\$ 236,997.95	\$ (56.10)	-0.3%
38750	\$ 5,643.24	\$ 32,832.88	\$ 200,701.75	\$ 239,177.87	\$ 4,200.00	\$ 33,607.88	\$ 200,701.75	\$ 238,509.63	\$ (55.69)	-0.3%
39000	\$ 5,643.24	\$ 33,044.70	\$ 201,996.60	\$ 240,684.54	\$ 4,200.00	\$ 33,824.70	\$ 201,996.60	\$ 240,021.30	\$ (55.27)	-0.3%

SSR Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
	\$ 99.81	\$ 1.2297	\$ 5.1794		\$ 85.00	\$ 1.2497	\$ 5.1794			
6850	\$ 1,197.72	\$ 8,423.45	\$ 35,478.89	\$ 45,100.06	\$ 1,020.00	\$ 8,560.45	\$ 35,478.89	\$ 45,059.34	\$ (3.39)	-0.1%
6950	\$ 1,197.72	\$ 8,546.42	\$ 35,996.83	\$ 45,740.97	\$ 1,020.00	\$ 8,685.42	\$ 35,996.83	\$ 45,702.25	\$ (3.23)	-0.1%
7050	\$ 1,197.72	\$ 8,669.39	\$ 36,514.77	\$ 46,381.88	\$ 1,020.00	\$ 8,810.39	\$ 36,514.77	\$ 46,345.16	\$ (3.06)	-0.1%
7150	\$ 1,197.72	\$ 8,792.36	\$ 37,032.71	\$ 47,022.79	\$ 1,020.00	\$ 8,935.36	\$ 37,032.71	\$ 46,988.07	\$ (2.89)	-0.1%
7250	\$ 1,197.72	\$ 8,915.33	\$ 37,550.65	\$ 47,663.70	\$ 1,020.00	\$ 9,060.33	\$ 37,550.65	\$ 47,630.98	\$ (2.73)	-0.1%
7350	\$ 1,197.72	\$ 9,038.30	\$ 38,068.59	\$ 48,304.61	\$ 1,020.00	\$ 9,185.30	\$ 38,068.59	\$ 48,273.89	\$ (2.56)	-0.1%
7450	\$ 1,197.72	\$ 9,161.27	\$ 38,586.53	\$ 48,945.52	\$ 1,020.00	\$ 9,310.27	\$ 38,586.53	\$ 48,916.80	\$ (2.39)	-0.1%
7550	\$ 1,197.72	\$ 9,284.24	\$ 39,104.47	\$ 49,586.43	\$ 1,020.00	\$ 9,435.24	\$ 39,104.47	\$ 49,559.71	\$ (2.23)	-0.1%
7650	\$ 1,197.72	\$ 9,407.21	\$ 39,622.41	\$ 50,227.34	\$ 1,020.00	\$ 9,560.21	\$ 39,622.41	\$ 50,202.62	\$ (2.06)	0.0%
7750	\$ 1,197.72	\$ 9,530.18	\$ 40,140.35	\$ 50,868.25	\$ 1,020.00	\$ 9,685.18	\$ 40,140.35	\$ 50,845.53	\$ (1.89)	0.0%
7850	\$ 1,197.72	\$ 9,653.15	\$ 40,658.29	\$ 51,509.16	\$ 1,020.00	\$ 9,810.15	\$ 40,658.29	\$ 51,488.44	\$ (1.73)	0.0%
7950	\$ 1,197.72	\$ 9,776.12	\$ 41,176.23	\$ 52,150.07	\$ 1,020.00	\$ 9,935.12	\$ 41,176.23	\$ 52,131.35	\$ (1.56)	0.0%
8050	\$ 1,197.72	\$ 9,899.09	\$ 41,694.17	\$ 52,790.98	\$ 1,020.00	\$ 10,060.09	\$ 41,694.17	\$ 52,774.26	\$ (1.39)	0.0%
8150	\$ 1,197.72	\$ 10,022.06	\$ 42,212.11	\$ 53,431.89	\$ 1,020.00	\$ 10,185.06	\$ 42,212.11	\$ 53,417.17	\$ (1.23)	0.0%
8250	\$ 1,197.72	\$ 10,145.03	\$ 42,730.05	\$ 54,072.80	\$ 1,020.00	\$ 10,310.03	\$ 42,730.05	\$ 54,060.08	\$ (1.06)	0.0%
8350	\$ 1,197.72	\$ 10,268.00	\$ 43,247.99	\$ 54,713.71	\$ 1,020.00	\$ 10,435.00	\$ 43,247.99	\$ 54,702.99	\$ (0.89)	0.0%
8450	\$ 1,197.72	\$ 10,390.97	\$ 43,765.93	\$ 55,354.62	\$ 1,020.00	\$ 10,559.97	\$ 43,765.93	\$ 55,345.90	\$ (0.73)	0.0%
8550	\$ 1,197.72	\$ 10,513.94	\$ 44,283.87	\$ 55,995.53	\$ 1,020.00	\$ 10,684.94	\$ 44,283.87	\$ 55,988.81	\$ (0.56)	0.0%
8650	\$ 1,197.72	\$ 10,636.91	\$ 44,801.81	\$ 56,636.44	\$ 1,020.00	\$ 10,809.91	\$ 44,801.81	\$ 56,631.72	\$ (0.39)	0.0%
8750	\$ 1,197.72	\$ 10,759.88	\$ 45,319.75	\$ 57,277.35	\$ 1,020.00	\$ 10,934.88	\$ 45,319.75	\$ 57,274.63	\$ (0.23)	0.0%
8850	\$ 1,197.72	\$ 10,882.85	\$ 45,837.69	\$ 57,918.26	\$ 1,020.00	\$ 11,059.85	\$ 45,837.69	\$ 57,917.54	\$ (0.06)	0.0%
8950	\$ 1,197.72	\$ 11,005.82	\$ 46,355.63	\$ 58,559.17	\$ 1,020.00	\$ 11,184.82	\$ 46,355.63	\$ 58,560.45	\$ 0.11	0.0%
9050	\$ 1,197.72	\$ 11,128.79	\$ 46,873.57	\$ 59,200.08	\$ 1,020.00	\$ 11,309.79	\$ 46,873.57	\$ 59,203.36	\$ 0.27	0.0%
9150	\$ 1,197.72	\$ 11,251.76	\$ 47,391.51	\$ 59,840.99	\$ 1,020.00	\$ 11,434.76	\$ 47,391.51	\$ 59,846.27	\$ 0.44	0.0%
9250	\$ 1,197.72	\$ 11,374.73	\$ 47,909.45	\$ 60,481.90	\$ 1,020.00	\$ 11,559.73	\$ 47,909.45	\$ 60,489.18	\$ 0.61	0.0%
9350	\$ 1,197.72	\$ 11,497.70	\$ 48,427.39	\$ 61,122.81	\$ 1,020.00	\$ 11,684.70	\$ 48,427.39	\$ 61,132.09	\$ 0.77	0.0%
9450	\$ 1,197.72	\$ 11,620.67	\$ 48,945.33	\$ 61,763.72	\$ 1,020.00	\$ 11,809.67	\$ 48,945.33	\$ 61,775.00	\$ 0.94	0.0%
9550	\$ 1,197.72	\$ 11,743.64	\$ 49,463.27	\$ 62,404.63	\$ 1,020.00	\$ 11,934.64	\$ 49,463.27	\$ 62,417.91	\$ 1.11	0.0%
9650	\$ 1,197.72	\$ 11,866.61	\$ 49,981.21	\$ 63,045.54	\$ 1,020.00	\$ 12,059.61	\$ 49,981.21	\$ 63,060.82	\$ 1.27	0.0%
9750	\$ 1,197.72	\$ 11,989.58	\$ 50,499.15	\$ 63,686.45	\$ 1,020.00	\$ 12,184.58	\$ 50,499.15	\$ 63,703.73	\$ 1.44	0.0%
9850	\$ 1,197.72	\$ 12,112.55	\$ 51,017.09	\$ 64,327.36	\$ 1,020.00	\$ 12,309.55	\$ 51,017.09	\$ 64,346.64	\$ 1.61	0.0%
9950	\$ 1,197.72	\$ 12,235.52	\$ 51,535.03	\$ 64,968.27	\$ 1,020.00	\$ 12,434.52	\$ 51,535.03	\$ 64,989.55	\$ 1.77	0.0%
10050	\$ 1,197.72	\$ 12,358.49	\$ 52,052.97	\$ 65,609.18	\$ 1,020.00	\$ 12,559.49	\$ 52,052.97	\$ 65,632.46	\$ 1.94	0.0%
10150	\$ 1,197.72	\$ 12,481.46	\$ 52,570.91	\$ 66,250.09	\$ 1,020.00	\$ 12,684.46	\$ 52,570.91	\$ 66,275.37	\$ 2.11	0.0%
10250	\$ 1,197.72	\$ 12,604.43	\$ 53,088.85	\$ 66,891.00	\$ 1,020.00	\$ 12,809.43	\$ 53,088.85	\$ 66,918.28	\$ 2.27	0.0%
10350	\$ 1,197.72	\$ 12,727.40	\$ 53,606.79	\$ 67,531.91	\$ 1,020.00	\$ 12,934.40	\$ 53,606.79	\$ 67,561.19	\$ 2.44	0.0%
10450	\$ 1,197.72	\$ 12,850.37	\$ 54,124.73	\$ 68,172.82	\$ 1,020.00	\$ 13,059.37	\$ 54,124.73	\$ 68,204.10	\$ 2.61	0.0%
10550	\$ 1,197.72	\$ 12,973.34	\$ 54,642.67	\$ 68,813.73	\$ 1,020.00	\$ 13,184.34	\$ 54,642.67	\$ 68,847.01	\$ 2.77	0.0%
10650	\$ 1,197.72	\$ 13,096.31	\$ 55,160.61	\$ 69,454.64	\$ 1,020.00	\$ 13,309.31	\$ 55,160.61	\$ 69,489.92	\$ 2.94	0.1%
10750	\$ 1,197.72	\$ 13,219.28	\$ 55,678.55	\$ 70,095.55	\$ 1,020.00	\$ 13,434.28	\$ 55,678.55	\$ 70,132.83	\$ 3.11	0.1%
10850	\$ 1,197.72	\$ 13,342.25	\$ 56,196.49	\$ 70,736.46	\$ 1,020.00	\$ 13,559.25	\$ 56,196.49	\$ 70,775.74	\$ 3.27	0.1%
10950	\$ 1,197.72	\$ 13,465.22	\$ 56,714.43	\$ 71,377.37	\$ 1,020.00	\$ 13,684.22	\$ 56,714.43	\$ 71,418.65	\$ 3.44	0.1%
11050	\$ 1,197.72	\$ 13,588.19	\$ 57,232.37	\$ 72,018.28	\$ 1,020.00	\$ 13,809.19	\$ 57,232.37	\$ 72,061.56	\$ 3.61	0.1%
11150	\$ 1,197.72	\$ 13,711.16	\$ 57,750.31	\$ 72,659.19	\$ 1,020.00	\$ 13,934.16	\$ 57,750.31	\$ 72,704.47	\$ 3.77	0.1%
11250	\$ 1,197.72	\$ 13,834.13	\$ 58,268.25	\$ 73,300.10	\$ 1,020.00	\$ 14,059.13	\$ 58,268.25	\$ 73,347.38	\$ 3.94	0.1%
11350	\$ 1,197.72	\$ 13,957.10	\$ 58,786.19	\$ 73,941.01	\$ 1,020.00	\$ 14,184.10	\$ 58,786.19	\$ 73,990.29	\$ 4.11	0.1%
11450	\$ 1,197.72	\$ 14,080.07	\$ 59,304.13	\$ 74,581.92	\$ 1,020.00	\$ 14,309.07	\$ 59,304.13	\$ 74,633.20	\$ 4.27	0.1%
11550	\$ 1,197.72	\$ 14,203.04	\$ 59,822.07	\$ 75,222.83	\$ 1,020.00	\$ 14,434.04	\$ 59,822.07	\$ 75,276.11	\$ 4.44	0.1%
11650	\$ 1,197.72	\$ 14,326.01	\$ 60,340.01	\$ 75,863.74	\$ 1,020.00	\$ 14,559.01	\$ 60,340.01	\$ 75,919.02	\$ 4.61	0.1%
11750	\$ 1,197.72	\$ 14,448.98	\$ 60,857.95	\$ 76,504.65	\$ 1,020.00	\$ 14,683.98	\$ 60,857.95	\$ 76,561.93	\$ 4.77	0.1%
11850	\$ 1,197.72	\$ 14,571.95	\$ 61,375.89	\$ 77,145.56	\$ 1,020.00	\$ 14,808.95	\$ 61,375.89	\$ 77,204.84	\$ 4.94	0.1%
11950	\$ 1,197.72	\$ 14,694.92	\$ 61,893.83	\$ 77,786.47	\$ 1,020.00	\$ 14,933.92	\$ 61,893.83	\$ 77,847.75	\$ 5.11	0.1%
12050	\$ 1,197.72	\$ 14,817.89	\$ 62,411.77	\$ 78,427.38	\$ 1,020.00	\$ 15,058.89	\$ 62,411.77	\$ 78,490.66	\$ 5.27	0.1%

CNG Class Impacts

	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
	100									
Annual Usage (Mcfs)	\$ 85.25	\$ 0.7999	\$ -		Annual Usage (Mcfs)	\$ 60.00	\$ 0.8199	\$ -		
40500	\$ 1,023.00	\$ 32,395.95	\$ -	\$ 33,418.95	40500	\$ 720.00	\$ 33,205.95	\$ -	\$ 33,925.95	\$ 42.25 1.5%
40600	\$ 1,023.00	\$ 32,475.94	\$ -	\$ 33,498.94	40600	\$ 720.00	\$ 33,287.94	\$ -	\$ 34,007.94	\$ 42.42 1.5%
40700	\$ 1,023.00	\$ 32,555.93	\$ -	\$ 33,578.93	40700	\$ 720.00	\$ 33,369.93	\$ -	\$ 34,089.93	\$ 42.58 1.5%
40800	\$ 1,023.00	\$ 32,635.92	\$ -	\$ 33,658.92	40800	\$ 720.00	\$ 33,451.92	\$ -	\$ 34,171.92	\$ 42.75 1.5%
40900	\$ 1,023.00	\$ 32,715.91	\$ -	\$ 33,738.91	40900	\$ 720.00	\$ 33,533.91	\$ -	\$ 34,253.91	\$ 42.92 1.5%
41000	\$ 1,023.00	\$ 32,795.90	\$ -	\$ 33,818.90	41000	\$ 720.00	\$ 33,615.90	\$ -	\$ 34,335.90	\$ 43.08 1.5%
41100	\$ 1,023.00	\$ 32,875.89	\$ -	\$ 33,898.89	41100	\$ 720.00	\$ 33,697.89	\$ -	\$ 34,417.89	\$ 43.25 1.5%
41200	\$ 1,023.00	\$ 32,955.88	\$ -	\$ 33,978.88	41200	\$ 720.00	\$ 33,779.88	\$ -	\$ 34,499.88	\$ 43.42 1.5%
41300	\$ 1,023.00	\$ 33,035.87	\$ -	\$ 34,058.87	41300	\$ 720.00	\$ 33,861.87	\$ -	\$ 34,581.87	\$ 43.58 1.5%
41400	\$ 1,023.00	\$ 33,115.86	\$ -	\$ 34,138.86	41400	\$ 720.00	\$ 33,943.86	\$ -	\$ 34,663.86	\$ 43.75 1.5%
41500	\$ 1,023.00	\$ 33,195.85	\$ -	\$ 34,218.85	41500	\$ 720.00	\$ 34,025.85	\$ -	\$ 34,745.85	\$ 43.92 1.5%
41600	\$ 1,023.00	\$ 33,275.84	\$ -	\$ 34,298.84	41600	\$ 720.00	\$ 34,107.84	\$ -	\$ 34,827.84	\$ 44.08 1.5%
41700	\$ 1,023.00	\$ 33,355.83	\$ -	\$ 34,378.83	41700	\$ 720.00	\$ 34,189.83	\$ -	\$ 34,909.83	\$ 44.25 1.5%
41800	\$ 1,023.00	\$ 33,435.82	\$ -	\$ 34,458.82	41800	\$ 720.00	\$ 34,271.82	\$ -	\$ 34,991.82	\$ 44.42 1.5%
41900	\$ 1,023.00	\$ 33,515.81	\$ -	\$ 34,538.81	41900	\$ 720.00	\$ 34,353.81	\$ -	\$ 35,073.81	\$ 44.58 1.5%
42000	\$ 1,023.00	\$ 33,595.80	\$ -	\$ 34,618.80	42000	\$ 720.00	\$ 34,435.80	\$ -	\$ 35,155.80	\$ 44.75 1.6%
42100	\$ 1,023.00	\$ 33,675.79	\$ -	\$ 34,698.79	42100	\$ 720.00	\$ 34,517.79	\$ -	\$ 35,237.79	\$ 44.92 1.6%
42200	\$ 1,023.00	\$ 33,755.78	\$ -	\$ 34,778.78	42200	\$ 720.00	\$ 34,599.78	\$ -	\$ 35,319.78	\$ 45.08 1.6%
42300	\$ 1,023.00	\$ 33,835.77	\$ -	\$ 34,858.77	42300	\$ 720.00	\$ 34,681.77	\$ -	\$ 35,401.77	\$ 45.25 1.6%
42400	\$ 1,023.00	\$ 33,915.76	\$ -	\$ 34,938.76	42400	\$ 720.00	\$ 34,763.76	\$ -	\$ 35,483.76	\$ 45.42 1.6%
42500	\$ 1,023.00	\$ 33,995.75	\$ -	\$ 35,018.75	42500	\$ 720.00	\$ 34,845.75	\$ -	\$ 35,565.75	\$ 45.58 1.6%
42600	\$ 1,023.00	\$ 34,075.74	\$ -	\$ 35,098.74	42600	\$ 720.00	\$ 34,927.74	\$ -	\$ 35,647.74	\$ 45.75 1.6%
42700	\$ 1,023.00	\$ 34,155.73	\$ -	\$ 35,178.73	42700	\$ 720.00	\$ 35,009.73	\$ -	\$ 35,729.73	\$ 45.92 1.6%
42800	\$ 1,023.00	\$ 34,235.72	\$ -	\$ 35,258.72	42800	\$ 720.00	\$ 35,091.72	\$ -	\$ 35,811.72	\$ 46.08 1.6%
42900	\$ 1,023.00	\$ 34,315.71	\$ -	\$ 35,338.71	42900	\$ 720.00	\$ 35,173.71	\$ -	\$ 35,893.71	\$ 46.25 1.6%
43000	\$ 1,023.00	\$ 34,395.70	\$ -	\$ 35,418.70	43000	\$ 720.00	\$ 35,255.70	\$ -	\$ 35,975.70	\$ 46.42 1.6%
43100	\$ 1,023.00	\$ 34,475.69	\$ -	\$ 35,498.69	43100	\$ 720.00	\$ 35,337.69	\$ -	\$ 36,057.69	\$ 46.58 1.6%
43200	\$ 1,023.00	\$ 34,555.68	\$ -	\$ 35,578.68	43200	\$ 720.00	\$ 35,419.68	\$ -	\$ 36,139.68	\$ 46.75 1.6%
43300	\$ 1,023.00	\$ 34,635.67	\$ -	\$ 35,658.67	43300	\$ 720.00	\$ 35,501.67	\$ -	\$ 36,221.67	\$ 46.92 1.6%
43400	\$ 1,023.00	\$ 34,715.66	\$ -	\$ 35,738.66	43400	\$ 720.00	\$ 35,583.66	\$ -	\$ 36,303.66	\$ 47.08 1.6%
43500	\$ 1,023.00	\$ 34,795.65	\$ -	\$ 35,818.65	43500	\$ 720.00	\$ 35,665.65	\$ -	\$ 36,385.65	\$ 47.25 1.6%
43600	\$ 1,023.00	\$ 34,875.64	\$ -	\$ 35,898.64	43600	\$ 720.00	\$ 35,747.64	\$ -	\$ 36,467.64	\$ 47.42 1.6%
43700	\$ 1,023.00	\$ 34,955.63	\$ -	\$ 35,978.63	43700	\$ 720.00	\$ 35,829.63	\$ -	\$ 36,549.63	\$ 47.58 1.6%
43800	\$ 1,023.00	\$ 35,035.62	\$ -	\$ 36,058.62	43800	\$ 720.00	\$ 35,911.62	\$ -	\$ 36,631.62	\$ 47.75 1.6%
43900	\$ 1,023.00	\$ 35,115.61	\$ -	\$ 36,138.61	43900	\$ 720.00	\$ 35,993.61	\$ -	\$ 36,713.61	\$ 47.92 1.6%
44000	\$ 1,023.00	\$ 35,195.60	\$ -	\$ 36,218.60	44000	\$ 720.00	\$ 36,075.60	\$ -	\$ 36,795.60	\$ 48.08 1.6%
44100	\$ 1,023.00	\$ 35,275.59	\$ -	\$ 36,298.59	44100	\$ 720.00	\$ 36,157.59	\$ -	\$ 36,877.59	\$ 48.25 1.6%
44200	\$ 1,023.00	\$ 35,355.58	\$ -	\$ 36,378.58	44200	\$ 720.00	\$ 36,239.58	\$ -	\$ 36,959.58	\$ 48.42 1.6%
44300	\$ 1,023.00	\$ 35,435.57	\$ -	\$ 36,458.57	44300	\$ 720.00	\$ 36,321.57	\$ -	\$ 37,041.57	\$ 48.58 1.6%
44400	\$ 1,023.00	\$ 35,515.56	\$ -	\$ 36,538.56	44400	\$ 720.00	\$ 36,403.56	\$ -	\$ 37,123.56	\$ 48.75 1.6%
44500	\$ 1,023.00	\$ 35,595.55	\$ -	\$ 36,618.55	44500	\$ 720.00	\$ 36,485.55	\$ -	\$ 37,205.55	\$ 48.92 1.6%
44600	\$ 1,023.00	\$ 35,675.54	\$ -	\$ 36,698.54	44600	\$ 720.00	\$ 36,567.54	\$ -	\$ 37,287.54	\$ 49.08 1.6%
44700	\$ 1,023.00	\$ 35,755.53	\$ -	\$ 36,778.53	44700	\$ 720.00	\$ 36,649.53	\$ -	\$ 37,369.53	\$ 49.25 1.6%
44800	\$ 1,023.00	\$ 35,835.52	\$ -	\$ 36,858.52	44800	\$ 720.00	\$ 36,731.52	\$ -	\$ 37,451.52	\$ 49.42 1.6%
44900	\$ 1,023.00	\$ 35,915.51	\$ -	\$ 36,938.51	44900	\$ 720.00	\$ 36,813.51	\$ -	\$ 37,533.51	\$ 49.58 1.6%
45000	\$ 1,023.00	\$ 35,995.50	\$ -	\$ 37,018.50	45000	\$ 720.00	\$ 36,895.50	\$ -	\$ 37,615.50	\$ 49.75 1.6%
45100	\$ 1,023.00	\$ 36,075.49	\$ -	\$ 37,098.49	45100	\$ 720.00	\$ 36,977.49	\$ -	\$ 37,697.49	\$ 49.92 1.6%
45200	\$ 1,023.00	\$ 36,155.48	\$ -	\$ 37,178.48	45200	\$ 720.00	\$ 37,059.48	\$ -	\$ 37,779.48	\$ 50.08 1.6%
45300	\$ 1,023.00	\$ 36,235.47	\$ -	\$ 37,258.47	45300	\$ 720.00	\$ 37,141.47	\$ -	\$ 37,861.47	\$ 50.25 1.6%
45400	\$ 1,023.00	\$ 36,315.46	\$ -	\$ 37,338.46	45400	\$ 720.00	\$ 37,223.46	\$ -	\$ 37,943.46	\$ 50.42 1.6%
45500	\$ 1,023.00	\$ 36,395.45	\$ -	\$ 37,418.45	45500	\$ 720.00	\$ 37,305.45	\$ -	\$ 38,025.45	\$ 50.58 1.6%
45600	\$ 1,023.00	\$ 36,475.44	\$ -	\$ 37,498.44	45600	\$ 720.00	\$ 37,387.44	\$ -	\$ 38,107.44	\$ 50.75 1.6%
45700	\$ 1,023.00	\$ 36,555.43	\$ -	\$ 37,578.43	45700	\$ 720.00	\$ 37,469.43	\$ -	\$ 38,189.43	\$ 50.92 1.6%

LVTk Tier 1 Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase		
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase	
Annual Usage (Mcfs)	\$ 221.30	\$ 0.8514	\$ -	\$ -	Annual Usage (Mcfs)	\$ 208.00	\$ 0.8714	\$ -	\$ -		
1650	\$ 2,655.60	\$ 1,404.81	\$ -	\$ 4,060.41	1650	\$ 2,496.00	\$ 1,437.81	\$ -	\$ 3,933.81	\$ (10.55)	-3.1%
1750	\$ 2,655.60	\$ 1,489.95	\$ -	\$ 4,145.55	1750	\$ 2,496.00	\$ 1,524.95	\$ -	\$ 4,020.95	\$ (10.38)	-3.0%
1850	\$ 2,655.60	\$ 1,575.09	\$ -	\$ 4,230.69	1850	\$ 2,496.00	\$ 1,612.09	\$ -	\$ 4,108.09	\$ (10.22)	-2.9%
1950	\$ 2,655.60	\$ 1,660.23	\$ -	\$ 4,315.83	1950	\$ 2,496.00	\$ 1,699.23	\$ -	\$ 4,195.23	\$ (10.05)	-2.8%
2050	\$ 2,655.60	\$ 1,745.37	\$ -	\$ 4,400.97	2050	\$ 2,496.00	\$ 1,786.37	\$ -	\$ 4,282.37	\$ (9.88)	-2.7%
2150	\$ 2,655.60	\$ 1,830.51	\$ -	\$ 4,486.11	2150	\$ 2,496.00	\$ 1,873.51	\$ -	\$ 4,369.51	\$ (9.72)	-2.6%
2250	\$ 2,655.60	\$ 1,915.65	\$ -	\$ 4,571.25	2250	\$ 2,496.00	\$ 1,960.65	\$ -	\$ 4,456.65	\$ (9.55)	-2.5%
2350	\$ 2,655.60	\$ 2,000.79	\$ -	\$ 4,656.39	2350	\$ 2,496.00	\$ 2,047.79	\$ -	\$ 4,543.79	\$ (9.38)	-2.4%
2450	\$ 2,655.60	\$ 2,085.93	\$ -	\$ 4,741.53	2450	\$ 2,496.00	\$ 2,134.93	\$ -	\$ 4,630.93	\$ (9.22)	-2.3%
2550	\$ 2,655.60	\$ 2,171.07	\$ -	\$ 4,826.67	2550	\$ 2,496.00	\$ 2,222.07	\$ -	\$ 4,718.07	\$ (9.05)	-2.2%
2650	\$ 2,655.60	\$ 2,256.21	\$ -	\$ 4,911.81	2650	\$ 2,496.00	\$ 2,309.21	\$ -	\$ 4,805.21	\$ (8.88)	-2.2%
2750	\$ 2,655.60	\$ 2,341.35	\$ -	\$ 4,996.95	2750	\$ 2,496.00	\$ 2,396.35	\$ -	\$ 4,892.35	\$ (8.72)	-2.1%
2850	\$ 2,655.60	\$ 2,426.49	\$ -	\$ 5,082.09	2850	\$ 2,496.00	\$ 2,483.49	\$ -	\$ 4,979.49	\$ (8.55)	-2.0%
2950	\$ 2,655.60	\$ 2,511.63	\$ -	\$ 5,167.23	2950	\$ 2,496.00	\$ 2,570.63	\$ -	\$ 5,066.63	\$ (8.38)	-1.9%
3050	\$ 2,655.60	\$ 2,596.77	\$ -	\$ 5,252.37	3050	\$ 2,496.00	\$ 2,657.77	\$ -	\$ 5,153.77	\$ (8.22)	-1.9%
3150	\$ 2,655.60	\$ 2,681.91	\$ -	\$ 5,337.51	3150	\$ 2,496.00	\$ 2,744.91	\$ -	\$ 5,240.91	\$ (8.05)	-1.8%
3250	\$ 2,655.60	\$ 2,767.05	\$ -	\$ 5,422.65	3250	\$ 2,496.00	\$ 2,832.05	\$ -	\$ 5,328.05	\$ (7.88)	-1.7%
3350	\$ 2,655.60	\$ 2,852.19	\$ -	\$ 5,507.79	3350	\$ 2,496.00	\$ 2,919.19	\$ -	\$ 5,415.19	\$ (7.72)	-1.7%
3450	\$ 2,655.60	\$ 2,937.33	\$ -	\$ 5,592.93	3450	\$ 2,496.00	\$ 3,006.33	\$ -	\$ 5,502.33	\$ (7.55)	-1.6%
3550	\$ 2,655.60	\$ 3,022.47	\$ -	\$ 5,678.07	3550	\$ 2,496.00	\$ 3,093.47	\$ -	\$ 5,589.47	\$ (7.38)	-1.6%
3650	\$ 2,655.60	\$ 3,107.61	\$ -	\$ 5,763.21	3650	\$ 2,496.00	\$ 3,180.61	\$ -	\$ 5,676.61	\$ (7.22)	-1.5%
3750	\$ 2,655.60	\$ 3,192.75	\$ -	\$ 5,848.35	3750	\$ 2,496.00	\$ 3,267.75	\$ -	\$ 5,763.75	\$ (7.05)	-1.4%
3850	\$ 2,655.60	\$ 3,277.89	\$ -	\$ 5,933.49	3850	\$ 2,496.00	\$ 3,354.89	\$ -	\$ 5,850.89	\$ (6.88)	-1.4%
3950	\$ 2,655.60	\$ 3,363.03	\$ -	\$ 6,018.63	3950	\$ 2,496.00	\$ 3,442.03	\$ -	\$ 5,938.03	\$ (6.72)	-1.3%
4050	\$ 2,655.60	\$ 3,448.17	\$ -	\$ 6,103.77	4050	\$ 2,496.00	\$ 3,529.17	\$ -	\$ 6,025.17	\$ (6.55)	-1.3%
4150	\$ 2,655.60	\$ 3,533.31	\$ -	\$ 6,188.91	4150	\$ 2,496.00	\$ 3,616.31	\$ -	\$ 6,112.31	\$ (6.38)	-1.2%
4250	\$ 2,655.60	\$ 3,618.45	\$ -	\$ 6,274.05	4250	\$ 2,496.00	\$ 3,703.45	\$ -	\$ 6,199.45	\$ (6.22)	-1.2%
4350	\$ 2,655.60	\$ 3,703.59	\$ -	\$ 6,359.19	4350	\$ 2,496.00	\$ 3,790.59	\$ -	\$ 6,286.59	\$ (6.05)	-1.1%
4450	\$ 2,655.60	\$ 3,788.73	\$ -	\$ 6,444.33	4450	\$ 2,496.00	\$ 3,877.73	\$ -	\$ 6,373.73	\$ (5.88)	-1.1%
4550	\$ 2,655.60	\$ 3,873.87	\$ -	\$ 6,529.47	4550	\$ 2,496.00	\$ 3,964.87	\$ -	\$ 6,460.87	\$ (5.72)	-1.1%
4650	\$ 2,655.60	\$ 3,959.01	\$ -	\$ 6,614.61	4650	\$ 2,496.00	\$ 4,052.01	\$ -	\$ 6,548.01	\$ (5.55)	-1.0%
4750	\$ 2,655.60	\$ 4,044.15	\$ -	\$ 6,699.75	4750	\$ 2,496.00	\$ 4,139.15	\$ -	\$ 6,635.15	\$ (5.38)	-1.0%
4850	\$ 2,655.60	\$ 4,129.29	\$ -	\$ 6,784.89	4850	\$ 2,496.00	\$ 4,226.29	\$ -	\$ 6,722.29	\$ (5.22)	-0.9%
4950	\$ 2,655.60	\$ 4,214.43	\$ -	\$ 6,870.03	4950	\$ 2,496.00	\$ 4,313.43	\$ -	\$ 6,809.43	\$ (5.05)	-0.9%
5050	\$ 2,655.60	\$ 4,299.57	\$ -	\$ 6,955.17	5050	\$ 2,496.00	\$ 4,400.57	\$ -	\$ 6,896.57	\$ (4.88)	-0.8%
5150	\$ 2,655.60	\$ 4,384.71	\$ -	\$ 7,040.31	5150	\$ 2,496.00	\$ 4,487.71	\$ -	\$ 6,983.71	\$ (4.72)	-0.8%
5250	\$ 2,655.60	\$ 4,469.85	\$ -	\$ 7,125.45	5250	\$ 2,496.00	\$ 4,574.85	\$ -	\$ 7,070.85	\$ (4.55)	-0.8%
5350	\$ 2,655.60	\$ 4,554.99	\$ -	\$ 7,210.59	5350	\$ 2,496.00	\$ 4,661.99	\$ -	\$ 7,157.99	\$ (4.38)	-0.7%
5450	\$ 2,655.60	\$ 4,640.13	\$ -	\$ 7,295.73	5450	\$ 2,496.00	\$ 4,749.13	\$ -	\$ 7,245.13	\$ (4.22)	-0.7%
5550	\$ 2,655.60	\$ 4,725.27	\$ -	\$ 7,380.87	5550	\$ 2,496.00	\$ 4,836.27	\$ -	\$ 7,332.27	\$ (4.05)	-0.7%
5650	\$ 2,655.60	\$ 4,810.41	\$ -	\$ 7,466.01	5650	\$ 2,496.00	\$ 4,923.41	\$ -	\$ 7,419.41	\$ (3.88)	-0.6%
5750	\$ 2,655.60	\$ 4,895.55	\$ -	\$ 7,551.15	5750	\$ 2,496.00	\$ 5,010.55	\$ -	\$ 7,506.55	\$ (3.72)	-0.6%
5850	\$ 2,655.60	\$ 4,980.69	\$ -	\$ 7,636.29	5850	\$ 2,496.00	\$ 5,097.69	\$ -	\$ 7,593.69	\$ (3.55)	-0.6%
5950	\$ 2,655.60	\$ 5,065.83	\$ -	\$ 7,721.43	5950	\$ 2,496.00	\$ 5,184.83	\$ -	\$ 7,680.83	\$ (3.38)	-0.5%
6050	\$ 2,655.60	\$ 5,150.97	\$ -	\$ 7,806.57	6050	\$ 2,496.00	\$ 5,271.97	\$ -	\$ 7,767.97	\$ (3.22)	-0.5%
6150	\$ 2,655.60	\$ 5,236.11	\$ -	\$ 7,891.71	6150	\$ 2,496.00	\$ 5,359.11	\$ -	\$ 7,855.11	\$ (3.05)	-0.5%
6250	\$ 2,655.60	\$ 5,321.25	\$ -	\$ 7,976.85	6250	\$ 2,496.00	\$ 5,446.25	\$ -	\$ 7,942.25	\$ (2.88)	-0.4%
6350	\$ 2,655.60	\$ 5,406.39	\$ -	\$ 8,061.99	6350	\$ 2,496.00	\$ 5,533.39	\$ -	\$ 8,029.39	\$ (2.72)	-0.4%
6450	\$ 2,655.60	\$ 5,491.53	\$ -	\$ 8,147.13	6450	\$ 2,496.00	\$ 5,620.53	\$ -	\$ 8,116.53	\$ (2.55)	-0.4%
6550	\$ 2,655.60	\$ 5,576.67	\$ -	\$ 8,232.27	6550	\$ 2,496.00	\$ 5,707.67	\$ -	\$ 8,203.67	\$ (2.38)	-0.3%
6650	\$ 2,655.60	\$ 5,661.81	\$ -	\$ 8,317.41	6650	\$ 2,496.00	\$ 5,794.81	\$ -	\$ 8,290.81	\$ (2.22)	-0.3%
6750	\$ 2,655.60	\$ 5,746.95	\$ -	\$ 8,402.55	6750	\$ 2,496.00	\$ 5,881.95	\$ -	\$ 8,377.95	\$ (2.05)	-0.3%
6850	\$ 2,655.60	\$ 5,832.09	\$ -	\$ 8,487.69	6850	\$ 2,496.00	\$ 5,969.09	\$ -	\$ 8,465.09	\$ (1.88)	-0.3%

LVTk Tier 2 Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
12000	\$ 292.40	\$ 0.8514	\$ -	\$ 13,725.60	\$ 252.00	\$ 0.8714	\$ -	\$ 13,480.80	\$ (20.40)	-1.8%
12100	\$ 3,508.80	\$ 10,216.80	\$ -	\$ 13,725.60	\$ 3,024.00	\$ 10,456.80	\$ -	\$ 13,480.80	\$ (20.40)	-1.8%
12100	\$ 3,508.80	\$ 10,301.94	\$ -	\$ 13,810.74	\$ 3,024.00	\$ 10,543.94	\$ -	\$ 13,567.94	\$ (20.23)	-1.8%
12200	\$ 3,508.80	\$ 10,387.08	\$ -	\$ 13,895.88	\$ 3,024.00	\$ 10,631.08	\$ -	\$ 13,655.08	\$ (20.07)	-1.7%
12300	\$ 3,508.80	\$ 10,472.22	\$ -	\$ 13,981.02	\$ 3,024.00	\$ 10,718.22	\$ -	\$ 13,742.22	\$ (19.90)	-1.7%
12400	\$ 3,508.80	\$ 10,557.36	\$ -	\$ 14,066.16	\$ 3,024.00	\$ 10,805.36	\$ -	\$ 13,829.36	\$ (19.73)	-1.7%
12500	\$ 3,508.80	\$ 10,642.50	\$ -	\$ 14,151.30	\$ 3,024.00	\$ 10,892.50	\$ -	\$ 13,916.50	\$ (19.57)	-1.7%
12600	\$ 3,508.80	\$ 10,727.64	\$ -	\$ 14,236.44	\$ 3,024.00	\$ 10,979.64	\$ -	\$ 14,003.64	\$ (19.40)	-1.6%
12700	\$ 3,508.80	\$ 10,812.78	\$ -	\$ 14,321.58	\$ 3,024.00	\$ 11,066.78	\$ -	\$ 14,090.78	\$ (19.23)	-1.6%
12800	\$ 3,508.80	\$ 10,897.92	\$ -	\$ 14,406.72	\$ 3,024.00	\$ 11,153.92	\$ -	\$ 14,177.92	\$ (19.07)	-1.6%
12900	\$ 3,508.80	\$ 10,983.06	\$ -	\$ 14,491.86	\$ 3,024.00	\$ 11,241.06	\$ -	\$ 14,265.06	\$ (18.90)	-1.6%
13000	\$ 3,508.80	\$ 11,068.20	\$ -	\$ 14,577.00	\$ 3,024.00	\$ 11,328.20	\$ -	\$ 14,352.20	\$ (18.73)	-1.5%
13100	\$ 3,508.80	\$ 11,153.34	\$ -	\$ 14,662.14	\$ 3,024.00	\$ 11,415.34	\$ -	\$ 14,439.34	\$ (18.57)	-1.5%
13200	\$ 3,508.80	\$ 11,238.48	\$ -	\$ 14,747.28	\$ 3,024.00	\$ 11,502.48	\$ -	\$ 14,526.48	\$ (18.40)	-1.5%
13300	\$ 3,508.80	\$ 11,323.62	\$ -	\$ 14,832.42	\$ 3,024.00	\$ 11,589.62	\$ -	\$ 14,613.62	\$ (18.23)	-1.5%
13400	\$ 3,508.80	\$ 11,408.76	\$ -	\$ 14,917.56	\$ 3,024.00	\$ 11,676.76	\$ -	\$ 14,700.76	\$ (18.07)	-1.5%
13500	\$ 3,508.80	\$ 11,493.90	\$ -	\$ 15,002.70	\$ 3,024.00	\$ 11,763.90	\$ -	\$ 14,787.90	\$ (17.90)	-1.4%
13600	\$ 3,508.80	\$ 11,579.04	\$ -	\$ 15,087.84	\$ 3,024.00	\$ 11,851.04	\$ -	\$ 14,875.04	\$ (17.73)	-1.4%
13700	\$ 3,508.80	\$ 11,664.18	\$ -	\$ 15,172.98	\$ 3,024.00	\$ 11,938.18	\$ -	\$ 14,962.18	\$ (17.57)	-1.4%
13800	\$ 3,508.80	\$ 11,749.32	\$ -	\$ 15,258.12	\$ 3,024.00	\$ 12,025.32	\$ -	\$ 15,049.32	\$ (17.40)	-1.4%
13900	\$ 3,508.80	\$ 11,834.46	\$ -	\$ 15,343.26	\$ 3,024.00	\$ 12,112.46	\$ -	\$ 15,136.46	\$ (17.23)	-1.3%
14000	\$ 3,508.80	\$ 11,919.60	\$ -	\$ 15,428.40	\$ 3,024.00	\$ 12,199.60	\$ -	\$ 15,223.60	\$ (17.07)	-1.3%
14100	\$ 3,508.80	\$ 12,004.74	\$ -	\$ 15,513.54	\$ 3,024.00	\$ 12,286.74	\$ -	\$ 15,310.74	\$ (16.90)	-1.3%
14200	\$ 3,508.80	\$ 12,089.88	\$ -	\$ 15,598.68	\$ 3,024.00	\$ 12,373.88	\$ -	\$ 15,397.88	\$ (16.73)	-1.3%
14300	\$ 3,508.80	\$ 12,175.02	\$ -	\$ 15,683.82	\$ 3,024.00	\$ 12,461.02	\$ -	\$ 15,485.02	\$ (16.57)	-1.3%
14400	\$ 3,508.80	\$ 12,260.16	\$ -	\$ 15,768.96	\$ 3,024.00	\$ 12,548.16	\$ -	\$ 15,572.16	\$ (16.40)	-1.2%
14500	\$ 3,508.80	\$ 12,345.30	\$ -	\$ 15,854.10	\$ 3,024.00	\$ 12,635.30	\$ -	\$ 15,659.30	\$ (16.23)	-1.2%
14600	\$ 3,508.80	\$ 12,430.44	\$ -	\$ 15,939.24	\$ 3,024.00	\$ 12,722.44	\$ -	\$ 15,746.44	\$ (16.07)	-1.2%
14700	\$ 3,508.80	\$ 12,515.58	\$ -	\$ 16,024.38	\$ 3,024.00	\$ 12,809.58	\$ -	\$ 15,833.58	\$ (15.90)	-1.2%
14800	\$ 3,508.80	\$ 12,600.72	\$ -	\$ 16,109.52	\$ 3,024.00	\$ 12,896.72	\$ -	\$ 15,920.72	\$ (15.73)	-1.2%
14900	\$ 3,508.80	\$ 12,685.86	\$ -	\$ 16,194.66	\$ 3,024.00	\$ 12,983.86	\$ -	\$ 16,007.86	\$ (15.57)	-1.2%
15000	\$ 3,508.80	\$ 12,771.00	\$ -	\$ 16,279.80	\$ 3,024.00	\$ 13,071.00	\$ -	\$ 16,095.00	\$ (15.40)	-1.1%
15100	\$ 3,508.80	\$ 12,856.14	\$ -	\$ 16,364.94	\$ 3,024.00	\$ 13,158.14	\$ -	\$ 16,182.14	\$ (15.23)	-1.1%
15200	\$ 3,508.80	\$ 12,941.28	\$ -	\$ 16,450.08	\$ 3,024.00	\$ 13,245.28	\$ -	\$ 16,269.28	\$ (15.07)	-1.1%
15300	\$ 3,508.80	\$ 13,026.42	\$ -	\$ 16,535.22	\$ 3,024.00	\$ 13,332.42	\$ -	\$ 16,356.42	\$ (14.90)	-1.1%
15400	\$ 3,508.80	\$ 13,111.56	\$ -	\$ 16,620.36	\$ 3,024.00	\$ 13,419.56	\$ -	\$ 16,443.56	\$ (14.73)	-1.1%
15500	\$ 3,508.80	\$ 13,196.70	\$ -	\$ 16,705.50	\$ 3,024.00	\$ 13,506.70	\$ -	\$ 16,530.70	\$ (14.57)	-1.0%
15600	\$ 3,508.80	\$ 13,281.84	\$ -	\$ 16,790.64	\$ 3,024.00	\$ 13,593.84	\$ -	\$ 16,617.84	\$ (14.40)	-1.0%
15700	\$ 3,508.80	\$ 13,366.98	\$ -	\$ 16,875.78	\$ 3,024.00	\$ 13,680.98	\$ -	\$ 16,704.98	\$ (14.23)	-1.0%
15800	\$ 3,508.80	\$ 13,452.12	\$ -	\$ 16,960.92	\$ 3,024.00	\$ 13,768.12	\$ -	\$ 16,792.12	\$ (14.07)	-1.0%
15900	\$ 3,508.80	\$ 13,537.26	\$ -	\$ 17,046.06	\$ 3,024.00	\$ 13,855.26	\$ -	\$ 16,879.26	\$ (13.90)	-1.0%
16000	\$ 3,508.80	\$ 13,622.40	\$ -	\$ 17,131.20	\$ 3,024.00	\$ 13,942.40	\$ -	\$ 16,966.40	\$ (13.73)	-1.0%
16100	\$ 3,508.80	\$ 13,707.54	\$ -	\$ 17,216.34	\$ 3,024.00	\$ 14,029.54	\$ -	\$ 17,053.54	\$ (13.57)	-0.9%
16200	\$ 3,508.80	\$ 13,792.68	\$ -	\$ 17,301.48	\$ 3,024.00	\$ 14,116.68	\$ -	\$ 17,140.68	\$ (13.40)	-0.9%
16300	\$ 3,508.80	\$ 13,877.82	\$ -	\$ 17,386.62	\$ 3,024.00	\$ 14,203.82	\$ -	\$ 17,227.82	\$ (13.23)	-0.9%
16400	\$ 3,508.80	\$ 13,962.96	\$ -	\$ 17,471.76	\$ 3,024.00	\$ 14,290.96	\$ -	\$ 17,314.96	\$ (13.07)	-0.9%
16500	\$ 3,508.80	\$ 14,048.10	\$ -	\$ 17,556.90	\$ 3,024.00	\$ 14,378.10	\$ -	\$ 17,402.10	\$ (12.90)	-0.9%
16600	\$ 3,508.80	\$ 14,133.24	\$ -	\$ 17,642.04	\$ 3,024.00	\$ 14,465.24	\$ -	\$ 17,489.24	\$ (12.73)	-0.9%
16700	\$ 3,508.80	\$ 14,218.38	\$ -	\$ 17,727.18	\$ 3,024.00	\$ 14,552.38	\$ -	\$ 17,576.38	\$ (12.57)	-0.9%
16800	\$ 3,508.80	\$ 14,303.52	\$ -	\$ 17,812.32	\$ 3,024.00	\$ 14,639.52	\$ -	\$ 17,663.52	\$ (12.40)	-0.8%
16900	\$ 3,508.80	\$ 14,388.66	\$ -	\$ 17,897.46	\$ 3,024.00	\$ 14,726.66	\$ -	\$ 17,750.66	\$ (12.23)	-0.8%
17000	\$ 3,508.80	\$ 14,473.80	\$ -	\$ 17,982.60	\$ 3,024.00	\$ 14,813.80	\$ -	\$ 17,837.80	\$ (12.07)	-0.8%
17100	\$ 3,508.80	\$ 14,558.94	\$ -	\$ 18,067.74	\$ 3,024.00	\$ 14,900.94	\$ -	\$ 17,924.94	\$ (11.90)	-0.8%
17200	\$ 3,508.80	\$ 14,644.08	\$ -	\$ 18,152.88	\$ 3,024.00	\$ 14,988.08	\$ -	\$ 18,012.08	\$ (11.73)	-0.8%

LVTk Tier 3 Class Impacts

100	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 410.80	\$ 0.8514	\$ -		Annual Usage (Mcfs)	\$ 323.00	\$ 0.8714	\$ -		
25700	\$ 4,929.60	\$ 21,880.98	\$ -	\$ 26,810.58	25700	\$ 3,876.00	\$ 22,394.98	\$ -	\$ 26,270.98	\$ (44.97) -2.0%
25800	\$ 4,929.60	\$ 21,966.12	\$ -	\$ 26,895.72	25800	\$ 3,876.00	\$ 22,482.12	\$ -	\$ 26,358.12	\$ (44.80) -2.0%
25900	\$ 4,929.60	\$ 22,051.26	\$ -	\$ 26,980.86	25900	\$ 3,876.00	\$ 22,569.26	\$ -	\$ 26,445.26	\$ (44.63) -2.0%
26000	\$ 4,929.60	\$ 22,136.40	\$ -	\$ 27,066.00	26000	\$ 3,876.00	\$ 22,656.40	\$ -	\$ 26,532.40	\$ (44.47) -2.0%
26100	\$ 4,929.60	\$ 22,221.54	\$ -	\$ 27,151.14	26100	\$ 3,876.00	\$ 22,743.54	\$ -	\$ 26,619.54	\$ (44.30) -2.0%
26200	\$ 4,929.60	\$ 22,306.68	\$ -	\$ 27,236.28	26200	\$ 3,876.00	\$ 22,830.68	\$ -	\$ 26,706.68	\$ (44.13) -1.9%
26300	\$ 4,929.60	\$ 22,391.82	\$ -	\$ 27,321.42	26300	\$ 3,876.00	\$ 22,917.82	\$ -	\$ 26,793.82	\$ (43.97) -1.9%
26400	\$ 4,929.60	\$ 22,476.96	\$ -	\$ 27,406.56	26400	\$ 3,876.00	\$ 23,004.96	\$ -	\$ 26,880.96	\$ (43.80) -1.9%
26500	\$ 4,929.60	\$ 22,562.10	\$ -	\$ 27,491.70	26500	\$ 3,876.00	\$ 23,092.10	\$ -	\$ 26,968.10	\$ (43.63) -1.9%
26600	\$ 4,929.60	\$ 22,647.24	\$ -	\$ 27,576.84	26600	\$ 3,876.00	\$ 23,179.24	\$ -	\$ 27,055.24	\$ (43.47) -1.9%
26700	\$ 4,929.60	\$ 22,732.38	\$ -	\$ 27,661.98	26700	\$ 3,876.00	\$ 23,266.38	\$ -	\$ 27,142.38	\$ (43.30) -1.9%
26800	\$ 4,929.60	\$ 22,817.52	\$ -	\$ 27,747.12	26800	\$ 3,876.00	\$ 23,353.52	\$ -	\$ 27,229.52	\$ (43.13) -1.9%
26900	\$ 4,929.60	\$ 22,902.66	\$ -	\$ 27,832.26	26900	\$ 3,876.00	\$ 23,440.66	\$ -	\$ 27,316.66	\$ (42.97) -1.9%
27000	\$ 4,929.60	\$ 22,987.80	\$ -	\$ 27,917.40	27000	\$ 3,876.00	\$ 23,527.80	\$ -	\$ 27,403.80	\$ (42.80) -1.8%
27100	\$ 4,929.60	\$ 23,072.94	\$ -	\$ 28,002.54	27100	\$ 3,876.00	\$ 23,614.94	\$ -	\$ 27,490.94	\$ (42.63) -1.8%
27200	\$ 4,929.60	\$ 23,158.08	\$ -	\$ 28,087.68	27200	\$ 3,876.00	\$ 23,702.08	\$ -	\$ 27,578.08	\$ (42.47) -1.8%
27300	\$ 4,929.60	\$ 23,243.22	\$ -	\$ 28,172.82	27300	\$ 3,876.00	\$ 23,789.22	\$ -	\$ 27,665.22	\$ (42.30) -1.8%
27400	\$ 4,929.60	\$ 23,328.36	\$ -	\$ 28,257.96	27400	\$ 3,876.00	\$ 23,876.36	\$ -	\$ 27,752.36	\$ (42.13) -1.8%
27500	\$ 4,929.60	\$ 23,413.50	\$ -	\$ 28,343.10	27500	\$ 3,876.00	\$ 23,963.50	\$ -	\$ 27,839.50	\$ (41.97) -1.8%
27600	\$ 4,929.60	\$ 23,498.64	\$ -	\$ 28,428.24	27600	\$ 3,876.00	\$ 24,050.64	\$ -	\$ 27,926.64	\$ (41.80) -1.8%
27700	\$ 4,929.60	\$ 23,583.78	\$ -	\$ 28,513.38	27700	\$ 3,876.00	\$ 24,137.78	\$ -	\$ 28,013.78	\$ (41.63) -1.8%
27800	\$ 4,929.60	\$ 23,668.92	\$ -	\$ 28,598.52	27800	\$ 3,876.00	\$ 24,224.92	\$ -	\$ 28,100.92	\$ (41.47) -1.7%
27900	\$ 4,929.60	\$ 23,754.06	\$ -	\$ 28,683.66	27900	\$ 3,876.00	\$ 24,312.06	\$ -	\$ 28,188.06	\$ (41.30) -1.7%
28000	\$ 4,929.60	\$ 23,839.20	\$ -	\$ 28,768.80	28000	\$ 3,876.00	\$ 24,399.20	\$ -	\$ 28,275.20	\$ (41.13) -1.7%
28100	\$ 4,929.60	\$ 23,924.34	\$ -	\$ 28,853.94	28100	\$ 3,876.00	\$ 24,486.34	\$ -	\$ 28,362.34	\$ (40.97) -1.7%
28200	\$ 4,929.60	\$ 24,009.48	\$ -	\$ 28,939.08	28200	\$ 3,876.00	\$ 24,573.48	\$ -	\$ 28,449.48	\$ (40.80) -1.7%
28300	\$ 4,929.60	\$ 24,094.62	\$ -	\$ 29,024.22	28300	\$ 3,876.00	\$ 24,660.62	\$ -	\$ 28,536.62	\$ (40.63) -1.7%
28400	\$ 4,929.60	\$ 24,179.76	\$ -	\$ 29,109.36	28400	\$ 3,876.00	\$ 24,747.76	\$ -	\$ 28,623.76	\$ (40.47) -1.7%
28500	\$ 4,929.60	\$ 24,264.90	\$ -	\$ 29,194.50	28500	\$ 3,876.00	\$ 24,834.90	\$ -	\$ 28,710.90	\$ (40.30) -1.7%
28600	\$ 4,929.60	\$ 24,350.04	\$ -	\$ 29,279.64	28600	\$ 3,876.00	\$ 24,922.04	\$ -	\$ 28,798.04	\$ (40.13) -1.6%
28700	\$ 4,929.60	\$ 24,435.18	\$ -	\$ 29,364.78	28700	\$ 3,876.00	\$ 25,009.18	\$ -	\$ 28,885.18	\$ (39.97) -1.6%
28800	\$ 4,929.60	\$ 24,520.32	\$ -	\$ 29,449.92	28800	\$ 3,876.00	\$ 25,096.32	\$ -	\$ 28,972.32	\$ (39.80) -1.6%
28900	\$ 4,929.60	\$ 24,605.46	\$ -	\$ 29,535.06	28900	\$ 3,876.00	\$ 25,183.46	\$ -	\$ 29,059.46	\$ (39.63) -1.6%
29000	\$ 4,929.60	\$ 24,690.60	\$ -	\$ 29,620.20	29000	\$ 3,876.00	\$ 25,270.60	\$ -	\$ 29,146.60	\$ (39.47) -1.6%
29100	\$ 4,929.60	\$ 24,775.74	\$ -	\$ 29,705.34	29100	\$ 3,876.00	\$ 25,357.74	\$ -	\$ 29,233.74	\$ (39.30) -1.6%
29200	\$ 4,929.60	\$ 24,860.88	\$ -	\$ 29,790.48	29200	\$ 3,876.00	\$ 25,444.88	\$ -	\$ 29,320.88	\$ (39.13) -1.6%
29300	\$ 4,929.60	\$ 24,946.02	\$ -	\$ 29,875.62	29300	\$ 3,876.00	\$ 25,532.02	\$ -	\$ 29,408.02	\$ (38.97) -1.6%
29400	\$ 4,929.60	\$ 25,031.16	\$ -	\$ 29,960.76	29400	\$ 3,876.00	\$ 25,619.16	\$ -	\$ 29,495.16	\$ (38.80) -1.6%
29500	\$ 4,929.60	\$ 25,116.30	\$ -	\$ 30,045.90	29500	\$ 3,876.00	\$ 25,706.30	\$ -	\$ 29,582.30	\$ (38.63) -1.5%
29600	\$ 4,929.60	\$ 25,201.44	\$ -	\$ 30,131.04	29600	\$ 3,876.00	\$ 25,793.44	\$ -	\$ 29,669.44	\$ (38.47) -1.5%
29700	\$ 4,929.60	\$ 25,286.58	\$ -	\$ 30,216.18	29700	\$ 3,876.00	\$ 25,880.58	\$ -	\$ 29,756.58	\$ (38.30) -1.5%
29800	\$ 4,929.60	\$ 25,371.72	\$ -	\$ 30,301.32	29800	\$ 3,876.00	\$ 25,967.72	\$ -	\$ 29,843.72	\$ (38.13) -1.5%
29900	\$ 4,929.60	\$ 25,456.86	\$ -	\$ 30,386.46	29900	\$ 3,876.00	\$ 26,054.86	\$ -	\$ 29,930.86	\$ (37.97) -1.5%
30000	\$ 4,929.60	\$ 25,542.00	\$ -	\$ 30,471.60	30000	\$ 3,876.00	\$ 26,142.00	\$ -	\$ 30,018.00	\$ (37.80) -1.5%
30100	\$ 4,929.60	\$ 25,627.14	\$ -	\$ 30,556.74	30100	\$ 3,876.00	\$ 26,229.14	\$ -	\$ 30,105.14	\$ (37.63) -1.5%
30200	\$ 4,929.60	\$ 25,712.28	\$ -	\$ 30,641.88	30200	\$ 3,876.00	\$ 26,316.28	\$ -	\$ 30,192.28	\$ (37.47) -1.5%
30300	\$ 4,929.60	\$ 25,797.42	\$ -	\$ 30,727.02	30300	\$ 3,876.00	\$ 26,403.42	\$ -	\$ 30,279.42	\$ (37.30) -1.5%
30400	\$ 4,929.60	\$ 25,882.56	\$ -	\$ 30,812.16	30400	\$ 3,876.00	\$ 26,490.56	\$ -	\$ 30,366.56	\$ (37.13) -1.4%
30500	\$ 4,929.60	\$ 25,967.70	\$ -	\$ 30,897.30	30500	\$ 3,876.00	\$ 26,577.70	\$ -	\$ 30,453.70	\$ (36.97) -1.4%
30600	\$ 4,929.60	\$ 26,052.84	\$ -	\$ 30,982.44	30600	\$ 3,876.00	\$ 26,664.84	\$ -	\$ 30,540.84	\$ (36.80) -1.4%
30700	\$ 4,929.60	\$ 26,137.98	\$ -	\$ 31,067.58	30700	\$ 3,876.00	\$ 26,751.98	\$ -	\$ 30,627.98	\$ (36.63) -1.4%
30800	\$ 4,929.60	\$ 26,223.12	\$ -	\$ 31,152.72	30800	\$ 3,876.00	\$ 26,839.12	\$ -	\$ 30,715.12	\$ (36.47) -1.4%
30900	\$ 4,929.60	\$ 26,308.26	\$ -	\$ 31,237.86	30900	\$ 3,876.00	\$ 26,926.26	\$ -	\$ 30,802.26	\$ (36.30) -1.4%

LVTk Tier 4 Class Impacts

100	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 573.40	\$ 0.8514	\$ -		Annual Usage (Mcfs)	\$ 392.00	\$ 0.8714	\$ -		
104500	\$ 6,880.80	\$ 88,971.30	\$ -	\$ 95,852.10	104500	\$ 4,704.00	\$ 91,061.30	\$ -	\$ 95,765.30	\$ (7.23) -0.1%
104600	\$ 6,880.80	\$ 89,056.44	\$ -	\$ 95,937.24	104600	\$ 4,704.00	\$ 91,148.44	\$ -	\$ 95,852.44	\$ (7.07) -0.1%
104700	\$ 6,880.80	\$ 89,141.58	\$ -	\$ 96,022.38	104700	\$ 4,704.00	\$ 91,235.58	\$ -	\$ 95,939.58	\$ (6.90) -0.1%
104800	\$ 6,880.80	\$ 89,226.72	\$ -	\$ 96,107.52	104800	\$ 4,704.00	\$ 91,322.72	\$ -	\$ 96,026.72	\$ (6.73) -0.1%
104900	\$ 6,880.80	\$ 89,311.86	\$ -	\$ 96,192.66	104900	\$ 4,704.00	\$ 91,409.86	\$ -	\$ 96,113.86	\$ (6.57) -0.1%
105000	\$ 6,880.80	\$ 89,397.00	\$ -	\$ 96,277.80	105000	\$ 4,704.00	\$ 91,497.00	\$ -	\$ 96,201.00	\$ (6.40) -0.1%
105100	\$ 6,880.80	\$ 89,482.14	\$ -	\$ 96,362.94	105100	\$ 4,704.00	\$ 91,584.14	\$ -	\$ 96,288.14	\$ (6.23) -0.1%
105200	\$ 6,880.80	\$ 89,567.28	\$ -	\$ 96,448.08	105200	\$ 4,704.00	\$ 91,671.28	\$ -	\$ 96,375.28	\$ (6.07) -0.1%
105300	\$ 6,880.80	\$ 89,652.42	\$ -	\$ 96,533.22	105300	\$ 4,704.00	\$ 91,758.42	\$ -	\$ 96,462.42	\$ (5.90) -0.1%
105400	\$ 6,880.80	\$ 89,737.56	\$ -	\$ 96,618.36	105400	\$ 4,704.00	\$ 91,845.56	\$ -	\$ 96,549.56	\$ (5.73) -0.1%
105500	\$ 6,880.80	\$ 89,822.70	\$ -	\$ 96,703.50	105500	\$ 4,704.00	\$ 91,932.70	\$ -	\$ 96,636.70	\$ (5.57) -0.1%
105600	\$ 6,880.80	\$ 89,907.84	\$ -	\$ 96,788.64	105600	\$ 4,704.00	\$ 92,019.84	\$ -	\$ 96,723.84	\$ (5.40) -0.1%
105700	\$ 6,880.80	\$ 89,992.98	\$ -	\$ 96,873.78	105700	\$ 4,704.00	\$ 92,106.98	\$ -	\$ 96,810.98	\$ (5.23) -0.1%
105800	\$ 6,880.80	\$ 90,078.12	\$ -	\$ 96,958.92	105800	\$ 4,704.00	\$ 92,194.12	\$ -	\$ 96,898.12	\$ (5.07) -0.1%
105900	\$ 6,880.80	\$ 90,163.26	\$ -	\$ 97,044.06	105900	\$ 4,704.00	\$ 92,281.26	\$ -	\$ 96,985.26	\$ (4.90) -0.1%
106000	\$ 6,880.80	\$ 90,248.40	\$ -	\$ 97,129.20	106000	\$ 4,704.00	\$ 92,368.40	\$ -	\$ 97,072.40	\$ (4.73) -0.1%
106100	\$ 6,880.80	\$ 90,333.54	\$ -	\$ 97,214.34	106100	\$ 4,704.00	\$ 92,455.54	\$ -	\$ 97,159.54	\$ (4.57) -0.1%
106200	\$ 6,880.80	\$ 90,418.68	\$ -	\$ 97,299.48	106200	\$ 4,704.00	\$ 92,542.68	\$ -	\$ 97,246.68	\$ (4.40) -0.1%
106300	\$ 6,880.80	\$ 90,503.82	\$ -	\$ 97,384.62	106300	\$ 4,704.00	\$ 92,629.82	\$ -	\$ 97,333.82	\$ (4.23) -0.1%
106400	\$ 6,880.80	\$ 90,588.96	\$ -	\$ 97,469.76	106400	\$ 4,704.00	\$ 92,716.96	\$ -	\$ 97,420.96	\$ (4.07) -0.1%
106500	\$ 6,880.80	\$ 90,674.10	\$ -	\$ 97,554.90	106500	\$ 4,704.00	\$ 92,804.10	\$ -	\$ 97,508.10	\$ (3.90) 0.0%
106600	\$ 6,880.80	\$ 90,759.24	\$ -	\$ 97,640.04	106600	\$ 4,704.00	\$ 92,891.24	\$ -	\$ 97,595.24	\$ (3.73) 0.0%
106700	\$ 6,880.80	\$ 90,844.38	\$ -	\$ 97,725.18	106700	\$ 4,704.00	\$ 92,978.38	\$ -	\$ 97,682.38	\$ (3.57) 0.0%
106800	\$ 6,880.80	\$ 90,929.52	\$ -	\$ 97,810.32	106800	\$ 4,704.00	\$ 93,065.52	\$ -	\$ 97,769.52	\$ (3.40) 0.0%
106900	\$ 6,880.80	\$ 91,014.66	\$ -	\$ 97,895.46	106900	\$ 4,704.00	\$ 93,152.66	\$ -	\$ 97,856.66	\$ (3.23) 0.0%
107000	\$ 6,880.80	\$ 91,099.80	\$ -	\$ 97,980.60	107000	\$ 4,704.00	\$ 93,239.80	\$ -	\$ 97,943.80	\$ (3.07) 0.0%
107100	\$ 6,880.80	\$ 91,184.94	\$ -	\$ 98,065.74	107100	\$ 4,704.00	\$ 93,326.94	\$ -	\$ 98,030.94	\$ (2.90) 0.0%
107200	\$ 6,880.80	\$ 91,270.08	\$ -	\$ 98,150.88	107200	\$ 4,704.00	\$ 93,414.08	\$ -	\$ 98,118.08	\$ (2.73) 0.0%
107300	\$ 6,880.80	\$ 91,355.22	\$ -	\$ 98,236.02	107300	\$ 4,704.00	\$ 93,501.22	\$ -	\$ 98,205.22	\$ (2.57) 0.0%
107400	\$ 6,880.80	\$ 91,440.36	\$ -	\$ 98,321.16	107400	\$ 4,704.00	\$ 93,588.36	\$ -	\$ 98,292.36	\$ (2.40) 0.0%
107500	\$ 6,880.80	\$ 91,525.50	\$ -	\$ 98,406.30	107500	\$ 4,704.00	\$ 93,675.50	\$ -	\$ 98,379.50	\$ (2.23) 0.0%
107600	\$ 6,880.80	\$ 91,610.64	\$ -	\$ 98,491.44	107600	\$ 4,704.00	\$ 93,762.64	\$ -	\$ 98,466.64	\$ (2.07) 0.0%
107700	\$ 6,880.80	\$ 91,695.78	\$ -	\$ 98,576.58	107700	\$ 4,704.00	\$ 93,849.78	\$ -	\$ 98,553.78	\$ (1.90) 0.0%
107800	\$ 6,880.80	\$ 91,780.92	\$ -	\$ 98,661.72	107800	\$ 4,704.00	\$ 93,936.92	\$ -	\$ 98,640.92	\$ (1.73) 0.0%
107900	\$ 6,880.80	\$ 91,866.06	\$ -	\$ 98,746.86	107900	\$ 4,704.00	\$ 94,024.06	\$ -	\$ 98,728.06	\$ (1.57) 0.0%
108000	\$ 6,880.80	\$ 91,951.20	\$ -	\$ 98,832.00	108000	\$ 4,704.00	\$ 94,111.20	\$ -	\$ 98,815.20	\$ (1.40) 0.0%
108100	\$ 6,880.80	\$ 92,036.34	\$ -	\$ 98,917.14	108100	\$ 4,704.00	\$ 94,198.34	\$ -	\$ 98,902.34	\$ (1.23) 0.0%
108200	\$ 6,880.80	\$ 92,121.48	\$ -	\$ 99,002.28	108200	\$ 4,704.00	\$ 94,285.48	\$ -	\$ 98,989.48	\$ (1.07) 0.0%
108300	\$ 6,880.80	\$ 92,206.62	\$ -	\$ 99,087.42	108300	\$ 4,704.00	\$ 94,372.62	\$ -	\$ 99,076.62	\$ (0.90) 0.0%
108400	\$ 6,880.80	\$ 92,291.76	\$ -	\$ 99,172.56	108400	\$ 4,704.00	\$ 94,459.76	\$ -	\$ 99,163.76	\$ (0.73) 0.0%
108500	\$ 6,880.80	\$ 92,376.90	\$ -	\$ 99,257.70	108500	\$ 4,704.00	\$ 94,546.90	\$ -	\$ 99,250.90	\$ (0.57) 0.0%
108600	\$ 6,880.80	\$ 92,462.04	\$ -	\$ 99,342.84	108600	\$ 4,704.00	\$ 94,634.04	\$ -	\$ 99,338.04	\$ (0.40) 0.0%
108700	\$ 6,880.80	\$ 92,547.18	\$ -	\$ 99,427.98	108700	\$ 4,704.00	\$ 94,721.18	\$ -	\$ 99,425.18	\$ (0.23) 0.0%
108800	\$ 6,880.80	\$ 92,632.32	\$ -	\$ 99,513.12	108800	\$ 4,704.00	\$ 94,808.32	\$ -	\$ 99,512.32	\$ (0.07) 0.0%
108900	\$ 6,880.80	\$ 92,717.46	\$ -	\$ 99,598.26	108900	\$ 4,704.00	\$ 94,895.46	\$ -	\$ 99,599.46	\$ 0.10 0.0%
109000	\$ 6,880.80	\$ 92,802.60	\$ -	\$ 99,683.40	109000	\$ 4,704.00	\$ 94,982.60	\$ -	\$ 99,686.60	\$ 0.27 0.0%
109100	\$ 6,880.80	\$ 92,887.74	\$ -	\$ 99,768.54	109100	\$ 4,704.00	\$ 95,069.74	\$ -	\$ 99,773.74	\$ 0.43 0.0%
109200	\$ 6,880.80	\$ 92,972.88	\$ -	\$ 99,853.68	109200	\$ 4,704.00	\$ 95,156.88	\$ -	\$ 99,860.88	\$ 0.60 0.0%
109300	\$ 6,880.80	\$ 93,058.02	\$ -	\$ 99,938.82	109300	\$ 4,704.00	\$ 95,244.02	\$ -	\$ 99,948.02	\$ 0.77 0.0%
109400	\$ 6,880.80	\$ 93,143.16	\$ -	\$ 100,023.96	109400	\$ 4,704.00	\$ 95,331.16	\$ -	\$ 100,035.16	\$ 0.93 0.0%
109500	\$ 6,880.80	\$ 93,228.30	\$ -	\$ 100,109.10	109500	\$ 4,704.00	\$ 95,418.30	\$ -	\$ 100,122.30	\$ 1.10 0.0%
109600	\$ 6,880.80	\$ 93,313.44	\$ -	\$ 100,194.24	109600	\$ 4,704.00	\$ 95,505.44	\$ -	\$ 100,209.44	\$ 1.27 0.0%
109700	\$ 6,880.80	\$ 93,398.58	\$ -	\$ 100,279.38	109700	\$ 4,704.00	\$ 95,592.58	\$ -	\$ 100,296.58	\$ 1.43 0.0%

LVTt Tier 1 Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
100	\$ 316.00	\$ 1.2903	\$ -		\$ 288.00	\$ 1.3103	\$ -			
4400	\$ 3,792.00	\$ 5,677.32	\$ -	\$ 9,469.32	\$ 3,456.00	\$ 5,765.32	\$ -	\$ 9,221.32	\$ (20.67)	-2.6%
4500	\$ 3,792.00	\$ 5,806.35	\$ -	\$ 9,598.35	\$ 3,456.00	\$ 5,896.35	\$ -	\$ 9,352.35	\$ (20.50)	-2.6%
4600	\$ 3,792.00	\$ 5,935.38	\$ -	\$ 9,727.38	\$ 3,456.00	\$ 6,027.38	\$ -	\$ 9,483.38	\$ (20.33)	-2.5%
4700	\$ 3,792.00	\$ 6,064.41	\$ -	\$ 9,856.41	\$ 3,456.00	\$ 6,158.41	\$ -	\$ 9,614.41	\$ (20.17)	-2.5%
4800	\$ 3,792.00	\$ 6,193.44	\$ -	\$ 9,985.44	\$ 3,456.00	\$ 6,289.44	\$ -	\$ 9,745.44	\$ (20.00)	-2.4%
4900	\$ 3,792.00	\$ 6,322.47	\$ -	\$ 10,114.47	\$ 3,456.00	\$ 6,420.47	\$ -	\$ 9,876.47	\$ (19.83)	-2.4%
5000	\$ 3,792.00	\$ 6,451.50	\$ -	\$ 10,243.50	\$ 3,456.00	\$ 6,551.50	\$ -	\$ 10,007.50	\$ (19.67)	-2.3%
5100	\$ 3,792.00	\$ 6,580.53	\$ -	\$ 10,372.53	\$ 3,456.00	\$ 6,682.53	\$ -	\$ 10,138.53	\$ (19.50)	-2.3%
5200	\$ 3,792.00	\$ 6,709.56	\$ -	\$ 10,501.56	\$ 3,456.00	\$ 6,813.56	\$ -	\$ 10,269.56	\$ (19.33)	-2.2%
5300	\$ 3,792.00	\$ 6,838.59	\$ -	\$ 10,630.59	\$ 3,456.00	\$ 6,944.59	\$ -	\$ 10,400.59	\$ (19.17)	-2.2%
5400	\$ 3,792.00	\$ 6,967.62	\$ -	\$ 10,759.62	\$ 3,456.00	\$ 7,075.62	\$ -	\$ 10,531.62	\$ (19.00)	-2.1%
5500	\$ 3,792.00	\$ 7,096.65	\$ -	\$ 10,888.65	\$ 3,456.00	\$ 7,206.65	\$ -	\$ 10,662.65	\$ (18.83)	-2.1%
5600	\$ 3,792.00	\$ 7,225.68	\$ -	\$ 11,017.68	\$ 3,456.00	\$ 7,337.68	\$ -	\$ 10,793.68	\$ (18.67)	-2.0%
5700	\$ 3,792.00	\$ 7,354.71	\$ -	\$ 11,146.71	\$ 3,456.00	\$ 7,468.71	\$ -	\$ 10,924.71	\$ (18.50)	-2.0%
5800	\$ 3,792.00	\$ 7,483.74	\$ -	\$ 11,275.74	\$ 3,456.00	\$ 7,599.74	\$ -	\$ 11,055.74	\$ (18.33)	-2.0%
5900	\$ 3,792.00	\$ 7,612.77	\$ -	\$ 11,404.77	\$ 3,456.00	\$ 7,730.77	\$ -	\$ 11,186.77	\$ (18.17)	-1.9%
6000	\$ 3,792.00	\$ 7,741.80	\$ -	\$ 11,533.80	\$ 3,456.00	\$ 7,861.80	\$ -	\$ 11,317.80	\$ (18.00)	-1.9%
6100	\$ 3,792.00	\$ 7,870.83	\$ -	\$ 11,662.83	\$ 3,456.00	\$ 7,992.83	\$ -	\$ 11,448.83	\$ (17.83)	-1.8%
6200	\$ 3,792.00	\$ 7,999.86	\$ -	\$ 11,791.86	\$ 3,456.00	\$ 8,123.86	\$ -	\$ 11,579.86	\$ (17.67)	-1.8%
6300	\$ 3,792.00	\$ 8,128.89	\$ -	\$ 11,920.89	\$ 3,456.00	\$ 8,254.89	\$ -	\$ 11,710.89	\$ (17.50)	-1.8%
6400	\$ 3,792.00	\$ 8,257.92	\$ -	\$ 12,049.92	\$ 3,456.00	\$ 8,385.92	\$ -	\$ 11,841.92	\$ (17.33)	-1.7%
6500	\$ 3,792.00	\$ 8,386.95	\$ -	\$ 12,178.95	\$ 3,456.00	\$ 8,516.95	\$ -	\$ 11,972.95	\$ (17.17)	-1.7%
6600	\$ 3,792.00	\$ 8,515.98	\$ -	\$ 12,307.98	\$ 3,456.00	\$ 8,647.98	\$ -	\$ 12,103.98	\$ (17.00)	-1.7%
6700	\$ 3,792.00	\$ 8,645.01	\$ -	\$ 12,437.01	\$ 3,456.00	\$ 8,779.01	\$ -	\$ 12,235.01	\$ (16.83)	-1.6%
6800	\$ 3,792.00	\$ 8,774.04	\$ -	\$ 12,566.04	\$ 3,456.00	\$ 8,910.04	\$ -	\$ 12,366.04	\$ (16.67)	-1.6%
6900	\$ 3,792.00	\$ 8,903.07	\$ -	\$ 12,695.07	\$ 3,456.00	\$ 9,041.07	\$ -	\$ 12,497.07	\$ (16.50)	-1.6%
7000	\$ 3,792.00	\$ 9,032.10	\$ -	\$ 12,824.10	\$ 3,456.00	\$ 9,172.10	\$ -	\$ 12,628.10	\$ (16.33)	-1.5%
7100	\$ 3,792.00	\$ 9,161.13	\$ -	\$ 12,953.13	\$ 3,456.00	\$ 9,303.13	\$ -	\$ 12,759.13	\$ (16.17)	-1.5%
7200	\$ 3,792.00	\$ 9,290.16	\$ -	\$ 13,082.16	\$ 3,456.00	\$ 9,434.16	\$ -	\$ 12,890.16	\$ (16.00)	-1.5%
7300	\$ 3,792.00	\$ 9,419.19	\$ -	\$ 13,211.19	\$ 3,456.00	\$ 9,565.19	\$ -	\$ 13,021.19	\$ (15.83)	-1.4%
7400	\$ 3,792.00	\$ 9,548.22	\$ -	\$ 13,340.22	\$ 3,456.00	\$ 9,696.22	\$ -	\$ 13,152.22	\$ (15.67)	-1.4%
7500	\$ 3,792.00	\$ 9,677.25	\$ -	\$ 13,469.25	\$ 3,456.00	\$ 9,827.25	\$ -	\$ 13,283.25	\$ (15.50)	-1.4%
7600	\$ 3,792.00	\$ 9,806.28	\$ -	\$ 13,598.28	\$ 3,456.00	\$ 9,958.28	\$ -	\$ 13,414.28	\$ (15.33)	-1.4%
7700	\$ 3,792.00	\$ 9,935.31	\$ -	\$ 13,727.31	\$ 3,456.00	\$ 10,089.31	\$ -	\$ 13,545.31	\$ (15.17)	-1.3%
7800	\$ 3,792.00	\$ 10,064.34	\$ -	\$ 13,856.34	\$ 3,456.00	\$ 10,220.34	\$ -	\$ 13,676.34	\$ (15.00)	-1.3%
7900	\$ 3,792.00	\$ 10,193.37	\$ -	\$ 13,985.37	\$ 3,456.00	\$ 10,351.37	\$ -	\$ 13,807.37	\$ (14.83)	-1.3%
8000	\$ 3,792.00	\$ 10,322.40	\$ -	\$ 14,114.40	\$ 3,456.00	\$ 10,482.40	\$ -	\$ 13,938.40	\$ (14.67)	-1.2%
8100	\$ 3,792.00	\$ 10,451.43	\$ -	\$ 14,243.43	\$ 3,456.00	\$ 10,613.43	\$ -	\$ 14,069.43	\$ (14.50)	-1.2%
8200	\$ 3,792.00	\$ 10,580.46	\$ -	\$ 14,372.46	\$ 3,456.00	\$ 10,744.46	\$ -	\$ 14,200.46	\$ (14.33)	-1.2%
8300	\$ 3,792.00	\$ 10,709.49	\$ -	\$ 14,501.49	\$ 3,456.00	\$ 10,875.49	\$ -	\$ 14,331.49	\$ (14.17)	-1.2%
8400	\$ 3,792.00	\$ 10,838.52	\$ -	\$ 14,630.52	\$ 3,456.00	\$ 11,006.52	\$ -	\$ 14,462.52	\$ (14.00)	-1.1%
8500	\$ 3,792.00	\$ 10,967.55	\$ -	\$ 14,759.55	\$ 3,456.00	\$ 11,137.55	\$ -	\$ 14,593.55	\$ (13.83)	-1.1%
8600	\$ 3,792.00	\$ 11,096.58	\$ -	\$ 14,888.58	\$ 3,456.00	\$ 11,268.58	\$ -	\$ 14,724.58	\$ (13.67)	-1.1%
8700	\$ 3,792.00	\$ 11,225.61	\$ -	\$ 15,017.61	\$ 3,456.00	\$ 11,399.61	\$ -	\$ 14,855.61	\$ (13.50)	-1.1%
8800	\$ 3,792.00	\$ 11,354.64	\$ -	\$ 15,146.64	\$ 3,456.00	\$ 11,530.64	\$ -	\$ 14,986.64	\$ (13.33)	-1.1%
8900	\$ 3,792.00	\$ 11,483.67	\$ -	\$ 15,275.67	\$ 3,456.00	\$ 11,661.67	\$ -	\$ 15,117.67	\$ (13.17)	-1.0%
9000	\$ 3,792.00	\$ 11,612.70	\$ -	\$ 15,404.70	\$ 3,456.00	\$ 11,792.70	\$ -	\$ 15,248.70	\$ (13.00)	-1.0%
9100	\$ 3,792.00	\$ 11,741.73	\$ -	\$ 15,533.73	\$ 3,456.00	\$ 11,923.73	\$ -	\$ 15,379.73	\$ (12.83)	-1.0%
9200	\$ 3,792.00	\$ 11,870.76	\$ -	\$ 15,662.76	\$ 3,456.00	\$ 12,054.76	\$ -	\$ 15,510.76	\$ (12.67)	-1.0%
9300	\$ 3,792.00	\$ 11,999.79	\$ -	\$ 15,791.79	\$ 3,456.00	\$ 12,185.79	\$ -	\$ 15,641.79	\$ (12.50)	-0.9%
9400	\$ 3,792.00	\$ 12,128.82	\$ -	\$ 15,920.82	\$ 3,456.00	\$ 12,316.82	\$ -	\$ 15,772.82	\$ (12.33)	-0.9%
9500	\$ 3,792.00	\$ 12,257.85	\$ -	\$ 16,049.85	\$ 3,456.00	\$ 12,447.85	\$ -	\$ 15,903.85	\$ (12.17)	-0.9%
9600	\$ 3,792.00	\$ 12,386.88	\$ -	\$ 16,178.88	\$ 3,456.00	\$ 12,578.88	\$ -	\$ 16,034.88	\$ (12.00)	-0.9%

LVTt Tier 2 Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
13100	\$ 5,364.00	\$ 16,902.93	\$ -	\$ 22,266.93	\$ 4,404.00	\$ 17,164.93	\$ -	\$ 21,568.93	\$ (58.17)	-3.1%
13200	\$ 5,364.00	\$ 17,031.96	\$ -	\$ 22,395.96	\$ 4,404.00	\$ 17,295.96	\$ -	\$ 21,699.96	\$ (58.00)	-3.1%
13300	\$ 5,364.00	\$ 17,160.99	\$ -	\$ 22,524.99	\$ 4,404.00	\$ 17,426.99	\$ -	\$ 21,830.99	\$ (57.83)	-3.1%
13400	\$ 5,364.00	\$ 17,290.02	\$ -	\$ 22,654.02	\$ 4,404.00	\$ 17,558.02	\$ -	\$ 21,962.02	\$ (57.67)	-3.1%
13500	\$ 5,364.00	\$ 17,419.05	\$ -	\$ 22,783.05	\$ 4,404.00	\$ 17,689.05	\$ -	\$ 22,093.05	\$ (57.50)	-3.0%
13600	\$ 5,364.00	\$ 17,548.08	\$ -	\$ 22,912.08	\$ 4,404.00	\$ 17,820.08	\$ -	\$ 22,224.08	\$ (57.33)	-3.0%
13700	\$ 5,364.00	\$ 17,677.11	\$ -	\$ 23,041.11	\$ 4,404.00	\$ 17,951.11	\$ -	\$ 22,355.11	\$ (57.17)	-3.0%
13800	\$ 5,364.00	\$ 17,806.14	\$ -	\$ 23,170.14	\$ 4,404.00	\$ 18,082.14	\$ -	\$ 22,486.14	\$ (57.00)	-3.0%
13900	\$ 5,364.00	\$ 17,935.17	\$ -	\$ 23,299.17	\$ 4,404.00	\$ 18,213.17	\$ -	\$ 22,617.17	\$ (56.83)	-2.9%
14000	\$ 5,364.00	\$ 18,064.20	\$ -	\$ 23,428.20	\$ 4,404.00	\$ 18,344.20	\$ -	\$ 22,748.20	\$ (56.67)	-2.9%
14100	\$ 5,364.00	\$ 18,193.23	\$ -	\$ 23,557.23	\$ 4,404.00	\$ 18,475.23	\$ -	\$ 22,879.23	\$ (56.50)	-2.9%
14200	\$ 5,364.00	\$ 18,322.26	\$ -	\$ 23,686.26	\$ 4,404.00	\$ 18,606.26	\$ -	\$ 23,010.26	\$ (56.33)	-2.9%
14300	\$ 5,364.00	\$ 18,451.29	\$ -	\$ 23,815.29	\$ 4,404.00	\$ 18,737.29	\$ -	\$ 23,141.29	\$ (56.17)	-2.8%
14400	\$ 5,364.00	\$ 18,580.32	\$ -	\$ 23,944.32	\$ 4,404.00	\$ 18,868.32	\$ -	\$ 23,272.32	\$ (56.00)	-2.8%
14500	\$ 5,364.00	\$ 18,709.35	\$ -	\$ 24,073.35	\$ 4,404.00	\$ 18,999.35	\$ -	\$ 23,403.35	\$ (55.83)	-2.8%
14600	\$ 5,364.00	\$ 18,838.38	\$ -	\$ 24,202.38	\$ 4,404.00	\$ 19,130.38	\$ -	\$ 23,534.38	\$ (55.67)	-2.8%
14700	\$ 5,364.00	\$ 18,967.41	\$ -	\$ 24,331.41	\$ 4,404.00	\$ 19,261.41	\$ -	\$ 23,665.41	\$ (55.50)	-2.7%
14800	\$ 5,364.00	\$ 19,096.44	\$ -	\$ 24,460.44	\$ 4,404.00	\$ 19,392.44	\$ -	\$ 23,796.44	\$ (55.33)	-2.7%
14900	\$ 5,364.00	\$ 19,225.47	\$ -	\$ 24,589.47	\$ 4,404.00	\$ 19,523.47	\$ -	\$ 23,927.47	\$ (55.17)	-2.7%
15000	\$ 5,364.00	\$ 19,354.50	\$ -	\$ 24,718.50	\$ 4,404.00	\$ 19,654.50	\$ -	\$ 24,058.50	\$ (55.00)	-2.7%
15100	\$ 5,364.00	\$ 19,483.53	\$ -	\$ 24,847.53	\$ 4,404.00	\$ 19,785.53	\$ -	\$ 24,189.53	\$ (54.83)	-2.6%
15200	\$ 5,364.00	\$ 19,612.56	\$ -	\$ 24,976.56	\$ 4,404.00	\$ 19,916.56	\$ -	\$ 24,320.56	\$ (54.67)	-2.6%
15300	\$ 5,364.00	\$ 19,741.59	\$ -	\$ 25,105.59	\$ 4,404.00	\$ 20,047.59	\$ -	\$ 24,451.59	\$ (54.50)	-2.6%
15400	\$ 5,364.00	\$ 19,870.62	\$ -	\$ 25,234.62	\$ 4,404.00	\$ 20,178.62	\$ -	\$ 24,582.62	\$ (54.33)	-2.6%
15500	\$ 5,364.00	\$ 19,999.65	\$ -	\$ 25,363.65	\$ 4,404.00	\$ 20,309.65	\$ -	\$ 24,713.65	\$ (54.17)	-2.6%
15600	\$ 5,364.00	\$ 20,128.68	\$ -	\$ 25,492.68	\$ 4,404.00	\$ 20,440.68	\$ -	\$ 24,844.68	\$ (54.00)	-2.5%
15700	\$ 5,364.00	\$ 20,257.71	\$ -	\$ 25,621.71	\$ 4,404.00	\$ 20,571.71	\$ -	\$ 24,975.71	\$ (53.83)	-2.5%
15800	\$ 5,364.00	\$ 20,386.74	\$ -	\$ 25,750.74	\$ 4,404.00	\$ 20,702.74	\$ -	\$ 25,106.74	\$ (53.67)	-2.5%
15900	\$ 5,364.00	\$ 20,515.77	\$ -	\$ 25,879.77	\$ 4,404.00	\$ 20,833.77	\$ -	\$ 25,237.77	\$ (53.50)	-2.5%
16000	\$ 5,364.00	\$ 20,644.80	\$ -	\$ 26,008.80	\$ 4,404.00	\$ 20,964.80	\$ -	\$ 25,368.80	\$ (53.33)	-2.5%
16100	\$ 5,364.00	\$ 20,773.83	\$ -	\$ 26,137.83	\$ 4,404.00	\$ 21,095.83	\$ -	\$ 25,499.83	\$ (53.17)	-2.4%
16200	\$ 5,364.00	\$ 20,902.86	\$ -	\$ 26,266.86	\$ 4,404.00	\$ 21,226.86	\$ -	\$ 25,630.86	\$ (53.00)	-2.4%
16300	\$ 5,364.00	\$ 21,031.89	\$ -	\$ 26,395.89	\$ 4,404.00	\$ 21,357.89	\$ -	\$ 25,761.89	\$ (52.83)	-2.4%
16400	\$ 5,364.00	\$ 21,160.92	\$ -	\$ 26,524.92	\$ 4,404.00	\$ 21,488.92	\$ -	\$ 25,892.92	\$ (52.67)	-2.4%
16500	\$ 5,364.00	\$ 21,289.95	\$ -	\$ 26,653.95	\$ 4,404.00	\$ 21,619.95	\$ -	\$ 26,023.95	\$ (52.50)	-2.4%
16600	\$ 5,364.00	\$ 21,418.98	\$ -	\$ 26,782.98	\$ 4,404.00	\$ 21,750.98	\$ -	\$ 26,154.98	\$ (52.33)	-2.3%
16700	\$ 5,364.00	\$ 21,548.01	\$ -	\$ 26,912.01	\$ 4,404.00	\$ 21,882.01	\$ -	\$ 26,286.01	\$ (52.17)	-2.3%
16800	\$ 5,364.00	\$ 21,677.04	\$ -	\$ 27,041.04	\$ 4,404.00	\$ 22,013.04	\$ -	\$ 26,417.04	\$ (52.00)	-2.3%
16900	\$ 5,364.00	\$ 21,806.07	\$ -	\$ 27,170.07	\$ 4,404.00	\$ 22,144.07	\$ -	\$ 26,548.07	\$ (51.83)	-2.3%
17000	\$ 5,364.00	\$ 21,935.10	\$ -	\$ 27,299.10	\$ 4,404.00	\$ 22,275.10	\$ -	\$ 26,679.10	\$ (51.67)	-2.3%
17100	\$ 5,364.00	\$ 22,064.13	\$ -	\$ 27,428.13	\$ 4,404.00	\$ 22,406.13	\$ -	\$ 26,810.13	\$ (51.50)	-2.3%
17200	\$ 5,364.00	\$ 22,193.16	\$ -	\$ 27,557.16	\$ 4,404.00	\$ 22,537.16	\$ -	\$ 26,941.16	\$ (51.33)	-2.2%
17300	\$ 5,364.00	\$ 22,322.19	\$ -	\$ 27,686.19	\$ 4,404.00	\$ 22,668.19	\$ -	\$ 27,072.19	\$ (51.17)	-2.2%
17400	\$ 5,364.00	\$ 22,451.22	\$ -	\$ 27,815.22	\$ 4,404.00	\$ 22,799.22	\$ -	\$ 27,203.22	\$ (51.00)	-2.2%
17500	\$ 5,364.00	\$ 22,580.25	\$ -	\$ 27,944.25	\$ 4,404.00	\$ 22,930.25	\$ -	\$ 27,334.25	\$ (50.83)	-2.2%
17600	\$ 5,364.00	\$ 22,709.28	\$ -	\$ 28,073.28	\$ 4,404.00	\$ 23,061.28	\$ -	\$ 27,465.28	\$ (50.67)	-2.2%
17700	\$ 5,364.00	\$ 22,838.31	\$ -	\$ 28,202.31	\$ 4,404.00	\$ 23,192.31	\$ -	\$ 27,596.31	\$ (50.50)	-2.1%
17800	\$ 5,364.00	\$ 22,967.34	\$ -	\$ 28,331.34	\$ 4,404.00	\$ 23,323.34	\$ -	\$ 27,727.34	\$ (50.33)	-2.1%
17900	\$ 5,364.00	\$ 23,096.37	\$ -	\$ 28,460.37	\$ 4,404.00	\$ 23,454.37	\$ -	\$ 27,858.37	\$ (50.17)	-2.1%
18000	\$ 5,364.00	\$ 23,225.40	\$ -	\$ 28,589.40	\$ 4,404.00	\$ 23,585.40	\$ -	\$ 27,989.40	\$ (50.00)	-2.1%
18100	\$ 5,364.00	\$ 23,354.43	\$ -	\$ 28,718.43	\$ 4,404.00	\$ 23,716.43	\$ -	\$ 28,120.43	\$ (49.83)	-2.1%
18200	\$ 5,364.00	\$ 23,483.46	\$ -	\$ 28,847.46	\$ 4,404.00	\$ 23,847.46	\$ -	\$ 28,251.46	\$ (49.67)	-2.1%
18300	\$ 5,364.00	\$ 23,612.49	\$ -	\$ 28,976.49	\$ 4,404.00	\$ 23,978.49	\$ -	\$ 28,382.49	\$ (49.50)	-2.0%

LVTt Tier 3 Class Impacts

100 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 703.00	\$ 1.2903	\$ -		Annual Usage (Mcfs)	\$ 495.00	\$ 1.3103	\$ -		
32100	\$ 8,436.00	\$ 41,418.63	\$ -	\$ 49,854.63	32100	\$ 5,940.00	\$ 42,060.63	\$ -	\$ 48,000.63	\$ (154.50) -3.7%
32200	\$ 8,436.00	\$ 41,547.66	\$ -	\$ 49,983.66	32200	\$ 5,940.00	\$ 42,191.66	\$ -	\$ 48,131.66	\$ (154.33) -3.7%
32300	\$ 8,436.00	\$ 41,676.69	\$ -	\$ 50,112.69	32300	\$ 5,940.00	\$ 42,322.69	\$ -	\$ 48,262.69	\$ (154.17) -3.7%
32400	\$ 8,436.00	\$ 41,805.72	\$ -	\$ 50,241.72	32400	\$ 5,940.00	\$ 42,453.72	\$ -	\$ 48,393.72	\$ (154.00) -3.7%
32500	\$ 8,436.00	\$ 41,934.75	\$ -	\$ 50,370.75	32500	\$ 5,940.00	\$ 42,584.75	\$ -	\$ 48,524.75	\$ (153.83) -3.7%
32600	\$ 8,436.00	\$ 42,063.78	\$ -	\$ 50,499.78	32600	\$ 5,940.00	\$ 42,715.78	\$ -	\$ 48,655.78	\$ (153.67) -3.7%
32700	\$ 8,436.00	\$ 42,192.81	\$ -	\$ 50,628.81	32700	\$ 5,940.00	\$ 42,846.81	\$ -	\$ 48,786.81	\$ (153.50) -3.6%
32800	\$ 8,436.00	\$ 42,321.84	\$ -	\$ 50,757.84	32800	\$ 5,940.00	\$ 42,977.84	\$ -	\$ 48,917.84	\$ (153.33) -3.6%
32900	\$ 8,436.00	\$ 42,450.87	\$ -	\$ 50,886.87	32900	\$ 5,940.00	\$ 43,108.87	\$ -	\$ 49,048.87	\$ (153.17) -3.6%
33000	\$ 8,436.00	\$ 42,579.90	\$ -	\$ 51,015.90	33000	\$ 5,940.00	\$ 43,239.90	\$ -	\$ 49,179.90	\$ (153.00) -3.6%
33100	\$ 8,436.00	\$ 42,708.93	\$ -	\$ 51,144.93	33100	\$ 5,940.00	\$ 43,370.93	\$ -	\$ 49,310.93	\$ (152.83) -3.6%
33200	\$ 8,436.00	\$ 42,837.96	\$ -	\$ 51,273.96	33200	\$ 5,940.00	\$ 43,501.96	\$ -	\$ 49,441.96	\$ (152.67) -3.6%
33300	\$ 8,436.00	\$ 42,966.99	\$ -	\$ 51,402.99	33300	\$ 5,940.00	\$ 43,632.99	\$ -	\$ 49,572.99	\$ (152.50) -3.6%
33400	\$ 8,436.00	\$ 43,096.02	\$ -	\$ 51,532.02	33400	\$ 5,940.00	\$ 43,764.02	\$ -	\$ 49,704.02	\$ (152.33) -3.5%
33500	\$ 8,436.00	\$ 43,225.05	\$ -	\$ 51,661.05	33500	\$ 5,940.00	\$ 43,895.05	\$ -	\$ 49,835.05	\$ (152.17) -3.5%
33600	\$ 8,436.00	\$ 43,354.08	\$ -	\$ 51,790.08	33600	\$ 5,940.00	\$ 44,026.08	\$ -	\$ 49,966.08	\$ (152.00) -3.5%
33700	\$ 8,436.00	\$ 43,483.11	\$ -	\$ 51,919.11	33700	\$ 5,940.00	\$ 44,157.11	\$ -	\$ 50,097.11	\$ (151.83) -3.5%
33800	\$ 8,436.00	\$ 43,612.14	\$ -	\$ 52,048.14	33800	\$ 5,940.00	\$ 44,288.14	\$ -	\$ 50,228.14	\$ (151.67) -3.5%
33900	\$ 8,436.00	\$ 43,741.17	\$ -	\$ 52,177.17	33900	\$ 5,940.00	\$ 44,419.17	\$ -	\$ 50,359.17	\$ (151.50) -3.5%
34000	\$ 8,436.00	\$ 43,870.20	\$ -	\$ 52,306.20	34000	\$ 5,940.00	\$ 44,550.20	\$ -	\$ 50,490.20	\$ (151.33) -3.5%
34100	\$ 8,436.00	\$ 43,999.23	\$ -	\$ 52,435.23	34100	\$ 5,940.00	\$ 44,681.23	\$ -	\$ 50,621.23	\$ (151.17) -3.5%
34200	\$ 8,436.00	\$ 44,128.26	\$ -	\$ 52,564.26	34200	\$ 5,940.00	\$ 44,812.26	\$ -	\$ 50,752.26	\$ (151.00) -3.4%
34300	\$ 8,436.00	\$ 44,257.29	\$ -	\$ 52,693.29	34300	\$ 5,940.00	\$ 44,943.29	\$ -	\$ 50,883.29	\$ (150.83) -3.4%
34400	\$ 8,436.00	\$ 44,386.32	\$ -	\$ 52,822.32	34400	\$ 5,940.00	\$ 45,074.32	\$ -	\$ 51,014.32	\$ (150.67) -3.4%
34500	\$ 8,436.00	\$ 44,515.35	\$ -	\$ 52,951.35	34500	\$ 5,940.00	\$ 45,205.35	\$ -	\$ 51,145.35	\$ (150.50) -3.4%
34600	\$ 8,436.00	\$ 44,644.38	\$ -	\$ 53,080.38	34600	\$ 5,940.00	\$ 45,336.38	\$ -	\$ 51,276.38	\$ (150.33) -3.4%
34700	\$ 8,436.00	\$ 44,773.41	\$ -	\$ 53,209.41	34700	\$ 5,940.00	\$ 45,467.41	\$ -	\$ 51,407.41	\$ (150.17) -3.4%
34800	\$ 8,436.00	\$ 44,902.44	\$ -	\$ 53,338.44	34800	\$ 5,940.00	\$ 45,598.44	\$ -	\$ 51,538.44	\$ (150.00) -3.4%
34900	\$ 8,436.00	\$ 45,031.47	\$ -	\$ 53,467.47	34900	\$ 5,940.00	\$ 45,729.47	\$ -	\$ 51,669.47	\$ (149.83) -3.4%
35000	\$ 8,436.00	\$ 45,160.50	\$ -	\$ 53,596.50	35000	\$ 5,940.00	\$ 45,860.50	\$ -	\$ 51,800.50	\$ (149.67) -3.4%
35100	\$ 8,436.00	\$ 45,289.53	\$ -	\$ 53,725.53	35100	\$ 5,940.00	\$ 45,991.53	\$ -	\$ 51,931.53	\$ (149.50) -3.3%
35200	\$ 8,436.00	\$ 45,418.56	\$ -	\$ 53,854.56	35200	\$ 5,940.00	\$ 46,122.56	\$ -	\$ 52,062.56	\$ (149.33) -3.3%
35300	\$ 8,436.00	\$ 45,547.59	\$ -	\$ 53,983.59	35300	\$ 5,940.00	\$ 46,253.59	\$ -	\$ 52,193.59	\$ (149.17) -3.3%
35400	\$ 8,436.00	\$ 45,676.62	\$ -	\$ 54,112.62	35400	\$ 5,940.00	\$ 46,384.62	\$ -	\$ 52,324.62	\$ (149.00) -3.3%
35500	\$ 8,436.00	\$ 45,805.65	\$ -	\$ 54,241.65	35500	\$ 5,940.00	\$ 46,515.65	\$ -	\$ 52,455.65	\$ (148.83) -3.3%
35600	\$ 8,436.00	\$ 45,934.68	\$ -	\$ 54,370.68	35600	\$ 5,940.00	\$ 46,646.68	\$ -	\$ 52,586.68	\$ (148.67) -3.3%
35700	\$ 8,436.00	\$ 46,063.71	\$ -	\$ 54,499.71	35700	\$ 5,940.00	\$ 46,777.71	\$ -	\$ 52,717.71	\$ (148.50) -3.3%
35800	\$ 8,436.00	\$ 46,192.74	\$ -	\$ 54,628.74	35800	\$ 5,940.00	\$ 46,908.74	\$ -	\$ 52,848.74	\$ (148.33) -3.3%
35900	\$ 8,436.00	\$ 46,321.77	\$ -	\$ 54,757.77	35900	\$ 5,940.00	\$ 47,039.77	\$ -	\$ 52,979.77	\$ (148.17) -3.2%
36000	\$ 8,436.00	\$ 46,450.80	\$ -	\$ 54,886.80	36000	\$ 5,940.00	\$ 47,170.80	\$ -	\$ 53,110.80	\$ (148.00) -3.2%
36100	\$ 8,436.00	\$ 46,579.83	\$ -	\$ 55,015.83	36100	\$ 5,940.00	\$ 47,301.83	\$ -	\$ 53,241.83	\$ (147.83) -3.2%
36200	\$ 8,436.00	\$ 46,708.86	\$ -	\$ 55,144.86	36200	\$ 5,940.00	\$ 47,432.86	\$ -	\$ 53,372.86	\$ (147.67) -3.2%
36300	\$ 8,436.00	\$ 46,837.89	\$ -	\$ 55,273.89	36300	\$ 5,940.00	\$ 47,563.89	\$ -	\$ 53,503.89	\$ (147.50) -3.2%
36400	\$ 8,436.00	\$ 46,966.92	\$ -	\$ 55,402.92	36400	\$ 5,940.00	\$ 47,694.92	\$ -	\$ 53,634.92	\$ (147.33) -3.2%
36500	\$ 8,436.00	\$ 47,095.95	\$ -	\$ 55,531.95	36500	\$ 5,940.00	\$ 47,825.95	\$ -	\$ 53,765.95	\$ (147.17) -3.2%
36600	\$ 8,436.00	\$ 47,224.98	\$ -	\$ 55,660.98	36600	\$ 5,940.00	\$ 47,956.98	\$ -	\$ 53,896.98	\$ (147.00) -3.2%
36700	\$ 8,436.00	\$ 47,354.01	\$ -	\$ 55,790.01	36700	\$ 5,940.00	\$ 48,088.01	\$ -	\$ 54,028.01	\$ (146.83) -3.2%
36800	\$ 8,436.00	\$ 47,483.04	\$ -	\$ 55,919.04	36800	\$ 5,940.00	\$ 48,219.04	\$ -	\$ 54,159.04	\$ (146.67) -3.1%
36900	\$ 8,436.00	\$ 47,612.07	\$ -	\$ 56,048.07	36900	\$ 5,940.00	\$ 48,350.07	\$ -	\$ 54,290.07	\$ (146.50) -3.1%
37000	\$ 8,436.00	\$ 47,741.10	\$ -	\$ 56,177.10	37000	\$ 5,940.00	\$ 48,481.10	\$ -	\$ 54,421.10	\$ (146.33) -3.1%
37100	\$ 8,436.00	\$ 47,870.13	\$ -	\$ 56,306.13	37100	\$ 5,940.00	\$ 48,612.13	\$ -	\$ 54,552.13	\$ (146.17) -3.1%
37200	\$ 8,436.00	\$ 47,999.16	\$ -	\$ 56,435.16	37200	\$ 5,940.00	\$ 48,743.16	\$ -	\$ 54,683.16	\$ (146.00) -3.1%
37300	\$ 8,436.00	\$ 48,128.19	\$ -	\$ 56,564.19	37300	\$ 5,940.00	\$ 48,874.19	\$ -	\$ 54,814.19	\$ (145.83) -3.1%

LVTt Tier 4 Class Impacts

100	Current Rates				Proposed Rates				Total Increase		
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase	
Annual Usage (Mcfs)	\$ 1,047.60	\$ 1,290.3	\$ -	\$ -	Annual Usage (Mcfs)	\$ 621.00	\$ 1,310.3	\$ -	\$ -		
125500	\$ 12,571.20	\$ 161,932.65	\$ -	\$ 174,503.85	125500	\$ 7,452.00	\$ 164,442.65	\$ -	\$ 171,894.65	\$ (217.43)	-1.5%
125600	\$ 12,571.20	\$ 162,061.68	\$ -	\$ 174,632.88	125600	\$ 7,452.00	\$ 164,573.68	\$ -	\$ 172,025.68	\$ (217.27)	-1.5%
125700	\$ 12,571.20	\$ 162,190.71	\$ -	\$ 174,761.91	125700	\$ 7,452.00	\$ 164,704.71	\$ -	\$ 172,156.71	\$ (217.10)	-1.5%
125800	\$ 12,571.20	\$ 162,319.74	\$ -	\$ 174,890.94	125800	\$ 7,452.00	\$ 164,835.74	\$ -	\$ 172,287.74	\$ (216.93)	-1.5%
125900	\$ 12,571.20	\$ 162,448.77	\$ -	\$ 175,019.97	125900	\$ 7,452.00	\$ 164,966.77	\$ -	\$ 172,418.77	\$ (216.77)	-1.5%
126000	\$ 12,571.20	\$ 162,577.80	\$ -	\$ 175,149.00	126000	\$ 7,452.00	\$ 165,097.80	\$ -	\$ 172,549.80	\$ (216.60)	-1.5%
126100	\$ 12,571.20	\$ 162,706.83	\$ -	\$ 175,278.03	126100	\$ 7,452.00	\$ 165,228.83	\$ -	\$ 172,680.83	\$ (216.43)	-1.5%
126200	\$ 12,571.20	\$ 162,835.86	\$ -	\$ 175,407.06	126200	\$ 7,452.00	\$ 165,359.86	\$ -	\$ 172,811.86	\$ (216.27)	-1.5%
126300	\$ 12,571.20	\$ 162,964.89	\$ -	\$ 175,536.09	126300	\$ 7,452.00	\$ 165,490.89	\$ -	\$ 172,942.89	\$ (216.10)	-1.5%
126400	\$ 12,571.20	\$ 163,093.92	\$ -	\$ 175,665.12	126400	\$ 7,452.00	\$ 165,621.92	\$ -	\$ 173,073.92	\$ (215.93)	-1.5%
126500	\$ 12,571.20	\$ 163,222.95	\$ -	\$ 175,794.15	126500	\$ 7,452.00	\$ 165,752.95	\$ -	\$ 173,204.95	\$ (215.77)	-1.5%
126600	\$ 12,571.20	\$ 163,351.98	\$ -	\$ 175,923.18	126600	\$ 7,452.00	\$ 165,883.98	\$ -	\$ 173,335.98	\$ (215.60)	-1.5%
126700	\$ 12,571.20	\$ 163,481.01	\$ -	\$ 176,052.21	126700	\$ 7,452.00	\$ 166,015.01	\$ -	\$ 173,467.01	\$ (215.43)	-1.5%
126800	\$ 12,571.20	\$ 163,610.04	\$ -	\$ 176,181.24	126800	\$ 7,452.00	\$ 166,146.04	\$ -	\$ 173,598.04	\$ (215.27)	-1.5%
126900	\$ 12,571.20	\$ 163,739.07	\$ -	\$ 176,310.27	126900	\$ 7,452.00	\$ 166,277.07	\$ -	\$ 173,729.07	\$ (215.10)	-1.5%
127000	\$ 12,571.20	\$ 163,868.10	\$ -	\$ 176,439.30	127000	\$ 7,452.00	\$ 166,408.10	\$ -	\$ 173,860.10	\$ (214.93)	-1.5%
127100	\$ 12,571.20	\$ 163,997.13	\$ -	\$ 176,568.33	127100	\$ 7,452.00	\$ 166,539.13	\$ -	\$ 173,991.13	\$ (214.77)	-1.5%
127200	\$ 12,571.20	\$ 164,126.16	\$ -	\$ 176,697.36	127200	\$ 7,452.00	\$ 166,670.16	\$ -	\$ 174,122.16	\$ (214.60)	-1.5%
127300	\$ 12,571.20	\$ 164,255.19	\$ -	\$ 176,826.39	127300	\$ 7,452.00	\$ 166,801.19	\$ -	\$ 174,253.19	\$ (214.43)	-1.5%
127400	\$ 12,571.20	\$ 164,384.22	\$ -	\$ 176,955.42	127400	\$ 7,452.00	\$ 166,932.22	\$ -	\$ 174,384.22	\$ (214.27)	-1.5%
127500	\$ 12,571.20	\$ 164,513.25	\$ -	\$ 177,084.45	127500	\$ 7,452.00	\$ 167,063.25	\$ -	\$ 174,515.25	\$ (214.10)	-1.5%
127600	\$ 12,571.20	\$ 164,642.28	\$ -	\$ 177,213.48	127600	\$ 7,452.00	\$ 167,194.28	\$ -	\$ 174,646.28	\$ (213.93)	-1.4%
127700	\$ 12,571.20	\$ 164,771.31	\$ -	\$ 177,342.51	127700	\$ 7,452.00	\$ 167,325.31	\$ -	\$ 174,777.31	\$ (213.77)	-1.4%
127800	\$ 12,571.20	\$ 164,900.34	\$ -	\$ 177,471.54	127800	\$ 7,452.00	\$ 167,456.34	\$ -	\$ 174,908.34	\$ (213.60)	-1.4%
127900	\$ 12,571.20	\$ 165,029.37	\$ -	\$ 177,600.57	127900	\$ 7,452.00	\$ 167,587.37	\$ -	\$ 175,039.37	\$ (213.43)	-1.4%
128000	\$ 12,571.20	\$ 165,158.40	\$ -	\$ 177,729.60	128000	\$ 7,452.00	\$ 167,718.40	\$ -	\$ 175,170.40	\$ (213.27)	-1.4%
128100	\$ 12,571.20	\$ 165,287.43	\$ -	\$ 177,858.63	128100	\$ 7,452.00	\$ 167,849.43	\$ -	\$ 175,301.43	\$ (213.10)	-1.4%
128200	\$ 12,571.20	\$ 165,416.46	\$ -	\$ 177,987.66	128200	\$ 7,452.00	\$ 167,980.46	\$ -	\$ 175,432.46	\$ (212.93)	-1.4%
128300	\$ 12,571.20	\$ 165,545.49	\$ -	\$ 178,116.69	128300	\$ 7,452.00	\$ 168,111.49	\$ -	\$ 175,563.49	\$ (212.77)	-1.4%
128400	\$ 12,571.20	\$ 165,674.52	\$ -	\$ 178,245.72	128400	\$ 7,452.00	\$ 168,242.52	\$ -	\$ 175,694.52	\$ (212.60)	-1.4%
128500	\$ 12,571.20	\$ 165,803.55	\$ -	\$ 178,374.75	128500	\$ 7,452.00	\$ 168,373.55	\$ -	\$ 175,825.55	\$ (212.43)	-1.4%
128600	\$ 12,571.20	\$ 165,932.58	\$ -	\$ 178,503.78	128600	\$ 7,452.00	\$ 168,504.58	\$ -	\$ 175,956.58	\$ (212.27)	-1.4%
128700	\$ 12,571.20	\$ 166,061.61	\$ -	\$ 178,632.81	128700	\$ 7,452.00	\$ 168,635.61	\$ -	\$ 176,087.61	\$ (212.10)	-1.4%
128800	\$ 12,571.20	\$ 166,190.64	\$ -	\$ 178,761.84	128800	\$ 7,452.00	\$ 168,766.64	\$ -	\$ 176,218.64	\$ (211.93)	-1.4%
128900	\$ 12,571.20	\$ 166,319.67	\$ -	\$ 178,890.87	128900	\$ 7,452.00	\$ 168,897.67	\$ -	\$ 176,349.67	\$ (211.77)	-1.4%
129000	\$ 12,571.20	\$ 166,448.70	\$ -	\$ 179,019.90	129000	\$ 7,452.00	\$ 169,028.70	\$ -	\$ 176,480.70	\$ (211.60)	-1.4%
129100	\$ 12,571.20	\$ 166,577.73	\$ -	\$ 179,148.93	129100	\$ 7,452.00	\$ 169,159.73	\$ -	\$ 176,611.73	\$ (211.43)	-1.4%
129200	\$ 12,571.20	\$ 166,706.76	\$ -	\$ 179,277.96	129200	\$ 7,452.00	\$ 169,290.76	\$ -	\$ 176,742.76	\$ (211.27)	-1.4%
129300	\$ 12,571.20	\$ 166,835.79	\$ -	\$ 179,406.99	129300	\$ 7,452.00	\$ 169,421.79	\$ -	\$ 176,873.79	\$ (211.10)	-1.4%
129400	\$ 12,571.20	\$ 166,964.82	\$ -	\$ 179,536.02	129400	\$ 7,452.00	\$ 169,552.82	\$ -	\$ 177,004.82	\$ (210.93)	-1.4%
129500	\$ 12,571.20	\$ 167,093.85	\$ -	\$ 179,665.05	129500	\$ 7,452.00	\$ 169,683.85	\$ -	\$ 177,135.85	\$ (210.77)	-1.4%
129600	\$ 12,571.20	\$ 167,222.88	\$ -	\$ 179,794.08	129600	\$ 7,452.00	\$ 169,814.88	\$ -	\$ 177,266.88	\$ (210.60)	-1.4%
129700	\$ 12,571.20	\$ 167,351.91	\$ -	\$ 179,923.11	129700	\$ 7,452.00	\$ 169,945.91	\$ -	\$ 177,397.91	\$ (210.43)	-1.4%
129800	\$ 12,571.20	\$ 167,480.94	\$ -	\$ 180,052.14	129800	\$ 7,452.00	\$ 170,076.94	\$ -	\$ 177,528.94	\$ (210.27)	-1.4%
129900	\$ 12,571.20	\$ 167,609.97	\$ -	\$ 180,181.17	129900	\$ 7,452.00	\$ 170,207.97	\$ -	\$ 177,659.97	\$ (210.10)	-1.4%
130000	\$ 12,571.20	\$ 167,739.00	\$ -	\$ 180,310.20	130000	\$ 7,452.00	\$ 170,339.00	\$ -	\$ 177,791.00	\$ (209.93)	-1.4%
130100	\$ 12,571.20	\$ 167,868.03	\$ -	\$ 180,439.23	130100	\$ 7,452.00	\$ 170,470.03	\$ -	\$ 177,922.03	\$ (209.77)	-1.4%
130200	\$ 12,571.20	\$ 167,997.06	\$ -	\$ 180,568.26	130200	\$ 7,452.00	\$ 170,601.06	\$ -	\$ 178,053.06	\$ (209.60)	-1.4%
130300	\$ 12,571.20	\$ 168,126.09	\$ -	\$ 180,697.29	130300	\$ 7,452.00	\$ 170,732.09	\$ -	\$ 178,184.09	\$ (209.43)	-1.4%
130400	\$ 12,571.20	\$ 168,255.12	\$ -	\$ 180,826.32	130400	\$ 7,452.00	\$ 170,863.12	\$ -	\$ 178,315.12	\$ (209.27)	-1.4%
130500	\$ 12,571.20	\$ 168,384.15	\$ -	\$ 180,955.35	130500	\$ 7,452.00	\$ 170,994.15	\$ -	\$ 178,446.15	\$ (209.10)	-1.4%
130600	\$ 12,571.20	\$ 168,513.18	\$ -	\$ 181,084.38	130600	\$ 7,452.00	\$ 171,125.18	\$ -	\$ 178,577.18	\$ (208.93)	-1.4%
130700	\$ 12,571.20	\$ 168,642.21	\$ -	\$ 181,213.41	130700	\$ 7,452.00	\$ 171,256.21	\$ -	\$ 178,708.21	\$ (208.77)	-1.4%

WTt Class Impacts

1000 Annual Usage (Mcfs)	Current Rates				Proposed Rates				Total Increase	
	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
Annual Usage (Mcfs)	\$ 228.07	\$ 1.2297	\$ -		Annual Usage (Mcfs)	\$ 85.00	\$ 1.2497	\$ -		
3000	\$ 2,736.84	\$ 3,689.10	\$ -	\$ 6,425.94	3000	\$ 1,020.00	\$ 3,749.10	\$ -	\$ 4,769.10	\$ (138.07) -25.8%
4000	\$ 2,736.84	\$ 4,918.80	\$ -	\$ 7,655.64	4000	\$ 1,020.00	\$ 4,998.80	\$ -	\$ 6,018.80	\$ (136.40) -21.4%
5000	\$ 2,736.84	\$ 6,148.50	\$ -	\$ 8,885.34	5000	\$ 1,020.00	\$ 6,248.50	\$ -	\$ 7,268.50	\$ (134.74) -18.2%
6000	\$ 2,736.84	\$ 7,378.20	\$ -	\$ 10,115.04	6000	\$ 1,020.00	\$ 7,498.20	\$ -	\$ 8,518.20	\$ (133.07) -15.8%
7000	\$ 2,736.84	\$ 8,607.90	\$ -	\$ 11,344.74	7000	\$ 1,020.00	\$ 8,747.90	\$ -	\$ 9,767.90	\$ (131.40) -13.9%
8000	\$ 2,736.84	\$ 9,837.60	\$ -	\$ 12,574.44	8000	\$ 1,020.00	\$ 9,997.60	\$ -	\$ 11,017.60	\$ (129.74) -12.4%
9000	\$ 2,736.84	\$ 11,067.30	\$ -	\$ 13,804.14	9000	\$ 1,020.00	\$ 11,247.30	\$ -	\$ 12,267.30	\$ (128.07) -11.1%
10000	\$ 2,736.84	\$ 12,297.00	\$ -	\$ 15,033.84	10000	\$ 1,020.00	\$ 12,497.00	\$ -	\$ 13,517.00	\$ (126.40) -10.1%
11000	\$ 2,736.84	\$ 13,526.70	\$ -	\$ 16,263.54	11000	\$ 1,020.00	\$ 13,746.70	\$ -	\$ 14,766.70	\$ (124.74) -9.2%
12000	\$ 2,736.84	\$ 14,756.40	\$ -	\$ 17,493.24	12000	\$ 1,020.00	\$ 14,996.40	\$ -	\$ 16,016.40	\$ (123.07) -8.4%
13000	\$ 2,736.84	\$ 15,986.10	\$ -	\$ 18,722.94	13000	\$ 1,020.00	\$ 16,246.10	\$ -	\$ 17,266.10	\$ (121.40) -7.8%
14000	\$ 2,736.84	\$ 17,215.80	\$ -	\$ 19,952.64	14000	\$ 1,020.00	\$ 17,495.80	\$ -	\$ 18,515.80	\$ (119.74) -7.2%
15000	\$ 2,736.84	\$ 18,445.50	\$ -	\$ 21,182.34	15000	\$ 1,020.00	\$ 18,745.50	\$ -	\$ 19,765.50	\$ (118.07) -6.7%
16000	\$ 2,736.84	\$ 19,675.20	\$ -	\$ 22,412.04	16000	\$ 1,020.00	\$ 19,995.20	\$ -	\$ 21,015.20	\$ (116.40) -6.2%
17000	\$ 2,736.84	\$ 20,904.90	\$ -	\$ 23,641.74	17000	\$ 1,020.00	\$ 21,244.90	\$ -	\$ 22,264.90	\$ (114.74) -5.8%
18000	\$ 2,736.84	\$ 22,134.60	\$ -	\$ 24,871.44	18000	\$ 1,020.00	\$ 22,494.60	\$ -	\$ 23,514.60	\$ (113.07) -5.5%
19000	\$ 2,736.84	\$ 23,364.30	\$ -	\$ 26,101.14	19000	\$ 1,020.00	\$ 23,744.30	\$ -	\$ 24,764.30	\$ (111.40) -5.1%
20000	\$ 2,736.84	\$ 24,594.00	\$ -	\$ 27,330.84	20000	\$ 1,020.00	\$ 24,994.00	\$ -	\$ 26,014.00	\$ (109.74) -4.8%
21000	\$ 2,736.84	\$ 25,823.70	\$ -	\$ 28,560.54	21000	\$ 1,020.00	\$ 26,243.70	\$ -	\$ 27,263.70	\$ (108.07) -4.5%
22000	\$ 2,736.84	\$ 27,053.40	\$ -	\$ 29,790.24	22000	\$ 1,020.00	\$ 27,493.40	\$ -	\$ 28,513.40	\$ (106.40) -4.3%
23000	\$ 2,736.84	\$ 28,283.10	\$ -	\$ 31,019.94	23000	\$ 1,020.00	\$ 28,743.10	\$ -	\$ 29,763.10	\$ (104.74) -4.1%
24000	\$ 2,736.84	\$ 29,512.80	\$ -	\$ 32,249.64	24000	\$ 1,020.00	\$ 29,992.80	\$ -	\$ 31,012.80	\$ (103.07) -3.8%
25000	\$ 2,736.84	\$ 30,742.50	\$ -	\$ 33,479.34	25000	\$ 1,020.00	\$ 31,242.50	\$ -	\$ 32,262.50	\$ (101.40) -3.6%
26000	\$ 2,736.84	\$ 31,972.20	\$ -	\$ 34,709.04	26000	\$ 1,020.00	\$ 32,492.20	\$ -	\$ 33,512.20	\$ (99.74) -3.4%
27000	\$ 2,736.84	\$ 33,201.90	\$ -	\$ 35,938.74	27000	\$ 1,020.00	\$ 33,741.90	\$ -	\$ 34,761.90	\$ (98.07) -3.3%
28000	\$ 2,736.84	\$ 34,431.60	\$ -	\$ 37,168.44	28000	\$ 1,020.00	\$ 34,991.60	\$ -	\$ 36,011.60	\$ (96.40) -3.1%
29000	\$ 2,736.84	\$ 35,661.30	\$ -	\$ 38,398.14	29000	\$ 1,020.00	\$ 36,241.30	\$ -	\$ 37,261.30	\$ (94.74) -3.0%
30000	\$ 2,736.84	\$ 36,891.00	\$ -	\$ 39,627.84	30000	\$ 1,020.00	\$ 37,491.00	\$ -	\$ 38,511.00	\$ (93.07) -2.8%
31000	\$ 2,736.84	\$ 38,120.70	\$ -	\$ 40,857.54	31000	\$ 1,020.00	\$ 38,740.70	\$ -	\$ 39,760.70	\$ (91.40) -2.7%
32000	\$ 2,736.84	\$ 39,350.40	\$ -	\$ 42,087.24	32000	\$ 1,020.00	\$ 39,990.40	\$ -	\$ 41,010.40	\$ (89.74) -2.6%
33000	\$ 2,736.84	\$ 40,580.10	\$ -	\$ 43,316.94	33000	\$ 1,020.00	\$ 41,240.10	\$ -	\$ 42,260.10	\$ (88.07) -2.4%
34000	\$ 2,736.84	\$ 41,809.80	\$ -	\$ 44,546.64	34000	\$ 1,020.00	\$ 42,489.80	\$ -	\$ 43,509.80	\$ (86.40) -2.3%
35000	\$ 2,736.84	\$ 43,039.50	\$ -	\$ 45,776.34	35000	\$ 1,020.00	\$ 43,739.50	\$ -	\$ 44,759.50	\$ (84.74) -2.2%
36000	\$ 2,736.84	\$ 44,269.20	\$ -	\$ 47,006.04	36000	\$ 1,020.00	\$ 44,989.20	\$ -	\$ 46,009.20	\$ (83.07) -2.1%
37000	\$ 2,736.84	\$ 45,498.90	\$ -	\$ 48,235.74	37000	\$ 1,020.00	\$ 46,238.90	\$ -	\$ 47,258.90	\$ (81.40) -2.0%
38000	\$ 2,736.84	\$ 46,728.60	\$ -	\$ 49,465.44	38000	\$ 1,020.00	\$ 47,488.60	\$ -	\$ 48,508.60	\$ (79.74) -1.9%
39000	\$ 2,736.84	\$ 47,958.30	\$ -	\$ 50,695.14	39000	\$ 1,020.00	\$ 48,738.30	\$ -	\$ 49,758.30	\$ (78.07) -1.8%
40000	\$ 2,736.84	\$ 49,188.00	\$ -	\$ 51,924.84	40000	\$ 1,020.00	\$ 49,988.00	\$ -	\$ 51,008.00	\$ (76.40) -1.8%
41000	\$ 2,736.84	\$ 50,417.70	\$ -	\$ 53,154.54	41000	\$ 1,020.00	\$ 51,237.70	\$ -	\$ 52,257.70	\$ (74.74) -1.7%
42000	\$ 2,736.84	\$ 51,647.40	\$ -	\$ 54,384.24	42000	\$ 1,020.00	\$ 52,487.40	\$ -	\$ 53,507.40	\$ (73.07) -1.6%
43000	\$ 2,736.84	\$ 52,877.10	\$ -	\$ 55,613.94	43000	\$ 1,020.00	\$ 53,737.10	\$ -	\$ 54,757.10	\$ (71.40) -1.5%
44000	\$ 2,736.84	\$ 54,106.80	\$ -	\$ 56,843.64	44000	\$ 1,020.00	\$ 54,986.80	\$ -	\$ 56,006.80	\$ (69.74) -1.5%
45000	\$ 2,736.84	\$ 55,336.50	\$ -	\$ 58,073.34	45000	\$ 1,020.00	\$ 56,236.50	\$ -	\$ 57,256.50	\$ (68.07) -1.4%
46000	\$ 2,736.84	\$ 56,566.20	\$ -	\$ 59,303.04	46000	\$ 1,020.00	\$ 57,486.20	\$ -	\$ 58,506.20	\$ (66.40) -1.3%
47000	\$ 2,736.84	\$ 57,795.90	\$ -	\$ 60,532.74	47000	\$ 1,020.00	\$ 58,735.90	\$ -	\$ 59,755.90	\$ (64.74) -1.3%
48000	\$ 2,736.84	\$ 59,025.60	\$ -	\$ 61,762.44	48000	\$ 1,020.00	\$ 59,985.60	\$ -	\$ 61,005.60	\$ (63.07) -1.2%
49000	\$ 2,736.84	\$ 60,255.30	\$ -	\$ 62,992.14	49000	\$ 1,020.00	\$ 61,235.30	\$ -	\$ 62,255.30	\$ (61.40) -1.2%
50000	\$ 2,736.84	\$ 61,485.00	\$ -	\$ 64,221.84	50000	\$ 1,020.00	\$ 62,485.00	\$ -	\$ 63,505.00	\$ (59.74) -1.1%
51000	\$ 2,736.84	\$ 62,714.70	\$ -	\$ 65,451.54	51000	\$ 1,020.00	\$ 63,734.70	\$ -	\$ 64,754.70	\$ (58.07) -1.1%
52000	\$ 2,736.84	\$ 63,944.40	\$ -	\$ 66,681.24	52000	\$ 1,020.00	\$ 64,984.40	\$ -	\$ 66,004.40	\$ (56.40) -1.0%
53000	\$ 2,736.84	\$ 65,174.10	\$ -	\$ 67,910.94	53000	\$ 1,020.00	\$ 66,234.10	\$ -	\$ 67,254.10	\$ (54.74) -1.0%
54000	\$ 2,736.84	\$ 66,403.80	\$ -	\$ 69,140.64	54000	\$ 1,020.00	\$ 67,483.80	\$ -	\$ 68,503.80	\$ (53.07) -0.9%
55000	\$ 2,736.84	\$ 67,633.50	\$ -	\$ 70,370.34	55000	\$ 1,020.00	\$ 68,733.50	\$ -	\$ 69,753.50	\$ (51.40) -0.9%