

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

**IN THE MATTER OF THE APPLICATION)
OF KANSAS GAS SERVICE, A DIVISION)
OF ONE GAS, INC. FOR ADJUSTMENT OF) DOCKET NO. 18-KGSG-560-RTS
ITS NATURAL GAS RATES IN THE STATE)
OF KANSAS)**

ERRATA DIRECT TESTIMONY AND SCHEDULES OF

GLENN A. WATKINS

**RE: CLASS COST OF SERVICE
CLASS REVENUE ALLOCATION
AND
RESIDENTIAL RATE DESIGN**

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

NOVEMBER 5, 2018

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

2 A. My name is Glenn A. Watkins. My business address is 1503 Santa Rosa Road, Suite 130,
3 Richmond, Virginia 23229.

4
5 **Q. Did you pre-file direct testimony on October 29, 2018?**

6 A. Yes.

7
8 **Q. What is the purpose of this testimony?**

9 A. Subsequent to filing of my initial direct testimony on October 29, 2018, I became aware of
10 an error in Mr. Raab's transmission coincident peak ("CP") demand allocator for the two
11 Irrigation rate schedules (GIS and GIT).¹ Furthermore, and as discussed in my initial direct
12 testimony, I conducted my own Peak & Average ("P&A") study that utilized CP demands
13 for allocating a portion of distribution mains, while Mr. Raab's P&A study utilized non-
14 coincident peak ("NCP") demands within the allocation of distribution mains-related costs.
15 Because my initial P&A results were very similar to those obtained by Mr. Raab, I accepted
16 his P&A study in order to avoid unnecessary controversy. However, in accepting Mr.
17 Raab's P&A study (that utilized NCP demands within the allocation of distribution mains
18 costs), I did not properly consider the off-peak demands (loads) of Irrigation customers.
19 Therefore, it is appropriate to correct my P&A cost of service results for the error in the
20 transmission CP demand allocator as well as recognize the off-peak nature of Irrigation
21 loads and usage.

22

¹ Per Kansas Gas response to KFB-001.

1 **Q. What are the results of your P&A study that utilizes coincident peak rather than non-**
 2 **coincident peak demands and incorporates the corrections to Mr. Raab’s initial**
 3 **Irrigation coincident peak demands?**

4 A. The following table provides a comparison of the corrected class rates of return to those
 5 contained in my initial direct testimony:

CURB P&A (Demand/Commodity)
 Results At Current Rates

Class		CURB	
		Corrected	Initial
Residential	RS	3.54%	3.64%
General Service Small	GSS	8.23%	8.39%
General Service Large	GSL	4.68%	4.86%
General Service Trans. Eligible	GSTE	2.87%	3.05%
Small Generator	SGS	40.02%	40.02%
Irrigation Sales	GIS	25.06%	2.91%
Kansas Gas Supply	KGSSD	7.99%	8.99%
Sales for Resale	SSRk	138.70%	138.70%
Sales for Resale	SSR-BHk	4.61%	4.61%
Small Transport	STk	10.73%	10.73%
Small Transport	STt	8.09%	8.33%
CNG Transport	CNGk	1.46%	1.46%
CNG Transport	CNGt	4.63%	4.73%
Irrigation Transport	GIT	22.98%	1.25%
Large Vol. Transport	LVTk-T1	4.37%	4.37%
Large Vol. Transport	LVTk-T2	3.64%	3.64%
Large Vol. Transport	LVTk-T3	5.47%	5.47%
Large Vol. Transport	LVTk-T4	4.55%	4.55%
Large Vol. Transport	LVTt-T1	3.22%	3.39%
Large Vol. Transport	LVTt-T2	4.60%	4.80%
Large Vol. Transport	LVTt-T3	9.23%	9.38%
Large Vol. Transport	LVTt-T4	4.61%	4.75%
Wholesale Transport	WTt	26.57%	28.21%
Total Company		4.41%	4.41%

21
 22 As can be seen above, the correction to Mr. Raab’s initial error in estimating the Irrigation
 23 classes transmission CP demands have a tremendous impact on these two schedules rates

1 of return at current rates. As a result of this significant change, I am revising my class
2 revenue distribution recommendation such that using the same methodology as in my
3 initial direct testimony, no increase is warranted for either of the two Irrigation rate
4 schedules (GIS and GIT).

5
6 **Q. Please provide your revised class revenue distribution utilizing the Company’s overall
7 requested \$45.6 million increase.**

8 A. The following table provides my revised class revenue distribution at the Company’s
9 overall requested increase:

10 CURB Revised Recommended Class Revenue Increases
(Under the Company’s Proposed Overall Increase)

11 Class	CURB Pct. Of Sys. Avg. Increase	CURB Percent Increase	Current Revenue	Revenue Increase
12 RS	123.06%	18.72%	\$218,004,170	\$40,800,586
13 GSS	50.00%	7.60%	\$21,772,264	\$1,655,605
GSL	75.00%	11.41%	\$16,019,092	\$1,827,184
14 GSTE	75.00%	11.41%	\$2,133,923	\$243,401
SGS	0.00%	0.00%	\$439,943	-
15 GIS	0.00%	0.00%	\$346,616	-
KGSSD	75.00%	11.41%	\$25,419	\$2,899
SSRk	0.00%	0.00%	\$84,338	-
16 SSR-BHk	100.00%	15.21%	\$4,428	\$673
STk	0.00%	0.00%	\$12,208,676	-
17 STt	0.00%	0.00%	\$4,657,954	-
CNGk	0.00%	0.00%	\$190,316	-
18 CNGt	50.00%	7.60%	\$60,675	\$4,614
GIT	0.00%	0.00%	\$1,776,448	-
LVTk-T1	75.00%	11.41%	\$1,748,409	\$199,429
19 LVTk-T2	50.00%	7.60%	\$1,821,696	\$138,525
LVTk-T3	25.00%	3.80%	\$1,561,390	\$59,366
LVTk-T4	25.00%	3.80%	\$7,330,426	\$278,710
20 LVTt-T1	100.00%	15.21%	\$622,416	\$94,659
LVTt-T2	25.00%	3.80%	\$798,034	\$30,342
21 LVTt-T3	0.00%	0.00%	\$645,892	-
LVTt-T4	25.00%	3.80%	\$6,061,634	\$ 230,469
22 WTt	0.00%	0.00%	\$1,299,860	-
Total Company	100.00%	15.21%	\$299,614,018	\$45,566,464

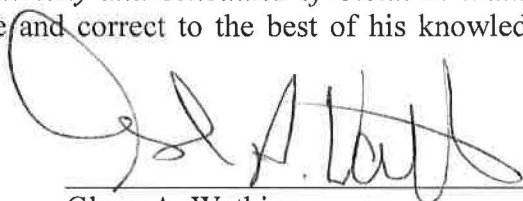
ERRATA DIRECT TESTIMONY OF GLENN A. WATKINS
KCC DOCKET NO. 18-KGSG-560-RTS

- 1 **Q. Does this complete your errata direct testimony?**
- 2 **A. Yes.**

VERIFICATION

COMMONWEALTH OF VIRGINIA)
)
COUNTY OF HENRICO) ss:

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



Glenn A. Watkins

SUBSCRIBED AND SWORN to before me this 5th day of November, 2018.



Notary Public

My Commission expires: 10/31/2022



KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
SUMMARY OF RESULTS													
			General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
		Total	Residential	Small	Large	Trans. Eligible	Generator	Supply	Resale	Resale	Transport	Transport	
		Company	RS	GSS	GSL	GSTE	SGS	KGSSD	SSRk	SSR-BHk	STk	STt	
		\$											
1	Operating Revenues	299,614,018	218,004,170	21,775,491	16,020,616	2,132,178	438,275	345,364	25,333	84,338	4,428	12,208,676	4,657,954
2													
3	Operating Expenses:												
4													
5	Operating & Maintenance	152,960,859	118,124,453	10,039,676	7,549,088	1,067,447	100,268	83,930	8,947	3,265	1,184	4,196,093	1,742,536
6	Depreciation & Amortization	63,306,825	47,349,654	3,739,549	3,459,804	522,905	38,901	37,640	4,195	308	1,396	2,170,200	890,607
7	Taxes Other Than Income	26,480,941	19,703,579	1,591,452	1,489,472	227,611	15,453	16,472	2,161	358	497	881,277	384,419
8													
9	Total Operating Expenses	242,748,625	185,177,686	15,370,677	12,498,364	1,817,963	154,621	138,043	15,304	3,930	3,077	7,247,570	3,017,562
10													
11	Income Before Taxes	56,865,393	32,826,484	6,404,815	3,522,252	314,215	283,653	207,321	10,029	80,408	1,351	4,961,106	1,640,392
12													
13	Income Taxes:												
14													
15	State Income Taxes	7.00%	465,845	238,388	62,732	29,584	1,917	3,155	2,265	98	11	50,592	16,017
16	Federal Income Taxes	21.00%	1,299,709	665,103	175,023	82,540	5,349	8,804	6,320	273	31	141,152	44,688
17													
18	Total Income Taxes	1,765,554	903,492	237,755	112,124	7,267	11,959	8,586	370	3,461	43	191,744	60,705
19													
18	Adjustments to After-Tax Income:												
19													
20	Amortization	10,390,605	5,317,213	1,399,229	659,870	42,766	70,380	50,529	2,179	20,366	251	1,128,448	357,261
21	Other	(128,796)	(74,350)	(14,506)	(7,978)	(712)	(642)	(470)	(23)	(182)	(3)	(11,237)	(3,715)
22													
23	Total Adjustments to After-Tax Income	10,261,809	5,242,863	1,384,723	651,892	42,055	69,738	50,059	2,156	20,184	248	1,117,211	353,546
24													
25	Net Income	44,838,030	26,680,129	4,782,337	2,758,236	284,893	201,957	148,676	7,502	56,763	1,060	3,652,151	1,226,141
26													
27	Total Rate Base	1,016,084,260	754,074,598	58,123,146	58,932,706	9,218,119	504,660	593,228	93,955	40,926	23,001	34,044,537	15,158,812
28													
29	Rate of Return - Existing Rates	4.4128%	3.5381%	8.2279%	4.6803%	2.8736%	40.0183%	25.0623%	7.9851%	138.6987%	4.6072%	10.7276%	8.0886%
30	Relative Rate of Return	1.00	0.80	1.86	1.06	0.65	9.07	5.68	1.81	31.43	1.04	2.43	1.83
31													
32	Equalized ROR:												
33													
34	Net Income Increase	33,477,681	31,440,924	(302,437)	1,784,061	445,602	(163,059)	(102,963)	(261)	(53,609)	713	(1,028,134)	(57,760)
35	Income Taxes	12,088,783	11,353,311	(109,210)	644,224	160,907	(58,881)	(37,176)	(94)	(19,358)	258	(371,259)	(20,857)
36	Revenue Increase	45,566,464	42,794,235	(411,648)	2,428,286	606,509	(221,940)	(140,129)	(355)	(72,967)	971	(1,399,393)	(78,618)
37	Gross Revenue After Increase	345,180,481	260,798,404	21,363,844	18,448,902	2,738,687	216,334	205,235	24,978	11,371	5,399	10,809,283	4,579,337
38	Rate of Return	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%	7.7076%
39	Percent Increase	15.2084%	19.6300%	-1.8904%	15.1573%	28.4455%	-50.6395%	-40.5743%	-1.4011%	-86.5177%	21.9197%	-11.4623%	-1.6878%
40													
41	Proposed Rate Levels:												
42													
43	Net Income Increase	33,477,681	30,618,088	0	2,250,052	299,459	0	48,505	3,558	0	0	0	0
44	Income Taxes	12,088,783	11,056,185	0	812,493	108,134	0	17,515	1,285	0	0	0	0
45	Gross Revenue After Increase	345,180,481	259,678,442	21,775,491	19,083,161	2,539,771	438,275	411,385	30,175	84,338	4,428	12,208,676	4,657,954
46	Revenue Increase	45,566,464	41,674,273	0	3,062,545	407,593	0	66,021	4,843	0	0	0	0
47	Rate of Return	7.7076%	7.5985%	8.2279%	8.4983%	6.1222%	40.0183%	33.2388%	11.7720%	138.6987%	4.6072%	10.7276%	8.0886%
48	Relative Rate of Return	1.00	0.99	1.07	1.10	0.79	5.19	4.31	1.53	18.00	0.60	1.39	1.05
49	Percent Increase	15.2084%	19.1163%	0.0000%	19.1163%	19.1163%	0.0000%	19.1163%	19.1163%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
SUMMARY OF CUSTOMER COSTS													
				General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	424,368,549	386,006,716	22,927,319	8,295,279	322,860	427,590	105,584	(1,590)	(2,030)	22,243	3,901,943	1,318,342
2													
3	Return @ Current Rates	18,726,645	14,279,033	1,937,869	431,894	(45,012)	93,915	55,821	1,332	22,863	1,000	1,070,062	290,895
4	O&M Expenses	87,126,080	77,835,291	6,196,485	2,001,613	90,967	91,317	27,359	159	1,017	1,132	530,035	184,867
5	Depreciation Expense	29,540,553	26,491,670	1,768,444	704,553	42,064	33,241	10,529	138	691	1,367	287,069	99,260
6	Taxes, Other	12,276,462	10,998,721	762,272	291,563	16,668	13,639	4,277	51	261	495	111,231	38,504
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	194,561	112,313	21,914	12,051	1,075	970	709	34	275	5	16,974
11	Federal Income Taxes	21.00%	542,824	313,354	61,139	33,623	2,999	2,708	1,979	96	768	13	47,358
12													
13	Total Income Taxes	737,385	425,668	83,053	45,674	4,074	3,678	2,688	130	1,043	18	64,332	21,271
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	4,339,646	2,505,132	488,779	268,798	23,979	21,647	15,822	765	6,136	103	378,604	125,185
18	Other	(53,792)	(31,052)	(6,059)	(3,332)	(297)	(268)	(196)	(9)	(76)	(1)	(4,693)	(1,552)
19													
20	Total Adjustments to After-Tax Income	4,285,854	2,474,080	482,721	265,467	23,682	21,378	15,625	756	6,060	102	373,911	123,634
21													
22	Total Customer-Related Costs @ Current Rates	152,692,980	132,504,463	11,230,843	3,740,764	132,444	257,169	116,300	2,566	31,934	4,113	2,436,639	758,431
23	Total Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203
24	Customer Costs (\$/customer/month)	\$ 19.92	\$ 18.94	\$ 25.37	\$ 26.82	\$ 22.08	\$ 31.71	\$ 45.31	\$ 213.79	\$ 362.98	\$ 342.79	\$ 58.30	\$ 52.53
25													
26													
27	Incremental Return @ Equalized ROR	13,981,985	15,472,821	(170,722)	207,473	69,896	(60,958)	(47,683)	(1,454)	(23,020)	714	(769,316)	(189,282)
28	Incremental Income Taxes	5,048,892	5,587,232	(61,648)	74,918	25,240	(22,012)	(17,218)	(525)	(8,312)	258	(277,800)	(68,350)
29													
30	Total Customer-Related Costs @ Equalized ROR	171,723,856	153,564,515	10,998,472	4,023,155	227,580	174,199	51,399	586	602	5,085	1,389,523	500,799
31	Total Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203
32	Customer Costs (\$/customer/month)	\$ 22.40	\$ 21.95	\$ 24.84	\$ 28.85	\$ 37.95	\$ 21.48	\$ 20.02	\$ 48.85	\$ 6.84	\$ 423.79	\$ 33.25	\$ 34.69
33													
34													
35	Incremental Return @ Proposed Rates	13,981,985	15,129,162	(44,409)	402,094	8,859	7,144	15,574	141	(630)	416	(339,915)	(165,159)
36	Incremental Income Taxes	5,048,892	5,463,137	(16,036)	145,196	3,199	2,580	5,624	51	(228)	150	(122,743)	(59,639)
37													
38	Total Customer-Related Costs @ Proposed Rates	171,723,856	153,096,762	11,170,397	4,288,054	144,502	266,892	137,498	2,757	31,077	4,680	1,973,981	533,633
39	Total Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203
40	Customer Costs (\$/customer/month)	\$ 22.40	\$ 21.88	\$ 25.23	\$ 30.75	\$ 24.09	\$ 32.91	\$ 53.57	\$ 229.75	\$ 353.23	\$ 390.01	\$ 47.23	\$ 36.96

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
SUMMARY OF CUSTOMER COSTS														
		CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
		Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
		CNGK	CNGI	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTi-T1	LVTi-T2	LVTi-T3	LVTi-T4	WTi	
1	Rate Base	(16,521)	(6,438)	296,488	365,871	173,435	82,670	20,326	64,671	57,305	15,267	(38,769)	29,987	
2														
3	Return @ Current Rates	(11,474)	(69)	274,229	15,055	(15,379)	28,357	16,755	(10,261)	4,977	41,300	17,531	225,952	
4	O&M Expenses	1,393	360	66,055	36,097	16,731	8,660	10,994	6,834	5,771	2,333	5,850	4,759	
5	Depreciation Expense	972	242	27,548	24,885	12,792	6,871	9,249	4,754	4,493	1,706	4,654	3,362	
6	Taxes, Other	366	92	11,050	9,392	4,782	2,561	3,428	1,792	1,677	640	1,734	1,266	
7														
8	Income Taxes:													
9														
10	State Income Taxes	7.00%	42	47	3,686	1,255	1,105	1,355	5,430	353	632	860	4,782	3,080
11	Federal Income Taxes	21.00%	116	132	10,283	3,503	3,083	3,779	15,150	986	1,763	2,398	13,342	8,594
12														
13	Total Income Taxes		157	179	13,969	4,758	4,187	5,134	20,580	1,339	2,395	3,258	18,125	11,675
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization	926	1,056	82,211	28,001	24,644	30,215	121,118	7,880	14,098	19,171	106,666	68,708	
18	Other	(11)	(13)	(1,019)	(347)	(305)	(375)	(1,501)	(98)	(175)	(238)	(1,322)	(852)	
19	Total Adjustments to After-Tax Income	915	1,043	81,192	27,654	24,338	29,840	119,616	7,783	13,923	18,933	105,344	67,856	
20														
21	Total Customer-Related Costs @ Current Rates	(7,671)	1,847	474,043	117,841	47,451	81,423	180,623	12,240	33,238	68,170	153,238	314,871	
22	Total Customers	9	2	513	214	94	44	61	44	30	14	32	27	
23	Customer Costs (\$/customer/month)	\$ (70.49)	\$ 64.81	\$ 77.05	\$ 45.85	\$ 42.15	\$ 152.66	\$ 247.33	\$ 23.45	\$ 91.47	\$ 419.15	\$ 397.33	\$ 971.83	
24														
25														
26														
27	Incremental Return @ Equalized ROR	10,201	(427)	(251,377)	13,145	28,746	(21,985)	(15,189)	15,246	(580)	(40,123)	(20,520)	(223,641)	
28	Incremental Income Taxes	3,684	(154)	(90,772)	4,747	10,380	(7,939)	(5,485)	5,505	(202)	(14,488)	(7,410)	(80,757)	
29														
30	Total Customer-Related Costs @ Equalized ROR	6,214	1,266	131,894	135,732	86,578	51,500	159,950	32,991	32,475	13,559	125,309	10,474	
31	Total Customers	9	2	513	214	94	44	61	44	30	14	32	27	
32	Customer Costs (\$/customer/month)	\$ 57.09	\$ 44.42	\$ 21.44	\$ 52.82	\$ 76.90	\$ 96.56	\$ 219.02	\$ 63.19	\$ 89.37	\$ 83.37	\$ 324.91	\$ 32.33	
33														
34														
35	Incremental Return @ Proposed Rates	(12,520)	123	67,622	(79,074)	(92,959)	(73,950)	(376,290)	(34,234)	(41,485)	(27,268)	(328,845)	(32,411)	
36	Incremental Income Taxes	(4,521)	45	24,418	(28,554)	(33,567)	(26,703)	(135,878)	(12,362)	(14,980)	(9,847)	(118,746)	(11,704)	
37														
38	Total Customer-Related Costs @ Proposed Rates	(24,712)	2,015	566,084	10,213	(79,075)	(19,230)	(331,546)	(34,356)	(23,228)	31,055	(294,353)	270,756	
39	Total Customers	9	2	513	214	94	44	61	44	30	14	32	27	
40	Customer Costs (\$/customer/month)	\$ (227.07)	\$ 70.70	\$ 92.01	\$ 3.97	\$ (70.23)	\$ (36.05)	\$ (453.99)	\$ (65.81)	\$ (63.92)	\$ 190.94	\$ (763.23)	\$ 835.67	

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
SUMMARY OF DEMAND COSTS																
		General Service					Small		Irrigation		Kansas Gas		Sales for		Sales for	
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport			
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHK	STk	ST			
1	Rate Base	353,770,868	231,052,492	23,291,506	31,562,741	5,339,871	49,766	24,035	71,931	42,643	748	16,748,943	7,700,547			
2																
3	Return @ Existing Rates	15,611,293	7,899,455	1,799,870	1,447,694	186,239	64,758	43,711	4,343	21,016	49	1,487,608	533,816			
4	O&M Expenses	38,048,397	24,330,356	2,456,640	3,325,759	562,367	5,478	2,572	6,277	1,520	27	2,037,123	865,448			
5	Depreciation Expense	19,358,887	12,304,549	1,242,045	1,681,745	284,399	2,750	1,296	3,014	(416)	(7)	1,065,937	451,211			
6	Taxes, Other	8,213,862	5,261,497	530,010	718,539	121,592	1,111	544	1,536	64	1	427,884	192,441			
7																
8	Income Taxes:															
9																
10	State Income Taxes	7.00%	162,194	93,629	18,268	10,046	896	809	591	29	229	4	14,150	4,679		
11	Federal Income Taxes	21.00%	452,521	261,225	50,968	28,029	2,500	2,257	1,650	80	640	11	39,479	13,054		
12																
13	Total Income Taxes		614,714	354,854	69,236	38,076	3,397	3,066	2,241	108	869	15	53,630	17,733		
14																
15	Adjustments to After-Tax Income:															
16																
17	Amortization	3,617,705	2,088,380	407,466	224,081	19,990	18,046	13,190	638	5,115	86	315,619	104,360			
18	Other	(44,843)	(25,886)	(5,051)	(2,778)	(248)	(224)	(163)	(8)	(63)	(1)	(3,912)	(1,294)			
19																
20	Total Adjustments to After-Tax Income	3,572,862	2,062,494	402,416	221,304	19,742	17,822	13,026	630	5,052	85	311,707	103,066			
21																
22	Total Demand-Related Costs	85,420,014	52,213,204	6,500,217	7,433,116	1,177,736	94,984	63,390	15,908	28,107	169	5,383,888	2,163,714			
23	Total Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203			
24	Customer Costs (\$/customer/month)	\$ 11.14	\$ 7.46	\$ 14.68	\$ 53.30	\$ 196.37	\$ 11.71	\$ 24.70	\$ 1,325.68	\$ 319.47	\$ 14.05	\$ 128.83	\$ 149.87			
25																
26																
27	Incremental Return @ Equalized ROR	11,655,951	9,909,147	(4,654)	985,036	225,337	(60,922)	(41,858)	1,201	(17,730)	9	(196,666)	59,712			
28	Incremental Income Taxes	4,208,961	3,578,191	(1,680)	355,696	81,369	(21,999)	(15,115)	434	(6,402)	3	(71,016)	21,562			
29																
30	Total Demand-Related Costs @ Equalized ROR	101,284,926	65,700,541	6,493,882	8,773,849	1,484,443	12,063	6,417	17,543	3,975	181	5,116,206	2,244,988			
31	Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203			
32	Dollars/Customer/Month	\$ 13.21	\$ 9.39	\$ 14.67	\$ 62.92	\$ 247.51	\$ 1.49	\$ 2.50	\$ 1,461.95	\$ 45.18	\$ 15.08	\$ 122.42	\$ 155.50			
33																
34																
35	Incremental Return @ Proposed Rates	11,655,951	9,622,659	100,646	1,147,280	174,454	(4,149)	10,875	2,531	936	(239)	161,300	79,822			
36	Incremental Income Taxes	4,208,961	3,474,740	36,343	414,283	62,995	(1,498)	3,927	914	338	(86)	58,245	28,824			
37																
38	Total Demand-Related Costs @ Proposed Rates	101,284,926	65,310,603	6,637,206	8,994,679	1,415,186	89,336	78,192	19,353	29,380	(157)	5,603,434	2,272,360			
39	Customers	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483	1,203			
40	Dollars/Customer/Month	\$ 13.21	\$ 9.33	\$ 14.99	\$ 64.50	\$ 235.97	\$ 11.02	\$ 30.46	\$ 1,612.75	\$ 333.94	\$ (13.09)	\$ 134.08	\$ 157.40			

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
SUMMARY OF DEMAND COSTS													
		CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		CNGK	CNGI	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	WT
1	Rate Base	252,975	37,016	216,263	3,672,240	3,685,607	2,472,473	11,946,402	1,513,426	1,583,164	707,853	10,422,236	1,375,988
2													
3	Return @ Existing Rates	2,206	1,813	227,245	161,141	143,439	129,704	540,394	55,852	71,903	65,104	475,956	247,980
4	O&M Expenses	30,768	3,940	25,041	446,643	448,268	300,718	1,452,998	172,577	177,829	80,673	1,186,294	129,082
5	Depreciation Expense	16,100	2,048	13,061	233,709	234,560	157,353	760,293	90,037	92,711	42,088	618,861	61,543
6	Taxes, Other	6,463	912	5,448	93,814	94,156	63,164	305,194	37,971	39,558	17,757	261,358	32,847
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	35	39	3,073	1,047	921	1,129	4,527	295	527	717	3,987
11	Federal Income Taxes	21.00%	97	110	8,573	2,920	2,570	3,151	12,630	822	1,470	1,999	7,165
12													
13	Total Income Taxes		131	150	11,645	3,966	3,491	4,280	17,156	1,116	1,997	2,716	9,733
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	772	881	68,535	23,343	20,544	25,188	100,968	6,569	11,753	15,982	88,921	57,278
18	Other	(10)	(11)	(850)	(289)	(255)	(312)	(1,252)	(81)	(146)	(198)	(1,102)	(710)
19	Total Adjustments to After-Tax Income	763	870	67,685	23,053	20,289	24,876	99,717	6,488	11,607	15,784	87,819	56,568
20													
21	Total Demand-Related Costs	56,430	9,732	350,125	962,326	944,203	680,096	3,175,752	364,041	395,605	224,120	2,645,398	537,752
22	Total Customers	9	2	513	214	94	44	61	44	30	14	32	27
23	Customer Costs (\$/customer/month)	\$ 518.50	\$ 341.46	\$ 56.91	\$ 374.45	\$ 838.62	\$ 1,275.13	\$ 4,348.65	\$ 697.33	\$ 1,088.68	\$ 1,378.02	\$ 6,859.29	\$ 1,659.73
24													
25													
26													
27	Incremental Return @ Equalized ROR	17,293	1,040	(210,576)	121,901	140,633	60,864	380,387	60,797	50,121	(10,545)	327,348	(141,924)
28	Incremental Income Taxes	6,244	376	(76,039)	44,018	50,783	21,978	137,358	21,954	18,099	(3,808)	118,205	(51,249)
29													
30	Total Demand-Related Costs @ Equalized ROR	79,967	11,148	63,511	1,128,245	1,135,618	762,938	3,693,496	446,792	463,825	209,767	3,090,951	344,579
31	Customers	9	2	513	214	94	44	61	44	30	14	32	27
32	Dollars/Customer/Month	\$ 734.77	\$ 391.15	\$ 10.32	\$ 439.02	\$ 1,008.63	\$ 1,430.45	\$ 5,057.61	\$ 855.84	\$ 1,276.41	\$ 1,289.77	\$ 8,014.57	\$ 1,063.52
33													
34													
35	Incremental Return @ Proposed Rates	(1,649)	1,499	55,355	45,023	39,174	17,544	79,358	19,549	16,004	171	70,315	17,493
36	Incremental Income Taxes	(595)	541	19,989	16,258	14,146	6,335	28,656	7,059	5,779	62	25,391	6,317
37													
38	Total Demand-Related Costs @ Proposed Rates	54,186	11,772	425,469	1,023,607	997,523	703,975	3,283,766	390,649	417,388	224,353	2,741,104	561,561
39	Customers	9	2	513	214	94	44	61	44	30	14	32	27
40	Dollars/Customer/Month	\$ 497.88	\$ 413.06	\$ 69.15	\$ 398.30	\$ 885.98	\$ 1,319.90	\$ 4,496.55	\$ 748.30	\$ 1,148.62	\$ 1,379.45	\$ 7,107.44	\$ 1,733.21

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
SUMMARY OF COMMODITY COSTS													
				General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHK	Stk	Stt
1	Rate Base	237,944,843	137,015,390	11,904,321	19,074,685	3,555,388	27,304	463,609	23,614	312	11	13,393,651	6,139,922
2													
3	Return @ Existing Rates	10,500,092	4,501,641	1,044,599	878,648	123,666	43,284	49,145	1,828	12,884	11	1,094,481	401,430
4	O&M Expenses	27,786,382	15,958,807	1,386,550	2,221,715	414,112	3,473	53,999	2,511	727	25	1,628,935	692,222
5	Depreciation Expense	14,407,386	8,553,435	729,060	1,073,506	196,442	2,910	25,815	1,044	33	36	817,195	340,136
6	Taxes, Other	5,990,617	3,443,361	299,170	479,370	89,351	703	11,651	574	33	1	342,162	153,474
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	109,091	62,974	12,287	6,757	603	544	398	19	154	3	9,517
11	Federal Income Taxes	21.00%	304,363	175,699	34,281	18,852	1,682	1,518	1,110	54	430	7	26,554
12													
13	Total Income Taxes		413,454	238,673	46,568	25,609	2,285	2,062	1,507	73	585	10	36,071
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	2,433,254	1,404,636	274,060	150,716	13,445	12,137	8,871	429	3,441	58	212,284	70,192
18	Other	(30,161)	(17,411)	(3,397)	(1,868)	(167)	(150)	(110)	(5)	(43)	(1)	(2,631)	(870)
19													
20	Total Adjustments to After-Tax Income	2,403,093	1,387,225	270,663	148,848	13,279	11,987	8,761	424	3,398	57	209,653	69,322
21													
22	Total Commodity-Related Costs @ Realized Return	61,501,023	34,083,142	3,776,610	4,827,697	839,135	64,419	150,878	6,454	17,659	141	4,128,496	1,668,510
23	Throughput	76,887,238	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	5,982,320	1,822,971
24	Commodity-Related Costs (\$/dth)	\$ 0.7999	\$ 0.8392	\$ 1.0703	\$ 0.8539	\$ 0.7963	\$ 5.2957	\$ 1.0980	\$ 0.3102	\$ 0.3214	\$ 0.0736	\$ 0.6901	\$ 0.9153
25													
26													
27	Incremental Return @ Equalized ROR	7,839,745	6,058,957	(127,061)	591,552	150,369	(41,179)	(13,412)	(8)	(12,860)	(10)	(62,152)	71,810
28	Incremental Income Taxes	2,830,930	2,187,888	(45,882)	213,609	54,298	(14,870)	(4,843)	(3)	(4,644)	(4)	(22,443)	25,931
29													
30	Total Commodity-Related Costs @ Equalized ROR	72,171,699	42,329,987	3,603,667	5,632,859	1,043,802	8,370	132,624	6,443	156	127	4,043,902	1,766,251
31	Throughput	76,887,238	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	5,982,320	1,822,971
32	Commodity-Related Costs (\$/dth)	\$ 0.0782	\$ 0.0869	\$ 0.0851	\$ 0.0830	\$ 0.0825	\$ 0.0573	\$ 0.0804	\$ 0.0258	\$ 0.0002	\$ 0.0055	\$ 0.0563	\$ 0.0807
33													
34													
35	Incremental Return @ Proposed Rates	7,839,745	5,866,267	(56,237)	700,677	116,145	(2,994)	22,057	896	(305)	(177)	178,615	85,337
36	Incremental Income Taxes	2,830,930	2,118,308	(20,307)	253,014	41,940	(1,081)	7,965	320	(110)	(64)	64,498	30,815
37													
38	Total Commodity-Related Costs @ Proposed Rates	72,171,699	42,067,716	3,700,066	5,781,389	997,220	60,344	180,900	7,660	17,243	(100)	4,371,609	1,784,662
39	Throughput	76,887,238	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	5,982,320	1,822,971
40	Commodity-Related Costs (\$/dth)	\$ 0.0782	\$ 0.0863	\$ 0.0874	\$ 0.0852	\$ 0.0789	\$ 0.4134	\$ 0.1097	\$ 0.0307	\$ 0.0262	\$ (0.0044)	\$ 0.0609	\$ 0.0816

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
SUMMARY OF COMMODITY COSTS													
		CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	Wt
1	Rate Base	633,863	203,687	2,855,469	2,584,322	3,311,641	3,016,798	15,427,325	1,064,580	1,511,514	1,295,037	13,421,207	1,021,193
2													
3	Return @ Existing Rates	21,946	9,109	272,432	113,430	133,223	146,980	689,673	39,624	68,073	79,927	603,044	171,014
4	O&M Expenses	71,462	22,964	321,929	314,305	402,761	366,903	1,876,270	120,022	170,410	146,004	1,513,122	97,154
5	Depreciation Expense	34,809	11,184	157,667	156,627	200,122	182,164	930,798	58,556	83,068	71,110	736,563	45,105
6	Taxes, Other	15,844	5,091	71,375	66,021	84,601	77,069	394,115	26,610	37,782	32,371	335,477	24,411
7													
8	Income Taxes:												
9													
10	State Income Taxes	7.00%	23	27	2,067	704	619	760	3,045	198	354	482	1,727
11	Federal Income Taxes	21.00%	65	74	5,766	1,964	1,728	2,119	8,495	553	989	1,345	4,819
12													
13	Total Income Taxes		88	101	7,833	2,668	2,348	2,879	11,539	751	1,343	1,826	6,546
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	519	592	46,096	15,700	13,818	16,942	67,911	4,419	7,905	10,749	59,808	38,525
18	Other	(6)	(7)	(571)	(195)	(171)	(210)	(842)	(55)	(98)	(133)	(741)	(478)
19													
20	Total Adjustments to After-Tax Income	513	585	45,525	15,506	13,646	16,732	67,069	4,364	7,807	10,616	59,067	38,047
21													
22	Total Commodity-Related Costs @ Realized Return	144,663	49,034	876,761	668,556	836,702	792,726	3,969,465	249,928	368,483	341,854	3,257,434	382,277
23	Throughput	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817	904,340
24	Commodity-Related Costs (\$/dth)	\$ 0.7687	\$ 0.8108	\$ 1.0342	\$ 0.5792	\$ 0.5657	\$ 0.5883	\$ 0.5761	\$ 0.7907	\$ 0.8211	\$ 0.8891	\$ 0.8175	\$ 0.4227
25													
26													
27	Incremental Return @ Equalized ROR	26,909	6,591	(52,344)	85,759	122,025	85,542	499,404	42,429	48,428	19,889	431,409	(92,304)
28	Incremental Income Taxes	9,717	2,380	(18,901)	30,967	44,063	30,889	180,335	15,321	17,487	7,182	155,782	(33,331)
29													
30	Total Commodity-Related Costs @ Equalized ROR	181,290	58,004	805,516	785,283	1,002,791	909,158	4,649,203	307,678	434,398	368,925	3,844,625	256,642
31	Throughput	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817	904,340
32	Commodity-Related Costs (\$/dth)	\$ 0.0803	\$ 0.0799	\$ 0.0792	\$ 0.0567	\$ 0.0565	\$ 0.0562	\$ 0.0562	\$ 0.0811	\$ 0.0807	\$ 0.0800	\$ 0.0804	\$ 0.0236
33													
34													
35	Incremental Return @ Proposed Rates	14,169	6,899	126,520	34,051	53,785	56,406	296,933	14,686	25,481	27,097	258,530	14,919
36	Incremental Income Taxes	5,117	2,491	45,686	12,296	19,422	20,368	107,222	5,303	9,201	9,785	93,355	5,387
37													
38	Total Commodity-Related Costs @ Proposed Rates	163,949	58,424	1,048,967	714,904	909,908	869,500	4,373,620	269,916	403,166	378,735	3,609,319	402,583
39	Throughput	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817	904,340
40	Commodity-Related Costs (\$/dth)	\$ 0.0726	\$ 0.0805	\$ 0.1031	\$ 0.0516	\$ 0.0513	\$ 0.0538	\$ 0.0529	\$ 0.0712	\$ 0.0749	\$ 0.0821	\$ 0.0755	\$ 0.0371

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
TOTAL COST OF SERVICE														
			General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small		
	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport		
	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt		
1	Rate Base	1,016,084,260	754,074,598	58,123,146	58,932,706	9,218,119	504,660	593,228	93,955	40,926	23,001	34,044,537	15,158,812	
2														
3	Return @ Existing Rates	78,315,710	26,680,129	4,782,337	2,758,236	264,893	201,957	148,676	7,502	56,763	1,060	3,652,151	1,226,141	
4	O&M Expenses	152,960,859	118,124,453	10,039,676	7,549,088	1,067,447	100,268	83,930	8,947	3,265	1,184	4,196,093	1,742,536	
5	Depreciation Expense	63,306,825	47,349,654	3,739,549	3,459,804	522,905	38,901	37,640	4,195	308	1,396	2,170,200	890,607	
6	Taxes, Other	26,480,941	19,703,579	1,591,452	1,489,472	227,611	15,453	16,472	2,161	358	497	881,277	384,419	
7														
8	Income Taxes:													
9														
10	State Income Taxes	465,845	268,917	52,469	28,855	2,574	2,324	1,698	82	659	11	40,642	13,438	
11	Federal Income Taxes	1,299,709	750,278	146,388	80,504	7,182	6,483	4,739	229	1,838	31	113,390	37,493	
12														
13	Total Income Taxes	1,765,554	1,019,195	198,856	109,359	9,756	8,807	6,437	311	2,496	42	154,032	50,931	
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization	10,390,605	5,998,148	1,170,306	643,596	57,414	51,830	37,882	1,833	14,692	247	906,507	299,737	
18	Other	(128,796)	(74,350)	(14,506)	(7,978)	(712)	(642)	(470)	(23)	(182)	(3)	(11,237)	(3,715)	
19														
20	Total Adjustments to After-Tax Income	10,261,809	5,923,798	1,155,799	635,618	56,703	51,187	37,413	1,810	14,510	244	895,271	296,022	
21														
22	Total Costs @ Realized ROR	299,614,018	218,800,808	21,507,669	16,001,577	2,149,315	416,572	330,569	24,927	77,700	4,423	11,949,024	4,590,655	
23														
24														
25	Incremental Return @ Equalized ROR	33,477,681	31,440,924	(302,437)	1,784,061	445,602	(163,059)	(102,953)	(261)	(53,609)	713	(1,028,134)	(57,760)	
26	Incremental Income Taxes	12,088,783	11,353,311	(109,210)	644,224	160,907	(58,881)	(37,176)	(94)	(19,358)	258	(371,259)	(20,857)	
27														
28	Total Costs @ Equalized ROR	345,180,481	261,595,043	21,096,022	18,429,863	2,755,824	194,632	190,440	24,572	4,733	5,393	10,549,631	4,512,038	
29														
30														
31	Incremental Return @ Proposed Rates	33,477,681	30,618,088	(0)	2,250,052	299,459	(0)	48,505	3,558	(0)	0	(0)	0	
32	Incremental Income Taxes	12,088,783	11,056,185	(0)	812,493	108,134	(0)	17,515	1,285	(0)	0	(0)	(0)	
33														
34	Total Costs @ Proposed Rates	345,180,481	260,475,081	21,507,669	19,064,122	2,556,908	416,572	396,590	29,770	77,700	4,423	11,949,024	4,590,655	

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF													
TEST YEAR ENDING 12/31/2017													
TOTAL COST OF SERVICE													
		CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		CNGk	CNGt	GI	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	WTt
1	Rate Base	870,317	234,265	3,368,220	6,622,433	7,170,683	5,571,942	27,394,053	2,642,677	3,151,983	2,018,157	23,804,673	2,427,168
2													
3	Return @ Existing Rates	12,678	10,852	773,905	289,627	261,283	305,041	1,246,823	85,215	144,954	186,330	1,096,531	644,945
4	O&M Expenses	103,624	27,263	413,025	797,045	867,760	676,281	3,340,262	299,433	354,010	229,010	2,705,266	230,995
5	Depreciation Expense	51,881	13,474	198,276	415,221	447,474	346,388	1,700,340	153,347	180,272	114,903	1,360,078	110,011
6	Taxes, Other	22,673	6,095	87,873	169,227	183,539	142,794	702,737	66,373	79,017	50,768	598,569	58,524
7													
8	Income Taxes:												
9													
10	State Income Taxes	99	113	8,825	3,006	2,645	3,243	13,002	846	1,513	2,058	11,450	7,376
11	Federal Income Taxes	277	316	24,622	8,386	7,381	9,049	36,274	2,360	4,222	5,742	31,946	20,578
12													
13	Total Income Taxes	377	430	33,447	11,392	10,026	12,293	49,276	3,206	5,736	7,800	43,396	27,953
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	2,218	2,529	196,843	67,044	59,005	72,345	289,997	18,868	33,755	45,902	255,396	164,511
18	Other	(27)	(31)	(2,440)	(831)	(731)	(897)	(3,595)	(234)	(418)	(569)	(3,166)	(2,039)
19													
20	Total Adjustments to After-Tax Income	2,190	2,498	194,403	66,213	58,274	71,448	286,402	18,635	33,337	45,333	252,230	162,472
21													
22	Total Costs @ Realized ROR	193,423	60,612	1,700,929	1,748,724	1,828,356	1,554,245	7,325,840	626,208	797,326	634,144	6,056,070	1,234,900
23													
24													
25	Incremental Return @ Equalized ROR	54,403	7,204	(514,296)	220,804	291,405	124,422	864,602	118,472	97,988	(30,779)	738,238	(457,869)
26	Incremental Income Taxes	19,645	2,601	(185,712)	79,732	105,226	44,929	312,207	42,780	35,384	(11,114)	266,577	(165,336)
27													
28	Total Costs @ Equalized ROR	267,471	70,418	1,000,921	2,049,260	2,224,987	1,723,595	8,502,649	787,461	930,698	592,251	7,060,885	611,695
29													
30													
31	Incremental Return @ Proposed Rates	0	8,522	249,497	0	0	0	0	0	0	0	0	(0)
32	Incremental Income Taxes	0	3,077	90,093	0	0	0	0	0	0	0	0	(0)
33													
34	Total Costs @ Proposed Rates	193,423	72,211	2,040,520	1,748,724	1,828,356	1,554,245	7,325,840	626,208	797,326	634,144	6,056,070	1,234,900

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	2,661	1,957	1,427
5	Miscellaneous Intangible Plant	0	99.0	-	-	-	-
6							
7	Total Intangible Plant	6,045			2,661	1,957	1,427
8							
9	Production Plant	852,915	4.3	Retail Load Factor	-	493,175	359,740
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Land and land rights	826,609	4.2	System Load Factor	-	478,449	348,160
16	Rights-of-way	11,907,924	4.2	System Load Factor	-	6,892,417	5,015,507
17	Structures and imp. - compressor stations	4,817,143	4.2	System Load Factor	-	2,788,207	2,028,936
18	Structures and imp. - meas. & reg. stations	1,394,765	4.2	System Load Factor	-	807,303	587,462
19	Mains	219,426,814	4.2	System Load Factor	-	127,006,286	92,420,528
20	Compressor station equipment	14,394,955	4.2	System Load Factor	-	8,331,934	6,063,021
21	Measuring and regulating station equip.	20,802,245	4.2	System Load Factor	-	12,040,533	8,761,712
22	Other Equipment	(2,957)	4.2	System Load Factor	-	(1,712)	(1,245)
23							
24	Total Transmission Plant	273,567,498			0	158,343,418	115,224,080
25							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF GROSS PLANT IN SERVICE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
26	Distribution:						
27							
28	Land and land rights	151,291	7.2	Distribution Plant - X	79,103	41,741	30,447
29	Rights-of-way	2,218,336	7.2	Distribution Plant - X	1,159,867	612,031	446,437
30	Structures and improvements	895,030	4.3	Retail Load Factor	-	517,527	377,503
31	Mains	342,805,764	4.3	Retail Load Factor	-	198,218,280	144,587,484
32	Mains - Metallic	288,773,290	4.3	Retail Load Factor	-	166,975,445	121,797,845
33	Mains - Cathodic Protection	30,194,961	4.3	Retail Load Factor	-	17,459,430	12,735,531
34	Meas. and reg. sta. equip. - general	24,514,984	4.3	Retail Load Factor	-	14,175,135	10,339,849
35	Meas. and reg. sta. equip. - city gate	8,760,372	4.3	Retail Load Factor	-	5,065,451	3,694,921
36	Services - Plastic	462,122,126	1.0	Customer	462,122,126	-	-
37	Services - Metallic	31,583,063	1.0	Customer	31,583,063	-	-
38	Meters	124,759,363	1.0	Customer	124,759,363	-	-
39	Meters-AMR	27,283,319	1.0	Customer	27,283,319	-	-
40	Meter installations	92,565,983	1.0	Customer	92,565,983	-	-
41	House regulators	24,078,525	1.0	Customer	24,078,525	-	-
42	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
43	Other Equipment	(2,450)	1.0	Customer	(2,450)	-	-
44							
45	Total Distribution Plant	1,460,928,082			763,853,025	403,065,041	294,010,017
46							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF GROSS PLANT IN SERVICE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
47	General Plant:						
48							
49	Land and land rights	1,436,165	7.0	PST&D Plant	632,161	465,027	338,978
50	Structures and improvements - owned	36,292,052	7.0	PST&D Plant	15,974,770	11,751,278	8,566,003
51	Structures and improvements - leasehold	3,184,705	7.0	PST&D Plant	1,401,820	1,031,200	751,685
52	Office furniture and equipment - computers	5,480,688	12.0	Labor - A&G	3,092,359	1,379,361	1,008,967
53	Computers and other electronic equipment	6,369,882	12.0	Labor - A&G	3,594,068	1,603,151	1,172,664
54	Transportation equipment	31,268,610	12.0	Labor - A&G	17,642,635	7,869,579	5,756,395
55	Stores equipment	179,300	7.0	PST&D Plant	78,923	58,057	42,320
56	Tool, shop and garage equipment	10,329,213	7.0	PST&D Plant	4,546,637	3,344,574	2,438,001
57	Laboratory equipment	185,795	7.0	PST&D Plant	81,782	60,160	43,853
58	Power operated equipment	13,076,323	7.0	PST&D Plant	5,755,840	4,234,082	3,086,401
59	Communication equipment	5,392,738	12.0	Labor - A&G	3,042,736	1,357,226	992,776
60	Miscellaneous equipment	354,997	7.0	PST&D Plant	156,260	114,947	83,790
61							
62	Total General Plant	113,550,468			55,999,992	33,268,642	24,281,834
63							
64	Corporate Allocated Plant	66,310,258	7.4	General Plant	32,702,410	19,427,945	14,179,903
65							
66	TOTAL PLANT IN SERVICE	1,915,215,266			852,558,087	614,600,179	448,057,000
67							
68	Construction Work in Progress						
69							
70	Intangible Plant	0	99.0	-	-	-	-
71	Transmission Plant	0	2.0	Demand	-	-	-
72	Distribution Plant	0	6.6	Distribution Plant	-	-	-
73	General Plant	0	7.4	General Plant	-	-	-
74	Corporate Allocated	0	7.4	General Plant	-	-	-
75							
76	Total Construction Work in Progress	0			0	0	0

KANSAS GAS SERVICE COMPANY						
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 12/31/2017						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Commodity
			Company			
	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	3,714,472,288	1,758,871,560	1,955,600,729	0
4.0	Mains	%	100.0000%	47.3519%	52.6481%	0.0000%
	Input	Values	1	0.00	0.58	0.42
4.2	System Load Factor	%	100.0000%	0.0000%	57.8809%	42.1191%
4.3	Retail Load Factor		100.0000%	0.0000%	57.8223%	42.1777%
	Internally Generated	Values	1,155,479,204	493,705,189	382,653,155	279,120,860
5.0	Mains & Services	%	100.0000%	42.7273%	33.1164%	24.1563%
	Internally Generated	Values	52,042,487	29,363,845	13,097,880	9,580,762
6.0	Functionalized Payroll	%	100.0000%	56.4228%	25.1677%	18.4095%
	Internally Generated	Values	852,915	0	493,175	359,740
6.2	Production Plant	%	100.0000%	0.0000%	57.8223%	42.1777%
	Internally Generated	Values	273,567,498	0	158,343,418	115,224,080
6.4	Transmission Plant	%	100.0000%	0.0000%	57.8809%	42.1191%
	Internally Generated	Values	1,460,928,082	763,853,025	403,065,041	294,010,017
6.6	Distribution Plant	%	100.0000%	52.2855%	27.5897%	20.1249%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	1,735,348,495	763,853,025	561,901,634	409,593,836
7.0	PST&D Plant	%	100.0000%	44.0173%	32.3798%	23.6030%
	Internally Generated	Values	1,458,558,455	762,614,054	402,411,269	293,533,132
7.2	Distribution Plant - X	%	100.0000%	52.2855%	27.5897%	20.1249%
	Internally Generated	Values	113,550,468	55,999,992	33,268,642	24,281,834
7.4	General Plant	%	100.0000%	49.3173%	29.2986%	21.3842%
	Internally Generated	Values	1,915,215,266	852,558,087	614,600,179	448,057,000
8.0	Gross Plant	%	100.0000%	44.5150%	32.0904%	23.3946%
	Internally Generated	Values	1,296,951,100	570,712,964	420,031,152	306,206,984
9.0	Net Plant	%	100.0000%	44.0042%	32.3860%	23.6098%

KANSAS GAS SERVICE COMPANY						
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 12/31/2017						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Commodity
			Company			
	Internally Generated	Values	1,016,084,260	424,368,549	353,770,868	237,944,843
10.0	Rate Base	%	100.0000%	41.7651%	34.8171%	23.4178%
	Internally Generated	Values	77,972,616	45,745,300	18,635,111	13,592,206
11.0	O&M less A&G	%	100.0000%	58.6684%	23.8996%	17.4320%
	Internally Generated	Values	43,939,248	24,791,768	11,058,483	8,088,997
12.0	Labor - A&G	%	100.0000%	56.4228%	25.1677%	18.4095%
	Internally Generated	Values	28,899,208	15,038,434	8,014,703	5,846,070
13.0	Distribution Labor	%	100.0000%	52.0375%	27.7333%	20.2292%
	Internally Generated	Values	43,491,007	22,840,586	11,940,691	8,709,729
14.0	Distribution O&M	%	100.0000%	52.5180%	27.4555%	20.0265%
	Internally Generated	Values	31,851,138	20,864,605	6,352,806	4,633,727
14.2	Distribution O&M - Operations	%	100.0000%	65.5066%	19.9453%	14.5481%
	Internally Generated	Values	16,011,445	4,261,680	6,793,988	4,955,777
14.4	Distribution O&M - Maintenance	%	100.0000%	26.6165%	42.4321%	30.9515%
	Internally Generated	Values	7,876,283	0	4,528,129	3,348,154
15.0	Transmission O&M	%	100.0000%	0.0000%	57.4907%	42.5093%
	Internally Generated	Values	6,368,255	0	3,655,268	2,712,987
15.2	Transmission O&M - Operations	%	100.0000%	0.0000%	57.3983%	42.6017%
	Internally Generated	Values	1,508,028	0	872,861	635,167
15.4	Transmission O&M - Maintenance	%	100.0000%	0.0000%	57.8809%	42.1191%
	Internally Generated	Values	3,709,187	0	2,132,437	1,576,750
16.0	Transmission Labor	%	100.0000%	0.0000%	57.4907%	42.5093%
	Internally Generated	Values	44,838,030	18,726,645	15,611,293	10,500,092
17.0	Net Income	%	100.0000%	41.7651%	34.8171%	23.4178%
	Internally Generated	Values	56,865,393	23,749,885	19,798,869	13,316,639
18.0	Income Before Taxes	%	100.0000%	41.7651%	34.8171%	23.4178%
	Internally Generated	Values	25,020,492	11,599,404	7,760,860	5,660,229
19.0	Other Taxes	%	100.0000%	46.3596%	31.0180%	22.6224%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	(329)	7.0	PST&D Plant	(145)	(106)	(78)
5	Leasehold Improvements	3,242,030	7.2	Distribution Plant - X	1,695,110	894,465	652,455
6							
7	Total Intangible Plant	3,241,701			1,694,966	894,359	652,377
8							
9	Production Plant	649,667	4.3	Retail Load Factor	-	375,653	274,014
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Rights-of-way	3,667,429	4.2	System Load Factor	-	2,122,742	1,544,687
16	Structures and imp. - compressor stations	3,838,400	4.2	System Load Factor	-	2,221,702	1,616,698
17	Structures and imp. - meas. & reg. stations	1,045,698	4.2	System Load Factor	-	605,260	440,438
18	Mains	59,068,378	4.2	System Load Factor	-	34,189,328	24,879,050
19	Compressor station equipment	11,054,255	4.2	System Load Factor	-	6,398,306	4,655,949
20	Measuring and regulating station equipment	5,923,449	4.2	System Load Factor	-	3,428,548	2,494,901
21	Other Equipment	2,977	4.2	System Load Factor	-	1,723	1,254
22							
23	Total Transmission Plant	84,600,586			0	48,967,608	35,632,978
24							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
25	Distribution:						
26							
27	Rights-of-way	537,831	7.2	Distribution Plant - X	281,207	148,386	108,238
28	Structures and improvements	451,379	7.2	Distribution Plant - X	236,006	124,534	90,839
29	Mains - Metallic	115,701,369	4.3	Retail Load Factor	-	66,901,228	48,800,141
30	Mains - Plastic	87,437,067	4.3	Retail Load Factor	-	50,558,150	36,878,917
31	Mains - Cathodic Protection	942,889	4.3	Retail Load Factor	-	545,200	397,689
32	Meas. and reg. sta. equip. - general	11,233,861	4.3	Retail Load Factor	-	6,495,680	4,738,181
33	Meas. and reg. sta. equip. - city gate	4,137,477	4.3	Retail Load Factor	-	2,392,386	1,745,091
34	Services - Plastic	178,703,697	1.0	Customer	178,703,697	-	-
35	Services - Metallic	(2,288,145)	1.0	Customer	(2,288,145)	-	-
36	Meters	28,426,790	1.0	Customer	28,426,790	-	-
37	Meters-AMR	6,756,167	1.0	Customer	6,756,167	-	-
38	Meter installations	30,428,695	1.0	Customer	30,428,695	-	-
39	House regulators	7,554,625	1.0	Customer	7,554,625	-	-
40	Other Property Customer Premise	221,350	1.0	Customer	221,350	-	-
41	Other Equipment	(2,014)	1.0	Customer	(2,014)	-	-
42							
43	Total Distribution Plant	470,243,038			250,318,378	127,165,563	92,759,097
44							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
45	General Plant:						
46							
47	Land	(21,240)	7.0	PST&D Plant	(9,349)	(6,877)	(5,013)
48	Structures and improvements - owned	12,291,782	7.0	PST&D Plant	5,410,507	3,980,049	2,901,226
49	Office furniture and equipment	2,654,005	12.0	Labor - A&G	1,497,465	667,951	488,589
50	Computers and other electronic equipment	5,527,516	12.0	Labor - A&G	3,118,781	1,391,147	1,017,588
51	Transportation equipment	11,786,528	12.0	Labor - A&G	6,650,293	2,966,394	2,169,841
52	Stores equipment	(75,712)	7.0	PST&D Plant	(33,326)	(24,515)	(17,870)
53	Tools Shop and Garage Equipment	1,568,477	7.0	PST&D Plant	690,401	507,869	370,207
54	Laboratory equipment	(222,523)	7.0	PST&D Plant	(97,949)	(72,052)	(52,522)
55	Power operated equipment	7,273,453	7.0	PST&D Plant	3,201,575	2,355,126	1,716,751
56	Communication equipment	2,320,895	12.0	Labor - A&G	1,309,515	584,115	427,265
57	Miscellaneous equipment	131,775	7.0	PST&D Plant	58,004	42,668	31,103
58							
59	Total General Plant	43,234,956			21,795,916	12,391,875	9,047,165
60							
61	Corporate Allocated Plant	16,294,218	7.4	General Plant	8,035,864	4,773,970	3,484,385
62							
63	TOTAL ACCUMULATED DEPRECIATION	618,264,167			281,845,124	194,569,027	141,850,016

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Working Capital:						
2							
3	Prepayments	5,415,598	11.0	O&M less A&G	3,177,245	1,294,304	944,048
4	Long Term Prepayments	522,245	11.0	O&M less A&G	306,393	124,814	91,038
5	Materials and Supplies	8,809,676	11.0	O&M less A&G	5,168,497	2,105,474	1,535,705
6	Gas Storage Inventory & Line Pack	27,375,068	2.0	Demand	-	27,375,068	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Other	-	99.0	-	-	-	-
9							
10	Total Working Capital	42,122,587			8,652,136	30,899,660	2,570,791
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	293,711,220	8.0	Gross Plant	130,745,551	94,253,096	68,712,573
15	Investment Tax Credit Adjustment	0	99.0	-	-	-	-
16	Customer Deposits	18,742,198	1.0	Customer	18,742,198	-	-
17	CIAC - Reimbursables	0	99.0	-	-	-	-
18	Customer Advances for Construction	10,536,008	6.6	Distribution Plant	5,508,801	2,906,848	2,120,359
19	Other	0	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	322,989,427			154,996,551	97,159,945	70,832,932
22							
23	TOTAL OTHER RB	(280,866,840)			(146,344,415)	(66,260,285)	(68,262,140)

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	142,453	4.3	Retail Load Factor	-	82,370	60,083
25	Purchased Gas Expenses	0	99.0	-	-	-	-
26	Gas Delivery Processing Credit	0	99.0	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	(103,399)	4.3	Retail Load Factor	-	(59,788)	(43,611)
28	Gas Used for Production Ext	(142,453)	4.3	Retail Load Factor	-	(82,370)	(60,083)
29	Gas Used for Other Utility Ops	(37,772)	4.3	Retail Load Factor	-	(21,841)	(15,931)
30	Other Gas Supply Expenses	905,144	4.3	Retail Load Factor	-	523,375	381,769
31	Maintenance						
32	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	763,973			0	441,747	322,226
34							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	167	2.0	Demand	-	167	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	62,600	2.0	Demand	-	62,600	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	69	2.0	Demand	-	69	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
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	62,836			0	62,836	0
60							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
61	Transmission:						
62	Operation						
63	Operation supervision and engineering	197,900	6.4	Transmission Plant	-	114,546	83,354
64	System control and load dispatching	655,308	4.2	System Load Factor	-	379,298	276,009
65	Communication system expense	723	4.2	System Load Factor	-	419	305
66	Compressor station labor and expense	594,551	4.2	System Load Factor	-	344,132	250,419
67	Gas for compressor station fuel	40,872	3.0	Commodity	-	-	40,872
68	Other fuel and power for compressor stations	12,232	3.0	Commodity	-	-	12,232
69	Mains expenses	4,092,406	4.2	System Load Factor	-	2,368,723	1,723,683
70	Measuring and regulating station expenses	758,670	4.2	System Load Factor	-	439,125	319,545
71	Transmission and compression of gas by others	0	99.0	-	-	-	-
72	Other expenses	13,522	4.2	System Load Factor	-	7,826	5,695
73	Rents	2,072	4.2	System Load Factor	-	1,199	873
74	Maintenance						
75	Maint. Sup., & Eng.	95,575	6.4	Transmission Plant	-	55,320	40,255
76	Structures and Improvements	14,608	4.2	System Load Factor	-	8,455	6,153
77	Mains	494,970	4.2	System Load Factor	-	286,493	208,477
78	Compressor Station Equip Maint	279,032	4.2	System Load Factor	-	161,506	117,526
79	Meas. & Regul. Station Equip Maint	623,671	4.2	System Load Factor	-	360,986	262,684
80	Communication Equipment Maintenance	0	99.0	-	-	-	-
81	Other Equipment Maintenance	172	4.2	System Load Factor	-	99	72
82	Total Transmission Expense	7,876,283			0	4,528,129	3,348,154
83							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84	Distribution:						
85	Operation						
86	Supervision & Eng.	1,573,727	14.2	Distribution O&M - Operations	1,030,896	313,885	228,947
87	Load Dispatching	621,543	4.3	Retail Load Factor	-	359,390	262,152
88	Mains & Services Expense	11,168,791	5.0	Mains & Services	4,772,124	3,698,702	2,697,965
89	Meas. & Reg Station Expense - Gen	1,647,846	4.3	Retail Load Factor	-	952,823	695,023
90	Meas. & Reg Station Expense - Gen GSS	0	1.0	Customer	-	-	-
90	Meas. & Reg Station Expense - Ind	562,638	1.0	Customer	562,638	-	-
91	Meas. & Reg Station Expense - City Gate	233,655	4.2	System Load Factor	-	135,242	98,413
92	Meter & House Regulator Expense	7,932,753	1.0	Customer	7,932,753	-	-
93	Customer Installations Expense	5,310,354	1.0	Customer	5,310,354	-	-
94	Other Expenses	4,371,576	6.6	Distribution Plant	2,285,699	1,206,103	879,774
95	Rents	1,982	6.6	Distribution Plant	1,036	547	399
96	Maintenance						
97	Supervision & Eng.	333,991	14.4	Distribution O&M - Maintenance	88,897	141,719	103,375
98	Structure & Improv.	501,612	4.3	Retail Load Factor	-	290,044	211,568
99	Mains	9,845,977	4.3	Retail Load Factor	-	5,693,173	4,152,804
100	Meas. & Reg Station Expense - Gen	708,786	4.3	Retail Load Factor	-	409,837	298,950
101	Meas. & Reg Station Expense - Ind	259,808	1.0	Customer	259,808	-	-
102	Meas. & Reg Station Expense - City Gate	692,210	4.3	Retail Load Factor	-	400,252	291,958
103	Services	2,125,014	1.0	Customer	2,125,014	-	-
104	Meters & House Regulators	1,876,857	1.0	Customer	1,876,857	-	-
105	Maintenance of Other Equipment	1,179	4.3	Retail Load Factor	-	682	497
106	Total Distribution	49,770,301			26,246,077	13,602,398	9,921,826
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	451,783	1.0	Customer	451,783	-	-
111	Meter Reading Expenses	3,958,840	1.0	Customer	3,958,840	-	-
112	Customer Records and Collection Exp.	10,635,800	1.0	Customer	10,635,800	-	-
113	Uncollectible Accounts	2,766,167	1.0	Customer	2,766,167	-	-
114	Miscellaneous Customer Accounts Exp.	835,232	1.0	Customer	835,232	-	-
115	Total Customer Accounts	18,647,822			18,647,822	0	0
116							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF O&M EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
117	Customer Service and Information:						
118	Operation						
119	Supervision	0	99.0	-	-	-	-
120	Customer Assistance Expenses	221,137	1.0	Customer	221,137	-	-
121	Information and Instructional Expenses	0	99.0	-	-	-	-
122	Misc. Customer Service and Information	0	99.0	-	-	-	-
123	Total Customer Service and Information	221,137			221,137	0	0
124							
125	Sales:						
126	Operation						
127	Supervision	0	99.0	-	-	-	-
128	Demonstration & Selling Expenses	630,264	1.0	Customer	630,264	-	-
129	Advertising Expenses	0	99.0	-	-	-	-
130	Miscellaneous Sales Expenses	0	99.0	-	-	-	-
131	Total Sales	630,264			630,264	0	0
132							
133	Administrative & General:						
134	Operation						
135	Salaries	11,475,951	12.0	Labor - A&G	6,475,057	2,888,229	2,112,665
136	Office Supplies and Expenses	3,834,828	7.0	PST&D Plant	1,687,986	1,241,708	905,133
137	Administrative Expense Transfer	(2,576,070)	12.0	Labor - A&G	(1,453,492)	(648,337)	(474,242)
138	Outside Services Employed	913,563	12.0	Labor - A&G	515,458	229,923	168,182
139	Property Insurance	517,336	7.0	PST&D Plant	227,717	167,512	122,107
140	Injuries and Damages	1,931,364	7.0	PST&D Plant	850,134	625,371	455,859
141	Pensions & Benefits	23,379,832	12.0	Labor - A&G	13,191,563	5,884,158	4,304,111
142	Franchise Requirements	18,607	7.0	PST&D Plant	8,190	6,025	4,392
143	Regulatory Expense	644,725	12.0	Labor - A&G	363,772	162,262	118,691
144	Duplicate Charges - Credit	(1,419,587)	12.0	Labor - A&G	(800,971)	(357,277)	(261,339)
145	General Advertising Expenses	45,293	7.0	PST&D Plant	19,937	14,666	10,690
146	Miscellaneous General Expenses	34,220,083	12.0	Labor - A&G	19,307,940	8,612,396	6,299,747
147	Rents	1,533,008	7.4	General Plant	756,038	449,149	327,821
148	Maintenance						
149	Maintenance of General Plant	469,308	7.4	General Plant	231,450	137,501	100,358
150	Total A&G	74,988,242			41,380,780	19,413,286	14,194,176
151							
152	Other Utility Plant Related O&M	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSE	152,960,859			87,126,080	38,048,397	27,786,382

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	1,128	4.3	Retail Load Factor	-	652	476
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	1,128			-	652	476
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	542,599.55	4.3	Retail Load Factor	-	313,744	228,856
33	Total Other Gas Supply Expenses	542,600			0	313,744	228,856
34							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	149	2.0	Demand	-	149	-
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	149			0	149	0
60							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	175,221	15.0	Transmission O&M	-	100,736	74,485
64	System Control & Load Dispatching	608,711	15.0	Transmission O&M	-	349,952	258,759
65	Communication Systems Expense	723	15.0	Transmission O&M	-	416	308
66	Compressor Station Labor Expense	295,349	15.0	Transmission O&M	-	169,798	125,551
67	Compressor Station Fuel Gas	-	99.0	-	-	-	-
68	Mains Expense	1,689,407	15.0	Transmission O&M	-	971,252	718,156
69	Meas. & Regul. Station Expenses	403,610	15.0	Transmission O&M	-	232,038	171,572
70	Meas. & Regul. Station Expenses - GSS	-	99.0	-	-	-	-
71	Trans. and Comp. of Gas by Others	-	99.0	-	-	-	-
72	Other Expenses	32,454	15.0	Transmission O&M	-	18,658	13,796
73	Rents	-	99.0	-	-	-	-
74	Maintenance						
75	Maint. Sup., & Eng.	91,580	15.0	Transmission O&M	-	52,650	38,930
76	Structures and Improvements	7,510	15.0	Transmission O&M	-	4,318	3,192
77	Mains	273,271	15.0	Transmission O&M	-	157,105	116,165
78	Compressor Station Equip Maint	167,015	15.0	Transmission O&M	-	96,018	70,997
79	Meas. & Regul. Station Equip Maint	230,992	15.0	Transmission O&M	-	132,799	98,193
80	Communication Equipment Maintenance	-	99.0	-	-	-	-
81	Other Equipment Maintenance	145	15.0	Transmission O&M	-	84	62
82	Total Transmission Expense	3,975,988			0	2,285,822	1,690,165
83							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84	Distribution:						
85	Operation						
86	Supervision & Eng.	1,531,445	14.2	Distribution O&M - Operations	1,003,198	305,451	222,796
87	Load Dispatching	608,718	14.2	Distribution O&M - Operations	398,751	121,411	88,557
88	Mains & Services Expense	4,394,562	14.2	Distribution O&M - Operations	2,878,729	876,509	639,324
89	Meas. & Reg Station Expense - Gen	1,031,860	14.2	Distribution O&M - Operations	675,937	205,808	150,116
90	Meas. & Reg Station Expense - Gen GSS	-	99.0	-	-	-	-
90	Meas. & Reg Station Expense - Ind	430,134	14.2	Distribution O&M - Operations	281,767	85,792	62,576
91	Meas. & Reg Station Expense - City Gate	101,674	14.2	Distribution O&M - Operations	66,603	20,279	14,792
92	Meter & House Regulator Expense	6,159,403	14.2	Distribution O&M - Operations	4,034,817	1,228,512	896,074
93	Customer Installations Expense	4,765,243	14.2	Distribution O&M - Operations	3,121,550	950,442	693,251
94	Other Expenses	1,398,756	14.2	Distribution O&M - Operations	916,278	278,986	203,492
95	Rents	-	99.0	-	-	-	-
96	Maintenance						
97	Supervision & Eng.	325,135	14.4	Distribution O&M - Maintenance	86,539	137,961	100,634
98	Structure & Improv.	21,567	14.4	Distribution O&M - Maintenance	5,740	9,151	6,675
99	Mains	5,787,692	14.4	Distribution O&M - Maintenance	1,540,479	2,455,837	1,791,375
100	Meas. & Reg Station Expense - Gen	539,122	14.4	Distribution O&M - Maintenance	143,495	228,761	166,866
101	Meas. & Reg Station Expense - Ind	191,104	14.4	Distribution O&M - Maintenance	50,865	81,089	59,149
102	Meas. & Reg Station Expense - City Gate	517,949	14.4	Distribution O&M - Maintenance	137,860	219,776	160,313
103	Services	1,443,093	14.4	Distribution O&M - Maintenance	384,100	612,334	446,659
104	Meters & House Regulators	1,507,869	14.4	Distribution O&M - Maintenance	401,341	639,820	466,708
105	Maintenance of Other Equipment	461	14.4	Distribution O&M - Maintenance	123	196	143
106	Total Distribution	30,755,787			16,128,171	8,458,116	6,169,500
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	435,448	1.0	Customer	435,448	-	-
111	Meter Reading Expenses	1,354,552	1.0	Customer	1,354,552	-	-
112	Meter Reading Expenses - GSS	-	1.0	Customer	-	-	-
113	Customer Records and Collection Exp.	5,550,499	1.0	Customer	5,550,499	-	-
114	Uncollectible Accounts	-	1.0	Customer	-	-	-
115	Miscellaneous Customer Accounts Exp.	699,817	1.0	Customer	699,817	-	-
116	Total Customer Accounts	8,040,317			8,040,317	0	0
117							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	152,826	1.0	Customer	152,826	-	-
122	Information and Instructional Expenses	-	1.0	Customer	-	-	-
123	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
124	Total Customer Service and Information	152,826			152,826	0	0
125							
126	Sales:						
127	Operation						
128	Supervision	-	1.0	Customer	-	-	-
129	Demonstration & Selling Expenses	470,454	1.0	Customer	470,454	-	-
130	Advertising Expenses	-	1.0	Customer	-	-	-
131	Miscellaneous Sales Expenses	-	1.0	Customer	-	-	-
132	Total Sales	470,454			470,454	0	0
133							
134	Administrative & General:						
135	Operation						
136	Salaries	8,103,239	12.0	Labor - A&G	4,572,077	2,039,396	1,491,766
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	8,103,239			4,572,077	2,039,396	1,491,766
152							
153	Other Utility Plant Related Payroll	-	99.0	-	-	-	-
154							
155	TOTAL O&M EXPENSES - PAYROLL	52,042,487			29,363,845	13,097,880	9,580,762

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
CLASSIFICATION OF DEPRECIATION EXPENSE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Intangible Plant	0	7.0	PST&D Plant	-	-	-
2							
3	Production Plant	11,060	4.3	Retail Load Factor	-	6,395	4,665
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.	6,732,425	6.4	Transmission Plant	-	3,896,790	2,835,635
16							
17	Total Transmission Plant	6,732,425			0	3,896,790	2,835,635
18							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	48,806,372	6.6	Distribution Plant	25,518,638	13,465,511	9,822,224
35							
36	Total Distribution Plant	48,806,372			25,518,638	13,465,511	9,822,224
37							

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	2,727,126	7.4	General Plant	1,344,944	799,008	583,173
52							
53	Total General Plant	2,727,126			1,344,944	799,008	583,173
54							
55	Corporate Allocated	5,409,420	7.4	General Plant	2,667,778	1,584,882	1,156,760
56							
57	TOTAL DEPRECIATION EXPENSE	63,686,402			29,531,360	19,752,586	14,402,456
58							
59	Amortization Expense:						
60							
61	Intangible Plant	20,885	7.0	PST&D Plant	9,193	6,763	4,929
62	Distribution Plant	0	99.0	-	-	-	-
63	General Plant	0	99.0	-	-	-	-
64	Acquisition Premium	0	99.0	-	-	-	-
65	Regulatory Debit	(400,461)	2.0	Demand	-	(400,461)	-
66	Corporate Allocated	0	7.4	General Plant	-	-	-
67							
68	Total Amortization Expense	(379,576)			9,193	(393,699)	4,929
69							
70	TOTAL DEP. AND AMORT. EXPENSE	63,306,825			29,540,553	19,358,887	14,407,386

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
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	\$3,875,865	12.0	Labor - A&G	2,186,873	975,465	713,527
4	Real Estate and Personal Property	\$21,144,627	8.0	Gross Plant	9,412,531	6,785,395	4,946,701
5	Other	\$1,460,448	19.0	Other Taxes	677,058	453,002	330,388
6							
7	Total Taxes, Other	26,480,941			12,276,462	8,213,862	5,990,617
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	16,174,128	9.0	Net Plant	7,117,296	5,238,160	3,818,672
12	Other	-	12.0	Labor - A&G	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	16,174,128			7,117,296	5,238,160	3,818,672
15							
16	Income Taxes:						
17							
18	State Income Taxes	465,845	18.0	Income Before Taxes	194,561	162,194	109,091
19	Federal Income Taxes	1,299,709	18.0	Income Before Taxes	542,824	452,521	304,363
20							
21	Total Income Taxes	1,765,554			737,385	614,714	413,454
22							
23	Adjustments to After-Tax Income:						
24							
25	Deferred Income Tax	10,390,605	18.0	Income Before Taxes	4,339,646	3,617,705	2,433,254
26	Investment Tax Credit	(128,796)	18.0	Income Before Taxes	(53,792)	(44,843)	(30,161)
27							
28	Total Adjustments to After-Tax Income	10,261,809			4,285,854	3,572,862	2,403,093

KANSAS GAS SERVICE COMPANY							
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 12/31/2017							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Operating Revenues	299,614,018			152,692,980	85,420,014	61,501,023
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	152,960,859			87,126,080	38,048,397	27,786,382
6	Depreciation & Amortization	63,306,825			29,540,553	19,358,887	14,407,386
7	Taxes Other Than Income	26,480,941			12,276,462	8,213,862	5,990,617
8							
9	Total Operating Expenses	242,748,625			128,943,095	65,621,145	48,184,385
10							
11	Income Before Taxes	56,865,393			23,749,885	19,798,869	13,316,639
12							
13	Income Taxes:						
14							
15	State Income Taxes	465,845			194,561	162,194	109,091
16	Federal Income Taxes	1,299,709			542,824	452,521	304,363
17	Adjustments	10,261,809			4,285,854	3,572,862	2,403,093
18							
19	Total Income Taxes	12,027,363			5,023,240	4,187,577	2,816,547
20							
21	Operating Income	44,838,030			18,726,645	15,611,293	10,500,092
22							
23	Total Rate Base	1,016,084,260			424,368,549	353,770,868	237,944,843
24							
25	Rate of Return	4.4128%			4.4128%	4.4128%	4.4128%

KANSAS GAS SERVICE COMPANY																	
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																	
TEST YEAR ENDING 12/31/2017																	
ALLOCATION OF RESERVE FOR DEPRECIATION																	
			Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
			Factor	Basis	Company	RS	GSS	Large	GSTe	Generator	Sales	Supply	Resale	Resale	Transport	Transport	
								GSL		SGS	GIS	KGSSD	SSRK	SSR-BHK	STk	STt	
1	Intangible Plant:																
2	Organization	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.2	-	PST&D Plant - Customer	(145)	(130)	(9)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	
5	Leasehold Improvements	49.2	-	Distribution Plant - Customer	1,695,110	1,520,757	99,944	40,498	2,459	1,917	610	8	41	63	16,925	5,850	
7	Total Intangible Plant				1,694,966	1,520,628	99,935	40,495	2,459	1,917	610	8	83	83	16,924	5,849	
9	Production Plant	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
11	Storage Plant	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission																
14	Rights-of-way	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
16	Structures and imp. - compressor stations	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - meas. & reg. stations	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
18	Mains	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
19	Compressor station equipment	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
20	Measuring and regulating station equipment	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
21	Other Equipment	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Transmission Plant				0	0	0	0	0	0	0	0	0	0	0	0	0
24	Distribution:																
26	Rights-of-way	50.2	-	Distribution Plant Less - Customer	281,207	252,283	16,580	6,718	408	318	101	1	7	14	2,808	970	
28	Structures and improvements	50.2	-	Distribution Plant Less - Customer	236,006	211,731	13,915	5,638	342	267	85	13,915	6	11	2,356	814	
29	Mains - Metallic	4.0	-	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
30	Mains - Plastic	4.0	-	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
31	Mains - Cathodic Protection	4.0	-	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
32	Meas. and reg. sta. equip. - general	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
33	Meas. and reg. sta. equip. - city gate	99.0	-		0	-	-	-	-	-	-	-	-	-	-	-	-
34	Services - Plastic	30.0	-	Services Cost	178,703,697	162,427,529	10,314,634	3,396,276	172,862	191,411	54,409	276	2,061	2,763	1,281,185	455,770	
35	Services - Metallic	30.0	-	Services Cost	(2,298,145)	(2,079,743)	(132,070)	(43,486)	(2,213)	(2,451)	(697)	(4)	(26)	(35)	(16,404)	(5,836)	
36	Meters	31.0	-	Meter Cost	28,428,790	23,607,190	1,905,463	1,435,862	117,108	40,824	18,574	605	2,517	6,053	738,873	247,214	
37	Meters-AMR	31.6	-	Meters -AMR	6,756,167	6,298,337	342,736	80,809	689	7,048	2,067	-	53	-	13,512	5,776	
38	Meter installations	31.2	-	Meter Installations	30,428,695	27,781,922	1,753,818	548,514	23,016	32,327	9,169	47	284	473	169,904	59,407	
39	House regulators	32.0	-	Regulator Cost	7,654,625	6,801,166	430,675	168,237	13,156	8,643	1,931	47	211	470	81,467	26,098	
40	Other Property Customer Premise	4.0	-	Retail Customers	221,350	202,064	12,787	4,027	173	234	74	-	-	-	1,207	417	
41	Other Equipment	4.0	-	Retail Customers	(2,014)	(1,839)	(116)	(37)	(2)	(2)	(1)	-	-	-	(11)	(4)	
42	Total Distribution Plant				250,318,378	225,500,641	14,658,422	5,602,559	325,541	278,619	85,712	975	5,111	9,749	2,274,898	790,628	
44	General Plant:																
46	Land	64.2	-	PST&D Plant - Customer	(9,349)	(8,388)	(551)	(223)	(14)	(11)	(3)	(0)	(0)	(0)	(93)	(32)	
48	Structures and improvements - owned	64.2	-	PST&D Plant - Customer	5,410,507	4,854,002	319,003	129,264	7,850	6,120	1,946	26	131	263	54,023	18,072	
49	Office furniture and equipment	43.2	-	Labor - A&G - Customer	1,497,465	1,335,464	108,701	34,854	1,586	1,563	465	3	17	18	8,929	3,118	
50	Computers and other electronic equipment	43.2	-	Labor - A&G - Customer	3,118,781	2,781,380	226,392	72,592	3,261	3,256	969	5	35	38	18,596	6,494	
51	Transportation equipment	43.2	-	Labor - A&G - Customer	6,650,293	5,930,841	482,743	154,790	6,953	6,942	2,066	11	74	82	39,552	13,847	
52	Stores equipment	64.2	-	PST&D Plant - Customer	(33,326)	(29,899)	(1,965)	(796)	(48)	(38)	(12)	(0)	(1)	(2)	(333)	(115)	
53	Tools Shop and Garage Equipment	64.2	-	PST&D Plant - Customer	690,401	619,389	40,706	16,495	1,002	781	248	3	17	34	6,894	2,383	
54	Laboratory equipment	64.2	-	PST&D Plant - Customer	(97,949)	(87,874)	(5,775)	(2,340)	(142)	(111)	(35)	(0)	(2)	(5)	(978)	(338)	
55	Power operated equipment	64.2	-	PST&D Plant - Customer	3,201,575	2,872,273	188,765	76,490	4,645	3,621	1,152	16	78	156	31,967	11,049	
56	Communication equipment	43.2	-	Labor - A&G - Customer	1,309,515	1,167,847	95,057	30,480	1,369	1,367	407	2	15	16	7,808	2,727	
57	Miscellaneous equipment	64.2	-	PST&D Plant - Customer	58,004	52,038	3,420	1,386	84	66	21	0	1	3	579	200	
58	Total General Plant				21,795,916	19,487,073	1,456,496	512,990	26,525	23,556	7,223	67	364	603	167,044	58,004	
60	Corporate Allocated Plant	51.2	-	General Plant - Customer	8,035,864	7,188,400	527,329	189,569	10,067	8,747	2,698	27	143	248	64,438	22,355	
62	TOTAL RESERVE - CUSTOMER				281,845,124	253,696,742	16,742,183	6,345,612	364,591	312,839	96,242	1,076	5,660	10,683	2,523,304	876,837	

KANSAS GAS SERVICE COMPANY																	
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																	
TEST YEAR ENDING 12/31/2017																	
ALLOCATION OF RESERVE FOR DEPRECIATION																	
		Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
				CNGK	CNGT	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	WT	
1	Intangible Plant:																
2																	
3	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Leasehold Improvements	49.2	Distribution Plant - Customer	58	14	1,603	1,481	764	411	554	283	268	102	278	200		
6																	
7	Total Intangible Plant			58	14	1,603	1,481	764	411	554	283	268	102	278	200		
8																	
9	Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																	
11	Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																	
13	Transmission																
14																	
15	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22																	
23	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																	
25	Distribution:																
26																	
27	Rights-of-way	50.2	Distribution Plant Less - Customer	10	2	266	246	127	68	92	47	45	17	46	33		
28	Structures and improvements	50.2	Distribution Plant Less - Customer	8	2	223	206	106	57	77	39	37	14	39	28		
29	Mains - Metallic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Mains - Plastic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Mains - Cathodic Protection	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Services - Plastic	30.0	Services Cost	2,890	956	128,608	101,463	47,894	25,784	27,106	18,033	17,055	6,287	16,248	12,194		
35	Services - Metallic	30.0	Services Cost	(37)	(12)	(1,647)	(1,299)	(613)	(330)	(347)	(231)	(218)	(81)	(208)	(156)		
36	Meters	31.0	Meter Cost	3,588	765	60,139	76,427	42,957	23,093	35,835	15,554	14,941	5,687	16,360	11,159		
37	Meters-AMR	31.6	Meters -AMR	-	-	4,928	212	-	-	-	-	-	-	-	-	-	-
38	Meter installations	31.2	Meter Installations	425	95	21,929	10,114	4,537	2,410	3,119	1,843	1,607	662	1,607	1,465		
39	House regulators	32.0	Regulator Cost	321	61	4,766	5,950	2,842	1,533	2,377	1,145	1,005	448	1,138	939		
40	Other Property Customer Premise	4.0	Retail Customers	3	1	178	74	33	15	21	15	10	5	11	-		
41	Other Equipment	4.0	Retail Customers	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-		
42																	
43	Total Distribution Plant			7,208	1,870	219,389	193,393	97,882	52,630	68,281	36,445	34,482	13,039	35,241	25,662		
44																	
45	General Plant:																
46																	
47	Land	64.2	PST&D Plant - Customer	(0)	(0)	(9)	(8)	(4)	(2)	(3)	(2)	(1)	(1)	(2)	(1)		
48	Structures and improvements - owned	64.2	PST&D Plant - Customer	165	46	5,117	4,728	2,438	1,311	1,768	904	857	325	888	639		
49	Office furniture and equipment	43.2	Labor - A&G - Customer	23	6	1,119	600	276	143	179	113	95	39	96	79		
50	Computers and other electronic equipment	43.2	Labor - A&G - Customer	48	12	2,330	1,249	575	298	374	235	199	80	200	165		
51	Transportation equipment	43.2	Labor - A&G - Customer	102	26	4,969	2,663	1,225	635	797	502	423	171	427	351		
52	Stores equipment	64.2	PST&D Plant - Customer	(1)	(0)	(32)	(29)	(15)	(8)	(11)	(6)	(5)	(2)	(5)	(4)		
53	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	24	6	653	603	311	167	226	115	109	41	113	82		
54	Laboratory equipment	64.2	PST&D Plant - Customer	(3)	(1)	(93)	(86)	(44)	(24)	(32)	(16)	(16)	(6)	(16)	(12)		
55	Power operated equipment	64.2	PST&D Plant - Customer	109	27	3,028	2,738	1,443	776	1,046	535	507	192	528	378		
56	Communication equipment	43.2	Labor - A&G - Customer	20	5	978	524	241	125	157	99	83	34	84	69		
57	Miscellaneous equipment	64.2	PST&D Plant - Customer	2	0	55	51	26	14	19	10	9	3	10	7		
58																	
59	Total General Plant			508	128	18,115	13,092	6,473	3,435	4,521	2,488	2,261	877	2,321	1,753		
60																	
61	Corporate Allocated Plant	51.2	General Plant - Customer	201	51	6,820	5,162	2,575	1,370	1,813	982	901	348	927	693		
62																	
63	TOTAL RESERVE - CUSTOMER			7,974	2,063	245,927	213,128	107,694	57,846	75,169	40,199	37,912	14,365	38,768	28,308		

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF RESERVE FOR DEPRECIATION															
					General Service				Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport	
	Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRK	SSR-BHK	Stk	Stk	
Demand															
1															
2															
3	Organization	99.0	0												
4	Miscellaneous Intangible Plant	64.1	(106)												
5	Leasehold Improvements	43.1	894,465	543,094	55,562	74,624	12,565	165	64	(0)	(0)	(0)	64,304	19,752	
7	Total Intangible Plant		894,359	543,026	55,555	74,615	12,564	165	64	(0)	(0)	(0)	64,298	19,750	
8															
9	Production Plant	7.0	375,653	296,814	30,366	40,784	6,867	90	35	109	577	10	-	-	
10															
11	Storage Plant	99.0	0	-	-	-	-	-	-	-	-	-	-	-	
12															
13	Transmission														
14															
15	Rights-of-way	11.2	2,122,742	1,543,789	150,028	207,901	35,585	-	108	1,457	-	-	-	58,330	
16	Structures and imp. - compressor stations	11.2	2,221,702	1,615,759	157,022	217,593	37,246	-	113	1,525	-	-	-	61,049	
17	Structures and imp. - meas. & reg. stations	11.2	635,260	440,182	42,778	59,279	10,148	-	31	416	-	-	-	16,632	
18	Mains	11.2	34,189,328	24,864,593	2,416,376	3,348,502	573,142	-	1,732	23,471	-	-	-	939,474	
19	Compressor station equipment	11.2	6,398,306	4,653,244	452,209	626,650	107,260	-	324	4,392	-	-	-	175,816	
20	Measuring and regulating station equipment	11.2	3,428,548	2,493,452	242,317	335,792	57,475	-	174	2,354	-	-	-	94,212	
21	Other Equipment	11.2	1,723	1,253	122	169	29	-	0	1	-	-	-	47	
22															
23	Total Transmission Plant		48,967,608	35,612,272	3,460,851	4,795,886	820,882	0	2,481	33,616	0	0	0	1,345,560	
24															
25	Distribution:														
26															
27	Rights-of-way	49.1	148,386	90,096	9,217	12,380	2,084	27	11	-	-	-	10,668	3,277	
28	Structures and improvements	49.1	124,534	75,614	7,736	10,390	1,749	23	9	-	-	-	8,953	2,750	
29	Mains - Metallic	10.0	66,901,228	40,620,565	4,155,748	5,581,470	939,803	12,371	4,803	-	-	-	4,809,567	1,477,367	
30	Mains - Plastic	10.0	50,558,150	30,697,503	3,140,554	4,217,992	710,221	9,349	3,630	-	-	-	3,634,654	1,116,466	
31	Mains - Cathodic Protection	10.0	545,200	331,031	33,867	45,485	7,659	101	39	-	-	-	39,195	12,040	
32	Meas. and reg. sta. equip. - general	10.0	6,495,680	3,943,996	403,497	541,925	91,249	1,201	466	-	-	-	466,978	143,443	
33	Meas. and reg. sta. equip. - city gate	10.0	2,392,386	1,452,590	148,609	199,593	33,607	442	172	-	-	-	171,990	52,831	
34	Services - Plastic	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	99.0	0	-	-	-	-	-	-	-	-	-	-	-	
42															
43	Total Distribution Plant		127,165,563	77,211,394	7,899,228	10,609,235	1,786,373	23,515	9,130	0	0	0	9,142,003	2,808,173	
44															
45	General Plant:														
46															
47	Land	64.1	(6,877)	(4,410)	(444)	(602)	(102)	(1)	(0)	(1)	(0)	(0)	(355)	(162)	
48	Structures and improvements - owned	64.1	3,980,049	2,551,904	256,896	348,413	58,971	529	262	771	5	0	205,246	93,866	
49	Office furniture and equipment	43.1	667,951	425,610	43,028	58,206	9,838	99	46	100	29	1	36,731	15,077	
50	Computers and other electronic equipment	43.1	1,391,147	886,420	89,615	121,227	20,490	206	95	209	61	1	76,499	31,400	
51	Transportation equipment	43.1	2,966,394	1,890,147	191,089	258,496	43,693	440	202	446	130	2	163,122	66,955	
52	Stores equipment	64.1	(24,515)	(15,719)	(1,582)	(2,146)	(363)	(3)	(2)	(5)	(0)	(0)	(1,264)	(578)	
53	Tools Shop and Garage Equipment	64.1	507,869	325,632	32,781	44,459	7,525	67	33	98	1	0	26,190	11,978	
54	Laboratory equipment	64.1	(72,052)	(46,198)	(4,651)	(6,307)	(1,068)	(10)	(5)	(14)	(0)	(0)	(3,716)	(1,699)	
55	Power operated equipment	64.1	2,355,126	1,510,046	152,014	206,168	34,895	313	155	456	3	0	121,451	55,543	
56	Communication equipment	43.1	584,115	372,190	37,627	50,901	8,604	87	40	88	26	0	32,120	13,184	
57	Miscellaneous equipment	64.1	42,668	27,358	2,754	3,735	632	6	3	8	0	0	2,200	1,006	
58															
59	Total General Plant		12,391,875	7,922,981	799,127	1,082,548	183,116	1,733	829	2,156	254	4	658,225	286,569	
60															
61	Corporate Allocated Plant	51.1	4,773,970	3,053,960	307,916	417,215	70,581	661	318	849	81	1	252,182	110,815	
62															
63	TOTAL RESERVE - DEMAND		194,569,027	124,640,447	12,553,043	17,020,283	2,880,383	26,164	12,857	36,730	911	16	10,116,708	4,570,866	

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF RESERVE FOR DEPRECIATION																
				CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Allocation	Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		Factor	Basis	CNGK	CNGT	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVT-T1	LVT-T2	LVT-T3	LVT-T4	WIT	
Demand																
1	Intangible Plant:															
2																
3	Organization	99.0		-	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(0)	(0)	(0)	(1)	(1)	(1)	(4)	(0)	(1)	(0)	(3)	(0)	
5	Leasehold Improvements	43.1	Distribution Plant - Demand	971	64	653	14,099	14,150	9,492	45,865	4,225	4,047	1,970	28,797	-	
7	Total Intangible Plant			971	64	653	14,097	14,149	9,492	45,861	4,224	4,047	1,970	28,793	(0)	
9	Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-	
10																
11	Storage Plant	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
12																
13	Transmission															
14																
15	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	462	1,054	-	-	-	-	9,425	12,073	4,445	66,681	31,404	
16	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	483	1,104	-	-	-	-	9,865	12,636	4,652	69,789	32,868	
17	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	132	301	-	-	-	-	2,687	3,442	1,267	19,013	8,954	
18	Mains	11.2	Peak Day Demand for Transmission Allocation	-	7,434	16,983	-	-	-	-	151,804	194,455	71,584	1,073,976	505,801	
19	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	1,391	3,178	-	-	-	-	28,409	36,391	13,396	200,988	94,657	
20	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	-	745	1,703	-	-	-	-	15,223	19,500	7,179	107,700	50,722	
21	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	0	1	-	-	-	-	8	10	4	54	25	
22																
23	Total Transmission Plant			0	10,647	24,324	0	0	0	217,421	278,508	102,526	1,538,201	724,433		
24																
25	Distribution:															
26																
27	Rights-of-way	49.1	Distribution Plant - Demand	161	11	108	2,339	2,347	1,575	7,609	701	671	327	4,777	-	
28	Structures and improvements	49.1	Distribution Plant - Demand	135	9	91	1,963	1,970	1,322	6,396	588	563	274	4,009	-	
29	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	72,643	4,822	48,832	1,054,507	1,058,346	709,987	3,430,487	316,005	302,712	147,345	2,153,847	-	
30	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	54,898	3,644	36,903	796,905	799,806	536,546	2,592,465	238,809	228,764	111,350	1,627,691	-	
31	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	592	39	398	8,594	8,625	5,786	27,956	2,575	2,467	1,201	17,552	-	
32	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	7,053	468	4,741	102,386	102,759	68,935	333,078	30,662	29,391	14,306	209,125	-	
33	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	2,598	172	1,746	37,709	37,846	25,389	122,674	11,300	10,825	5,269	77,021	-	
34	Services - Plastic	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
35	Services - Metallic	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
36	Meters	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
37	Meters-AMR	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
38	Meter installations	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
39	House regulators	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
40	Other Property Customer Premise	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
41	Other Equipment	99.0		-	-	-	-	-	-	-	-	-	-	-	-	
42																
43	Total Distribution Plant			138,080	9,166	92,820	2,004,403	2,011,699	1,349,540	6,520,655	600,660	575,394	280,072	4,094,023	0	
44																
45	General Plant:															
46																
47	Land	64.1	PST&D Plant - Demand	(5)	(1)	(5)	(78)	(78)	(52)	(253)	(32)	(33)	(15)	(220)	(20)	
48	Structures and improvements - owned	64.1	PST&D Plant - Demand	3,100	450	2,641	45,001	45,164	30,298	146,385	18,465	19,297	8,636	127,145	16,593	
49	Office furniture and equipment	43.1	Labor - A&G - Demand	555	67	442	8,053	8,083	5,422	26,198	3,026	3,097	1,414	20,786	2,043	
50	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,155	139	921	16,773	16,834	11,293	54,564	6,303	6,450	2,946	43,291	4,256	
51	Transportation equipment	43.1	Labor - A&G - Demand	2,464	297	1,963	35,765	35,895	24,080	116,348	13,754	13,754	6,281	92,311	9,075	
52	Stores equipment	64.1	PST&D Plant - Demand	(19)	(3)	(16)	(277)	(278)	(187)	(902)	(114)	(119)	(53)	(783)	(102)	
53	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	396	57	337	5,742	5,763	3,866	16,680	2,356	2,462	1,102	16,224	2,117	
54	Laboratory equipment	64.1	PST&D Plant - Demand	(56)	(8)	(48)	(815)	(818)	(549)	(2,650)	(334)	(349)	(156)	(2,302)	(300)	
55	Power operated equipment	64.1	PST&D Plant - Demand	1,834	266	1,563	26,628	26,725	17,929	86,626	10,927	11,419	5,110	75,237	9,818	
56	Communication equipment	43.1	Labor - A&G - Demand	485	58	387	7,042	7,068	4,742	22,910	2,646	2,708	1,237	18,177	1,787	
57	Miscellaneous equipment	64.1	PST&D Plant - Demand	33	5	28	482	484	325	1,569	198	207	93	1,363	178	
58																
59	Total General Plant			9,942	1,328	8,212	144,317	144,842	97,167	469,487	56,882	58,894	26,595	391,231	45,436	
60																
61	Corporate Allocated Plant	51.1	General Plant - Demand	3,809	617	3,165	55,291	55,493	37,227	179,872	21,958	22,775	10,267	151,060	17,958	
62																
63	TOTAL RESERVE - DEMAND			152,802	21,722	129,174	2,218,109	2,226,183	1,493,425	7,215,874	901,145	939,618	421,430	6,203,308	787,827	

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF RESERVE FOR DEPRECIATION														
	Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Factor	Basis	Company	RS	GSS	Large	GSTe	Generator	Sales	Supply	Resale	Resale	Transport	Transport
						GSL		SGS	GIS	KGSSD	SSRK	SSR-BHK	Stk	Stt
Commodity														
1		Intangible Plant:												
2														
3	99.0	Organization	0											
4	64.3	Miscellaneous Intangible Plant	(79)	(45)	(4)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	(4)	(2)
5	49.3	Leasehold Improvements	652,455	349,086	30,330	48,598	9,058	105	1,181				51,422	15,670
6														
7		Total Intangible Plant	652,377	349,042	30,326	48,592	9,057	105	1,181	(0)	(0)	(0)	51,418	15,668
8														
9	20.0	Production Plant	274,014	217,879	18,930	30,332	5,654	65	737	112	295	10		
10														
11	99.0	Storage Plant	0											
12														
13		Transmission												
14														
15	24.0	Rights-of-way	1,544,687	1,046,169	90,894	145,643	27,147		3,540	536				46,960
16	24.0	Structures and imp. - compressor stations	1,616,698	1,094,940	95,132	152,433	28,412		3,705	561				49,149
17	24.0	Structures and imp. - meas. & req. stations	440,438	298,295	25,917	41,527	7,740		1,009	153				13,390
18	24.0	Mains	24,879,050	16,849,814	1,463,964	2,345,758	437,233		57,013	8,633				756,346
19	24.0	Compressor station equipment	4,655,949	3,153,331	273,971	438,993	81,825		10,670	1,616				141,545
20	24.0	Measuring and regulating station equipment	2,494,901	1,689,720	146,808	235,235	43,846		5,717	866				75,847
21	24.0	Other Equipment	1,254	849	74	118	22		3	0				38
22														
23		Total Transmission Plant	35,832,978	24,133,118	2,096,760	3,359,707	626,226	0	81,657	12,365	0	0	0	1,083,276
24														
25		Distribution:												
26														
27	49.3	Rights-of-way	108,238	57,911	5,031	8,062	1,503	17	196				8,531	2,599
28	49.3	Structures and improvements	90,839	48,602	4,223	6,766	1,261	15	164					7,159
29	23.0	Mains - Metallic	48,900,141	26,109,900	2,269,500	3,634,893	677,519	7,821	89,346				3,846,086	1,172,004
30	23.0	Mains - Plastic	36,878,917	19,731,524	1,714,336	2,746,937	512,010	5,910	66,764				2,906,538	885,699
31	23.0	Mains - Cathodic Protection	397,689	212,777	18,487	29,622	5,521	64	720				31,343	9,551
32	23.0	Meas. and reg. sta. equip. - general	4,738,181	2,535,094	220,257	352,925	65,783	759	8,578				373,430	113,794
33	23.0	Meas. and reg. sta. equip. - city gate	1,745,091	933,686	81,121	129,984	24,228	280	3,159				137,536	41,911
34	99.0	Services - Plastic	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	92,759,097	49,629,395	4,311,955	6,909,188	1,287,824	14,865	167,927	0	0	0	7,310,624	2,227,740
44														
45		General Plant:												
46														
47	64.3	Land	(5,013)	(2,894)	(251)	(401)	(75)	(1)	(10)	(0)	(0)	(0)	(284)	(129)
48	64.3	Structures and improvements - owned	2,901,226	1,669,006	145,008	232,352	43,309	334	5,647	284	3	0	164,130	74,827
49	43.3	Office furniture and equipment	498,589	279,536	24,287	38,916	7,254	63	946				29,370	12,063
50	43.3	Computers and other electronic equipment	1,017,588	582,191	50,583	81,050	15,107	131	1,970	86	31	1	61,168	25,103
51	43.3	Transportation equipment	2,169,841	1,241,428	107,859	172,826	32,214	280	4,201	182	66	2	130,431	53,529
52	64.3	Stores equipment	(17,870)	(10,280)	(893)	(1,431)	(267)	(2)	(35)	(2)	(0)	(0)	(1,011)	(461)
53	64.3	Tools Shop and Garage Equipment	370,207	212,971	18,594	29,649	5,526	43	721	36	0	0	20,944	9,548
54	64.3	Laboratory equipment	(52,522)	(30,215)	(2,625)	(4,206)	(784)	(6)	(102)	(5)	(0)	(0)	(2,971)	(1,355)
55	64.3	Power operated equipment	1,716,751	987,606	85,806	137,490	25,627	198	3,342	168	2	0	97,121	44,277
56	43.3	Communication equipment	427,265	244,451	21,239	34,031	6,343	55	827	36	13	0	25,683	10,540
57	64.3	Miscellaneous equipment	31,103	17,893	1,555	2,491	464	4	61	3	0	0	1,760	802
58														
59		Total General Plant	9,047,165	5,191,703	451,071	722,766	134,719	1,099	17,567	829	130	5	526,341	228,736
60														
61	51.3	Corporate Allocated Plant	3,484,385	2,000,449	173,805	278,494	51,909	419	6,769	324	41	1	201,655	88,429
62														
63		TOTAL RESERVE - COMMODITY	141,850,016	81,521,586	7,082,848	11,349,080	2,115,389	16,553	275,838	13,629	466	16	8,090,037	3,643,848

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF RESERVE FOR DEPRECIATION															
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
	Allocation	Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
	Factor	Basis	CNGK	CNGT	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	Wholesale
															WTK
Commodity															
1	Intangible Plant:														
2	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(1)	(1)	(1)	(1)	(5)	(0)	(0)	(0)	(4)	(0)
4	Leasehold Improvements	49.3	Distribution Plant - Commodity	1,618	520	7,287	9,922	12,714	11,582	59,230	2,717	3,858	3,305	34,252	-
5	Total Intangible Plant			1,617	520	7,286	9,921	12,713	11,581	59,225	2,717	3,857	3,305	34,248	(0)
6	Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
7	Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Transmission														
9	Rights-of-way	24.0	MCF for Transmission Allocation	4,848	1,558	21,839	-	-	-	-	8,142	11,561	9,905	102,649	23,296
10	Structures and imp. - compressor stations	24.0	MCF for Transmission Allocation	5,074	1,630	22,858	-	-	-	-	8,522	12,099	10,367	107,435	24,382
11	Structures and imp. - meas. & req. stations	24.0	MCF for Transmission Allocation	1,382	444	8,227	-	-	-	-	2,322	3,296	2,824	29,269	6,642
12	Mains	24.0	MCF for Transmission Allocation	78,082	25,091	351,751	-	-	-	-	131,140	186,196	159,529	1,653,291	375,209
13	Compressor station equipment	24.0	MCF for Transmission Allocation	14,613	4,696	65,828	-	-	-	-	24,542	34,845	29,855	309,402	70,218
14	Measuring and regulating station equipment	24.0	MCF for Transmission Allocation	7,830	2,516	35,274	-	-	-	-	13,151	18,672	15,998	165,794	37,626
15	Other Equipment	24.0	MCF for Transmission Allocation	4	1	18	-	-	-	-	7	9	8	83	19
16	Total Transmission Plant			111,833	35,937	503,795	0	0	0	187,825	266,679	228,485	2,367,923	537,392	
17	Distribution:														
18	Rights-of-way	49.3	Distribution Plant - Commodity	268	86	1,209	1,646	2,109	1,921	9,826	451	640	548	5,682	-
19	Structures and improvements	49.3	Distribution Plant - Commodity	225	72	1,015	1,381	1,770	1,613	8,246	378	537	460	4,769	-
20	Mains - Metallic	23.0	MCF - Retail Customers	120,993	38,880	545,059	742,107	950,962	868,296	4,430,070	203,210	288,522	247,200	2,561,874	-
21	Mains - Plastic	23.0	MCF - Retail Customers	91,436	29,382	411,908	560,820	718,655	654,671	3,347,863	153,568	218,040	186,812	1,936,042	-
22	Mains - Cathodic Protection	23.0	MCF - Retail Customers	986	317	4,442	6,048	7,750	7,060	36,102	1,656	2,351	2,015	20,878	-
23	Meas. and reg. sta. equip. - general	23.0	MCF - Retail Customers	11,748	3,775	52,922	72,054	92,332	84,112	430,131	19,730	28,014	24,002	248,742	-
24	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	4,327	1,390	19,491	26,538	34,006	30,979	158,419	7,267	10,318	8,840	91,613	-
25	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Distribution Plant			229,984	73,904	1,036,046	1,410,594	1,807,585	1,646,651	8,420,658	386,260	548,421	469,876	4,869,599	0
34	General Plant:														
35	Land	64.3	PST&D Plant - Commodity	(13)	(4)	(60)	(5)	(70)	(64)	(327)	(22)	(32)	(27)	(283)	(21)
36	Structures and improvements - owned	64.3	PST&D Plant - Commodity	7,725	2,482	34,799	31,869	40,582	36,969	189,051	12,974	18,421	15,782	163,563	12,309
37	Office furniture and equipment	43.3	Labor - A&G - Commodity	1,244	400	5,606	5,667	7,262	6,615	33,829	2,090	2,967	2,542	26,347	1,540
38	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	2,592	833	11,675	11,802	15,124	13,778	70,456	4,353	6,180	5,295	54,873	3,207
39	Transportation equipment	43.3	Labor - A&G - Commodity	5,526	1,776	24,895	25,167	32,250	29,378	150,236	9,281	13,178	11,290	117,009	6,838
40	Stores equipment	64.3	PST&D Plant - Commodity	(48)	(15)	(214)	(195)	(250)	(228)	(1,164)	(80)	(113)	(97)	(1,007)	(76)
41	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	986	317	4,441	4,041	5,178	4,717	24,124	1,656	2,351	2,014	20,871	1,571
42	Laboratory equipment	64.3	PST&D Plant - Commodity	(140)	(45)	(630)	(573)	(735)	(669)	(3,422)	(235)	(333)	(285)	(2,961)	(223)
43	Power operated equipment	64.3	PST&D Plant - Commodity	4,571	1,469	20,592	18,740	24,014	21,876	111,868	7,677	10,900	9,339	96,785	7,283
44	Communication equipment	43.3	Labor - A&G - Commodity	1,088	350	4,902	4,956	6,350	5,785	29,583	1,828	2,595	2,223	23,040	1,346
45	Miscellaneous equipment	64.3	PST&D Plant - Commodity	83	27	373	340	435	396	2,027	139	197	169	1,753	132
46	Total General Plant			23,614	7,588	106,377	101,558	130,140	118,553	606,259	39,660	56,310	48,245	499,991	33,905
47	Corporate Allocated Plant	51.3	General Plant - Commodity	9,129	2,934	41,125	38,910	49,860	45,421	232,274	15,332	21,769	18,652	193,297	13,384
48	TOTAL RESERVE - COMMODITY			376,178	120,882	1,694,630	1,660,983	2,000,298	1,822,207	9,318,417	631,794	897,035	768,563	7,965,058	584,681

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF RESERVE FOR DEPRECIATION														
	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI
Total Reserve for Depreciation														
1		Intangible Plant:												
2														
3		Organization	0	0	0	0	0	0	0	0	0	0	0	0
4		Miscellaneous Intangible Plant	(329)	(243)	(19)	(19)	(3)	(0)	(0)	(0)	(0)	(0)	(11)	(6)
5		Leasehold Improvements	3,242,030	2,412,838	185,835	163,720	24,083	2,187	1,855	8	41	83	132,651	41,272
6														
7		Total Intangible Plant	3,241,701	2,412,695	185,816	163,701	24,080	2,187	1,855	8	41	83	132,640	41,267
8														
9		Production Plant	649,667	514,694	49,296	71,116	12,521	156	772	221	871	20	0	0
10														
11		Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0
12														
13		Transmission												
14														
15		Rights-of-way	3,667,429	2,589,958	240,922	353,544	62,732	0	3,647	1,993	0	0	0	165,290
16		Structures and imp. - compressor stations	3,838,400	2,710,699	252,153	370,026	65,657	0	3,817	2,086	0	0	0	110,198
17		Structures and imp. - meas. & reg. stations	1,045,698	738,478	69,694	100,806	17,987	0	1,040	568	0	0	0	30,021
18		Mains	59,068,378	41,714,407	3,880,340	5,694,260	1,010,375	0	58,745	32,104	0	0	0	1,695,820
19		Compressor station equipment	11,054,255	7,806,574	726,180	1,065,643	189,085	0	10,994	6,008	0	0	0	317,361
20		Measuring and regulating station equipment	5,923,449	4,183,172	389,125	571,027	101,322	0	5,891	3,219	0	0	0	170,059
21		Other Equipment	2,977	2,102	196	287	51	0	3	2	0	0	0	85
22														
23		Total Transmission Plant	84,600,586	59,745,390	5,557,611	8,155,594	1,447,108	0	84,138	45,981	0	0	0	2,428,835
24														
25		Distribution:												
26														
27		Rights-of-way	537,831	400,290	30,829	27,160	3,995	363	308	1	7	14	22,006	6,847
28		Structures and improvements	451,379	335,947	25,873	22,794	3,353	305	258	1	6	11	18,469	5,746
29		Mains - Metallic	115,701,369	66,730,365	6,424,249	9,216,363	1,617,321	20,192	93,149	0	0	0	8,655,633	2,649,371
30		Mains - Plastic	87,437,067	50,429,027	4,854,890	6,964,928	1,222,321	15,259	70,394	0	0	0	6,541,192	2,002,165
31		Mains - Cathodic Protection	942,889	543,808	52,353	75,107	13,180	165	759	0	0	0	70,538	21,591
32		Meas. and reg. sta. equip. - general	11,233,861	6,479,091	623,753	894,850	157,032	1,960	9,044	0	0	0	840,408	257,237
33		Meas. and reg. sta. equip. - city gate	4,137,477	2,386,276	229,731	329,577	57,835	722	3,331	0	0	0	309,526	94,741
34		Services - Plastic	178,703,697	162,427,529	10,314,634	3,396,276	172,862	191,411	54,409	276	2,061	2,763	1,281,185	455,770
35		Services - Metallic	(2,288,145)	(2,079,743)	(132,070)	(43,486)	(2,213)	(2,451)	(697)	(4)	(26)	(35)	(16,404)	(5,836)
36		Meters	28,426,790	23,607,190	1,905,463	1,435,862	117,108	40,824	18,574	605	2,517	6,053	738,873	247,214
37		Meters-AMR	6,756,167	6,298,337	342,736	80,809	689	7,048	2,067	0	53	0	13,512	5,776
38		Meter installations	30,428,695	27,781,922	1,753,818	548,514	23,016	32,327	9,169	47	284	473	169,904	59,407
39		House regulators	7,554,625	6,801,166	430,675	168,237	13,156	8,643	1,931	47	211	470	81,467	26,098
40		Other Property Customer Premise	221,350	202,064	12,787	4,027	173	234	74	0	0	0	1,207	417
41		Other Equipment	(2,014)	(1,839)	(116)	(37)	(2)	(2)	(1)	0	0	0	(11)	(4)
42														
43		Total Distribution Plant	470,243,038	352,341,430	26,869,606	23,120,982	3,399,738	316,999	262,769	975	5,111	9,749	18,727,525	5,826,541
44														
45		General Plant:												
46														
47		Land	(21,240)	(15,681)	(1,246)	(1,227)	(190)	(12)	(14)	(2)	(0)	(0)	(732)	(324)
48		Structures and improvements - owned	12,291,782	9,074,911	720,908	710,029	110,130	6,983	7,855	1,082	139	264	423,399	187,383
49		Office furniture and equipment	2,854,005	2,040,609	176,016	131,976	18,658	1,725	1,457	144	61	19	75,029	30,248
50		Computers and other electronic equipment	5,527,516	4,249,992	366,589	274,868	38,858	3,593	3,034	300	127	40	156,263	62,997
51		Transportation equipment	11,786,528	9,062,416	781,692	586,112	82,859	7,662	6,469	639	270	86	333,205	134,332
52		Stores equipment	(75,712)	(55,897)	(4,440)	(4,373)	(678)	(43)	(48)	(7)	(1)	(2)	(2,608)	(1,154)
53		Tools Shop and Garage Equipment	1,568,477	1,157,993	91,991	90,602	14,053	891	1,002	138	18	34	54,027	23,908
54		Laboratory equipment	(222,523)	(164,287)	(13,051)	(12,854)	(1,994)	(126)	(142)	(20)	(3)	(5)	(7,665)	(3,392)
55		Power operated equipment	7,273,453	5,369,924	426,585	420,147	65,168	4,132	4,648	640	82	156	250,539	110,869
56		Communication equipment	2,320,895	1,784,488	153,924	115,412	16,316	1,509	1,274	126	53	17	65,612	26,451
57		Miscellaneous equipment	131,775	97,288	7,729	7,612	1,181	75	84	12	1	3	4,539	2,009
58														
59		Total General Plant	43,234,956	32,601,757	2,706,694	2,318,304	344,359	26,388	25,619	3,052	748	612	1,351,610	573,308
60														
61		Corporate Allocated Plant	16,294,218	12,242,809	1,009,051	885,277	132,557	9,827	9,785	1,199	265	251	518,275	221,600
62														
63		TOTAL RESERVE FOR DEPRECIATION	618,264,167	459,858,775	36,378,074	34,714,975	5,360,363	355,556	384,937	51,436	7,037	10,715	20,730,050	9,091,551

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF RESERVE FOR DEPRECIATION															
	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GI	Large Vol Transport LVTr-T1	Large Vol Transport LVTr-T2	Large Vol Transport LVTr-T3	Large Vol Transport LVTr-T4	Large Vol Transport LVTr-T1	Large Vol Transport LVTr-T2	Large Vol Transport LVTr-T3	Large Vol Transport LVTr-T4	Wholesale Transport WTr	
Total Reserve for Depreciation															
1	Intangible Plant:														
2	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Miscellaneous Intangible Plant		(0)	(0)	(1)	(2)	(2)	(2)	(9)	(11)	(11)	(11)	(9)	(11)	
4	Leasehold Improvements		2,647	599	9,543	25,502	27,628	21,486	105,649	7,225	8,173	5,377	63,327	200	
5	Total Intangible Plant		2,647	599	9,542	25,500	27,626	21,484	105,640	7,224	8,172	5,376	63,319	200	
6	Production Plant		0	0	0	0	0	0	0	0	0	0	0	0	
7	Storage Plant		0	0	0	0	0	0	0	0	0	0	0	0	
8	Transmission														
9	Rights-of-way		4,848	2,019	22,894	0	0	0	0	17,567	23,634	14,349	169,330	54,700	
10	Structures and imp. - compressor stations		5,074	2,114	23,951	0	0	0	0	18,396	24,736	15,018	177,224	57,250	
11	Structures and imp. - meas. & reg. stations		1,382	576	6,528	0	0	0	0	5,009	6,739	4,091	46,281	15,597	
12	Mains		79,082	32,525	368,734	0	0	0	0	282,944	380,651	231,113	2,727,267	881,010	
13	Compressor station equipment		14,613	6,087	69,006	0	0	0	0	52,951	71,236	43,251	510,390	164,875	
14	Measuring and regulating station equipment		7,830	3,262	36,977	0	0	0	0	28,374	38,172	23,176	273,494	88,349	
15	Other Equipment		4	2	19	0	0	0	0	14	19	12	137	44	
16	Total Transmission Plant		111,833	46,584	528,119	0	0	0	0	405,246	545,186	331,011	3,906,124	1,261,825	
17	Distribution:														
18	Rights-of-way		439	99	1,583	4,231	4,583	3,564	17,526	1,199	1,356	892	10,506	33	
19	Structures and improvements		369	83	1,329	3,551	3,847	2,991	14,709	1,006	1,138	749	8,817	28	
20	Mains - Metallic		193,637	43,703	593,891	1,796,615	2,009,308	1,576,283	7,860,557	519,214	591,234	394,545	4,715,721	0	
21	Mains - Plastic		146,334	33,027	448,811	1,357,726	1,518,461	1,191,218	5,940,328	392,377	446,803	298,163	3,563,733	0	
22	Mains - Cathodic Protection		1,578	356	4,840	14,641	16,375	12,846	64,058	4,231	4,818	3,215	38,430	0	
23	Meas. and reg. sta. equip. - general		18,801	4,243	57,663	174,440	195,091	153,047	763,210	50,412	57,405	38,308	457,866	0	
24	Meas. and reg. sta. equip. - city gate		6,924	1,563	21,238	64,247	71,853	56,368	281,093	18,567	21,143	14,109	168,634	0	
25	Services - Plastic		2,890	956	128,608	101,463	47,894	25,784	27,106	18,033	17,055	6,287	16,248	12,194	
26	Services - Metallic		(37)	(12)	(1,647)	(1,299)	(613)	(330)	(347)	(231)	(218)	(81)	(208)	(156)	
27	Meters		3,588	765	60,139	76,427	42,957	23,093	35,835	15,554	14,941	5,687	16,360	11,159	
28	Meters-AMR		0	0	4,928	212	0	0	0	0	0	0	0	0	
29	Meter installations		425	95	21,929	10,114	4,537	2,410	3,119	1,843	1,607	662	1,607	1,465	
30	House regulators		321	61	4,766	5,950	2,842	1,533	2,377	1,145	1,005	448	1,138	939	
31	Other Property Customer Premise		3	1	178	74	33	15	21	15	10	5	11	0	
32	Other Equipment		(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	
33	Total Distribution Plant		375,272	84,940	1,348,254	3,608,390	3,917,166	3,048,821	15,009,594	1,023,366	1,158,297	762,987	8,998,863	25,662	
34	General Plant:														
35	Land		(19)	(5)	(74)	(141)	(152)	(119)	(583)	(56)	(67)	(43)	(504)	(51)	
36	Structures and improvements - owned		11,010	2,978	42,557	81,398	88,185	68,578	337,214	32,343	38,575	24,743	291,597	29,541	
37	Office furniture and equipment		1,822	473	7,166	14,320	15,620	12,180	60,207	5,229	6,160	3,995	47,229	3,662	
38	Computers and other electronic equipment		3,795	984	14,925	29,824	32,532	25,368	125,393	10,891	12,829	8,321	98,365	7,627	
39	Transportation equipment		8,092	2,099	31,826	63,594	69,370	54,093	267,381	23,223	27,355	17,743	209,747	16,264	
40	Stores equipment		(68)	(18)	(262)	(501)	(543)	(422)	(2,077)	(199)	(238)	(152)	(1,796)	(182)	
41	Tools Shop and Garage Equipment		1,405	380	5,430	10,397	8,751	43,030	4,127	4,922	3,157	37,209	3,770		
42	Laboratory equipment		(199)	(54)	(770)	(1,474)	(1,596)	(1,242)	(6,105)	(586)	(698)	(446)	(5,279)	(533)	
43	Power operated equipment		6,515	1,762	25,182	46,166	52,182	40,580	199,541	19,138	22,826	14,641	172,548	17,480	
44	Communication equipment		1,593	413	6,267	12,522	13,660	10,651	52,650	4,573	5,387	3,494	41,301	3,202	
45	Miscellaneous equipment		118	32	456	873	945	735	3,615	347	414	265	3,126	317	
46	Total General Plant		34,063	9,044	132,705	258,967	281,455	219,155	1,080,267	99,030	117,464	75,717	893,543	81,095	
47	Corporate Allocated Plant		13,139	3,501	51,110	99,363	107,828	84,018	413,959	38,273	45,446	29,266	345,284	32,035	
48	TOTAL RESERVE FOR DEPRECIATION		536,954	144,668	2,069,730	3,992,220	4,334,175	3,373,478	16,609,460	1,573,139	1,874,566	1,204,358	14,207,134	1,400,816	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF OTHER RATE BASE															
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	
		Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	
			Customer												
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	3,177,245	2,841,663	224,870	71,985	3,220	3,322	996	5	36	35	18,755	6,542
4	Prepayments	65.2	O&M less A&G - Customer	306,393	274,031	21,685	6,942	311	320	96	1	3	3	1,809	631
5	Materials and Supplies	65.2	O&M less A&G - Customer	5,168,497	4,622,598	365,801	117,099	5,239	5,404	1,621	9	58	57	30,509	10,642
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			8,652,136	7,738,292	612,355	196,025	8,770	9,047	2,713	15	97	95	51,073	17,814
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	130,745,551	117,262,117	7,799,381	3,119,580	186,997	147,302	46,701	616	3,083	6,124	1,278,731	442,101
15	Investment Tax Credit Adjustment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	34.0	Customer Deposits	18,742,198	10,466,612	3,676,431	2,645,921	345,687	75,601	56,728	3,901	13,353	713	630,365	244,350
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	5,508,801	4,942,185	324,799	131,612	7,992	6,231	1,981	27	134	268	55,005	19,011
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			154,996,551	132,670,914	11,800,612	5,897,113	540,676	229,134	105,410	4,543	16,569	7,106	1,964,100	705,462
22															
23	TOTAL OTHER RB - CUSTOMER			(146,344,415)	(124,932,622)	(11,188,257)	(5,701,088)	(531,906)	(220,087)	(102,697)	(4,529)	(16,472)	(7,011)	(1,913,027)	(687,647)

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF OTHER RATE BASE																
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
	Allocation	Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
	Factor	Basis	CNGk	CNGt	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	WTt		
Customer																
1	Working Capital:															
2																
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	48	13	2,395	1,248	571	294	372	237	196	80	199	164	
4	Prepayments	65.2	O&M less A&G - Customer	5	1	231	120	55	28	36	23	19	8	19	16	
5	Materials and Supplies	65.2	O&M less A&G - Customer	79	20	3,896	2,030	930	478	605	385	319	130	323	267	
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
9																
10	Total Working Capital			132	34	6,522	3,398	1,556	799	1,012	645	534	218	541	446	
11																
12	Rate Base Adjustments:															
13																
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	4,341	1,081	122,329	111,102	57,160	30,709	41,356	21,225	20,080	7,620	20,803	15,015	
15	Investment Tax Credit Adjustment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Customer Deposits	34.0	Customer Deposits	32,456	10,333	134,242	32,951	33,509	28,483	132,031	12,034	15,299	12,320	114,486	24,391	
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	188	47	5,210	4,814	2,483	1,335	1,800	920	873	331	905	651	
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
20																
21	Total Rate Base Adjustments			36,985	11,461	261,781	148,866	93,152	60,527	175,187	34,179	36,251	20,271	136,194	40,057	
22																
23	TOTAL OTHER RB - CUSTOMER			(36,853)	(11,427)	(255,259)	(145,468)	(91,596)	(59,728)	(174,175)	(33,534)	(35,717)	(20,052)	(135,652)	(39,610)	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF OTHER RATE BASE															
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	
		Factor	Basis	Company	RS	GSS	GSL	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	
									SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	
														STt	
			Demand												
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	1,294,304	830,044	83,747	113,426	19,184	183	87	226	54	1	67,919	29,505
4	Prepayments	65.1	O&M less A&G - Demand	124,814	80,044	8,076	10,938	1,850	18	8	22	5	0	6,550	2,845
5	Materials and Supplies	65.1	O&M less A&G - Demand	2,105,474	1,350,251	196,233	184,513	31,208	298	142	368	88	2	110,486	47,997
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	27,375,068	21,629,854	2,212,875	2,972,051	500,431	6,587	2,558	7,961	42,014	737	-	-
7	Cash Working Capital	99.0		0	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0		0	-	-	-	-	-	-	-	-	-	-	-
9															
10	Total Working Capital			30,899,660	23,890,193	2,440,930	3,280,929	552,673	7,086	2,795	8,577	42,161	739	184,955	80,347
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	94,253,096	60,420,803	6,083,273	8,249,725	1,396,264	12,568	6,214	18,129	253	4	4,870,662	2,219,857
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	49.1	Distribution Plant - Demand	2,906,848	1,764,958	180,567	242,514	40,834	538	209	-	-	-	208,975	64,191
19	Other	99.0		0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			97,159,945	62,185,761	6,263,840	8,492,239	1,437,098	13,105	6,423	18,129	253	4	5,079,637	2,284,048
22															
23	TOTAL OTHER RB - DEMAND			(66,260,285)	(38,295,568)	(3,822,910)	(5,211,310)	(884,425)	(6,019)	(3,628)	(9,552)	41,908	735	(4,894,682)	(2,203,701)

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF OTHER RATE BASE															
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		Factor	CNGk	CNGt	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	WTK	
Demand															
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	1,026	137	847	14,891	14,946	10,026	48,444	5,859	6,064	2,739	40,295	4,653
4	Prepayments	65.1	O&M less A&G - Demand	99	13	82	1,436	1,441	967	4,672	565	585	264	3,886	449
5	Materials and Supplies	65.1	O&M less A&G - Demand	1,669	222	1,377	24,224	24,312	16,310	78,805	9,531	9,864	4,456	65,549	7,570
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0		-	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0		-	-	-	-	-	-	-	-	-	-	-	-
9															
10	Total Working Capital			2,794	372	2,306	40,552	40,699	27,303	131,921	15,955	16,512	7,459	109,731	12,672
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	73,566	10,610	62,537	1,067,903	1,071,790	719,005	3,474,063	436,961	456,356	204,361	3,008,544	389,647
15	Investment Tax Credit Adjustment	99.0		-	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	99.0		-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0		-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	3,156	210	2,122	45,818	45,985	30,849	149,054	13,730	13,153	6,402	93,584	-
19	Other	99.0		-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			76,722	10,820	64,659	1,113,721	1,117,775	749,854	3,623,118	450,691	469,509	210,763	3,102,128	389,647
22															
23	TOTAL OTHER RB - DEMAND			(73,929)	(10,448)	(62,353)	(1,073,169)	(1,077,076)	(722,551)	(3,491,197)	(434,736)	(452,997)	(203,304)	(2,992,398)	(376,975)

KANSAS GAS SERVICE COMPANY																	
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																	
TEST YEAR ENDING 12/31/2017																	
ALLOCATION OF OTHER RATE BASE																	
			Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
			Factor	Basis	Company	RS	GSS	Large	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	Transport	
								GSL		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt	
Commodity																	
1		Working Capital:															
2																	
3		Prepayments - Misc.	65.3	O&M less A&G - Commodity	944,048	543,996	47,264	75,733	14,116	116	1,841	90	24	1	54,312	23,620	
4		Prepayments	65.3	O&M less A&G - Commodity	91,038	52,459	4,558	7,303	1,361	11	178	9	2	0	5,237	2,278	
5		Materials and Supplies	65.3	O&M less A&G - Commodity	1,535,705	884,931	76,886	123,196	22,963	188	2,994	146	39	1	88,350	38,423	
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			2,570,791	1,481,387	128,707	206,232	38,440	315	5,012	245	66	2	147,899	64,321	
11																	
12		Rate Base Adjustments:															
13																	
14		Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	68,712,573	39,521,867	3,433,782	5,502,062	1,025,546	7,949	133,727	6,702	129	4	3,894,929	1,769,757	
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	2,120,359	1,134,467	98,566	157,936	29,438	340	3,839	-	-	-	167,112	50,923	
19		Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
20																	
21		Total Rate Base Adjustments			70,832,932	40,656,334	3,532,348	5,659,998	1,054,984	8,288	137,566	6,702	129	4	4,062,041	1,820,680	
22																	
23		TOTAL OTHER RB - COMMODITY			(68,262,140)	(39,174,947)	(3,403,641)	(5,453,765)	(1,016,544)	(7,973)	(132,553)	(6,457)	(63)	(2)	(3,914,142)	(1,756,360)	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF OTHER RATE BASE															
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		Factor	CNGk	CNGt	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	Wt	
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	2,438	784	10,985	10,480	13,429	12,233	62,558	4,095	5,815	4,982	51,630	3,507
4	Prepayments	65.3	O&M less A&G - Commodity	235	76	1,059	1,011	1,295	1,180	6,033	395	561	480	4,979	338
5	Materials and Supplies	65.3	O&M less A&G - Commodity	3,967	1,275	17,869	17,047	21,845	19,900	101,765	6,662	9,459	8,104	83,988	5,705
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	Total Working Capital			6,640	2,134	29,913	28,537	36,569	33,313	170,356	11,152	15,834	13,567	140,598	9,550
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	182,703	58,710	823,054	751,532	963,039	877,297	4,486,330	306,852	435,675	373,278	3,868,498	289,150
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	5,257	1,689	23,683	32,244	41,319	37,640	192,486	8,829	12,536	10,741	111,313	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			187,960	60,400	846,736	783,776	1,004,358	914,938	4,678,816	315,682	448,212	384,019	3,979,811	289,150
22															
23	TOTAL OTHER RB - COMMODITY			(181,320)	(58,266)	(816,823)	(755,239)	(967,789)	(881,625)	(4,508,459)	(304,529)	(432,377)	(370,453)	(3,839,213)	(279,600)

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF OTHER RATE BASE														
	Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Factor	Basis	Company	RS	GSS	Large	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	Transport
						GSL		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
Total Other Rate Base														
1	Working Capital:													
2														
3	Prepayments - Misc.		5,415,598	4,215,703	355,880	261,144	36,521	3,621	2,924	321	113	37	140,986	59,667
4	Prepayments		522,245	406,535	34,319	25,183	3,522	349	282	31	11	4	13,596	5,754
5	Materials and Supplies		8,809,676	6,857,780	578,919	424,809	59,409	5,891	4,757	523	185	60	229,346	97,061
6	Gas Storage Inventory & Line Pack		27,375,068	21,629,854	2,212,875	2,972,051	500,431	6,587	2,558	7,961	42,014	737	0	0
7	Cash Working Capital		0	0	0	0	0	0	0	0	0	0	0	0
8	Other		0	0	0	0	0	0	0	0	0	0	0	0
9														
10	Total Working Capital		42,122,587	33,109,872	3,181,993	3,683,187	599,883	16,448	10,520	8,836	42,323	837	383,928	162,482
11														
12	Rate Base Adjustments:													
13														
14	Accumulated Deferred Income Taxes		293,711,220	217,204,787	17,316,437	16,871,367	2,608,807	167,818	186,642	25,446	3,464	6,133	10,044,322	4,431,715
15	Investment Tax Credit Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
16	Customer Deposits		18,742,198	10,466,612	3,676,431	2,645,921	345,687	75,601	56,728	3,901	13,353	713	630,365	244,350
17	CIAC - Reimbursables		0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction		10,536,008	7,841,610	603,932	532,062	78,265	7,108	6,029	27	134	268	431,091	134,126
19	Other		0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Total Rate Base Adjustments		322,989,427	235,513,010	21,596,800	20,049,350	3,032,758	250,527	249,399	29,374	16,950	7,115	11,105,778	4,810,190
22														
23	TOTAL OTHER RATE BASE		(280,866,840)	(202,403,137)	(18,414,807)	(16,366,164)	(2,432,875)	(234,079)	(238,878)	(20,538)	25,373	(6,278)	(10,721,850)	(4,647,709)

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF OTHER RATE BASE														
	Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
	Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
			CNGk	CNGt	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	WTt
Total Other Rate Base														
1	Working Capital:													
2														
3	Prepayments - Misc.		3,513	933	14,227	26,619	28,946	22,553	111,374	10,191	12,074	7,801	92,125	8,324
4	Prepayments		339	90	1,372	2,567	2,791	2,175	10,740	983	1,164	752	8,884	803
5	Materials and Supplies		5,714	1,517	23,143	43,301	47,087	36,687	181,175	16,578	19,642	12,691	149,861	13,541
6	Gas Storage Inventory & Line Pack		0	0	0	0	0	0	0	0	0	0	0	0
7	Cash Working Capital		0	0	0	0	0	0	0	0	0	0	0	0
8	Other		0	0	0	0	0	0	0	0	0	0	0	0
9														
10	Total Working Capital		9,565	2,540	38,741	72,487	78,824	61,415	303,289	27,752	32,881	21,244	250,870	22,669
11														
12	Rate Base Adjustments:													
13														
14	Accumulated Deferred Income Taxes		260,610	70,402	1,007,920	1,930,536	2,091,989	1,627,012	8,001,749	765,038	912,111	585,259	6,897,845	693,812
15	Investment Tax Credit Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
16	Customer Deposits		32,456	10,333	134,242	32,951	33,509	28,483	132,031	12,034	15,299	12,320	114,486	24,391
17	CIAC - Reimbursables		0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction		8,602	1,946	31,014	82,876	89,787	69,824	343,341	23,480	26,562	17,474	205,802	651
19	Other		0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Total Rate Base Adjustments		301,668	82,681	1,173,176	2,046,363	2,215,285	1,725,319	8,477,120	800,552	953,971	615,053	7,218,133	718,854
22														
23	TOTAL OTHER RATE BASE		(292,102)	(80,141)	(1,134,435)	(1,973,876)	(2,136,461)	(1,663,904)	(8,173,831)	(772,800)	(921,090)	(593,809)	(6,967,263)	(696,186)

KANSAS GAS SERVICE COMPANY COMMODITY/DEMAND CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2017														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Wholesale Transport WTt
83														
84		Distribution:												
85		Operation:												
86	66.2	Supervision & Eng. Distribution O&M Operations - Customer	17	4	748	450	212	113	140	82	75	29	75	61
87	99.0	Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
88	46.2	Mains & Services Expense Mains & Services - Customer	77	26	3,434	2,709	1,279	689	724	482	455	168	434	326
89	99.0	Meas. & Reg Station Expense - Gen	-	-	-	-	-	-	-	-	-	-	-	-
90	99.0	Meas. & Reg Station Expense - Gen GSS	-	-	-	-	-	-	-	-	-	-	-	-
90	6.0	Meas. & Reg Station Expense - Ind Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
91	99.0	Meas. & Reg Station Expense - City Gate	-	-	-	-	-	-	-	-	-	-	-	-
92	31.2	Meter & House Regulator Expense Meter Installations	111	25	5,717	2,637	1,183	628	813	481	419	172	419	382
93	31.2	Customer Installations Expense Meter Installations	74	16	3,827	1,765	792	421	544	322	280	115	280	256
94	49.2	Other Expenses Distribution Plant - Customer	78	19	2,162	1,997	1,030	554	747	382	362	137	375	270
95	49.2	Rents Distribution Plant - Customer	0	0	1	1	0	0	0	0	0	0	0	0
96		Maintenance:												
97	67.2	Supervision & Eng. Distribution O&M Maintenance - Customer	1	0	60	38	18	9	11	7	6	2	6	5
98	99.0	Structure & Improv.	-	-	-	-	-	-	-	-	-	-	-	-
99	99.0	Mains	-	-	-	-	-	-	-	-	-	-	-	-
100	99.0	Meas. & Reg Station Expense - Gen	-	-	-	-	-	-	-	-	-	-	-	-
101	6.0	Meas. & Reg Station Expense - Ind Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
102	99.0	Meas. & Reg Station Expense - City Gate	-	-	-	-	-	-	-	-	-	-	-	-
103	30.0	Services Services Cost	34	11	1,529	1,207	670	307	322	214	203	75	193	145
104	31.2	Meters & House Regulators Meter Installations	26	6	1,353	624	280	149	192	114	99	41	99	90
105	49.2	Maintenance of Other Equipment Distribution Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
106		Total Distribution	419	108	18,831	11,428	5,363	2,870	3,494	2,083	1,900	740	1,882	1,535
107		Customer Accounts:												
109		Operation:												
110	3.0	Supervision Total Customers	6	2	363	151	66	31	43	31	21	10	23	19
111	3.0	Meter Reading Expenses Total Customers	56	15	3,178	1,327	593	275	377	270	188	84	199	167
112	3.0	Customer Records and Collection Exp. Total Customers	151	40	8,538	3,566	1,562	740	1,013	724	504	226	535	450
113	3.0	Uncollectible Accounts Total Customers	39	10	2,220	927	406	192	264	188	131	59	139	117
114	3.0	Miscellaneous Customer Accounts Exp. Total Customers	12	3	670	280	123	58	80	57	40	18	42	35
115	3.0	Total Customer Accounts	265	69	14,969	6,252	2,739	1,298	1,777	1,270	884	396	938	788
116		Customer Service and Information:												
118		Operation:												
119	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
120	3.0	Customer Assistance Expenses Total Customers	3	1	178	74	32	15	21	15	10	5	11	9
121	99.0	Information and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	-
122	99.0	Misc. Customer Service and Information	-	-	-	-	-	-	-	-	-	-	-	-
123		Total Customer Service and Information	3	1	178	74	32	15	21	15	10	5	11	9
124		Sales:												
125		Operation:												
127	99.0	Supervision	-	2	-	-	-	-	-	-	-	-	-	-
128	3.0	Demonstration & Selling Expenses Total Customers	9	2	506	211	93	44	60	43	30	13	32	27
129	99.0	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-
130	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-
131		Total Sales	9	2	506	211	93	44	60	43	30	13	32	27
132		Administrative & General:												
134		Operation:												
135	43.2	Salaries Labor - A&G - Customer	99	26	4,838	2,593	1,193	618	776	488	412	167	416	342
136	64.2	Office Supplies and Expenses PST&D Plant - Customer	58	14	1,586	1,475	761	409	552	282	267	101	277	199
137	43.2	Administrative Expense Transfer Labor - A&G - Customer	(22)	(6)	(1,086)	(582)	(268)	(139)	(174)	(110)	(93)	(37)	(93)	(77)
138	43.2	Outside Services Employed Labor - A&G - Customer	8	2	385	206	95	49	62	39	33	13	33	27
139	64.2	Property Insurance PST&D Plant - Customer	8	2	215	199	103	55	74	38	36	14	37	27
140	64.2	Injuries and Damages PST&D Plant - Customer	29	7	804	743	383	206	278	142	135	51	140	100
141	43.2	Pensions & Benefits Labor - A&G - Customer	202	52	9,856	5,282	2,430	1,259	1,581	995	840	340	847	697
142	64.2	Franchise Requirements PST&D Plant - Customer	0	0	8	7	4	2	3	1	0	1	1	1
143	43.2	Regulatory Expense Labor - A&G - Customer	6	1	272	146	67	35	44	27	23	9	23	19
144	43.2	Duplicate Charges - Credit Labor - A&G - Customer	(12)	(3)	(598)	(321)	(148)	(76)	(96)	(60)	(51)	(21)	(51)	(42)
145	64.2	General Advertising Expenses PST&D Plant - Customer	1	0	19	17	9	5	7	3	3	1	3	2
146	43.2	Miscellaneous General Expenses Labor - A&G - Customer	296	77	14,425	7,731	3,557	1,843	2,314	1,456	1,229	497	1,240	1,019
147	51.2	Rents General Plant - Customer	19	5	642	486	242	129	171	92	85	33	87	65
148		Maintenance:												
149	51.2	Maintenance of General Plant General Plant - Customer	6	1	196	149	74	39	52	28	26	10	27	20
150		Total A&G	697	179	31,571	18,131	8,503	4,434	5,642	3,423	2,947	1,179	2,987	2,400
151		Other Utility Plant Related O&M	99.0	-	-	-	-	-	-	-	-	-	-	-
153														
154		TOTAL O&M EXPENSE - CUSTOMER	1,393	360	66,055	36,097	16,731	8,660	10,994	6,834	5,771	2,333	5,850	4,759

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STt
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	0
21	Other Gas Supply Expenses:													
22	Operation													
24	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	82,370	65,083	6,658	8,943	1,506	20	8	24	126	2	-
25	Purchased Gas Expenses	99.0		0	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0		0	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	(59,788)	(47,240)	(4,833)	(6,491)	(1,093)	(14)	(6)	(17)	(92)	(2)	-
28	Gas Used for Production Ed.	7.0	Monthly CP Demand - Sales Customers	(82,370)	(65,083)	(6,658)	(8,943)	(1,506)	(20)	(8)	(24)	(126)	(2)	-
29	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	(21,841)	(17,257)	(1,765)	(2,371)	(399)	(5)	(2)	(6)	(34)	(1)	-
30	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	523,375	413,534	42,307	56,822	9,568	126	49	152	803	14	-
31	Maintenance													
32	Maint. Of Purch. Gas Meas. Sta.	99.0		0	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			441,747	349,038	35,709	47,960	8,075	106	41	128	678	12	0
34														
35	Underground Storage:													
36	Operation													
37	Op. Sup. & Eng.	99.0	0	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	7.0	Monthly CP Demand - Sales Customers	167	132	13	18	3	0	0	0	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	7.0	Monthly CP Demand - Sales Customers	62,600	49,462	5,060	6,796	1,144	15	6	18	96	2	-
43	Meas. & Regul. Station Expenses	99.0	0	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	69	54	6	7	1	0	0	0	0	0	-
45	Exploration & Development	99.0	0	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	0	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	7.0	Monthly CP Demand - Sales Customers	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			62,636	49,649	5,079	6,822	1,149	15	6	18	96	2	0
60														
61	Transmission:													
62	Operation													
63	Operation supervision and engineering	54.1	Transmission Plant - Demand	114,546	83,305	8,096	11,219	1,920	-	6	75	-	-	3,148
64	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	379,298	276,849	26,807	37,148	6,358	-	19	263	-	-	10,423
65	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	419	304	30	41	7	-	0	0	-	-	12
66	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	344,132	250,274	24,322	33,704	5,769	-	17	236	-	-	9,456
67	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-
68	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-
69	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	2,368,723	1,722,682	167,413	231,983	39,709	-	120	1,626	-	-	65,089
70	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	439,125	319,359	31,036	43,008	7,361	-	22	301	-	-	12,067
71	Transmission and compression of gas by others	99.0	0	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	11.2	Peak Day Demand for Transmission Allocation	7,826	5,692	553	767	131	-	0	5	-	-	215
73	Rents	11.2	Peak Day Demand for Transmission Allocation	1,199	872	85	117	20	-	0	1	-	-	33
74	Maintenance													
75	Maint. Sup. & Eng.	54.1	Transmission Plant - Demand	55,320	40,232	3,910	5,418	927	-	3	38	-	-	1,520
76	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	8,455	6,149	598	828	142	-	0	6	-	-	232
77	Mains	11.2	Peak Day Demand for Transmission Allocation	286,493	208,356	20,248	28,059	4,803	-	15	197	-	-	7,872
78	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	161,506	117,457	11,415	15,818	2,707	-	8	111	-	-	4,438
79	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	360,986	262,532	25,513	35,355	6,051	-	18	248	-	-	9,919
80	Communication Equipment Maintenance	99.0	0	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	99	72	7	10	2	-	0	0	-	-	3
82	Total Transmission Expense			4,528,129	3,293,135	320,032	443,485	75,909	0	229	3,109	0	0	124,427

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport WTt
Demand														
1		Production & Gathering:												
2		Operation												
3		Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-
4		Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-
5		Field Line Maintenance	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	0
21		Other Gas Supply Expenses:												
22		Operation												
24		Gas processed by others	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
25		Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
26		Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-
27		Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
28		Gas Used for Production Exp	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
29		Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
30		Other Gas Supply Expenses	7.0	Monthly CP Demand - 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	0
34		Underground Storage:												
35		Operation												
36		Op., Sup. & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-
37		Maps & Records	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
38		Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
40		Line Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
41		Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-
42		Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
43		Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-
44		Purification Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-
45		Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-
46		Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-
47		Other Expenses	7.0	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	0
60		Transmission:												
61		Operation												
62		Operation supervision and engineering	54.1	Transmission Plant - Demand	25	57	-	-	-	509	651	240	3,698	1,695
64		System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	82	188	-	-	-	1,684	2,157	794	11,915	5,811
65		Communication system expense	11.2	Peak Day Demand for Transmission Allocation	0	0	-	-	-	2	2	1	13	6
66		Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	75	171	-	-	-	1,528	1,957	721	10,810	5,091
67		Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-
68		Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-
69		Mains expenses	11.2	Peak Day Demand for Transmission Allocation	515	1,177	-	-	-	10,517	13,472	4,960	74,408	35,043
70		Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	95	218	-	-	-	1,950	2,498	919	13,794	6,496
71		Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-
72		Other expenses	11.2	Peak Day Demand for Transmission Allocation	2	4	-	-	-	35	45	16	246	116
73		Rents	11.2	Peak Day Demand for Transmission Allocation	0	1	-	-	-	5	7	3	38	18
74		Maintenance												
75		Maint. Sup. & Eng.	54.1	Transmission Plant - Demand	12	27	-	-	-	246	315	116	1,738	818
76		Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	2	4	-	-	-	38	48	18	266	125
77		Mains	11.2	Peak Day Demand for Transmission Allocation	62	142	-	-	-	1,272	1,629	600	9,000	4,238
78		Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	35	80	-	-	-	717	919	338	5,073	2,389
79		Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	78	179	-	-	-	1,603	2,053	756	11,340	5,340
80		Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-
81		Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	0	0	-	-	-	0	1	0	3	1
82		Total Transmission Expense	0	985	2,249	0	0	0	0	20,105	25,754	9,481	142,240	66,990

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GI	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport Wt	
83															
84		Distribution:													
85		Operation:													
86	66.1	Supervision & Eng.	341	23	229	4,947	4,966	3,331	16,095	1,483	1,420	691	10,105	-	
87	10.0	Load Dispatching	390	26	262	5,665	5,685	3,814	18,428	1,698	1,626	792	11,570	-	
88	48.1	Mains & Services Expense	4,016	267	2,700	58,300	58,512	39,252	189,658	17,471	16,736	8,146	119,078	-	
89	10.0	Meas. & Reg Station Expense - Gen	1,035	69	695	15,019	15,073	10,112	48,858	4,501	4,311	2,099	30,676	-	
90	99.0	Meas. & Reg Station Expense - Gen GSS	-	-	-	-	-	-	-	-	-	-	-	-	
90	99.0	Meas. & Reg Station Expense - Ind	-	-	-	-	-	-	-	-	-	-	-	-	
91	10.0	Meas. & Reg Station Expense - City Gate	147	10	99	2,132	2,139	1,435	6,935	639	612	298	4,354	-	
92	99.0	Meter & House Regulator Expense	-	-	-	-	-	-	-	-	-	-	-	-	
93	99.0	Customer Installations Expense	-	-	-	-	-	-	-	-	-	-	-	-	
94	49.1	Other Expenses	1,310	87	890	19,011	19,080	12,800	61,845	5,697	5,457	2,656	38,830	-	
95	49.1	Rents	1	0	0	9	9	6	28	3	2	1	18	-	
96		Maintenance:													
97	67.1	Supervision & Eng.	154	10	104	2,234	2,242	1,504	7,267	669	641	312	4,563	0	
98	10.0	Structure & Improv.	315	21	212	4,572	4,588	3,078	14,873	1,370	1,312	639	9,338	-	
99	10.0	Mains	6,182	410	4,156	89,737	90,063	60,419	291,928	26,891	25,760	12,539	183,288	-	
100	10.0	Meas. & Reg Station Expense - Gen	445	30	299	6,460	6,483	4,349	21,015	1,936	1,854	903	13,194	-	
101	99.0	Meas. & Reg Station Expense - Ind	-	-	-	-	-	-	-	-	-	-	-	-	
102	10.0	Meas. & Reg Station Expense - City Gate	435	29	292	6,309	6,332	4,248	20,524	1,891	1,811	882	12,886	-	
103	99.0	Services	-	-	-	-	-	-	-	-	-	-	-	-	
104	99.0	Meters & House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	
105	14.0	Maintenance of Other Equipment	1	0	13	11	11	7	35	3	3	2	25	9	
106		Total Distribution	14,770	981	9,941	214,404	215,184	144,355	697,489	64,250	61,548	29,958	437,925	9	
107		Customer Accounts:													
108		Operation:													
109		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	
110	99.0	Meter Reading Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
111	99.0	Customer Records and Collection Exp.	-	-	-	-	-	-	-	-	-	-	-	-	
112	99.0	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	
113	99.0	Miscellaneous Customer Accounts Exp.	-	-	-	-	-	-	-	-	-	-	-	-	
114	99.0	Total Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	
115		Customer Service and Information:													
116		Operation:													
117	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	
118	99.0	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
119	99.0	Information and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
120	99.0	Misc. Customer Service and Information	-	-	-	-	-	-	-	-	-	-	-	-	
121	99.0	Total Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0	0	
122		Sales:													
123		Operation:													
124	99.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	
125	99.0	Demonstration & Selling Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
126	99.0	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
127	99.0	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
128	99.0	Total Sales	0	0	0	0	0	0	0	0	0	0	0	0	
129		Administrative & General:													
130		Operation:													
131	43.1	Salaries	2,399	289	1,911	34,822	34,949	23,445	113,282	13,086	13,392	6,116	89,879	8,836	
132	64.1	Office Supplies and Expenses	967	140	824	14,039	14,091	9,453	45,673	5,761	6,020	2,694	39,667	5,177	
133	43.1	Administrative Expense Transfer	(538)	(65)	(429)	(7,817)	(7,845)	(5,263)	(25,429)	(2,837)	(3,006)	(1,373)	(20,176)	(1,983)	
134	43.1	Outside Services Employed	191	23	152	2,772	2,782	1,866	9,019	1,042	1,066	487	7,155	703	
135	64.1	Property Insurance	130	19	111	1,894	1,901	1,275	6,181	777	812	383	5,351	698	
136	64.1	Injuries and Damages	487	71	415	7,071	7,097	4,761	23,002	2,901	3,032	1,357	19,978	2,607	
137	43.1	Pensions & Benefits	4,887	589	3,894	70,943	71,201	47,765	230,789	26,660	27,283	12,459	183,109	18,001	
138	64.1	Franchise Requirements	5	1	4	68	68	46	222	28	29	13	192	25	
139	43.1	Regulatory Expense	135	16	107	1,556	1,563	1,317	6,364	735	752	344	5,049	498	
140	43.1	Duplicate Charges - Credit	(297)	(36)	(236)	(4,308)	(4,323)	(2,900)	(14,013)	(1,619)	(1,657)	(757)	(11,118)	(1,093)	
141	64.1	General Advertising Expenses	11	2	10	166	166	112	539	68	71	32	469	61	
142	43.1	Miscellaneous General Expenses	7,153	862	5,699	103,837	104,214	69,912	337,796	39,021	39,933	18,236	268,009	26,347	
143	51.1	Rents	358	49	298	5,202	5,221	3,502	16,923	2,066	2,143	966	14,212	1,690	
144		Maintenance:													
145	51.1	Maintenance of General Plant	110	15	91	1,593	1,598	1,072	5,181	632	656	296	4,351	517	
146		Total A&G	15,999	1,974	12,851	232,239	233,084	156,363	755,509	88,221	90,527	41,234	606,129	62,083	
147	99.0	Other Utility Plant Related O&M	-	-	-	-	-	-	-	-	-	-	-	-	
148		TOTAL O&M EXPENSE - DEMAND	30,768	3,940	25,041	446,643	448,268	300,718	1,452,998	172,577	177,829	80,673	1,186,294	129,082	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
						General Service									
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Factor	Basis	Company	RS	GSS	GSL	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	Transport
									SGS	GIS	KGSSD	SSRK	SSR-BHK	STK	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	0
21	Other Gas Supply Expenses:														
22	Operation														
24	Gas processed by others	20.0	MCF - Sales Customers	60,083	47,775	4,151	6,651	1,240	14	162	24	65	2	-	-
25	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(43,611)	(34,627)	(3,013)	(4,828)	(900)	(10)	(117)	(18)	(47)	(2)	-	-
28	Gas Used for Production Exp	20.0	MCF - Sales Customers	(60,083)	(47,775)	(4,151)	(6,651)	(1,240)	(14)	(162)	(24)	(65)	(2)	-	-
29	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(15,931)	(12,668)	(1,101)	(1,764)	(329)	(4)	(43)	(6)	(17)	(1)	-	-
30	Other Gas Supply Expenses	20.0	MCF - Sales Customers	381,769	303,558	26,374	42,260	7,877	91	1,027	156	411	14	-	-
31	Maintenance														
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			322,226	256,214	22,261	35,669	6,648	77	867	131	347	12	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	0
60															
61	Transmission:														
62	Operation														
63	Operation supervision and engineering	24.0	MCF for Transmission Allocation	83,364	56,453	4,905	7,859	1,465	-	191	29	-	-	-	2,534
64	System control and load dispatching	24.0	MCF for Transmission Allocation	276,009	186,933	16,241	26,024	4,851	-	633	96	-	-	-	8,391
65	Communication system expense	24.0	MCF for Transmission Allocation	305	206	18	29	5	-	1	0	-	-	-	9
66	Compressor station labor and expense	24.0	MCF for Transmission Allocation	250,419	169,601	14,735	23,611	4,401	-	574	87	-	-	-	7,613
67	Gas for compressor station fuel	24.0	MCF for Transmission Allocation	40,872	27,681	2,405	3,854	718	-	94	14	-	-	-	1,243
68	Other fuel and power for compressor stations	24.0	MCF for Transmission Allocation	12,232	8,284	720	1,153	215	-	28	4	-	-	-	372
69	Mains expenses	24.0	MCF for Transmission Allocation	1,723,683	1,167,398	101,427	162,520	30,293	-	3,950	598	-	-	-	52,402
70	Measuring and regulating station expenses	24.0	MCF for Transmission Allocation	319,545	216,418	18,803	30,129	5,618	-	732	111	-	-	-	9,714
71	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	24.0	MCF for Transmission Allocation	5,695	3,857	335	537	100	-	13	2	-	-	-	173
73	Rents	24.0	MCF for Transmission Allocation	873	591	51	82	15	-	2	0	-	-	-	27
74	Maintenance														
75	Maint. Sup. & Eng.	24.0	MCF for Transmission Allocation	40,255	27,264	2,369	3,796	707	-	92	14	-	-	-	1,224
76	Structures and Improvements	24.0	MCF for Transmission Allocation	6,153	4,167	362	580	108	-	14	2	-	-	-	187
77	Mains	24.0	MCF for Transmission Allocation	208,477	141,195	12,267	19,657	3,664	-	478	72	-	-	-	6,338
78	Compressor Station Equip Maint	24.0	MCF for Transmission Allocation	117,526	79,596	6,916	11,081	2,065	-	269	41	-	-	-	3,573
79	Meas. & Regul. Station Equip Maint	24.0	MCF for Transmission Allocation	262,684	177,908	15,457	24,768	4,617	-	602	91	-	-	-	7,986
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	24.0	MCF for Transmission Allocation	72	49	4	7	1	-	0	0	-	-	-	2
82	Total Transmission Expense			3,348,154	2,267,602	197,016	315,686	58,842	0	7,673	1,162	0	0	0	101,787

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
		Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
				CNGK	CNGT	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	WTt
83															
84	Distribution:														
85	Operation														
86	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	568	182	2,557	3,482	4,461	4,064	20,784	953	1,354	1,160	12,019	-
87	Load Dispatching	23.0	MCF - Retail Customers	650	209	2,928	3,987	5,109	4,654	23,798	1,092	1,550	1,328	13,762	-
88	Mains & Services Expense	48.3	Mains & Services - Commodity	6,689	2,150	30,134	41,028	52,575	47,894	244,921	11,235	15,951	13,667	141,636	-
89	Meas. & Reg Station Expense - Gen	23.0	MCF - Retail Customers	1,723	554	7,763	10,569	13,544	12,338	63,094	2,894	4,109	3,521	36,487	-
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	244	78	1,099	1,497	1,918	1,747	8,934	410	582	499	5,166	-
92	Meter & House Regulator Expense	99.0		-	-	-	-	-	-	-	-	-	-	-	-
93	Customer Installations Expense	99.0		-	-	-	-	-	-	-	-	-	-	-	-
94	Other Expenses	49.3	Distribution Plant - Commodity	2,181	701	9,826	13,379	17,144	15,618	79,866	3,663	5,202	4,457	46,186	-
95	Rents	49.3	Distribution Plant - Commodity	1	0	4	6	8	7	36	2	2	2	21	-
96	Maintenance														
97	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	256	82	1,155	1,572	2,014	1,835	9,384	430	611	524	5,427	-
98	Structure & Improv.	23.0	MCF - Retail Customers	525	169	2,363	3,217	4,123	3,756	19,206	881	1,251	1,072	11,107	-
99	Mains	23.0	MCF - Retail Customers	10,296	3,309	46,384	63,152	80,925	73,720	376,991	17,293	24,553	21,036	218,011	-
100	Meas. & Reg Station Expense - Gen	23.0	MCF - Retail Customers	741	238	3,339	4,546	5,826	5,307	27,139	1,245	1,767	1,514	15,694	-
101	Meas. & Reg Station Expense - Ind	99.0		-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	724	233	3,261	4,440	5,689	5,183	26,504	1,216	1,726	1,479	15,327	-
103	Services	99.0		-	-	-	-	-	-	-	-	-	-	-	-
104	Meters & House Regulators	99.0		-	-	-	-	-	-	-	-	-	-	-	-
105	Maintenance of Other Equipment	23.0	MCF - Retail Customers	1	0	6	8	10	9	45	2	3	3	26	-
106	Total Distribution			24,600	7,905	110,819	150,882	193,345	176,131	900,702	41,316	58,661	50,260	520,869	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	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	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	0
132															
133	Administrative & General:														
134	Operation														
135	Salaries	43.3	Labor - A&G - Commodity	5,381	1,729	24,239	24,504	31,400	28,604	146,277	9,037	12,830	10,993	113,925	6,657
136	Office Supplies and Expenses	64.3	PST&D Plant - Commodity	2,410	774	10,857	9,880	12,661	11,534	58,981	4,048	4,924	4,924	51,029	3,840
137	Administrative Expense Transfer	43.3	Labor - A&G - Commodity	(1,208)	(368)	(5,441)	(5,500)	(7,049)	(6,421)	(32,836)	(2,029)	(2,880)	(2,468)	(25,573)	(1,494)
138	Outside Services Employed	43.3	Labor - A&G - Commodity	428	138	1,930	1,951	2,500	2,277	11,645	719	1,021	875	9,069	530
139	Property Insurance	64.3	PST&D Plant - Commodity	325	104	1,465	1,333	1,708	1,556	7,957	546	775	684	6,884	518
140	Injuries and Damages	64.3	PST&D Plant - Commodity	1,214	390	5,468	4,976	6,376	5,809	29,705	2,039	2,894	2,480	25,700	1,934
141	Pensions & Benefits	43.3	Labor - A&G - Commodity	10,062	3,522	49,381	49,921	63,971	58,275	298,008	18,410	26,139	22,396	232,099	13,563
142	Franchise Requirements	64.3	PST&D Plant - Commodity	12	4	53	48	61	56	286	20	28	24	248	19
143	Regulatory Expense	43.3	Labor - A&G - Commodity	302	97	1,362	1,377	1,764	1,607	8,218	508	721	618	6,400	374
144	Duplicate Charges - Credit	43.3	Labor - A&G - Commodity	(666)	(214)	(2,998)	(3,031)	(3,884)	(3,538)	(18,095)	(1,118)	(1,587)	(1,360)	(14,093)	(824)
145	General Advertising Expenses	64.3	PST&D Plant - Commodity	28	9	128	117	150	136	697	48	68	58	603	45
146	Miscellaneous General Expenses	43.3	Labor - A&G - Commodity	16,044	5,156	72,277	73,067	93,631	85,295	436,182	26,946	38,259	32,780	339,713	19,852
147	Rents	51.3	General Plant - Commodity	859	276	3,869	3,661	4,691	4,273	21,853	1,443	2,048	1,755	18,186	1,259
148	Maintenance														
149	Maintenance of General Plant	51.3	General Plant - Commodity	263	84	1,185	1,121	1,436	1,308	6,690	442	627	537	5,567	385
150	Total A&G			36,354	11,682	163,772	163,423	209,416	190,771	975,568	61,058	86,691	74,275	769,758	46,659
151															
152	Other Utility Plant Related O&M	99.0		-	-	-	-	-	-	-	-	-	-	-	-
153															
154	TOTAL O&M EXPENSE - COMMODITY			71,462	22,964	321,929	314,305	402,761	366,903	1,876,270	120,022	170,410	146,004	1,513,122	97,154

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI	
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	0
4		Production Maps & Records	0	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	0
6		Field Compressor Station Expense	0	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	0
8		Field Meas. & Regul. Station Exp	0	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	0
10		Other Expenses	0	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	0
13		Structures and Improvements	0	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	0
15		Compressor Station Equip. Maint.	0	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	0
17		Purification Equipment Maintenance	0	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	0
19		Gas Processed By Others	0	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	0
21		Other Gas Supply Expenses:													
22		Operation													
23		Gas processed by others	142,453	112,857	10,809	15,594	2,745	34	169	48	191	4	0	0	0
24		Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Gas Deliver Processing Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
26		Gas Used for Compressor Sta. Fuel	(103,399)	(81,917)	(7,846)	(11,319)	(1,993)	(25)	(123)	(35)	(139)	(3)	0	0	0
27		Gas Used for Production Exp	(142,453)	(112,857)	(10,809)	(15,594)	(2,745)	(34)	(169)	(48)	(191)	(4)	0	0	0
28		Gas Used for Other Utility Ops	(37,772)	(29,925)	(2,866)	(4,135)	(728)	(9)	(45)	(13)	(51)	(1)	0	0	0
29		Other Gas Supply Expenses	905,144	717,093	68,681	99,082	17,445	217	1,076	308	1,214	28	0	0	0
30		Maintenance													
31		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses	763,973	605,252	57,970	83,629	14,724	183	908	260	1,025	24	0	0	0
33		Underground Storage:													
34		Operation													
35		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0
36		Maps & Records	167	132	13	18	3	0	0	0	0	0	0	0	0
37		Wells Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Lines Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
39		Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
40		Compressor Station Fuel & Power	62,600	49,462	5,060	6,796	1,144	15	6	18	96	2	0	0	0
41		Meas. & Regul. Station Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
42		Purification Expenses	69	54	6	7	1	0	0	0	0	0	0	0	0
43		Exploration & Development	0	0	0	0	0	0	0	0	0	0	0	0	0
44		Gas Losses	0	0	0	0	0	0	0	0	0	0	0	0	0
45		Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
46		Storage Well Royalties	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
48		Maintenance													
49		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0
50		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
51		Reservoirs & Wells Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
52		Line Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
53		Compressor Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
54		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
55		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
56		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
57		Total Underground Storage Expense	62,636	49,649	5,079	6,822	1,149	15	6	18	96	2	0	0	0
58		Transmission:													
59		Operation													
60		Operation supervision and engineering	197,900	139,758	13,000	19,078	3,385	0	197	108	0	0	0	5,652	0
61		System control and load dispatching	655,308	462,782	43,049	63,172	11,209	0	652	356	0	0	0	18,814	0
62		Communication system expense	723	511	48	70	12	0	1	0	0	0	0	21	0
63		Compressor station labor and expense	594,551	419,875	39,057	57,315	10,170	0	591	323	0	0	0	17,069	0
64		Gas for compressor station fuel	40,872	27,681	2,405	3,854	718	0	94	14	0	0	0	1,243	0
65		Other fuel and power for compressor stations	12,232	8,284	720	1,153	215	0	28	4	0	0	0	372	0
66		Mains expenses	4,092,406	2,890,079	268,840	394,513	70,001	0	4,070	2,224	0	0	0	117,451	0
67		Measuring and regulating station expenses	758,870	535,777	49,839	73,137	12,977	0	755	412	0	0	0	21,781	0
68		Transmission and compression of gas by others	0	0	0	0	0	0	0	0	0	0	0	0	0
69		Other expenses	13,522	9,549	888	1,304	231	0	13	7	0	0	0	388	0
70		Rents	2,072	1,463	136	200	35	0	2	1	0	0	0	59	0
71		Maintenance													
72		Maint. Sup. & Eng.	95,575	67,496	6,279	9,214	1,635	0	95	52	0	0	0	2,744	0
73		Structures and Improvements	14,608	10,316	960	1,408	250	0	15	8	0	0	0	419	0
74		Mains	494,970	349,551	32,516	47,716	8,467	0	492	269	0	0	0	14,210	0
75		Compressor Station Equip Maint	279,032	197,054	18,330	26,599	4,773	0	278	152	0	0	0	8,011	0
76		Meas. & Regul. Station Equip Maint	623,671	440,440	40,970	60,123	10,668	0	620	339	0	0	0	17,905	0
77		Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
78		Other Equipment Maintenance	172	121	11	17	3	0	0	0	0	0	0	5	0
79		Total Transmission Expense	7,876,283	5,560,737	517,048	759,170	134,750	0	7,902	4,270	0	0	0	226,214	0

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
	Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
	Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
			CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVT1-T1	LVT1-T2	LVT1-T3	LVT1-T4	WTt	
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	0
4		Production Maps & Records	0	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	0
6		Field Compressor Station Expense	0	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	0
8		Field Meas. & Regul. Station Exp	0	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	0
10		Other Expenses	0	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	0
13		Structures and Improvements	0	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	0
15		Compressor Station Equip. Maint.	0	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	0
17		Purification Equipment Maintenance	0	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	0
19		Gas Processed By Others	0	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	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	0
25		Purchased Gas Expenses	0	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	0
27		Gas Used for Compressor Sta. Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0
28		Gas Used for Production Exp	0	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	0
30		Other Gas Supply Expenses	0	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	0
33		Total Other Gas Supply Expenses	0	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	0
38		Maps & Records	0	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	0
40		Lines Expense	0	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	0
42		Compressor Station Fuel & Power	0	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	0
44		Purification Expenses	0	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	0
46		Gas Losses	0	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	0
48		Storage Well Royalties	0	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	0
50		Maintenance													
51		Maint. Sup. & Eng.	0	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	0
53		Reservoirs & Wells Maintenance	0	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	0
55		Compressor Station Equip Maint	0	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	0
57		Purification Equipment Maintenance	0	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	0
59		Total Underground Storage Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
60															
61		Transmission:													
62		Operation													
63		Operation supervision and engineering	262	109	1,235	0	0	0	0	848	1,275	774	9,137	2,952	
64		System control and load dispatching	866	361	4,091	0	0	0	0	3,139	4,223	2,564	30,266	9,774	
65		Communication system expense	1	0	5	0	0	0	0	3	5	3	33	11	
66		Compressor station labor and expense	786	327	3,711	0	0	0	0	2,848	3,831	2,326	27,451	8,868	
67		Gas for compressor station fuel	128	41	578	0	0	0	0	215	306	262	2,716	616	
68		Other fuel and power for compressor stations	36	12	173	0	0	0	0	64	92	76	413	164	
69		Mains expenses	5,410	2,253	25,547	0	0	0	0	19,603	26,372	16,012	188,952	61,039	
70		Measuring and regulating station expenses	1,003	418	4,736	0	0	0	0	3,634	4,889	2,988	35,029	11,316	
71		Transmission and compression of gas by others	0	0	0	0	0	0	0	0	0	0	0	0	
72		Other expenses	18	7	84	0	0	0	0	65	87	53	624	202	
73		Rents	3	1	13	0	0	0	0	10	13	8	96	31	
74		Maintenance													
75		Maint. Sup. & Eng.	126	53	597	0	0	0	0	458	616	374	4,413	1,426	
76		Structures and Improvements	19	8	91	0	0	0	0	70	94	67	674	218	
77		Mains	654	273	3,090	0	0	0	0	2,371	3,190	1,937	22,853	7,383	
78		Compressor Station Equip Maint	369	154	1,742	0	0	0	0	1,337	1,798	1,092	12,883	4,162	
79		Meas. & Regul. Station Equip Maint	824	343	3,893	0	0	0	0	2,987	4,019	2,440	28,796	9,302	
80		Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
81		Other Equipment Maintenance	0	0	1	0	0	0	0	1	1	1	8	3	
82		Total Transmission Expense	10,508	4,361	49,587	0	0	0	0	37,754	50,812	30,950	364,736	117,484	

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF O&M EXPENSES														
	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI
83														
84		Distribution:												
85		Operation:												
86		Supervision & Eng.	1,573,727	1,226,162	109,050	68,806	8,758	1,170	747	2	12	19	47,081	14,699
87		Load Dispatching	621,543	358,473	34,511	8,688	49,510	108	500	0	0	0	46,498	14,232
88		Mains & Services Expense	11,168,791	8,026,739	630,614	600,230	94,031	6,228	6,603	7	55	74	512,749	158,644
89		Meas. & Reg Station Expense - Gen	1,647,846	950,389	91,496	131,262	23,034	286	1,327	0	0	0	123,276	37,733
90		Meas. & Reg Station Expense - Gen GSS	0	0	0	0	0	0	0	0	0	0	0	0
90		Meas. & Reg Station Expense - Ind	562,638	0	423,510	133,391	5,737	0	0	0	0	0	0	0
91		Meas. & Reg Station Expense - City Gate	233,655	134,770	12,976	18,613	3,266	41	188	0	0	0	17,479	5,350
92		Meter & House Regulator Expense	7,932,753	7,242,740	457,220	142,998	6,000	8,428	2,390	12	74	123	44,294	15,487
93		Customer Installations Expense	5,310,354	4,948,445	305,073	95,726	4,017	5,642	1,600	8	49	62	29,651	10,368
94		Other Expenses	4,371,576	3,253,622	250,582	220,762	32,473	2,949	2,501	11	55	111	178,867	55,651
95		Rents	1,982	1,475	114	100	15	1	1	0	0	0	81	25
96		Maintenance:												
97		Supervision & Eng.	333,991	217,391	22,503	22,356	3,554	132	223	0	1	1	18,872	5,802
98		Structure & Improv.	501,612	289,303	27,852	39,957	7,012	88	404	0	0	0	37,526	11,486
99		Mains	9,845,977	5,678,633	546,692	784,296	137,631	1,718	7,927	0	0	0	736,590	225,457
100		Meas. & Reg Station Expense - Gen	708,786	408,790	39,355	56,459	9,908	124	571	0	0	0	53,025	16,230
101		Meas. & Reg Station Expense - Ind	259,808	0	195,563	61,596	2,649	0	0	0	0	0	0	0
102		Meas. & Reg Station Expense - City Gate	692,210	399,230	38,435	55,139	9,676	121	557	0	0	0	51,794	15,850
103		Services	2,125,014	1,931,470	122,654	40,386	2,056	2,276	647	3	25	33	15,235	5,420
104		Meters & House Regulators	1,876,857	1,713,603	108,176	33,833	1,420	1,994	566	3	17	29	10,480	3,664
105		Maintenance of Other Equipment	1,179	652	63	90	16	0	3	0	1	0	93	28
106		Total Distribution	49,770,301	36,681,887	3,417,438	2,555,509	359,941	31,307	26,754	48	289	473	1,923,572	596,127
107		Customer Accounts:												
109		Operation:												
110		Supervision	451,783	412,396	26,097	8,220	354	478	151	1	5	1	2,463	851
111		Meter Reading Expenses	3,959,840	3,613,705	229,679	72,026	3,098	4,189	1,326	6	46	6	21,585	7,457
112		Customer Records and Collection Exp.	10,635,800	9,708,562	614,367	193,505	8,322	11,254	3,562	17	122	17	57,991	20,033
113		Uncollectible Accounts	2,766,167	2,525,010	159,785	50,327	2,164	2,927	926	4	32	4	15,082	5,210
114		Miscellaneous Customer Accounts Exp.	835,232	762,416	48,246	15,196	654	884	280	1	10	1	4,554	1,573
115		Total Customer Accounts	18,647,822	17,022,090	1,077,174	339,273	14,591	19,731	6,245	29	214	29	101,676	35,124
116		Customer Service and Information:												
117		Operation:												
118		Supervision	0	0	0	0	0	0	0	0	0	0	0	0
119		Customer Assistance Expenses	221,137	201,858	12,774	4,023	173	234	74	0	3	0	1,206	417
121		Information and Instructional Expenses	0	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	0
123		Total Customer Service and Information	221,137	201,858	12,774	4,023	173	234	74	0	3	0	1,206	417
124		Sales:												
125		Operation:												
126		Supervision	0	0	0	0	0	0	0	0	0	0	0	0
127		Demonstration & Selling Expenses	630,264	575,317	36,407	11,467	493	667	211	1	7	1	3,436	1,187
129		Advertising Expenses	0	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	0
131		Total Sales	630,264	575,317	36,407	11,467	493	667	211	1	7	1	3,436	1,187
132		Administrative & General:												
133		Operation:												
134		Salaries	11,475,951	8,823,621	761,094	570,668	80,676	7,460	6,298	622	263	84	324,425	130,792
136		Office Supplies and Expenses	3,834,828	2,831,218	224,911	221,517	34,359	2,178	2,451	337	43	82	132,093	58,454
137		Administrative Expense Transfer	(2,576,070)	(1,980,687)	(170,847)	(128,101)	(18,110)	(1,675)	(1,414)	(140)	(59)	(19)	(72,826)	(29,360)
138		Outside Services Employed	913,563	702,420	60,588	45,429	6,422	594	501	50	7	7	25,626	10,412
139		Property Insurance	517,336	381,945	39,242	29,884	4,635	294	331	46	6	11	17,820	7,886
140		Injuries and Damages	1,931,364	1,425,909	113,274	111,564	17,304	1,097	1,234	22	41	66,527	29,440	
141		Pensions & Benefits	23,379,832	17,976,267	1,650,568	1,162,615	164,359	15,198	12,831	1,268	535	171	660,948	266,461
142		Franchise Requirements	18,607	13,737	1,091	1,075	167	1	12	2	0	0	284	284
143		Regulatory Expense	644,725	495,716	42,759	32,060	4,532	419	354	35	15	5	18,226	7,348
144		Duplicate Charges - Credit	(1,419,587)	(1,091,491)	(94,148)	(70,592)	(9,980)	(923)	(779)	(77)	(33)	(10)	(40,132)	(16,179)
145		General Advertising Expenses	45,293	33,439	2,656	2,616	406	26	29	4	1	1	1,560	690
146		Miscellaneous General Expenses	34,220,083	26,311,111	2,269,502	1,701,672	240,566	22,244	18,780	1,856	784	250	967,402	390,008
147		Rents	1,533,008	1,151,840	94,934	83,290	12,471	925	113	25	24	24	48,761	20,849
148		Maintenance:												
149		Maintenance of General Plant	469,308	352,619	29,063	25,498	3,118	283	282	35	8	7	14,927	6,383
150		Total A&G	74,988,242	57,427,664	4,915,787	3,789,194	541,626	48,131	41,831	4,320	1,631	654	2,166,202	883,468
151		Other Utility Plant Related O&M	0	0	0	0	0	0	0	0	0	0	0	0
152														
153														
154		TOTAL O&M EXPENSE	152,960,859	118,124,453	10,039,676	7,549,088	1,067,447	109,268	83,930	8,947	3,265	1,184	4,196,093	1,742,536

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF O&M EXPENSES															
	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVT1-T1	Large Vol Transport LVT1-T2	Large Vol Transport LVT1-T3	Large Vol Transport LVT1-T4	Wholesale Transport WTt	
83															
84	Distribution:														
85	Operation														
86	Supervision & Eng.		925	209	3,534	8,879	9,639	7,509	37,019	2,518	2,849	1,880	22,199	61	
87	Load Dispatching		1,040	235	3,190	9,651	10,794	8,468	42,227	2,789	3,176	2,119	25,333	0	
88	Mains & Services Expense		10,783	2,442	36,268	102,037	112,366	87,835	435,303	29,187	33,142	21,981	261,147	326	
89	Meas. & Reg Station Expense - Gen		2,758	622	8,458	25,388	28,617	22,490	111,952	7,395	8,420	5,619	67,152	0	
90	Meas. & Reg Station Expense - Gen GSS		0	0	0	0	0	0	0	0	0	0	0	0	
91	Meas. & Reg Station Expense - Ind		0	0	0	0	0	0	0	0	0	0	0	0	
92	Meas. & Reg Station Expense - City Gate		391	88	1,198	3,628	4,057	3,182	15,869	1,049	1,194	796	9,520	0	
93	Meter & House Regulator Expense		111	25	5,717	2,637	1,183	628	813	481	419	172	419	382	
94	Customer Installations Expense		74	16	3,827	1,765	792	421	544	322	280	115	280	255	
95	Other Expenses		3,569	807	12,868	34,387	37,254	28,971	142,458	9,742	11,021	7,250	85,391	270	
96	Rents		2	0	6	16	17	13	65	4	5	3	39	0	
96	Maintenance														
97	Supervision & Eng.		411	93	1,318	3,844	4,274	3,349	16,662	1,107	1,259	838	9,996	5	
98	Structure & Improv.		839	189	2,575	7,789	8,711	6,834	34,079	2,251	2,563	1,711	20,445	0	
99	Mains		16,478	3,719	50,539	152,889	170,988	134,139	668,919	44,184	50,313	33,575	401,299	0	
100	Meas. & Reg Station Expense - Gen		1,186	268	3,638	11,006	12,309	9,656	48,154	3,181	3,622	2,417	28,889	0	
101	Meas. & Reg Station Expense - Ind		0	0	0	0	0	0	0	0	0	0	0	0	
102	Meas. & Reg Station Expense - City Gate		1,158	261	3,553	10,749	12,021	9,439	47,028	3,108	3,537	2,369	28,213	0	
103	Services		34	11	1,529	1,207	570	307	322	214	203	75	193	145	
104	Meters & House Regulators		26	6	1,353	624	280	149	192	114	99	41	99	90	
105	Maintenance of Other Equipment		2	1	19	19	21	16	80	5	6	4	51	9	
106	Total Distribution		39,789	8,994	139,591	376,714	413,893	323,356	1,601,685	107,649	122,109	80,958	960,675	1,544	
108	Customer Accounts:														
109	Operation														
110	Supervision		6	2	363	151	66	31	43	31	21	10	23	19	
111	Meter Reading Expenses		56	15	3,178	1,327	582	275	377	188	84	199	167	9	
112	Customer Records and Collection Exp.		151	40	8,538	3,566	1,562	740	1,013	724	504	226	535	450	
113	Uncollectible Accounts		39	10	2,220	927	406	192	264	188	131	59	139	117	
114	Miscellaneous Customer Accounts Exp.		12	3	670	280	123	58	80	57	40	18	42	35	
115	Total Customer Accounts		265	69	14,969	6,252	2,739	1,298	1,777	1,270	884	396	938	788	
116	Customer Service and Information:														
117	Operation														
118	Supervision		0	0	0	0	0	0	0	0	0	0	0	0	
119	Customer Assistance Expenses		3	1	178	74	32	15	21	15	10	5	11	9	
120	Information and Instructional Expenses		0	0	0	0	0	0	0	0	0	0	0	0	
121	Misc. Customer Service and Information		0	0	0	0	0	0	0	0	0	0	0	0	
122	Total Customer Service and Information		3	1	178	74	32	15	21	15	10	5	11	9	
124	Sales:														
125	Operation														
126	Supervision		0	0	0	0	0	0	0	0	0	0	0	0	
127	Demonstration & Selling Expenses		9	2	506	211	93	44	60	43	30	13	32	27	
128	Advertising Exp/tds		0	0	0	0	0	0	0	0	0	0	0	0	
129	Miscellaneous Sales Expenses		0	0	0	0	0	0	0	0	0	0	0	0	
130	Total Sales		9	2	506	211	93	44	60	43	30	13	32	27	
132	Administrative & General:														
133	Operation														
134	Salaries		7,879	2,044	30,987	61,919	67,542	52,668	260,335	22,611	26,634	17,275	204,220	15,835	
135	Office Supplies and Expenses		3,435	929	13,277	25,395	27,512	21,395	105,205	10,090	12,035	7,720	90,873	9,216	
136	Administrative Expense Transfer		(1,769)	(459)	(6,956)	(13,899)	(15,162)	(11,823)	(58,439)	(5,076)	(5,979)	(3,878)	(45,842)	(3,555)	
137	Outside Services Employed		627	163	2,467	4,929	5,377	4,193	20,724	1,800	2,120	1,375	16,257	1,261	
138	Property Insurance		463	125	1,791	3,426	3,712	2,886	14,193	1,361	1,624	1,041	12,273	1,243	
139	Injuries and Damages		1,730	468	6,687	12,790	13,856	10,775	52,985	5,082	6,061	3,888	45,818	4,642	
140	Pensions & Benefits		16,051	4,164	63,130	126,146	137,602	107,299	530,378	46,065	54,262	35,195	416,055	32,261	
141	Franchise Requirements		17	5	64	123	133	104	510	49	58	37	441	45	
142	Regulatory Expense		443	115	1,741	3,479	3,795	2,959	14,626	1,270	1,496	971	11,473	890	
143	Duplicate Charges - Credit		(975)	(253)	(3,833)	(7,659)	(8,355)	(6,515)	(32,204)	(2,797)	(3,295)	(2,137)	(25,262)	(1,959)	
144	General Advertising Expenses		41	11	157	300	325	253	1,243	119	142	91	1,074	109	
145	Miscellaneous General Expenses		23,493	6,094	92,401	184,635	201,403	157,049	775,293	67,423	79,421	51,513	608,963	47,218	
146	Rents		1,236	329	4,809	9,348	10,154	7,905	39,947	3,601	4,276	2,753	32,485	3,014	
147	Maintenance														
148	Maintenance of General Plant		378	101	1,472	2,862	3,109	2,420	11,923	1,102	1,309	843	9,945	923	
149	Total A&G		53,050	13,836	208,194	413,793	451,003	351,568	1,736,719	152,702	180,165	116,688	1,378,874	111,142	
151	Other Utility Plant Related O&M														
152			0	0	0	0	0	0	0	0	0	0	0	0	
153															
154	TOTAL O&M EXPENSE		103,624	27,263	413,025	797,045	867,760	676,281	3,340,262	299,433	354,010	229,010	2,705,266	230,995	

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF PAYROLL																
		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GI	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport Wt	
83																
84	Distribution:															
85	Operation															
86	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	16	4	728	438	206	110	136	80	73	29	73	59	
87	Load Dispatching	66.2	Distribution O&M Operations - Customer	7	2	289	174	82	44	54	32	29	11	29	24	
88	Mains & Services Expense	66.2	Distribution O&M Operations - Customer	47	12	2,089	1,257	591	316	390	230	209	82	208	170	
89	Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	11	3	491	295	139	74	92	54	49	19	49	40	
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	5	1	204	123	58	31	38	22	20	8	20	17	
91	Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	1	0	48	29	14	7	9	5	5	2	5	4	
92	Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	66	17	2,928	1,762	829	443	547	322	293	115	292	239	
93	Customer Installations Expense	66.2	Distribution O&M Operations - Customer	51	13	2,265	1,363	641	343	423	249	227	89	226	185	
94	Other Expenses	66.2	Distribution O&M Operations - Customer	4	4	665	400	188	101	124	73	67	26	66	54	
95	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	Maintenance															
97	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	1	0	59	37	17	9	10	7	6	2	6	5	
98	Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	0	0	4	2	1	1	1	0	0	0	0	0	
99	Mains	67.2	Distribution O&M Maintenance - Customer	22	6	1,042	662	307	165	186	119	109	42	106	85	
100	Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	2	1	97	62	29	15	17	11	10	4	10	8	
101	Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	1	0	34	22	10	5	6	4	4	1	3	3	
102	Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	2	1	93	59	27	15	17	11	10	4	9	8	
103	Services	67.2	Distribution O&M Maintenance - Customer	5	2	260	165	77	41	46	30	27	10	26	21	
104	Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	6	2	271	172	80	43	48	31	28	11	28	22	
105	Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	0	0	0	0	0	0	0	0	0	0	0	0	
106	Total Distribution			257	66	11,568	7,022	3,295	1,763	2,146	1,280	1,167	455	1,156	943	
107																
108	Customer Accounts:															
109	Operation															
110	Supervision	3.0	Total Customers	6	2	350	146	64	30	41	30	21	9	22	18	
111	Meter Reading Expenses	3.0	Total Customers	19	5	1,087	454	199	94	129	92	64	29	68	57	
112	Meter Reading Expenses - GSS	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	Customer Records and Collection Exp.	3.0	Total Customers	79	21	4,456	1,861	815	386	529	378	263	118	279	235	
114	Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
115	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	10	3	562	235	103	49	67	48	33	15	35	30	
116	Total Customer Accounts			114	30	6,454	2,696	1,181	559	766	548	381	171	405	340	
117																
118	Customer Service and Information:															
119	Operation															
120	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
121	Customer Assistance Expenses	3.0	Total Customers	2	1	123	51	22	11	15	10	7	3	8	6	
122	Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
123	Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
124	Total Customer Service and Information			2	1	123	51	22	11	15	10	7	3	8	6	
125																
126	Sales:															
127	Operation															
128	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	Demonstration & Selling Expenses	3.0	Total Customers	7	2	378	158	69	33	45	32	22	10	24	20	
130	Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
131	Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Total Sales			7	2	378	158	69	33	45	32	22	10	24	20	
133																
134	Administrative & General:															
135	Operation															
136	Salaries	43.2	Labor - A&G - Customer	70	18	3,416	1,831	842	436	548	345	291	118	294	241	
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			70	18	3,416	1,831	842	436	548	345	291	118	294	241	
152																
153	Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
154																
155	TOTAL LABOR EXPENSE - CUSTOMER			451	117	21,938	11,758	5,410	2,802	3,519	2,215	1,869	756	1,886	1,550	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF PAYROLL															
				CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTI-T1	Large Vol Transport LVTI-T2	Large Vol Transport LVTI-T3	Large Vol Transport LVTI-T4	Wholesale Transport Wt
		Allocation Factor	Allocation Basis												
83	Distribution:														
84	Operation														
85	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	332	22	223	4,815	4,832	3,242	15,663	1,443	1,382	673	9,834	-
86	Load Dispatching	66.1	Distribution O&M Operations - Demand	132	9	89	1,914	1,921	1,288	6,226	573	549	267	3,909	-
87	Mains & Services Expense	66.1	Distribution O&M Operations - Demand	952	63	640	13,816	13,866	9,302	44,945	4,140	3,966	1,930	28,219	-
88	Meas. & Reg Station Expense - Gen	99.0	Distribution O&M Operations - Demand	223	15	150	3,244	3,256	2,184	10,553	972	931	453	6,626	-
89	Meas. & Reg Station Expense - Gen GSS	99.0	Distribution O&M Operations - Demand	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	93	6	63	1,352	1,357	910	4,399	405	388	189	2,762	-
91	Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	22	1	15	320	321	215	1,040	96	92	45	653	-
92	Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	1,334	89	897	19,364	19,434	13,038	62,994	5,903	5,559	2,706	39,551	-
93	Customer Installations Expense	66.1	Distribution O&M Operations - Demand	1,032	69	694	14,581	15,036	10,087	48,736	4,469	4,301	2,093	30,599	-
94	Other Expenses	66.1	Distribution O&M Operations - Demand	303	20	204	4,397	4,413	2,961	14,306	1,318	1,262	614	8,982	-
95	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Maintenance														
97	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	150	10	101	2,175	2,182	1,464	7,074	652	624	304	4,442	0
98	Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	10	1	7	144	145	97	469	43	41	20	295	0
99	Mains	67.1	Distribution O&M Maintenance - Demand	2,667	177	1,797	38,710	38,850	26,062	125,928	11,600	11,112	5,409	79,065	3
100	Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	248	16	167	3,606	3,619	2,428	11,730	1,081	1,035	504	7,365	0
101	Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	88	6	59	1,278	1,283	861	4,158	383	367	179	2,611	0
102	Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	299	16	161	3,464	3,477	2,332	11,269	1,038	994	494	7,076	0
103	Services	67.1	Distribution O&M Maintenance - Demand	665	44	448	9,652	9,687	6,498	31,399	2,892	2,771	1,349	19,714	1
104	Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	695	46	468	10,085	10,122	6,790	32,808	3,022	2,895	1,409	20,599	1
105	Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	0	0	0	3	3	2	10	1	1	0	6	0
106	Total Distribution			9,184	610	6,182	133,319	133,804	89,761	433,706	39,951	38,271	18,628	272,306	6
107	Customer Accounts:														
108	Operation														
109	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Meter Reading Expenses - GSS	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	0
116	Customer Service and Information:														
117	Operation														
118	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
123	Sales:														
124	Operation														
125	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130	Administrative & General:														
131	Operation														
132	Salaries	43.1	Labor - A&G - Demand	1,694	204	1,350	24,588	24,678	16,555	79,989	9,240	9,456	4,318	63,464	6,239
133	Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
134	Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Maintenance														
146	Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Total A&G			1,694	204	1,350	24,588	24,678	16,555	79,989	9,240	9,456	4,318	63,464	6,239
148	Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
149	TOTAL LABOR EXPENSE - DEMAND			10,879	1,311	8,667	157,916	158,491	106,323	513,726	59,344	60,731	27,734	407,593	40,069

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF PAYROLL															
		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI
83															
84	Distribution:														
85	Operation														
86	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	222,796	119,204	10,357	16,595	3,093	36	403	-	-	-	17,569	5,351
87	Load Dispatching	66.3	Distribution O&M Operations - Commodity	88,557	47,381	4,117	6,596	1,229	14	160	-	-	-	6,979	2,127
88	Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	639,324	342,061	29,719	47,620	8,876	102	1,157	-	-	-	50,387	15,354
89	Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	150,116	80,317	6,978	11,181	2,084	24	272	-	-	-	11,831	3,605
90	Meas. & Reg Station Expense - Gen GSS	99.0		0											
90	Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	62,576	33,481	2,909	4,661	869	10	113	-	-	-	4,832	1,503
91	Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	14,792	7,914	688	1,102	205	2	27	-	-	-	1,166	355
92	Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	896,074	479,431	41,854	66,744	12,441	144	1,622	-	-	-	70,622	21,520
93	Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	693,251	370,914	32,226	51,637	9,626	111	1,255	-	-	-	54,637	16,849
94	Other Expenses	66.3	Distribution O&M Operations - Commodity	203,492	108,875	9,459	15,157	2,825	33	368	-	-	-	16,038	4,887
95	Rents	99.0		0											
96	Maintenance														
97	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	100,634	53,843	4,678	7,496	1,397	16	182	-	-	-	7,931	2,417
98	Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	6,675	3,572	310	497	93	1	12	-	-	-	526	160
99	Mains	67.3	Distribution O&M Maintenance - Commodity	1,791,375	958,449	83,273	133,431	24,871	287	3,243	-	-	-	141,184	43,022
100	Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	166,866	89,279	7,757	12,429	2,317	27	302	-	-	-	13,151	4,008
101	Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	59,149	31,647	2,750	4,406	821	9	107	-	-	-	4,662	1,421
102	Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	160,313	85,773	7,452	11,941	2,286	26	290	-	-	-	12,635	3,850
103	Services	67.3	Distribution O&M Maintenance - Commodity	446,669	238,978	20,763	33,269	6,201	72	809	-	-	-	35,203	10,727
104	Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	466,708	249,705	21,695	34,763	6,480	75	845	-	-	-	36,793	11,209
105	Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	143	76	7	11	2	0	0	-	-	-	11	3
106	Total Distribution			6,169,500	3,300,900	286,792	459,537	85,654	969	11,169	0	0	0	486,237	148,169
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	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	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	0
133															
134	Administrative & General:														
135	Operation														
136	Salaries	43.3	Labor - A&G - Commodity	1,491,766	853,482	74,153	118,818	22,147	192	2,888	125	46	2	89,671	36,801
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	99.0		0											
148	Rents	99.0		0											
149	Maintenance														
150	Maintenance of General Plant	99.0		0											
151	Total A&G			1,491,766	853,482	74,153	118,818	22,147	192	2,888	125	46	2	89,671	36,801
152															
153	Other Utility Plant Related Payroll	99.0		0											
154															
155	TOTAL LABOR EXPENSE - COMMODITY			9,580,762	5,481,430	476,244	763,101	142,237	1,236	18,547	805	292	10	575,908	236,353

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF PAYROLL																
		Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
				CNGK	CNGt	glt	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	WT	
83	Distribution:															
84	Operation:															
85	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	552	178	2,488	3,388	4,342	3,955	20,225	928	1,317	1,129	11,696	-	
86	Load Dispatching	66.3	Distribution O&M Operations - Commodity	220	71	989	1,347	1,726	1,572	8,039	369	524	449	4,649	-	
88	Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	1,885	509	7,141	9,722	12,458	11,349	58,038	2,662	3,780	3,239	33,563	-	
89	Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	372	120	1,677	2,263	2,925	2,665	13,627	625	888	760	7,881	-	
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	155	50	699	952	1,219	1,111	5,681	261	370	317	3,285	-	
91	Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	37	12	165	225	288	263	1,343	62	87	75	777	-	
92	Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	2,222	714	10,008	13,627	17,462	15,907	81,346	3,731	5,298	4,539	47,041	-	
93	Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	1,719	552	7,743	10,542	13,508	12,307	62,933	2,887	4,099	3,512	36,394	-	
94	Other Expenses	66.3	Distribution O&M Operations - Commodity	505	162	2,273	3,095	3,965	3,612	18,473	847	1,203	1,031	10,683	-	
95	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	Maintenance:															
97	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	250	80	1,124	1,530	1,961	1,786	9,136	419	595	510	5,283	-	
98	Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	17	5	75	102	130	119	606	28	39	34	350	-	
99	Mains	67.3	Distribution O&M Maintenance - Commodity	4,441	1,427	20,008	27,242	34,908	31,800	162,621	7,460	10,591	9,074	94,042	-	
100	Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	414	133	1,864	2,538	3,252	2,962	15,148	695	987	845	8,760	-	
101	Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	147	47	661	899	1,153	1,050	5,370	246	350	300	3,105	-	
102	Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	397	128	1,791	2,438	3,124	2,846	14,553	658	948	812	8,416	-	
103	Services	67.3	Distribution O&M Maintenance - Commodity	1,107	356	4,989	6,792	8,704	7,929	40,548	1,860	2,641	2,263	23,448	-	
104	Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	1,157	372	5,213	7,097	9,095	8,285	42,368	1,943	2,759	2,364	24,501	-	
105	Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	0	0	2	2	3	3	13	1	1	1	7	-	
106	Total Distribution			15,296	4,915	68,908	93,620	120,224	109,520	560,066	25,691	36,476	31,252	323,882	0	
107	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	0	
117	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	0	
125	Total 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	0	
133	Administrative & General:															
134	Operation:															
136	Salaries	43.3	Labor - A&G - Commodity	3,799	1,221	17,115	17,302	22,172	20,198	103,287	6,381	9,060	7,762	80,443	4,701	
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			3,799	1,221	17,115	17,302	22,172	20,198	103,287	6,381	9,060	7,762	80,443	4,701	
152	Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
154	TOTAL LABOR EXPENSE - COMMODITY			24,400	7,841	109,920	111,122	142,396	129,718	663,353	40,980	58,185	49,852	516,642	30,191	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF PAYROLL															
		Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
				CNGK	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTi-T1	LVTi-T2	LVTi-T3	LVTi-T4	
														Wt	
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	Other Gas Supply Expenses:														
22	Wellhead Purchases														
23	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	
24	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	
25	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	
26	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	
27	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	
28	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	
29	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	
30	Company Used Gas			0	0	0	0	0	0	0	0	0	0	0	
31	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	
32	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	
33	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	
34	Underground Storage:														
35	Operation														
36	Op. Sup. & Eng.			0	0	0	0	0	0	0	0	0	0	0	
37	Maps & Records			1	0	0	10	10	6	31	3	3	1	19	8
38	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	Gas Leases			0	0	0	0	0	0	0	0	0	0	0	0
46	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49	Maintenance														
50	Maint. Sup. & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	Compressor Station Equip. Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense			1	0	0	10	10	6	31	3	3	1	19	8
60	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
61	Transmission:														
62	Operation														
63	Op. Sup. & Eng.			234	97	1,103	0	0	0	0	840	1,130	689	8,114	2,614
64	System Control & Load Dispatching			812	337	3,832	0	0	0	0	2,918	3,927	2,392	28,188	9,980
65	Communication Systems Expense			1	0	5	0	0	0	0	3	5	3	34	11
66	Compressor Station Labor Expense			394	164	1,859	0	0	0	1,416	1,905	1,161	13,677	4,405	
67	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
68	Mains Expense			2,254	935	10,636	0	0	0	0	10,898	6,639	78,233	25,200	
69	Meas. & Regul. Station Expenses			538	223	2,541	0	0	0	1,935	2,604	1,596	18,690	6,020	
70	Meas. & Regul. Station Expenses - GSS			0	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	0
72	Other Expenses			43	18	204	0	0	0	0	196	209	128	1,503	484
73	Rents			0	0	0	0	0	0	0	0	0	0	0	0
74	Maintenance														
75	Maint. Sup. & Eng.			122	51	577	0	0	0	439	591	360	4,241	1,366	
76	Structures and Improvements			10	4	47	0	0	0	36	48	30	348	112	
77	Mains			365	151	1,720	0	0	0	1,310	1,763	1,074	12,655	4,076	
78	Compressor Station Equip. Maint			223	92	1,051	0	0	0	801	1,077	656	7,734	2,491	
79	Meas. & Regul. Station Equip Maint			308	128	1,454	0	0	0	1,107	1,490	908	10,697	3,446	
80	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
81	Other Equipment Maintenance			0	0	1	0	0	0	1	1	1	7	2	
82	Total Transmission Expense			5,305	2,202	25,032	0	0	0	19,058	25,650	15,624	184,120	59,907	

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF PAYROLL														
						General Service								
	Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	
	Factor	Basis	Company	RS	GSS	GSL	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	
								SGS	GIS	KGSSD	SSRK	SSR-BHK	STK	
													STI	
83														
84	Distribution:													
85	Operation													
86	Supervision & Eng.		1,531,445	1,193,217	106,120	66,958	8,523	1,139	727	2	11	19	45,816	14,304
87	Load Dispatching		608,718	474,280	42,181	26,614	3,388	453	289	1	4	7	18,211	5,685
88	Mains & Services Expense		4,394,562	3,424,001	304,517	192,139	24,457	3,268	2,085	5	32	54	131,473	41,045
89	Meas. & Reg Station Expense - Gen		1,031,860	803,968	71,502	45,115	5,743	767	480	1	8	13	30,870	9,638
90	Meas. & Reg Station Expense - Gen GSS		0	0	0	0	0	0	0	0	0	0	0	0
90	Meas. & Reg Station Expense - Ind		430,134	335,137	29,806	18,806	2,394	320	204	1	3	5	12,868	4,017
91	Meas. & Reg Station Expense - City Gate		101,674	79,219	7,045	4,445	566	76	48	0	1	1	3,042	950
92	Meter & House Regulator Expense		6,159,403	4,799,068	426,810	269,301	34,779	4,580	2,922	8	45	76	184,272	57,529
93	Customer Installations Expense		4,765,243	3,712,815	330,203	209,345	26,520	3,543	2,251	6	35	58	142,593	44,508
94	Other Expenses		1,398,756	1,089,833	96,925	61,156	7,785	1,040	664	2	10	17	41,847	13,064
95	Rents		0	0	0	0	0	0	0	0	0	0	0	0
96	Maintenance													
97	Supervision & Eng.		325,135	211,627	21,906	21,763	3,460	128	217	0	1	1	18,372	5,648
98	Structure & Improv.		21,567	14,038	1,453	1,444	229	9	14	0	0	0	1,219	375
99	Mains		5,787,692	3,767,148	389,952	387,410	61,583	2,285	3,858	2	15	22	327,032	100,538
100	Meas. & Reg Station Expense - Gen		539,122	350,909	36,324	36,087	5,736	213	359	0	1	2	30,463	9,365
101	Meas. & Reg Station Expense - Ind		191,104	124,387	12,878	12,792	2,033	75	127	0	1	1	10,798	3,320
102	Meas. & Reg Station Expense - City Gate		517,949	337,127	34,897	34,670	5,511	204	345	0	1	2	29,267	8,997
103	Services		1,443,093	939,294	97,230	96,596	15,355	570	962	1	4	6	81,542	25,068
104	Meters & House Regulators		1,507,869	981,456	101,594	100,932	16,044	595	1,005	1	4	6	85,202	26,193
105	Maintenance of Other Equipment		461	300	31	31	5	0	0	0	0	0	26	8
106	Total Distribution		30,755,787	22,637,825	2,111,374	1,584,604	223,611	19,265	16,577	29	178	291	1,194,882	370,253
107														
108	Customer Accounts:													
109	Operation													
110	Supervision		435,448	397,485	25,153	7,922	341	461	146	1	5	1	2,374	820
111	Meter Reading Expenses		1,354,552	1,236,462	78,244	24,644	1,060	1,433	454	2	16	2	7,386	2,551
112	Meter Reading Expenses - GSS		0	0	0	0	0	0	0	0	0	0	0	0
113	Customer Records and Collection Exp.		5,550,499	5,066,602	320,619	100,984	4,343	5,873	1,859	9	64	9	30,264	10,455
114	Uncollectible Accounts		0	0	0	0	0	0	0	0	0	0	0	0
115	Miscellaneous Customer Accounts Exp.		698,817	638,806	40,424	12,732	548	740	234	1	8	1	3,816	1,315
116	Total Customer Accounts		8,040,317	7,339,355	464,441	146,283	6,291	8,507	2,693	13	92	13	43,839	15,144
117														
118	Customer Service and Information:													
119	Operation													
120	Supervision		0	0	0	0	0	0	0	0	0	0	0	0
121	Customer Assistance Expenses		152,826	139,503	8,828	2,780	120	162	51	0	2	0	833	288
122	Information and Instructional Expenses		0	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	0
124	Total Customer Service and Information		152,826	139,503	8,828	2,780	120	162	51	0	2	0	833	288
125														
126	Sales:													
127	Operation													
128	Supervision		0	0	0	0	0	0	0	0	0	0	0	0
129	Demonstration & Selling Expenses		470,454	429,440	27,175	8,559	368	498	158	1	5	1	2,565	886
130	Advertising Expenses		0	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	0
132	Total Sales		470,454	429,440	27,175	8,559	368	498	158	1	5	1	2,565	886
133														
134	Administrative & General:													
135	Operation													
136	Salaries		8,103,239	6,230,412	537,413	402,952	56,965	5,267	4,447	440	186	59	229,079	92,353
137	Office Supplies and Expenses		0	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	0
139	Outside Services Employed		0	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	0
141	Injuries and Damages		0	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	0
143	Franchise Requirements		0	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	0
145	Duplicate Charges - Credit		0	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	0
147	Miscellaneous General Expenses		0	0	0	0	0	0	0	0	0	0	0	0
148	Rents		0	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	0
151	Total A&G		8,103,239	6,230,412	537,413	402,952	56,965	5,267	4,447	440	186	59	229,079	92,353
152														
153	Other Utility Plant Related Payroll		0	0	0	0	0	0	0	0	0	0	0	0
154														
155	TOTAL LABOR EXPENSE		52,042,487	40,014,387	3,451,497	2,587,931	365,857	33,829	28,561	2,823	1,192	380	1,471,242	593,131

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF PAYROLL															
		Allocation	Allocation	CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
				CNGK	CNGt	glt	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTI-T1	LVTI-T2	LVTI-T3	LVTI-T4	
														Wt	
83															
84	Distribution:														
85	Operation														
86	Supervision & Eng.			900	204	3,439	8,641	9,380	7,307	36,024	2,451	2,772	1,830	21,603	59
87	Load Dispatching			358	81	1,367	3,434	3,728	2,904	14,319	974	1,102	727	8,587	24
88	Mains & Services Expense			2,584	584	8,870	24,795	26,915	20,967	103,373	7,032	7,955	5,251	61,990	170
89	Meas. & Reg Station Expense - Gen			607	137	2,317	5,822	6,320	4,923	24,272	1,651	1,868	1,233	14,955	40
90	Meas. & Reg Station Expense - Gen GSS			0	0	0	0	0	0	0	0	0	0	0	0
90	Meas. & Reg Station Expense - Ind			253	57	966	2,427	2,634	2,052	10,118	688	779	514	6,067	17
91	Meas. & Reg Station Expense - City Gate			60	14	228	574	623	485	2,392	163	184	121	1,434	4
92	Meter & House Regulator Expense			3,621	819	13,933	34,752	37,725	29,388	144,887	9,856	11,150	7,360	86,984	239
93	Customer Installations Expense			2,902	634	10,702	28,886	29,186	22,736	112,092	7,625	8,628	5,694	67,218	185
94	Other Expenses			822	186	3,141	7,892	8,567	6,674	32,903	2,238	2,532	1,671	19,731	54
95	Rents			0	0	0	0	0	0	0	0	0	0	0	0
96	Maintenance														
97	Supervision & Eng.			401	90	1,283	3,742	4,161	3,260	16,220	1,077	1,225	816	9,731	5
98	Structure & Improv.			27	6	85	248	276	216	1,076	71	81	54	645	0
99	Mains			7,130	1,611	22,847	66,613	74,066	58,027	288,735	19,178	21,812	14,525	173,213	88
100	Meas. & Reg Station Expense - Gen			664	150	2,128	6,205	6,899	5,405	26,896	1,786	2,032	1,353	16,135	8
101	Meas. & Reg Station Expense - Ind			235	53	754	2,199	2,446	1,916	9,534	633	720	480	5,719	3
102	Meas. & Reg Station Expense - City Gate			638	144	2,045	5,361	6,228	5,193	25,639	1,716	1,952	1,300	15,501	8
103	Services			1,778	402	5,697	16,609	18,467	14,468	71,993	4,782	5,439	3,622	43,189	23
104	Meters & House Regulators			1,858	420	5,952	17,355	19,296	15,118	75,224	4,996	5,683	3,784	45,127	22
105	Maintenance of Other Equipment			1	0	2	5	6	5	23	2	2	1	14	0
106	Total Distribution			24,738	5,592	86,658	234,161	257,323	201,045	995,918	66,922	75,915	50,335	597,344	949
107															
108	Customer Accounts:														
109	Operation														
110	Supervision			6	2	350	146	64	30	41	30	21	9	22	18
111	Meter Reading Expenses			19	5	1,087	454	199	94	129	92	64	29	68	57
112	Meter Reading Expenses - GSS			0	0	0	0	0	0	0	0	0	0	0	0
113	Customer Records and Collection Exp.			79	21	4,456	1,861	815	386	529	378	263	118	279	235
114	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
115	Miscellaneous Customer Accounts Exp.			10	3	562	235	103	49	67	48	33	15	35	30
116	Total Customer Accounts			114	30	6,454	2,696	1,181	559	766	548	381	171	405	340
117															
118	Customer Service and Information:														
119	Operation														
120	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
121	Customer Assistance Expenses			2	1	123	51	22	11	15	10	7	3	8	6
122	Information and Instructional Expenses			0	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	0
124	Total Customer Service and Information			2	1	123	51	22	11	15	10	7	3	8	6
125															
126	Sales:														
127	Operation														
128	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
129	Demonstration & Selling Expenses			7	2	378	158	69	33	45	32	22	10	24	20
130	Advertising Expenses			0	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	0
132	Total Sales			7	2	378	158	69	33	45	32	22	10	24	20
133															
134	Administrative & General:														
135	Operation														
136	Salaries			5,563	1,443	21,880	43,721	47,692	37,189	183,824	15,966	18,807	12,198	144,201	11,181
137	Office Supplies and Expenses			0	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	0
139	Outside Services Employed			0	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	0
141	Injuries and Damages			0	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	0
143	Franchise Requirements			0	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	0
145	Duplicate Charges - Credit			0	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	0
147	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
148	Rents			0	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	0
151	Total A&G			5,563	1,443	21,880	43,721	47,692	37,189	183,824	15,966	18,807	12,198	144,201	11,181
152															
153	Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
154															
155	TOTAL LABOR EXPENSE			35,729	9,269	140,525	280,796	306,297	238,843	1,180,599	102,539	120,785	78,342	926,121	71,811

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF DEPRECIATION EXPENSE																
		Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
	Customer	Factor	Basis	Company	RS	GSS	Large	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	Transport	
							GSL		SGS	GIS	KGSSD	SSRK	SSR-BHK	STK	STT	
1	Intangible Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
2																
3	Production Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
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	Mains - Metallic	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
15	M&R station equipment - general	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
16	M&R station equipment - city gate	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
17	Services	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
18	Services-Metallic	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
19	Meters	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
20	Meter installations	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
21	House regulators	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Property on Customer Premises	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
23	Other equipment	49.2	Distribution Plant - Customer	25,518,638	22,893,883	1,504,579	609,672	37,024	28,863	9,179	124	619	1,243	254,800	88,065	
24	Total Distribution Plant			25,518,638	22,893,883	1,504,579	609,672	37,024	28,863	9,179	124	619	1,243	254,800	88,065	
25	Distribution:															
26																
27	Land & Land rights	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
28	Rights of way	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
29	Structures	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
30	Mains	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
31	Mains - Metallic	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
32	M&R station equipment - general	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
33	M&R station equipment - city gate	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
34	Services	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
35	Services-Metallic	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
36	Meters	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
37	Meter installations	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
38	House regulators	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
39	Other Property on Customer Premises	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
40	Other equipment	49.2	Distribution Plant - Customer	25,518,638	22,893,883	1,504,579	609,672	37,024	28,863	9,179	124	619	1,243	254,800	88,065	
41	Total Distribution Plant			25,518,638	22,893,883	1,504,579	609,672	37,024	28,863	9,179	124	619	1,243	254,800	88,065	
42	General Plant:															
43																
44	Land & Land rights	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
45	Structures	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
46	Leasehold Improvements (1)	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
47	Office furniture and equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
48	Computers and other electronic equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
49	Transportation equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
50	Stores equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
52	Laboratory equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
53	Power operated equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
54	Communications equipment	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
55	Miscellaneous equipment	51.2	General Plant - Customer	1,344,944	1,203,106	88,258	31,728	1,685	1,464	452	4	24	42	10,785	3,742	
56	Total General Plant			1,344,944	1,203,106	88,258	31,728	1,685	1,464	452	4	24	42	10,785	3,742	
57	Corporate Allocated	51.2	General Plant - Customer	2,667,778	2,386,434	175,065	62,934	3,342	2,904	896	9	48	82	21,392	7,422	
58	TOTAL DEPRECIATION EXPENSE			29,531,360	26,483,423	1,767,902	704,333	42,050	33,231	10,526	138	690	1,367	286,977	99,228	
59	Amortization Expense:															
60																
61	Intangible Plant	64.2	PST&D Plant - Customer	9,193	8,247	542	220	13	10	3	0	0	0	92	32	
62	Distribution Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debit	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
66	Corporate Allocated	99.0		0	-	-	-	-	-	-	-	-	-	-	-	-
67																
68	Total Amortization Expense			9,193	8,247	542	220	13	10	3	0	0	0	92	32	
69																
70	TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			29,540,553	26,491,670	1,768,444	704,553	42,064	33,241	10,529	138	691	1,367	287,069	99,260	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF DEPRECIATION EXPENSE															
		Allocation	Allocation	CNG	CNG	Irrigation	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Wholesale	
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
				CNGK	CNGT	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	
	Customer													WT	
1	Intangible Plant	99.0		-	-	-	-	-	-	-	-	-	-	-	
2															
3	Production Plant	99.0		-	-	-	-	-	-	-	-	-	-	-	
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.	99.0		-	-	-	-	-	-	-	-	-	-	-	
16															
17	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	
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	49.2	Distribution Plant - Customer	872	217	24,134	22,299	11,502	6,184	8,340	4,262	4,042	1,532	4,190	3,015
35															
36	Total Distribution Plant			872	217	24,134	22,299	11,502	6,184	8,340	4,262	4,042	1,532	4,190	3,015
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	51.2	General Plant - Customer	34	8	1,141	864	431	229	304	164	151	58	155	116
52															
53	Total General Plant			34	8	1,141	864	431	229	304	164	151	58	155	116
54															
55	Corporate Allocated	51.2	General Plant - Customer	67	17	2,264	1,714	855	455	602	326	299	115	308	230
56															
57	TOTAL DEPRECIATION EXPENSE			972	242	27,539	24,877	12,788	6,869	9,246	4,752	4,492	1,705	4,653	3,361
58															
59	Amortization Expense:														
60															
61	Intangible Plant	64.2	PST&D Plant - Customer	0	0	9	8	4	2	3	2	1	1	2	1
62	Distribution Plant	99.0		-	-	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0		-	-	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0		-	-	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debit	99.0		-	-	-	-	-	-	-	-	-	-	-	-
66	Corporate Allocated	99.0		-	-	-	-	-	-	-	-	-	-	-	-
67															
68	Total Amortization Expense			0	0	9	8	4	2	3	2	1	1	2	1
69															
70	TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			972	242	27,548	24,885	12,792	6,871	9,249	4,754	4,493	1,706	4,654	3,362

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF DEPRECIATION EXPENSE														
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Supply	Resale	Resale	Transport	Transport
		Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	KGSSD	SSRK	SSR-BHK	Stk	Stt
Demand														
1	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
2														
3	Production Plant	7.0	Monthly CP Demand - Sales Customers	6,395	5,053	517	694	117	2	1	2	10	0	-
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	3,896,790	2,833,987	275,411	381,652	65,325	-	197	2,675	-	-	107,078
16														
17	Total Transmission Plant			3,896,790	2,833,987	275,411	381,652	65,325	0	197	2,675	0	0	107,078
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	13,465,511	8,175,884	836,446	1,123,408	189,158	2,490	967	-	-	968,043	297,356
35														
36	Total Distribution Plant			13,465,511	8,175,884	836,446	1,123,408	189,158	2,490	967	0	0	968,043	297,356
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	799,008	511,134	51,535	69,828	11,813	111	53	142	13	0	42,207
52														
53	Total General Plant			799,008	511,134	51,535	69,828	11,813	111	53	142	13	0	42,207
54														
55	Corporate Allocated	51.1	General Plant - Demand	1,584,882	1,013,866	102,223	138,509	23,432	220	106	282	27	0	83,720
56														
57	TOTAL DEPRECIATION EXPENSE			19,752,586	12,539,923	1,266,132	1,714,090	289,845	2,822	1,324	3,101	50	1	1,093,970
58														
59	Amortization Expense:													
60														
61	Intangible Plant	64.1	PST&D Plant - Demand	6,783	4,336	436	592	100	1	0	1	0	0	349
62	Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(400,461)	(239,710)	(24,524)	(32,937)	(5,546)	(73)	(28)	(88)	(466)	(8)	(28,382)
66	Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-
67														
68	Total Amortization Expense			(393,699)	(235,374)	(24,087)	(32,345)	(5,446)	(72)	(28)	(87)	(466)	(8)	(28,033)
69														
70	TOTAL DEP. AND AMORT. EXPENSE - DEMAND			19,358,887	12,304,549	1,242,045	1,681,745	284,399	2,750	1,296	3,014	(416)	(7)	1,065,937

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF DEPRECIATION EXPENSE															
		Allocation	Allocation	CNG	CNG	Irrigation	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Wholesale	
		Factor	Basis	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	
				CNGK	CNGT	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	
														WT	
Demand															
1	Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	
2															
3	Production Plant	7.0	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	-	847	1,936	-	-	-	-	17,302	22,163	8,159	122,408	57,650
16															
17	Total Transmission Plant			0	847	1,936	0	0	0	0	17,302	22,163	8,159	122,408	57,650
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	14,621	971	9,829	212,245	213,018	142,902	690,470	63,604	60,928	29,657	433,514	-
35															
36	Total Distribution Plant			14,621	971	9,829	212,245	213,018	142,902	690,470	63,604	60,928	29,657	433,514	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	637	86	530	9,254	9,288	6,231	30,105	3,675	3,812	1,718	25,283	3,006
52															
53	Total General Plant			637	86	530	9,254	9,288	6,231	30,105	3,675	3,812	1,718	25,283	3,006
54															
55	Corporate Allocated	51.1	General Plant - Demand	1,265	172	1,051	18,356	18,423	12,359	59,714	7,290	7,561	3,408	50,149	5,962
56															
57	TOTAL DEPRECIATION EXPENSE			16,523	2,076	13,345	239,855	240,728	161,492	780,289	91,871	94,465	42,943	631,355	66,617
58															
59	Amortization Expense:														
60															
61	Intangible Plant	64.1	PST&D Plant - Demand	5	1	4	76	77	51	249	31	33	15	216	28
62	Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(429)	(28)	(288)	(6,223)	(6,246)	(4,190)	(20,244)	(1,865)	(1,786)	(870)	(12,710)	(5,102)
66	Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67															
68	Total Amortization Expense			(423)	(28)	(284)	(6,146)	(6,169)	(4,138)	(19,995)	(1,833)	(1,754)	(855)	(12,494)	(5,074)
69															
70	TOTAL DEP. AND AMORT. EXPENSE - DEMAND			16,100	2,048	13,061	233,709	234,560	157,353	760,293	90,037	92,711	42,088	618,861	61,543

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF DEPRECIATION EXPENSE															
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRK	SSR-BHK	Stk	Stt
Commodity															
1	Intangible Plant	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
2															
3	Production Plant	20.0	MCF - Sales Customers	4,665	3,709	322	516	96	1	13	2	5	0	-	-
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.	24.0	MCF for Transmission Allocation	2,835,635	1,920,488	166,858	267,362	49,834	-	6,498	984	-	-	-	86,206
16															
17	Total Transmission Plant			2,835,635	1,920,488	166,858	267,362	49,834	0	6,498	984	0	0	0	86,206
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	49.3	Distribution Plant - Commodity	9,822,224	5,255,237	456,591	731,611	136,367	1,574	17,782	-	-	-	774,119	235,894
35															
36	Total Distribution Plant			9,822,224	5,255,237	456,591	731,611	136,367	1,574	17,782	0	0	0	774,119	235,894
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	51.3	General Plant - Commodity	583,173	334,811	29,089	46,611	8,688	70	1,133	54	7	0	33,751	14,800
52															
53	Total General Plant			583,173	334,811	29,089	46,611	8,688	70	1,133	54	7	0	33,751	14,800
54															
55	Corporate Allocated	51.2	General Plant - Customer	1,156,760	1,034,768	75,909	27,288	1,449	1,259	388	4	21	36	9,276	3,218
56															
57	TOTAL DEPRECIATION EXPENSE			14,402,456	8,549,012	728,770	1,073,389	196,435	2,904	25,814	1,044	33	36	817,145	340,119
58															
59	Amortization Expense:														
60															
61	Intangible Plant	64.2	PST&D Plant - Customer	4,929	4,422	291	118	7	6	2	0	0	0	49	17
62	Distribution Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0		0	-	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0		0	-	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debt	99.0		0	-	-	-	-	-	-	-	-	-	-	-
66	Corporate Allocated	99.0		0	-	-	-	-	-	-	-	-	-	-	-
67															
68	Total Amortization Expense			4,929	4,422	291	118	7	6	2	0	0	0	49	17
69															
70	TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			14,407,386	8,553,435	729,060	1,073,506	196,442	2,910	25,815	1,044	33	36	817,195	340,136

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF DEPRECIATION EXPENSE														
			CNG	CNG	Irrigation	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Large Voi	Wholesale
		Allocation	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		Factor	CNGK	CNGK	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	WT
	Commodity													
1	Intangible Plant	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-	-	-
2														
3	Production Plant	20.0	MCF - 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.	24.0	MCF for Transmission Allocation	8,900	2,860	40,091	-	-	-	14,947	21,222	18,183	188,437	42,765
16														
17	Total Transmission Plant			8,900	2,860	40,091	0	0	0	14,947	21,222	18,183	188,437	42,765
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	49.3	Distribution Plant - Commodity	24,353	7,826	109,706	149,367	191,404	174,363	891,660	40,901	58,072	49,755	515,640
35														
36	Total Distribution Plant			24,353	7,826	109,706	149,367	191,404	174,363	891,660	40,901	58,072	49,755	515,640
37														0
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	51.3	General Plant - Commodity	1,528	491	6,883	6,512	8,345	7,602	38,875	2,566	3,643	3,122	32,352
52														2,240
53	Total General Plant			1,528	491	6,883	6,512	8,345	7,602	38,875	2,566	3,643	3,122	32,352
54														2,240
55	Corporate Allocated	51.2	General Plant - Customer	29	7	982	743	371	197	261	141	130	50	133
56														100
57	TOTAL DEPRECIATION EXPENSE			34,809	11,184	157,663	156,627	200,122	182,164	930,798	58,555	83,067	71,109	736,562
58														45,105
59	Amortization Expense:													
60														
61	Intangible Plant	64.2	PST&D Plant - Customer	0	0	5	4	2	1	2	1	1	0	1
62	Distribution Plant	99.0		-	-	-	-	-	-	-	-	-	-	-
63	General Plant	99.0		-	-	-	-	-	-	-	-	-	-	-
64	Acquisition Premium	99.0		-	-	-	-	-	-	-	-	-	-	-
65	Regulatory Debit	99.0		-	-	-	-	-	-	-	-	-	-	-
66	Corporate Allocated	99.0		-	-	-	-	-	-	-	-	-	-	-
67														
68	Total Amortization Expense			0	0	5	4	2	1	2	1	1	0	1
69														
70	TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			34,809	11,184	157,667	156,627	200,122	182,164	930,798	58,556	83,068	71,110	736,563

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF DEPRECIATION EXPENSE														
	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STT
Total Depreciation Expense														
1		Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
2														
3		Production Plant	11,060	8,762	839	1,211	213	3	13	4	15	0	0	0
4														
5		Storage Plant	0	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	0
10		Rights-of-way	0	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	0
12		Structures and imp. - meas. & reg. stations	0	0	0	0	0	0	0	0	0	0	0	0
13		Mains	0	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	0
15		Measuring and regulating station equip.	6,732,425	4,754,475	442,269	649,013	115,159	0	6,696	3,659	0	0	0	193,284
16														
17		Total Transmission Plant	6,732,425	4,754,475	442,269	649,013	115,159	0	6,696	3,659	0	0	0	193,284
18														
19		Distribution:												
20														
21		Land & Land rights	0	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	0
23		Structures	0	0	0	0	0	0	0	0	0	0	0	0
24		Mains	0	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	0
26		M&R station equipment - general	0	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	0
28		Services	0	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	0
30		Meters	0	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	0
32		House regulators	0	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	0
34		Other equipment	48,806,372	36,325,004	2,797,616	2,464,691	362,549	32,927	27,927	124	619	1,243	1,996,962	621,315
35														
36		Total Distribution Plant	48,806,372	36,325,004	2,797,616	2,464,691	362,549	32,927	27,927	124	619	1,243	1,996,962	621,315
37														
38		General Plant:												
39														
40		Land & Land rights	0	0	0	0	0	0	0	0	0	0	0	0
41		Structures	0	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	0
43		Office furniture and equipment	0	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	0
45		Transportation equipment	0	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	0
47		Tools, shop and garage equipment	0	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	0
49		Power operated equipment	0	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	0
51		Miscellaneous equipment	2,727,126	2,049,051	168,882	148,167	22,186	1,645	1,638	201	44	42	86,742	37,089
52														
53		Total General Plant	2,727,126	2,049,051	168,882	148,167	22,186	1,645	1,638	201	44	42	86,742	37,089
54														
55		Corporate Allocated	5,409,420	4,435,067	353,197	228,731	28,223	4,382	1,390	294	95	119	114,388	47,428
56														
57		TOTAL DEPRECIATION EXPENSE	63,686,402	47,572,358	3,762,804	3,491,812	528,330	38,957	37,663	4,282	773	1,404	2,198,093	899,117
58														
59		Amortization Expense:												
60														
61		Intangible Plant	20,885	17,006	1,269	929	121	17	6	1	0	1	490	208
62		Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant	0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium	0	0	0	0	0	0	0	0	0	0	0	0
65		Regulatory Debit	(400,461)	(239,710)	(24,524)	(32,937)	(5,546)	(73)	(28)	(88)	(466)	(8)	(28,382)	(8,718)
66		Corporate Allocated	0	0	0	0	0	0	0	0	0	0	0	0
67														
68		Total Amortization Expense	(379,576)	(222,704)	(23,255)	(32,008)	(5,425)	(56)	(23)	(87)	(465)	(7)	(27,892)	(8,510)
69														
70		TOTAL DEP. AND AMORT. EXPENSE	63,306,825	47,349,654	3,739,549	3,459,804	522,905	38,901	37,640	4,195	308	1,396	2,170,200	890,607

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF DEPRECIATION EXPENSE															
		Allocation Factor	Allocation Basis	CNG Transport CNGK	CNG Transport CNGT	Irrigation Transport GIT	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport WTK
Total Depreciation Expense															
1	Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2															
3	Production Plant			0	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	0
6															
7	Transmission:														
8															
9	Land and land rights			0	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	0
11	Structures and imp. - compressor stations			0	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	0
13	Mains			0	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	0
15	Measuring and regulating station equip.			8,900	3,707	42,027	0	0	0	0	32,249	43,385	26,342	310,845	100,415
16															
17	Total Transmission Plant			8,900	3,707	42,027	0	0	0	0	32,249	43,385	26,342	310,845	100,415
18															
19	Distribution:														
20															
21	Land & Land rights			0	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	0
23	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	Mains			0	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	0
26	M&R station equipment - general			0	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	0
28	Services			0	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	0
30	Meters			0	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	0
32	House regulators			0	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	0
34	Other equipment			39,846	9,013	143,669	383,912	415,925	323,450	1,590,470	108,766	123,042	80,943	953,344	3,015
35															
36	Total Distribution Plant			39,846	9,013	143,669	383,912	415,925	323,450	1,590,470	108,766	123,042	80,943	953,344	3,015
37															
38	General Plant:														
39															
40	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	Structures			0	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	0
43	Office furniture and equipment			0	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	0
45	Transportation equipment			0	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	0
47	Tools, shop and garage equipment			0	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	0
49	Power operated equipment			0	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	0
51	Miscellaneous equipment			2,199	586	8,554	16,630	18,064	14,062	69,283	6,406	7,606	4,898	57,789	5,362
52															
53	Total General Plant			2,199	586	8,554	16,630	18,064	14,062	69,283	6,406	7,606	4,898	57,789	5,362
54															
55	Corporate Allocated			1,360	196	4,296	20,813	19,648	13,011	60,578	7,757	7,990	3,574	50,591	6,292
56															
57	TOTAL DEPRECIATION EXPENSE			52,304	13,502	198,546	421,355	453,637	350,523	1,720,331	155,178	182,024	115,757	1,372,569	115,083
58															
59	Amortization Expense:														
60															
61	Intangible Plant			6	1	18	89	83	55	253	34	35	16	218	30
62	Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63	General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64	Acquisition Premium			0	0	0	0	0	0	0	0	0	0	0	0
65	Regulatory Debit			(429)	(28)	(288)	(6,223)	(6,246)	(4,190)	(20,244)	(1,865)	(1,786)	(870)	(12,710)	(5,102)
66	Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
67															
68	Total Amortization Expense			(423)	(28)	(270)	(6,134)	(6,162)	(4,135)	(19,991)	(1,831)	(1,751)	(854)	(12,492)	(5,072)
69															
70	TOTAL DEP. AND AMORT. EXPENSE			51,881	13,474	198,276	415,221	447,474	346,388	1,700,340	153,347	180,272	114,903	1,360,078	110,011

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
	Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRK	SSR-BHK	STk	STt
Customer														
1	Taxes Other Than Income:													
2														
3	43.2	Labor - A&G - Customer	2,186,873	1,950,289	158,745	50,901	2,286	2,283	679	4	24	27	13,039	4,554
4	63.2	Real Estate and Personal Property	9,412,531	8,441,842	561,487	224,582	13,462	10,604	3,362	44	222	441	92,057	31,827
5	68.2	Other	677,058	606,590	42,040	16,080	919	752	236	3	14	27	6,134	2,124
6														
7		Total Taxes, Other	12,276,462	10,998,721	762,272	291,563	16,668	13,639	4,277	51	261	495	111,231	38,504
8														
9	Adjustments to Pre-Tax Income:													
10														
11	58.0	Interest on Long-Term Debt	7,117,296	5,268,502	401,486	403,740	62,978	3,568	4,258	622	(10)	162	245,977	109,587
12	62.2	Other	0	-	-	-	-	-	-	-	-	-	-	-
13														
14		Total Adjustments to Pre-Tax Income	7,117,296	5,268,502	401,486	403,740	62,978	3,568	4,258	622	(10)	162	245,977	109,587
15														
16	Income Taxes:													
17														
18	45.0	State Income Taxes	194,561	112,313	21,914	12,051	1,075	970	709	34	275	5	16,974	5,612
19	45.0	Federal Income Taxes	542,824	313,354	61,139	33,623	2,999	2,708	1,979	96	768	13	47,358	15,659
20														
21		Total Income Taxes	737,385	425,668	83,053	45,674	4,074	3,678	2,688	130	1,043	18	64,332	21,271
22														
23	Adjustments to After-Tax Income:													
24														
25	45.0	Amortization	4,339,646	2,505,132	488,779	268,798	23,979	21,647	15,822	765	6,136	103	378,604	125,185
26	45.0	Other	(53,792)	(31,052)	(6,059)	(3,332)	(297)	(268)	(196)	(9)	(76)	(1)	(4,693)	(1,552)
27														
28		Total Adjustments to After-Tax Income	4,285,854	2,474,080	482,721	265,467	23,682	21,378	15,625	756	6,060	102	373,911	123,634

KANSAS GAS SERVICE COMPANY																
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY																
TEST YEAR ENDING 12/31/2017																
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME																
	Allocation Factor	Allocation Basis	CNG Transport CNGK	CNG Transport CNGT	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTT		
1		Customer														
2		Taxes Other Than Income:														
3		Pavroll	43.2	Labor - A&G - Customer	34	9	1,634	876	403	209	262	165	139	56	140	115
4		Real Estate and Personal Property	63.2	Gross Plant - Customer	313	78	8,807	7,998	4,115	2,211	2,977	1,528	1,446	549	1,498	1,081
5		Other	68.2	Other Taxes - Customer	20	5	609	518	264	141	189	99	93	35	96	70
6																
7		Total Taxes, Other			366	92	11,050	9,392	4,782	2,561	3,428	1,792	1,677	640	1,734	1,266
8																
9		Adjustments to Pre-Tax Income:														
10																
11		Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	6,290	1,693	24,330	47,864	51,824	40,269	197,968	19,109	22,793	14,593	172,121	17,571
12		Other	62.2	Labor - Customer	-	-	-	-	-	-	-	-	-	-	-	-
13																
14		Total Adjustments to Pre-Tax Income			6,290	1,693	24,330	47,864	51,824	40,269	197,968	19,109	22,793	14,593	172,121	17,571
15																
16		Income Taxes:														
17																
18		State Income Taxes	45.0	Income Before Taxes	42	47	3,686	1,255	1,105	1,355	5,430	353	632	860	4,782	3,080
19		Federal Income Taxes	45.0	Income Before Taxes	116	132	10,283	3,503	3,083	3,779	15,150	986	1,763	2,398	13,342	8,594
20																
21		Total Income Taxes			157	179	13,969	4,758	4,187	5,134	20,580	1,339	2,395	3,258	18,125	11,675
22																
23		Adjustments to After-Tax Income:														
24																
25		Amortization	45.0	Income Before Taxes	926	1,056	82,211	28,001	24,644	30,215	121,118	7,880	14,098	19,171	106,666	68,708
26		Other	45.0	Income Before Taxes	(11)	(13)	(1,019)	(347)	(305)	(375)	(1,501)	(98)	(175)	(238)	(1,322)	(852)
27																
28		Total Adjustments to After-Tax Income			915	1,043	81,192	27,654	24,338	29,840	119,616	7,783	13,923	18,933	105,344	67,856

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX															
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
	Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport	
	Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRK	SSR-BHK	STk	STt	
Demand															
1	Taxes Other Than Income:														
2															
3	Pavroll	43.1	Labor - A&G - Demand	975,465	621,553	62,837	85,003	14,368	145	66	146	43	1	53,641	22,018
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	6,785,395	4,349,767	437,942	593,908	100,519	905	447	1,305	18	0	350,645	159,810
5	Other	68.1	Other Taxes - Demand	453,002	290,176	29,231	39,628	6,706	61	30	85	4	0	23,598	10,613
6															
7	Total Taxes, Other			8,213,862	5,261,497	530,010	718,539	121,592	1,111	544	1,536	64	1	427,884	192,441
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	5,238,160	3,877,492	295,484	297,143	46,351	2,626	3,134	458	(8)	119	181,033	80,653
12	Other	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			5,238,160	3,877,492	295,484	297,143	46,351	2,626	3,134	458	(8)	119	181,033	80,653
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	162,194	93,629	18,268	10,046	896	809	591	29	229	4	14,150	4,679
19	Federal Income Taxes	45.0	Income Before Taxes	452,521	261,225	50,968	28,029	2,500	2,257	1,650	80	640	11	39,479	13,054
20															
21	Total Income Taxes			614,714	354,854	69,236	38,076	3,397	3,066	2,241	108	869	15	53,630	17,733
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	3,617,705	2,088,380	407,466	224,081	19,990	18,046	13,190	638	5,115	86	315,619	104,360
26	Other	45.0	Income Before Taxes	(44,843)	(25,886)	(5,051)	(2,778)	(248)	(224)	(163)	(8)	(63)	(1)	(3,912)	(1,294)
27															
28	Total Adjustments to After-Tax Income			3,572,862	2,062,494	402,416	221,304	19,742	17,822	13,026	630	5,052	85	311,707	103,066

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME															
	Allocation Factor	Allocation Basis	CNG Transport CNGK	CNG Transport CNGT	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WtT	
Demand															
1	Taxes Other Than Income:														
2															
3	Pavroll	43.1 Labor - A&G - Demand	810	98	645	11,761	11,804	7,918	38,260	4,420	4,523	2,065	30,356	2,984	
4	Real Estate and Personal Property	63.1 Gross Plant - Demand	5,296	764	4,502	76,880	77,159	51,762	250,102	31,457	32,854	14,712	216,589	28,051	
5	Other	68.1 Other Taxes - Demand	356	50	300	5,174	5,193	3,484	16,832	2,094	2,182	979	14,414	1,812	
6															
7	Total Taxes, Other		6,463	912	5,448	93,814	94,156	63,164	305,194	37,971	39,558	17,757	261,358	32,847	
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0 Rate Base Less Working Capital	4,629	1,246	17,907	35,227	38,141	29,637	145,700	14,064	16,775	10,740	126,677	12,932	
12	Other	62.1 Labor - Demand	-	-	-	-	-	-	-	-	-	-	-	-	
13															
14	Total Adjustments to Pre-Tax Income		4,629	1,246	17,907	35,227	38,141	29,637	145,700	14,064	16,775	10,740	126,677	12,932	
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0 Income Before Taxes	35	39	3,073	1,047	921	1,129	4,527	295	527	717	3,987	2,568	
19	Federal Income Taxes	45.0 Income Before Taxes	97	110	8,573	2,920	2,570	3,151	12,630	822	1,470	1,999	11,123	7,165	
20															
21	Total Income Taxes		131	150	11,645	3,966	3,491	4,280	17,156	1,116	1,997	2,716	15,109	9,733	
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0 Income Before Taxes	772	881	68,535	23,343	20,544	25,188	100,968	6,569	11,753	15,982	88,921	57,278	
26	Other	45.0 Income Before Taxes	(10)	(11)	(850)	(289)	(255)	(312)	(1,252)	(81)	(146)	(198)	(1,102)	(710)	
27															
28	Total Adjustments to After-Tax Income		763	870	67,685	23,053	20,289	24,876	99,717	6,488	11,607	15,784	87,819	56,568	

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
					General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
	Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRK	SSR-BHK	STk	STt
Commodity														
1		Taxes Other Than Income:												
2														
3	43.3	Labor - A&G - Commodity	713,527	408,230	35,468	56,832	10,593	92	1,381	60	22	1	42,891	17,602
4	63.3	Real Estate and Personal Property	4,946,701	2,845,227	247,202	396,100	73,830	572	9,627	482	9	0	280,401	127,407
5	68.3	Other	330,388	189,905	16,499	26,438	4,928	39	643	32	2	0	18,871	8,464
6														
7		Total Taxes, Other	5,990,617	3,443,361	299,170	479,370	89,351	703	11,651	574	33	1	342,162	153,474
8														
9		Adjustments to Pre-Tax Income:												
10														
11	58.0	Interest on Long-Term Debt	3,818,672	2,826,731	215,411	216,620	33,790	1,914	2,285	334	(5)	87	131,975	58,797
12	62.3	Other	0	-	-	-	-	-	-	-	-	-	-	-
13														
14		Total Adjustments to Pre-Tax Income	3,818,672	2,826,731	215,411	216,620	33,790	1,914	2,285	334	(5)	87	131,975	58,797
15														
16		Income Taxes:												
17														
18	45.0	State Income Taxes	109,091	62,974	12,287	6,757	603	544	398	19	154	3	9,517	3,147
19	45.0	Federal Income Taxes	304,363	175,699	34,281	18,852	1,682	1,518	1,110	54	430	7	26,554	8,780
20														
21		Total Income Taxes	413,454	238,673	46,568	25,609	2,285	2,062	1,507	73	585	10	36,071	11,927
22														
23		Adjustments to After-Tax Income:												
24														
25	45.0	Amortization	2,433,254	1,404,636	274,060	150,716	13,445	12,137	8,871	429	3,441	58	212,284	70,192
26	45.0	Other	(30,161)	(17,411)	(3,397)	(1,868)	(167)	(150)	(110)	(5)	(43)	(1)	(2,531)	(870)
27														
28		Total Adjustments to After-Tax Income	2,403,093	1,387,225	270,663	148,848	13,279	11,987	8,761	424	3,398	57	209,653	69,322

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME															
	Allocation Factor	Allocation Basis	CNG Transport CNGK	CNG Transport CNGT	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WtT	
Commodity															
1		Taxes Other Than Income:													
2															
3	43.3	Labor - A&G - Commodity	1,817	584	8,186	8,276	10,605	9,661	49,403	3,052	4,333	3,713	38,477	2,248	
4	63.3	Real Estate and Personal Property	13,153	4,227	59,253	54,104	69,330	63,158	322,976	22,091	31,365	26,873	278,498	20,816	
5	68.3	Other	874	281	3,936	3,641	4,666	4,250	21,736	1,468	2,084	1,785	18,502	1,346	
6															
7		Total Taxes, Other	15,844	5,091	71,375	66,021	84,601	77,069	394,115	26,610	37,782	32,371	335,477	24,411	
8															
9		Adjustments to Pre-Tax Income:													
10															
11	58.0	Interest on Long-Term Debt	3,375	909	13,054	25,681	27,805	21,605	106,216	10,252	12,229	7,829	92,349	9,427	
12	62.3	Other	-	-	-	-	-	-	-	-	-	-	-	-	
13															
14		Total Adjustments to Pre-Tax Income	3,375	909	13,054	25,681	27,805	21,605	106,216	10,252	12,229	7,829	92,349	9,427	
15															
16		Income Taxes:													
17															
18	45.0	State Income Taxes	23	27	2,067	704	619	760	3,045	198	354	482	2,681	1,727	
19	45.0	Federal Income Taxes	65	74	5,766	1,964	1,728	2,119	8,495	553	889	1,345	7,481	4,819	
20															
21		Total Income Taxes	88	101	7,833	2,668	2,348	2,879	11,539	751	1,343	1,826	10,162	6,546	
22															
23		Adjustments to After-Tax Income:													
24															
25	45.0	Amortization	519	592	46,096	15,700	13,818	16,942	67,911	4,419	7,905	10,749	59,808	38,525	
26	45.0	Other	(6)	(7)	(571)	(195)	(171)	(210)	(842)	(55)	(98)	(133)	(741)	(478)	
27															
28		Total Adjustments to After-Tax Income	513	585	45,525	15,506	13,646	16,732	67,069	4,364	7,807	10,616	59,067	38,047	

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
	Allocation	Allocation	Total	Residential	Small	General Service	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Factor	Basis	Company	RS	GSS	Large	GSTE	Generator	Sales	Supply	Resale	Resale	Transport	Transport
						GSL		SGS	GIS	KGSSD	SSRK	SSR-BHK	STk	STt
Total Taxes Other														
1														
2														
3			3,875,865	2,980,072	257,050	192,736	27,247	2,519	2,127	210	89	28	109,571	44,173
4			21,144,627	15,636,836	1,246,631	1,214,590	187,811	12,081	13,437	1,832	249	442	723,103	319,045
5			1,460,448	1,086,671	87,770	82,146	12,553	852	908	119	20	27	48,603	21,201
6														
7			26,480,941	19,703,579	1,591,452	1,489,472	227,611	15,453	16,472	2,161	358	497	881,277	384,419
8														
9														
10														
11			16,174,128	11,972,726	912,382	917,503	143,119	8,108	9,677	1,414	(23)	368	558,986	249,037
12			0	0	0	0	0	0	0	0	0	0	0	0
13														
14			16,174,128	11,972,726	912,382	917,503	143,119	8,108	9,677	1,414	(23)	368	558,986	249,037
15														
16														
17														
18			465,845	268,917	52,469	28,855	2,574	2,324	1,698	82	659	11	40,642	13,438
19			1,299,709	750,278	146,368	80,504	7,182	6,483	4,739	229	1,838	31	113,390	37,493
20														
21			1,765,554	1,019,195	198,856	109,359	9,756	8,807	6,437	311	2,496	42	154,032	50,931
22														
23														
24														
25			10,390,605	5,998,148	1,170,306	643,596	57,414	51,830	37,882	1,833	14,682	247	906,507	299,737
26			(128,796)	(74,350)	(14,506)	(7,978)	(712)	(642)	(470)	(23)	(182)	(3)	(11,237)	(3,715)
27														
28			10,261,809	5,923,798	1,155,799	635,618	56,703	51,187	37,413	1,810	14,510	244	895,271	296,022

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME															
	Allocation Factor	Allocation Basis	CNG Transport CNGK	CNG Transport CNGT	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVT-T1	Large Vol Transport LVT-T2	Large Vol Transport LVT-T3	Large Vol Transport LVT-T4	Wholesale Transport WTT	
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Pavroll		2,661	690	10,466	20,912	22,811	17,788	87,925	7,637	8,995	5,835	68,973	5,348	
4	Real Estate and Personal Property		18,762	5,068	72,561	138,982	150,605	117,131	576,056	55,076	65,664	42,134	496,584	49,948	
5	Other		1,250	336	4,846	9,333	10,122	7,875	38,757	3,661	4,358	2,800	33,012	3,228	
6															
7	Total Taxes, Other		22,673	6,095	87,873	169,227	183,539	142,794	702,737	66,373	79,017	50,768	598,569	58,524	
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt		14,294	3,848	55,291	108,772	117,771	91,511	449,884	43,425	51,797	33,162	391,147	39,930	
12	Other		0	0	0	0	0	0	0	0	0	0	0	0	
13															
14	Total Adjustments to Pre-Tax Income		14,294	3,848	55,291	108,772	117,771	91,511	449,884	43,425	51,797	33,162	391,147	39,930	
15															
16	Income Taxes:														
17															
18	State Income Taxes		99	113	8,825	3,006	2,645	3,243	13,002	846	1,513	2,058	11,450	7,376	
19	Federal Income Taxes		277	316	24,622	8,366	7,381	9,049	36,274	2,360	4,222	5,742	31,946	20,578	
20															
21	Total Income Taxes		377	430	33,447	11,392	10,026	12,293	49,276	3,206	5,736	7,800	43,396	27,953	
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization		2,218	2,529	196,843	67,044	59,005	72,345	289,997	18,868	33,755	45,902	255,396	164,511	
26	Other		(27)	(31)	(2,440)	(831)	(731)	(897)	(3,595)	(234)	(418)	(569)	(3,166)	(2,039)	
27															
28	Total Adjustments to After-Tax Income		2,190	2,498	194,403	66,213	58,274	71,448	286,402	18,635	33,337	45,333	252,230	162,472	

KANSAS GAS SERVICE COMPANY															
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY															
TEST YEAR ENDING 12/31/2017															
ALLOCATION OF REVENUES															
					General Service				Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-GHK	STk	STt
1	Rate Schedule Revenue:														
2															
3	Sales Service Revenues	Input		234,428,881	197,557,643	19,987,779	14,168,263	1,874,864	426,618	321,359	19,774	68,326	4,266	-	-
4	Gas Purchased	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		35,216,610	-	-	-	-	-	-	-	-	-	10,530,183	4,020,647
6	EPM Revenues	Input		-	-	-	-	-	-	-	-	-	-	-	-
7	Adjustments	Input													
8	GSRS	Input		(286,082)	(169,573)	(16,855)	(12,931)	(1,938)	(354)	(236)	(147)	(49)	(197)	(22,821)	(9,530)
9	RTS	Input		(1,956)	(1,074)	(478)	(343)	(45)	(10)	(7)	(1)	0	0	(0)	(0)
10	Three Year Revenue Adjustment IS 37	Input		937,081	775,965	84,043	59,691	5,862	-	52	-	-	-	4,643	107
11	Weather Normalization	Input		12,664,050	9,010,948	907,293	949,899	145,720	665	5,506	2,620	7,193	-	658,404	279,682
12	Customer Amortization	Input		307,009	298,485	4,717	(75,059)	(53,095)	4,241	(3,157)	-	679	-	117,284	84,614
13	Miscellaneous Rate Schedule Revenues	22.0	MCF - Total	-	-	-	-	-	-	-	-	-	-	-	-
14															
15	Total Rate Schedule Revenue			263,265,593	207,476,387	20,966,439.75	15,089,509.35	1,971,426.86	431,150.17	323,516.38	22,245.96	76,149	4,068	11,267,794	4,375,519
16															
17	Other Revenue:														
18															
19	Other Utility Revenue	30.0	Services Cost	4,970,894	4,518,150	286,916	94,472	4,809	5,324	1,513	8	57	77	35,638	12,678
20	Commutative Transport Revenue	22.0	MCF - Total	11,377,530	6,009,632	522,136	836,635	155,943	1,800	20,334	3,079	8,131	263	885,245	269,767
21	Sales Adjustments (D-3, 4, 9, 12, 15)	22.0	MCF - Total	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Operating Revenue	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Total Non-Rate Revenue			16,348,424	10,527,782	809,051	931,107	180,751	7,124	21,848	3,087	8,189	360	920,883	282,435
25															
26	TOTAL REVENUE			299,614,018	218,004,170	21,775,491	16,020,616	2,132,178	438,275	345,364	25,333	84,338	4,428	12,208,678	4,657,954

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
ALLOCATION OF REVENUES													
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
			Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
			CNGk	CNGt	gIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4
	Allocation	Allocation											Wholesale
	Factor	Basis											WRI
1	Rate Schedule Revenue:												
2													
3	Sales Service Revenues	Input	-	-	-	-	-	-	-	-	-	-	-
4	Gas Purchased	20.0 MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input	155,393	43,307	1,620,700	1,473,543	1,570,634	1,423,267	6,160,123	517,626	715,394	649,706	5,275,291
6	IFM Revenues	Input	-	-	-	-	-	-	-	-	-	-	-
7	Adjustments:												
8	GSRs	Input	(252)	(25)	(4,876)	(2,773)	(3,905)	(4,127)	(11,065)	(1,148)	(2,288)	(3,120)	(14,078)
9	NTS	Input	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
10	Total Year Revenue Adjustment (S 37)	Input	-	-	(73)	(1,284)	-	-	3,923	158	-	-	-
11	Weather Normalization	Input	710	8,417	32,050	81,478	79,344	45,623	133,132	31,762	32,151	11,951	140,136
12	Customer Renegotiation	Input	7,195	8,417	(385)	23,815	(44,580)	(103,364)	23,300	26,644	(14,156)	(69,717)	70,172
13	Miscellaneous Rate Schedule Revenues	22.0 MCF - Total	-	-	-	-	-	-	-	-	-	-	-
14													
15	Total Rate Schedule Revenue		162,387	51,699	1,647,416	1,574,777	1,601,483	1,361,280	6,310,013	575,142	731,151	588,620	5,471,522
16													
17	Other Revenue:												
18													
19	Other Utility Revenue	30.0 Services Cost	80	27	3,577	2,822	1,332	717	754	502	474	175	452
20	Competitive Transport Revenue	22.0 MCF - Total	27,849	8,949	125,455	170,809	218,881	199,363	1,019,659	46,772	66,408	56,897	589,661
21	Sales Adjustments (R 3, 8, 9, 12, 15)	22.0 MCF - Total	-	-	-	-	-	-	-	-	-	-	-
22	Other Operating Revenue	99.0	-	-	-	-	-	-	-	-	-	-	-
23													
24	Total Non-Rate Revenue		27,929	8,976	129,032	173,631	220,213	200,111	1,020,413	47,274	66,883	57,072	590,113
25													
26	TOTAL REVENUE		190,316	60,675	1,776,448	1,748,409	1,821,696	1,561,390	7,330,426	622,416	798,034	645,692	6,061,634

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
ALLOCATION FACTORS													
		Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KSSD	Sales for Resale SSRk	Sales for Resale SSR-BHK	Small Transport STk	Small Transport STi
1.0	Input	Value	632,966	583,050	36,896	11,621	500	676	214	1	7	1	0
	Sales Customers	%	100.0000%	92.1140%	5.8291%	1.8360%	0.0790%	0.1068%	0.0338%	0.0002%	0.0012%	0.0002%	0.0000%
2.0	Input	Value	5,770	0	0	0	0	0	0	0	0	3,483	1,203
	Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	60.3614%	20.8518%
3.0	Internally Generated	Value	638,736	583,050	36,896	11,621	500	676	214	1	7	1	3,483
	Total Customers	%	100.0000%	91.2819%	5.7764%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
4.0	Internally Generated	Value	638,699	583,050	36,896	11,621	500	676	214	0	0	3,483	1,203
	Retail Customers	%	100.0000%	91.2871%	5.7767%	1.8195%	0.0783%	0.1058%	0.0335%	0.0000%	0.0000%	0.5453%	0.1884%
5.0	Internally Generated	Value	634,146	583,050	36,896	11,621	500	0	214	1	0	0	1,203
	Customers for Transmission Allocation	%	100.0000%	91.9425%	5.8182%	1.8325%	0.0788%	0.0000%	0.0337%	0.0002%	0.0000%	0.0000%	0.1887%
6.0	Internally Generated	Value	49,017	0	36,896	11,621	500	0	0	0	0	0	0
	Direct to GS Customers	%	100.0000%	0.0000%	75.2722%	23.7082%	1.0196%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7.0	Input	Value	11,524,480	9,105,834	931,586	1,251,188	210,674	2,773	1,077	3,351	17,687	310	0
	Monthly CP Demand - Sales Customers	%	100.0000%	79.0130%	8.0835%	10.8568%	1.8281%	0.0241%	0.0093%	0.0281%	0.1535%	0.0027%	0.0000%
8.0	Input	Value	3,687,798	0	0	0	0	0	0	0	0	1,078,151	331,179
	Monthly CP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	29.2356%	8.9804%
9.0	Internally Generated	Value	15,212,278	9,105,834	931,586	1,251,188	210,674	2,773	1,077	3,351	17,687	310	1,078,151
	Monthly CP Demand - Total Customers	%	100.0000%	59.8585%	6.1239%	8.2249%	1.3849%	0.0182%	0.0071%	0.0220%	0.1163%	0.0020%	7.0874%
10.0	Internally Generated	Value	14,997,120	9,105,834	931,586	1,251,188	210,674	2,773	1,077	0	0	1,078,151	331,179
	Monthly CP Demand - Retail Customers	%	100.0000%	60.7172%	6.2118%	8.3429%	1.4048%	0.0185%	0.0072%	0.0000%	0.0000%	7.1891%	2.2083%
11.0	Internally Generated	Value	12,695,276	9,105,834	931,586	1,251,188	210,674	0	1,077	3,351	0	0	331,179
	Monthly CP Demand for Transmission Allocation	%	100.0000%	71.7262%	7.3381%	9.8555%	1.6595%	0.0000%	0.0085%	0.0264%	0.0000%	0.0000%	2.6087%
11.2	Input	Value	710,638	516,820	50,225	69,600	11,913		36	488			19,527
	Peak Day Demand for Transmission Allocation	%	100.0000%	72.7262%	7.0676%	9.7940%	1.6764%	0.0000%	0.0051%	0.0687%	0.0000%	0.0000%	2.7479%
12.0	Input	Value	11,572,361	9,105,834	931,586	1,251,188	210,674	2,773	46,359	5,410	17,687	849	0
	NCP Demand - Sales Customers	%	100.0000%	78.6861%	8.0501%	10.8119%	1.8205%	0.0240%	0.4006%	0.0467%	0.1526%	0.0073%	0.0000%
13.0	Input	Value	4,532,591	0	0	0	0	0	0	0	0	1,280,952	390,797
	NCP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	28.2609%	8.6219%
14.0	Internally Generated	Value	16,104,952	9,105,834	931,586	1,251,188	210,674	2,773	46,359	5,410	17,687	849	1,280,952
	NCP Demand - Total Customers	%	100.0000%	56.5406%	5.7845%	7.7690%	1.3081%	0.0172%	0.2879%	0.0336%	0.1098%	0.0053%	7.9538%
15.0	Internally Generated	Value	15,865,192	9,105,834	931,586	1,251,188	210,674	2,773	46,359	0	0	1,280,952	390,797
	NCP Demand - Retail Customers	%	100.0000%	57.3950%	5.8719%	7.8864%	1.3279%	0.0175%	0.2922%	0.0000%	0.0000%	8.0740%	2.4632%
16.0	Internally Generated	Value	13,248,189	9,105,834	931,586	1,251,188	210,674	0	46,359	5,410	0	0	390,797
	NCP Demand for Transmission Allocation	%	100.0000%	68.7327%	7.0318%	9.4442%	1.5902%	0.0000%	0.3499%	0.0408%	0.0000%	0.0000%	2.9498%
20.0	Input	Value	51,075,379	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	0
	MCF - Sales Customers	%	100.0000%	79.5138%	6.9084%	11.0696%	2.0633%	0.0238%	0.2690%	0.0407%	0.1076%	0.0037%	0.0000%
21.0	Input	Value	25,811,859	0	0	0	0	0	0	0	0	5,982,320	1,822,971
	MCF - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	23.1766%	7.0625%
22.0	Internally Generated	Value	76,887,238	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	5,982,320
	MCF - Total	%	100.0000%	52.8202%	4.5892%	7.3534%	1.3706%	0.0158%	0.1787%	0.0271%	0.0715%	0.0025%	7.7806%
23.0	Internally Generated	Value	75,905,229	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	0	0	5,982,320	1,822,971
	MCF - Retail Customers	%	100.0000%	53.5035%	4.4868%	7.4485%	1.3884%	0.0160%	0.1810%	0.0000%	0.0000%	7.8813%	2.4016%
24.0	Internally Generated	Value	59,964,312	40,611,980	3,528,494	5,653,823	1,053,833	0	137,416	20,808	0	0	1,822,971
	MCF for Transmission Allocation	%	100.0000%	67.7269%	5.8843%	9.4286%	1.7574%	0.0000%	0.2292%	0.0347%	0.0000%	0.0000%	3.0401%
25.0	Internally Generated	Value	51,006,354	40,611,980	3,528,494	5,653,823	1,053,833	0	137,416	20,808	0	0	0
	MCF Sales for Transmission Allocation	%	100.0000%	79.6214%	6.9178%	11.0845%	2.0661%	0.0000%	0.2694%	0.0408%	0.0000%	0.0000%	0.0000%
26.0	Internally Generated	Value	76,887,238	40,611,980	3,528,494	5,653,823	1,053,833	12,164	137,416	20,808	54,950	1,911	5,982,320
	MCF Less Flex	%	100.0000%	52.8202%	4.5892%	7.3534%	1.3706%	0.0158%	0.1787%	0.0271%	0.0715%	0.0025%	7.7806%
28.0	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
	Net Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30.0	Internally Generated	Value	278,982,391	253,572,931	16,102,641	5,302,080	269,863	298,820	84,941	431	3,218	4,314	2,000,116
	Services Cost	%	100.0000%	90.8921%	5.7719%	1.9005%	0.0967%	0.1071%	0.0304%	0.0002%	0.0012%	0.0015%	0.7189%

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
ALLOCATION FACTORS													
		CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GI	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport Wt
1.0	Input	Value	0	0	0	0	0	0	0	0	0	0	0
	Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.0	Input	Value	9	2	513	214	94	44	61	44	30	14	32
	Transport Customers	%	0.1572%	0.0412%	8.8866%	3.7118%	1.6262%	0.7703%	1.0548%	0.7540%	0.5248%	0.2349%	0.5570%
3.0	Internally Generated	Value	9	2	513	214	94	44	61	44	30	14	32
	Total Customers	%	0.0014%	0.0004%	0.0803%	0.0335%	0.0147%	0.0070%	0.0095%	0.0068%	0.0047%	0.0021%	0.0050%
4.0	Internally Generated	Value	9	2	513	214	94	44	61	44	30	14	32
	Retail Customers	%	0.0014%	0.0004%	0.0803%	0.0335%	0.0147%	0.0070%	0.0095%	0.0068%	0.0047%	0.0021%	0.0050%
5.0	Internally Generated	Value	0	2	513	0	0	0	44	30	14	32	27
	Customers for Transmission Allocation	%	0.0000%	0.0004%	0.0809%	0.0000%	0.0000%	0.0000%	0.0069%	0.0048%	0.0021%	0.0051%	0.0043%
6.0	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
	Direct to GS Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7.0	Input	Value	0	0	0	0	0	0	0	0	0	0	0
	Monthly CP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8.0	Input	Value	16,284	1,081	10,947	236,387	237,247	159,156	769,006	70,838	67,858	33,030	482,824
	Monthly CP Demand - Transport Customers	%	0.4416%	0.0293%	0.2968%	6.4100%	6.4333%	4.3158%	20.8527%	1.9209%	1.8401%	0.8957%	13.0925%
9.0	Internally Generated	Value	16,284	1,081	10,947	236,387	237,247	159,156	769,006	70,838	67,858	33,030	482,824
	Monthly CP Demand - Total Customers	%	0.1070%	0.0071%	0.0720%	1.5393%	1.5596%	1.0462%	5.0552%	0.4657%	0.4461%	0.2171%	3.1739%
10.0	Internally Generated	Value	16,284	1,081	10,947	236,387	237,247	159,156	769,006	70,838	67,858	33,030	482,824
	Monthly CP Demand - Retail Customers	%	0.1086%	0.0072%	0.0730%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2194%
11.0	Internally Generated	Value	0	1,081	10,947	0	0	0	70,838	67,858	33,030	482,824	193,810
	Monthly CP Demand for Transmission Allocation	%	0.0000%	0.0085%	0.0862%	0.0000%	0.0000%	0.0000%	0.0000%	0.5345%	0.5345%	3.8032%	1.5266%
11.2	Input	Value	155	353					3,155	4,042	1,488	22,323	10,513
	Peak Day Demand for Transmission Allocation	%	0.0000%	0.0217%	0.0497%	0.0000%	0.0000%	0.0000%	0.0000%	0.4440%	0.5688%	0.2094%	3.1413%
12.0	Input	Value	0	0	0	0	0	0	0	0	0	0	0
	NCP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13.0	Input	Value	17,310	7,512	306,836	271,186	268,948	171,704	825,353	75,177	74,722	36,976	589,304
	NCP Demand - Transport Customers	%	0.3819%	0.1657%	6.7696%	5.9830%	5.9337%	3.7882%	18.2093%	1.6586%	1.6485%	0.8158%	13.0015%
14.0	Internally Generated	Value	17,310	7,512	306,836	271,186	268,948	171,704	825,353	75,177	74,722	36,976	589,304
	NCP Demand - Total Customers	%	0.1075%	0.0466%	1.9524%	1.6839%	1.6700%	1.0662%	5.1248%	0.4668%	0.4640%	0.2296%	3.6591%
15.0	Internally Generated	Value	17,310	7,512	306,836	271,186	268,948	171,704	825,353	75,177	74,722	36,976	589,304
	NCP Demand - Retail Customers	%	0.1091%	0.0473%	1.9340%	1.7093%	1.6952%	1.0823%	5.2023%	0.4738%	0.4710%	0.2331%	3.7144%
16.0	Internally Generated	Value	0	7,512	306,836	0	0	0	75,177	74,722	36,976	589,304	215,814
	NCP Demand for Transmission Allocation	%	0.0000%	0.0567%	2.3161%	0.0000%	0.0000%	0.0000%	0.0000%	0.5675%	0.5640%	0.2791%	4.4482%
20.0	Input	Value	0	0	0	0	0	0	0	0	0	0	0
	MCF - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21.0	Input	Value	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817
	MCF - Transport Customers	%	0.7291%	0.2343%	3.2845%	4.4720%	5.7305%	5.2203%	26.6957%	1.2245%	1.7386%	1.4896%	15.4379%
22.0	Internally Generated	Value	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817
	MCF - Total	%	0.2448%	0.0787%	1.1027%	1.5013%	1.9238%	1.7525%	8.9620%	0.4111%	0.5837%	0.5001%	5.1827%
23.0	Internally Generated	Value	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817
	MCF - Retail Customers	%	0.2479%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0780%	0.4164%	0.5912%	0.5066%	5.2497%
24.0	Internally Generated	Value	188,197	60,476	847,802	0	0	0	0	316,079	448,775	384,502	3,984,817
	MCF for Transmission Allocation	%	0.3138%	0.1009%	1.1413%	0.0000%	0.0000%	0.0000%	0.0000%	0.5271%	0.7484%	0.6453%	1.5081%
25.0	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
	MCF Sales for Transmission Allocation	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
26.0	Internally Generated	Value	188,197	60,476	847,802	1,154,296	1,479,155	1,347,463	6,890,667	316,079	448,775	384,502	3,984,817
	MCF Less Flex	%	0.2448%	0.0787%	1.1027%	1.5013%	1.9238%	1.7525%	8.9620%	0.4111%	0.5837%	0.5001%	5.1827%
28.0	Input	Value	0	0	0	0	0	0	0	0	0	0	0
	Net Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30.0	Internally Generated	Value	4,512	1,492	200,776	158,399	74,769	40,252	42,317	28,152	26,625	9,815	25,366
	Services Cost	%	0.0016%	0.0005%	0.0720%	0.0568%	0.0268%	0.0144%	0.0152%	0.0101%	0.0095%	0.0035%	0.0091%

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
ALLOCATION FACTORS													
		Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI
30.2	Input	Value	275,639,239	253,572,931	16,102,641	5,302,080	269,863	298,820	84,941	431	3,218	4,314	-
	Services Cost - Sales Customers	%	100.0000%	91.9945%	5.8419%	1.9236%	0.0979%	0.1084%	0.0308%	0.0002%	0.0012%	0.0016%	0.0000%
	Input	Value	3,343,153	-	-	-	-	-	-	-	-	2,000,116	711,524
30.4	Services Cost - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	59.8272%	21.2830%
	Input	Value	359,780,141	298,781,478	24,116,257	18,172,805	1,482,169	516,689	235,079	7,661	31,856	76,614	9,351,454
31.0	Meter Cost	%	100.0000%	83.0456%	6.7031%	5.0511%	0.4120%	0.1436%	0.0653%	0.0021%	0.0089%	0.0213%	2.5992%
	Input	Value	643,840	587,837	37,109	11,606	487	684	194	1	6	10	3,595
31.2	Meter Installations	%	100.0000%	91.3017%	5.7637%	1.8026%	0.0756%	0.1062%	0.0301%	0.0002%	0.0009%	0.0016%	0.5584%
	Input	Value	0	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	127,500	118,860	6,468	1,525	13	133	39	-	1	-	255
31.6	Meters - AMR	%	100.0000%	93.2235%	5.0729%	1.1961%	0.0102%	0.1043%	0.0306%	0.0000%	0.0008%	0.0000%	0.2000%
	Input	Value	15,751,350	14,683,964	799,057	188,399	1,606	16,431	4,818	-	124	-	31,503
31.8	Meter Cost - AMR	%	100.0000%	93.2235%	5.0729%	1.1961%	0.0102%	0.1043%	0.0306%	0.0000%	0.0008%	0.0000%	0.2000%
	Input	Value	444,196,243	399,894,414	25,322,768	9,891,957	773,561	508,213	113,519	2,762	12,391	27,620	4,790,115
32.0	Regulator Cost	%	100.0000%	90.0265%	5.7008%	2.2269%	0.1741%	0.1144%	0.0256%	0.0006%	0.0028%	0.0062%	0.3455%
	Input	Value	643,840	587,837	37,109	11,606	487	684	194	1	6	10	3,595
32.2	Number of Regulators	%	100.0000%	91.3017%	5.7637%	1.8026%	0.0756%	0.1062%	0.0301%	0.0002%	0.0009%	0.0016%	0.5584%
	Input	Value	73,606,503	60,465,929	4,488,298	3,699,161	468,354	105,411	24,619	103	6,182	1,026	2,697,167
33.0	Meter & Regulator Installation Cost	%	100.0000%	82.1475%	6.0977%	5.0256%	0.6363%	0.1432%	0.0334%	0.0001%	0.0084%	0.0014%	3.6643%
	Input	Value	643,840	587,837	37,109	11,606	487	684	194	1	6	10	3,595
33.2	Meter Sets	%	100.0000%	91.3017%	5.7637%	1.8026%	0.0756%	0.1062%	0.0301%	0.0002%	0.0009%	0.0016%	0.5584%
	Input	Value	18,626,753	10,402,142	3,653,786	2,629,623	343,557	75,136	56,379	3,877	13,270	709	626,482
34.0	Customer Deposits	%	100.0000%	55.8452%	19.6158%	14.1175%	1.8444%	0.4034%	0.3027%	0.0208%	0.0712%	0.0038%	3.3633%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
35.0	Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
35.2	Transportation Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
35.4	Rate Schedule Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	299,614,018	218,004,170	21,775,491	16,020,616	2,132,178	438,275	345,364	25,333	84,338	4,428	12,208,676
35.6	Total Revenues	%	100.0000%	72.7617%	7.2678%	5.3471%	0.7116%	0.1463%	0.1153%	0.0085%	0.0281%	0.0015%	4.0748%
	Internally Generated	Value	7,604,869	6,941,870	439,288	138,361	5,950	8,047	2,547	12	87	12	41,465
36.0	Customer Accounts Labor	%	100.0000%	91.2819%	5.7644%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
	Internally Generated	Value	17,360,807	15,847,278	1,002,831	315,857	13,584	18,369	5,814	27	199	27	94,659
37.0	Customer Relations	%	100.0000%	91.2819%	5.7644%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	17,360,807	15,847,278	1,002,831	315,857	13,584	18,369	5,814	27	199	27	94,659
37.2	Customer Relations - Customer	%	100.0000%	91.2819%	5.7644%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	221,137	201,858	12,774	4,023	173	234	74	0	3	0	1,206
39.0	Customer Assistance	%	100.0000%	91.2819%	5.7644%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
	Internally Generated	Value	152,826	139,503	8,828	2,780	120	162	51	0	2	0	833
40.0	Customer Service Labor	%	100.0000%	91.2819%	5.7644%	1.8194%	0.0782%	0.1058%	0.0335%	0.0002%	0.0011%	0.0002%	0.5452%
	Internally Generated	Value	43,491,007	31,984,712	3,035,303	2,243,585	315,155	27,056	23,283	34	221	342	1,678,752
41.0	Distribution O&M	%	100.0000%	73.5433%	6.9792%	5.1587%	0.7246%	0.0622%	0.0535%	0.0001%	0.0005%	0.0008%	3.8600%
	Internally Generated	Value	11,940,691	7,250,027	741,725	996,190	167,738	2,208	859	0	1	0	858,428
41.1	Distribution O&M - Demand	%	100.0000%	60.7170%	6.2117%	8.3428%	1.4048%	0.0185%	0.0072%	0.0000%	0.0000%	0.0000%	7.1891%

KANSAS GAS SERVICE COMPANY													
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY													
TEST YEAR ENDING 12/31/2017													
ALLOCATION FACTORS													
		Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KSSD	Sales for Resale SSRk	Sales for Resale SSR-BHK	Small Transport STk	Small Transport STi
41.2	Internally Generated Distribution O&M - Customer	Value 22,840,586 100.0000%	20,074,671 87.8904%	1,888,701 8.2691%	598,648 2.6210%	26,496 0.1160%	23,452 0.1027%	6,656 0.0291%	34 0.0001%	220 0.0010%	342 0.0015%	133,883 0.5862%	47,114 0.2083%
41.3	Internally Generated Distribution O&M - Commodity	Value 8,709,729 100.0000%	4,660,013 53.5035%	404,876 4.6486%	648,747 7.4485%	120,922 1.3884%	1,396 0.0160%	15,768 0.1810%	0 0.0000%	0 0.0000%	0 0.0000%	686,440 7.8813%	209,176 2.4016%
41.4	Internally Generated Transmission O&M	Value 7,876,283 100.0000%	5,560,737 70.6010%	517,048 6.5646%	759,170 9.6387%	134,750 1.7108%	0 0.0000%	7,902 0.1003%	4,270 0.0542%	0 0.0000%	0 0.0000%	0 0.0000%	226,214 2.8721%
41.5	Internally Generated Transmission O&M - Demand	Value 4,528,129 100.0000%	3,293,135 72.7262%	320,032 7.0676%	443,485 9.7940%	75,909 1.6764%	0 0.0000%	229 0.0051%	3,109 0.0687%	0 0.0000%	0 0.0000%	0 0.0000%	124,427 2.7479%
41.6	Internally Generated Transmission O&M - 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%	0 0.0000%
41.7	Internally Generated Transmission O&M - Commodity	Value 3,348,154 100.0000%	2,267,602 67.7269%	197,016 5.8843%	315,686 9.4286%	58,842 1.7574%	0 0.0000%	7,673 0.2292%	1,162 0.0347%	0 0.0000%	0 0.0000%	0 0.0000%	101,787 3.0401%
42.0	Internally Generated House Regulators	Value 444,196,243 100.0000%	399,894,414 90.0265%	25,322,768 5.7008%	9,891,957 2.2269%	773,561 0.1741%	508,213 0.1144%	113,519 0.0258%	2,762 0.0006%	12,391 0.0028%	27,620 0.0062%	4,790,115 1.0784%	1,534,509 0.3455%
43.1	Internally Generated Labor - A&G - Demand	Value 11,058,483 100.0000%	7,046,320 63.7187%	712,364 6.4181%	963,652 8.7141%	162,882 1.4729%	1,640 0.0148%	754 0.0068%	1,661 0.0150%	483 0.0044%	8 0.0001%	608,106 5.4990%	249,604 2.2571%
43.2	Internally Generated Labor - A&G - Customer	Value 24,791,768 100.0000%	22,109,706 89.1816%	1,799,630 7.2590%	577,044 2.3276%	25,919 0.1045%	25,879 0.1044%	7,701 0.0311%	43 0.0002%	277 0.0011%	304 0.0012%	147,821 0.5883%	51,622 0.2082%
43.3	Internally Generated Labor - A&G - Commodity	Value 8,088,997 100.0000%	4,627,948 57.2129%	402,090 4.9708%	644,283 7.9649%	120,090 1.4846%	1,043 0.0129%	15,659 0.1936%	680 0.0084%	247 0.0031%	9 0.0001%	486,237 6.0111%	199,552 2.4670%
43.4	Internally Generated Labor - Demand	Value 13,097,880 100.0000%	8,345,796 63.7187%	843,738 6.4181%	1,141,368 8.7141%	192,921 1.4729%	1,942 0.0148%	893 0.0068%	1,967 0.0150%	572 0.0044%	10 0.0001%	720,252 5.4990%	295,636 2.2571%
43.5	Internally Generated Labor - Customer	Value 29,363,845 100.0000%	26,187,161 89.1816%	2,131,516 7.2590%	693,462 2.3276%	30,699 0.1045%	30,652 0.1044%	9,122 0.0311%	50 0.0002%	328 0.0011%	360 0.0012%	1,575,082 0.5883%	61,142 0.2082%
43.6	Internally Generated Labor - Commodity	Value 9,580,762 100.0000%	5,481,430 57.2129%	476,244 4.9708%	763,101 7.9649%	142,237 1.4846%	1,236 0.0129%	18,547 0.1936%	805 0.0084%	292 0.0031%	10 0.0001%	575,908 6.0111%	236,353 2.4670%
44.1	Internally Generated Distribution Labor - Demand	Value 8,014,703 100.0000%	4,866,287 60.7170%	497,853 6.2117%	668,652 8.3428%	112,587 1.4048%	1,482 0.0185%	577 0.0072%	0 0.0000%	0 0.0000%	0 0.0000%	576,185 7.1891%	176,988 2.2083%
44.2	Internally Generated Distribution Labor - Customer	Value 15,038,434 100.0000%	13,238,840 88.0344%	1,213,737 8.0709%	391,784 2.6052%	17,877 0.1189%	15,579 0.1036%	4,474 0.0298%	27 0.0002%	165 0.0011%	271 0.0018%	93,763 0.6295%	32,911 0.2188%
44.3	Internally Generated Distribution Labor - Commodity	Value 5,846,070 100.0000%	3,127,854 53.5035%	271,758 4.6486%	435,446 7.4485%	81,164 1.3884%	937 0.0160%	10,583 0.1810%	0 0.0000%	0 0.0000%	0 0.0000%	460,746 7.8813%	140,402 2.4016%
45.0	Internally Generated Income Before Taxes	Value 56,865,393 100.0000%	32,826,484 57.7266%	6,404,815 11.2631%	3,522,252 6.1940%	314,215 0.5526%	283,653 0.4988%	207,321 0.3646%	10,029 0.0176%	80,408 0.1414%	1,351 0.0024%	4,961,106 8.7243%	1,640,392 2.8847%
46.1	Internally Generated Transmission Labor - Demand	Value 2,132,437 100.0000%	1,550,840 72.7262%	150,713 7.0676%	208,851 9.7940%	35,748 1.6764%	0 0.0000%	108 0.0051%	1,464 0.0687%	0 0.0000%	0 0.0000%	0 0.0000%	58,596 2.7479%
46.2	Internally Generated Transmission Labor - 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%	0 0.0000%
46.3	Internally Generated Transmission Labor - Commodity	Value 1,576,750 100.0000%	1,067,884 67.7269%	92,781 5.8843%	148,666 9.4286%	27,710 1.7574%	0 0.0000%	3,613 0.2292%	547 0.0347%	0 0.0000%	0 0.0000%	0 0.0000%	47,935 3.0401%
47.1	Internally Generated Mains - Demand	Value 382,653,155 100.0000%	232,336,356 60.7172%	23,769,522 6.2118%	31,924,187 8.3429%	5,375,363 1.4048%	70,757 0.0185%	27,472 0.0072%	0 0.0000%	0 0.0000%	0 0.0000%	27,509,149 7.1891%	8,450,056 2.2083%
47.2	Internally Generated Mains - 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%	0 0.0000%
47.3	Internally Generated Mains - Commodity	Value 279,120,860 100.0000%	149,339,524 53.5035%	12,975,080 4.6486%	20,790,397 7.4485%	3,875,185 1.3884%	44,731 0.0160%	505,309 0.1810%	0 0.0000%	0 0.0000%	0 0.0000%	21,998,355 7.8813%	6,703,479 2.4016%
48.1	Internally Generated Mains & Services - Demand	Value 382,653,155 100.0000%	232,336,356 60.7172%	23,769,522 6.2118%	31,924,187 8.3429%	5,375,363 1.4048%	70,757 0.0185%	27,472 0.0072%	0 0.0000%	0 0.0000%	0 0.0000%	27,509,149 7.1891%	8,450,056 2.2083%
48.2	Internally Generated Mains & Services - Customer	Value 493,705,189 100.0000%	448,738,974 90.8921%	28,496,269 5.7719%	9,382,902 1.9005%	477,567 0.0967%	528,811 0.1071%	150,317 0.0304%	763 0.0002%	5,694 0.0012%	7,633 0.0015%	3,539,534 0.7169%	1,259,158 0.2550%
48.3	Internally Generated Mains & Services - Commodity	Value 279,120,860 100.0000%	149,339,524 53.5035%	12,975,080 4.6486%	20,790,397 7.4485%	3,875,185 1.3884%	44,731 0.0160%	505,309 0.1810%	0 0.0000%	0 0.0000%	0 0.0000%	21,998,355 7.8813%	6,703,479 2.4016%

KANSAS GAS SERVICE COMPANY COMMODITY/DEMAND CLASS COST OF SERVICE STUDY TEST YEAR ENDING 12/31/2017														
ALLOCATION FACTORS														
			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Large Vol Transport LVTK-T1	Large Vol Transport LVTK-T2	Large Vol Transport LVTK-T3	Large Vol Transport LVTK-T4	Wholesale Transport WTt
41.2	Internally Generated	Value	323	84	15,861	8,943	4,103	2,193	2,596	1,612	1,457	572	1,426	1,199
	Distribution O&M - Customer	%	0.0014%	0.0004%	0.0694%	0.0392%	0.0180%	0.0096%	0.0114%	0.0071%	0.0064%	0.0025%	0.0062%	0.0052%
41.3	Internally Generated	Value	21,595	6,939	97,281	132,449	169,725	154,614	790,668	36,268	51,495	44,120	457,237	0
	Distribution O&M - Commodity	%	0.2479%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0790%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%
41.4	Internally Generated	Value	10,508	4,361	49,587	0	0	0	0	37,754	50,812	30,950	364,736	117,484
	Transmission O&M	%	0.1334%	0.0554%	0.6296%	0.0000%	0.0000%	0.0000%	0.0000%	0.4793%	0.6451%	0.3929%	4.6308%	1.4916%
41.5	Internally Generated	Value	0	985	2,249	0	0	0	0	20,105	25,754	9,481	142,240	66,990
	Transmission O&M - Demand	%	0.0000%	0.0217%	0.0497%	0.0000%	0.0000%	0.0000%	0.0000%	0.4440%	0.5688%	0.2094%	3.1413%	1.4794%
41.6	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41.7	Internally Generated	Value	10,508	3,377	47,338	0	0	0	0	17,648	25,058	21,469	222,495	50,495
	Transmission O&M - Commodity	%	0.3138%	0.1009%	1.4138%	0.0000%	0.0000%	0.0000%	0.0000%	0.5271%	0.7484%	0.6412%	6.6453%	1.5081%
42.0	Internally Generated	Value	18,866	3,616	280,241	349,827	167,105	90,129	139,774	67,319	59,102	26,323	66,922	55,189
	House Regulators	%	0.0042%	0.0008%	0.0631%	0.0788%	0.0376%	0.0315%	0.0152%	0.0133%	0.0059%	0.0151%	0.0124%	0.0124%
43.1	Internally Generated	Value	9,185	1,107	7,318	133,328	133,813	89,768	433,737	50,104	51,275	23,416	344,129	33,830
	Labor - A&G - Demand	%	0.0831%	0.0100%	0.0662%	1.2057%	1.2101%	0.8118%	3.9222%	0.4531%	0.4637%	0.2117%	3.1119%	0.3099%
43.2	Internally Generated	Value	380	99	19,522	8,827	4,598	2,366	2,971	1,870	1,578	639	1,592	1,309
	Labor - A&G - Customer	%	0.0015%	0.0004%	0.0747%	0.0404%	0.0184%	0.0095%	0.0120%	0.0075%	0.0064%	0.0026%	0.0064%	0.0053%
43.3	Internally Generated	Value	20,601	6,620	92,805	93,820	120,224	109,520	560,066	34,600	49,125	42,090	436,199	25,490
	Labor - A&G - Commodity	%	0.2547%	0.0818%	1.1473%	1.1598%	1.4863%	1.3539%	6.9238%	0.4277%	0.6073%	0.5203%	5.3925%	0.3151%
43.4	Internally Generated	Value	10,879	1,311	8,667	157,916	158,491	106,323	513,726	59,344	60,731	27,734	407,593	40,069
	Labor - Demand	%	0.0831%	0.0100%	0.0662%	1.2057%	1.2101%	0.8118%	3.9222%	0.4531%	0.4637%	0.2117%	3.1119%	0.3099%
43.5	Internally Generated	Value	451	117	21,938	11,758	5,410	2,802	3,519	2,215	1,869	756	1,886	1,550
	Labor - Customer	%	0.0015%	0.0004%	0.0747%	0.0400%	0.0184%	0.0095%	0.0120%	0.0075%	0.0064%	0.0026%	0.0064%	0.0053%
43.6	Internally Generated	Value	24,400	7,841	109,920	111,122	142,396	129,718	663,353	40,980	58,185	49,852	516,642	30,191
	Labor - Commodity	%	0.2547%	0.0818%	1.1473%	1.1598%	1.4863%	1.3539%	6.9238%	0.4277%	0.6073%	0.5203%	5.3925%	0.3151%
44.1	Internally Generated	Value	8,703	578	5,858	126,329	126,789	85,056	410,969	37,857	36,265	17,652	258,031	6
	Distribution Labor - Demand	%	0.1086%	0.0072%	0.0731%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2195%	0.0001%
44.2	Internally Generated	Value	240	62	10,781	6,547	3,072	1,644	1,999	1,193	1,088	424	1,078	879
	Distribution Labor - Customer	%	0.0016%	0.0004%	0.0717%	0.0435%	0.0204%	0.0109%	0.0133%	0.0079%	0.0072%	0.0028%	0.0072%	0.0058%
44.3	Internally Generated	Value	14,495	4,658	65,296	88,902	113,922	103,779	530,705	24,344	34,564	29,614	306,903	0
	Distribution Labor - Commodity	%	0.2479%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0790%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%
45.0	Internally Generated	Value	12,137	13,842	1,077,274	366,916	322,923	395,927	1,587,087	103,263	184,734	251,211	1,397,722	900,330
	Income Before Taxes	%	0.0213%	0.0243%	1.8944%	0.6452%	0.5679%	0.6963%	2.7910%	0.1816%	0.3249%	0.4418%	2.4579%	1.5833%
46.1	Internally Generated	Value	-	464	1,059	-	-	-	-	9,468	12,129	4,465	66,985	31,548
	Transmission Labor - Demand	%	0.0000%	0.0217%	0.0497%	0.0000%	0.0000%	0.0000%	0.0000%	0.4440%	0.5888%	0.2094%	3.1413%	1.4794%
46.2	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46.3	Internally Generated	Value	4,949	1,590	22,293	0	0	0	0	8,311	11,800	10,110	104,780	23,779
	Transmission Labor - Commodity	%	0.3138%	0.1009%	1.4138%	0.0000%	0.0000%	0.0000%	0.0000%	0.5271%	0.7484%	0.6412%	6.6453%	1.5081%
47.1	Internally Generated	Value	415,496	27,582	279,303	6,031,437	6,053,393	4,060,892	19,621,264	1,807,443	1,731,416	842,763	12,319,301	-
	Mains - Demand	%	0.1086%	0.0072%	0.0730%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2194%	0.0000%
47.2	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
	Mains - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47.3	Internally Generated	Value	692,043	222,383	3,117,560	4,244,611	5,439,192	4,954,929	25,338,554	1,162,293	1,650,250	1,413,902	14,653,082	0
	Mains - Commodity	%	0.2479%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0790%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%
48.1	Internally Generated	Value	415,496	27,582	279,303	6,031,437	6,053,393	4,060,892	19,621,264	1,807,443	1,731,416	842,763	12,319,301	-
	Mains & Services - Demand	%	0.1086%	0.0072%	0.0730%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2194%	0.0000%
48.2	Internally Generated	Value	7,984	2,641	355,306	280,313	132,317	71,233	74,886	49,820	47,117	17,370	44,890	33,689
	Mains & Services - Customer	%	0.0016%	0.0005%	0.0268%	0.0588%	0.0268%	0.0144%	0.0152%	0.0101%	0.0095%	0.0035%	0.0091%	0.0068%
48.3	Internally Generated	Value	692,043	222,383	3,117,560	4,244,611	5,439,192	4,954,929	25,338,554	1,162,293	1,650,250	1,413,902	14,653,082	0
	Mains & Services - Commodity	%	0.2479%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0790%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION FACTORS														
		Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KSSD	Sales for Resale SSRK	Sales for Resale SSR-BHK	Small Transport STK	Small Transport STI	
48.0	Internally Generated	Value	1,460,928,082	1,087,321,497	83,741,444	73,775,937	10,852,235	985,615	835,945	3,720	18,519	37,196	59,775,345	18,597,923
	Distribution Plant	%	100.0000%	74.4268%	5.7321%	5.0499%	0.7428%	0.0675%	0.0572%	0.0003%	0.0013%	0.0025%	4.0916%	1.2730%
49.1	Internally Generated	Value	403,065,041	244,729,885	25,037,461	33,627,120	5,662,102	74,532	28,937	-	-	28,976,571	8,900,808	
	Distribution Plant - Demand	%	100.0000%	60.7172%	6.2118%	8.3429%	1.4048%	0.0185%	0.0072%	0.0000%	0.0000%	0.0000%	7.1891%	2.2083%
49.2	Internally Generated	Value	763,853,025	685,285,863	45,036,773	18,249,396	1,108,235	863,966	274,744	3,720	18,519	37,196	7,626,960	2,636,051
	Distribution Plant - Customer	%	100.0000%	89.7144%	5.8960%	2.3891%	0.1451%	0.1131%	0.0360%	0.0005%	0.0024%	0.0049%	0.9985%	0.3451%
49.3	Internally Generated	Value	294,010,017	157,305,749	13,667,210	21,899,421	4,081,899	47,118	532,264	0	0	0	23,171,814	7,061,064
	Distribution Plant - Commodity	%	100.0000%	53.5035%	4.6486%	7.4485%	1.3884%	0.0160%	0.1810%	0.0000%	0.0000%	0.0000%	7.8813%	2.4016%
50.1	Internally Generated	Value	402,411,269	244,332,933	24,996,850	33,572,577	5,652,918	74,411	28,890	-	-	28,929,571	8,886,371	
	Distribution Plant Less - Demand	%	100.0000%	60.7172%	6.2118%	8.3429%	1.4048%	0.0185%	0.0072%	0.0000%	0.0000%	0.0000%	7.1891%	2.2083%
50.2	Internally Generated	Value	762,614,054	684,174,329	44,963,723	18,219,796	1,106,437	862,564	274,299	3,714	18,489	37,136	7,614,589	2,631,775
	Distribution Plant Less - Customer	%	100.0000%	89.7144%	5.8960%	2.3891%	0.1451%	0.1131%	0.0360%	0.0005%	0.0024%	0.0049%	0.9985%	0.3451%
50.3	Internally Generated	Value	293,533,132	157,050,599	13,645,042	21,863,900	4,075,278	47,041	531,400	0	0	0	23,134,229	7,049,610
	Distribution Plant Less - Commodity	%	100.0000%	53.5035%	4.6486%	7.4485%	1.3884%	0.0160%	0.1810%	0.0000%	0.0000%	0.0000%	7.8813%	2.4016%
51.0	Internally Generated	Value	113,550,468	85,317,177	7,031,831	6,169,284	923,759	68,482	68,189	8,354	1,848	1,750	3,611,733	1,544,275
	General Plant	%	100.0000%	75.1359%	6.1927%	5.4331%	0.8135%	0.0603%	0.0601%	0.0074%	0.0016%	0.0015%	3.1807%	1.3600%
51.1	Internally Generated	Value	33,268,642	21,282,306	2,145,792	2,907,469	491,864	4,608	2,219	5,913	562	10	1,757,393	772,242
	General Plant - Demand	%	100.0000%	63.9711%	6.4498%	8.7394%	1.4785%	0.0139%	0.0067%	0.0178%	0.0017%	0.0000%	5.2924%	2.3212%
51.2	Internally Generated	Value	55,999,992	50,094,222	3,674,832	1,321,059	70,152	60,952	18,800	186	999	1,730	449,053	155,790
	General Plant - Customer	%	100.0000%	89.4540%	6.5622%	2.3590%	0.1253%	0.1088%	0.0336%	0.0003%	0.0018%	0.0031%	0.8019%	0.2782%
51.3	Internally Generated	Value	24,281,834	13,940,649	1,211,207	1,940,756	361,743	2,921	47,170	2,255	287	10	1,405,287	616,243
	General Plant - Commodity	%	100.0000%	57.4118%	4.9881%	7.9926%	1.4898%	0.0120%	0.1943%	0.0093%	0.0012%	0.0000%	5.7874%	2.5379%
54.0	Internally Generated	Value	273,567,498	193,194,841	17,971,290	26,372,222	4,679,422	0	272,072	148,896	0	0	0	7,853,970
	Transmission Plant	%	100.0000%	70.6205%	6.5692%	9.6401%	1.7105%	0.0000%	0.0995%	0.0544%	0.0000%	0.0000%	0.0000%	2.8709%
54.1	Internally Generated	Value	158,343,418	115,157,124	11,191,132	15,508,151	2,654,435	-	8,021	108,703	-	-	-	4,351,051
	Transmission Plant - Demand	%	100.0000%	72.7262%	7.0676%	9.7940%	1.6764%	0.0000%	0.0051%	0.0687%	0.0000%	0.0000%	0.0000%	2.7479%
54.2	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	
	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
54.3	Internally Generated	Value	115,224,080	78,037,717	6,780,158	10,864,071	2,024,987	0	264,050	39,983	0	0	0	3,502,919
	Transmission Plant - Commodity	%	100.0000%	67.7269%	5.8843%	9.4286%	1.7574%	0.0000%	0.2292%	0.0347%	0.0000%	0.0000%	0.0000%	3.0401%
57.0	Internally Generated	Value	1,734,495,580	1,280,516,339	101,712,734	100,148,159	15,531,657	985,615	1,108,017	152,406	18,519	37,196	59,775,345	26,451,892
	T&D Plant	%	100.0000%	73.8264%	5.8641%	5.7739%	0.8955%	0.0568%	0.0639%	0.0088%	0.0011%	0.0021%	3.4463%	1.5250%
57.1	Internally Generated	Value	561,408,459	359,887,009	36,228,593	49,135,271	8,316,536	74,532	36,959	108,703	-	-	28,976,571	13,251,859
	T&D Plant - Demand	%	100.0000%	64.1043%	6.4532%	8.7521%	1.4814%	0.0133%	0.0066%	0.0194%	0.0000%	0.0000%	5.1614%	2.3605%
57.2	Internally Generated	Value	763,853,025	685,285,863	45,036,773	18,249,396	1,108,235	863,966	274,744	3,720	18,519	37,196	7,626,960	2,636,051
	T&D Plant - Customer	%	100.0000%	89.7144%	5.8960%	2.3891%	0.1451%	0.1131%	0.0360%	0.0005%	0.0024%	0.0049%	0.9985%	0.3451%
57.3	Internally Generated	Value	409,234,097	235,343,466	20,447,368	32,763,491	6,106,886	47,118	796,314	39,983	0	0	23,171,814	10,563,982
	T&D Plant - Commodity	%	100.0000%	57.5083%	4.9965%	8.0061%	1.4923%	0.0115%	0.1946%	0.0098%	0.0000%	0.0000%	5.6622%	2.5814%
58.0	Internally Generated	Value	973,961,673	720,964,725	54,941,153	55,249,519	8,618,236	488,212	582,708	85,119	(1,398)	22,164	33,660,609	14,996,330
	Rate Base Less Working Capital	%	100.0000%	74.0239%	5.6410%	5.6727%	0.8849%	0.0501%	0.0598%	0.0087%	-0.0001%	0.0023%	3.4581%	1.5397%
59.0	Internally Generated	Value	56,865,393	32,826,484	6,404,815	3,522,252	314,215	293,653	207,321	10,029	80,408	1,351	4,961,106	1,640,392
	Income Before Taxes	%	100.0000%	57.7266%	11.2631%	6.1940%	0.5526%	0.4988%	0.3646%	0.0176%	0.1414%	0.0024%	8.7243%	2.8847%
61.0	Internally Generated	Value	127,006,286	92,366,824	8,976,338	12,438,993	2,129,106	0	6,434	87,190	0	0	0	3,489,951
	Transmission Mains	%	100.0000%	72.7262%	7.0676%	9.7940%	1.6764%	0.0000%	0.0051%	0.0687%	0.0000%	0.0000%	0.0000%	2.7479%
62.1	Internally Generated	Value	13,097,880	8,345,796	843,738	1,141,368	192,921	1,942	893	1,967	572	10	720,252	295,636
	Labor - Demand	%	100.0000%	63.7187%	6.4418%	8.7141%	1.4729%	0.0148%	0.0068%	0.0150%	0.0044%	0.0001%	5.4990%	2.2571%
62.2	Internally Generated	Value	29,363,845	26,187,161	2,131,516	683,462	30,699	30,652	9,122	50	328	360	175,982	61,142
	Labor - Customer	%	100.0000%	89.1816%	7.2590%	2.3276%	0.1045%	0.1044%	0.3111%	0.0002%	0.0011%	0.0012%	0.5963%	0.2082%
62.3	Internally Generated	Value	9,580,762	5,481,430	476,244	763,101	142,237	1,236	18,547	805	292	10	575,908	236,353
	Labor - Commodity	%	100.0000%	57.2129%	4.9708%	7.9649%	1.4846%	0.0129%	0.1936%	0.0084%	0.0031%	0.0001%	6.0111%	2.4670%
63.0	Internally Generated	Value	1,915,215,266	1,416,336,510	112,916,027	110,013,844	17,011,357	1,094,296	1,217,044	165,929	22,590	39,994	65,496,437	28,898,072
	Gross Plant	%	100.0000%	73.9518%	5.8957%	5.7442%	0.8882%	0.0571%	0.0635%	0.0087%	0.0012%	0.0021%	3.4198%	1.5089%

KANSAS GAS SERVICE COMPANY														
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY														
TEST YEAR ENDING 12/31/2017														
ALLOCATION FACTORS														
			CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale	
			Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Wholesale	
			CNGK	CNGT	GIT	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	LVTK-T1	LVTK-T2	LVTK-T3	LVTK-T4	
		Value											WTI	
49.0	Internally Generated	Value	1,192,711	269,793	4,300,456	11,491,684	12,449,932	9,681,869	47,607,764	3,255,712	3,683,044	2,422,890	28,536,593	90,259
	Distribution Plant	%	0.0816%	0.0185%	0.2944%	0.7866%	0.8522%	0.6627%	3.2587%	0.2229%	0.2521%	0.1658%	1.9533%	0.0062%
49.1	Internally Generated	Value	437,660	29,053	294,202	6,353,173	6,376,300	4,277,512	20,667,922	1,903,858	1,823,775	887,719	12,976,450	-
	Distribution Plant - Demand	%	0.1086%	0.0072%	0.0730%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2194%	0.0000%
49.2	Internally Generated	Value	26,092	6,494	722,394	667,480	344,297	185,116	249,652	127,561	120,990	45,846	125,421	90,259
	Distribution Plant - Customer	%	0.0034%	0.0009%	0.0946%	0.0874%	0.0451%	0.0242%	0.0327%	0.0167%	0.0158%	0.0060%	0.0164%	0.0118%
49.3	Internally Generated	Value	728,958	234,245	3,283,860	4,471,031	5,729,335	5,219,240	26,690,190	1,224,294	1,738,279	1,489,324	15,434,722	0
	Distribution Plant - Commodity	%	0.2473%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0780%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%
50.1	Internally Generated	Value	436,950	29,006	293,725	6,342,868	6,365,957	4,270,574	20,634,399	1,900,769	1,820,817	886,279	12,955,402	-
	Distribution Plant Less - Demand	%	0.1086%	0.0072%	0.0730%	1.5762%	1.5820%	1.0612%	5.1277%	0.4723%	0.4525%	0.2202%	3.2194%	0.0000%
50.2	Internally Generated	Value	26,050	6,484	721,222	666,397	343,738	184,816	249,247	127,354	120,794	45,772	125,218	90,112
	Distribution Plant Less - Customer	%	0.0034%	0.0009%	0.0946%	0.0874%	0.0451%	0.0242%	0.0327%	0.0167%	0.0158%	0.0060%	0.0164%	0.0118%
50.3	Internally Generated	Value	727,776	233,865	3,278,534	4,463,779	5,720,042	5,210,775	26,646,898	1,222,308	1,735,460	1,486,909	15,409,687	0
	Distribution Plant Less - Commodity	%	0.2473%	0.0797%	1.1169%	1.5207%	1.9487%	1.7752%	9.0780%	0.4164%	0.5912%	0.5066%	5.2497%	0.0000%
51.0	Internally Generated	Value	91,560	24,397	356,171	692,440	752,125	585,504	2,884,783	266,715	316,699	203,950	2,406,199	223,245
	General Plant	%	0.0806%	0.0215%	0.3137%	0.6098%	0.6624%	0.5156%	2.5405%	0.2349%	0.2789%	0.1796%	2.1181%	0.1966%
51.1	Internally Generated	Value	36,543	3,601	22,053	385,312	386,714	259,425	1,253,481	153,022	158,716	71,548	1,052,700	125,147
	General Plant - Demand	%	0.0798%	0.0108%	0.0863%	1.1582%	1.1624%	0.7788%	3.7678%	0.4600%	0.4771%	0.2151%	3.1642%	0.3762%
51.2	Internally Generated	Value	1,398	352	47,524	35,976	17,947	9,550	12,637	6,845	6,277	2,423	6,458	4,828
	General Plant - Customer	%	0.0025%	0.0006%	0.0849%	0.0642%	0.0320%	0.0171%	0.0226%	0.0122%	0.0112%	0.0043%	0.0115%	0.0086%
51.3	Internally Generated	Value	63,619	20,443	286,593	271,152	347,464	316,528	1,618,664	106,848	151,705	129,978	1,347,040	93,270
	General Plant - Commodity	%	0.2620%	0.0842%	1.1803%	1.1167%	1.4310%	1.3036%	6.6662%	0.4400%	0.6248%	0.5353%	5.5475%	0.3841%
54.0	Internally Generated	Value	361,629	150,636	1,707,743	0	0	0	0	1,310,419	1,762,834	1,070,370	12,630,983	4,080,283
	Transmission Plant	%	0.1322%	0.0551%	0.6242%	0.0000%	0.0000%	0.0000%	0.0000%	0.4790%	0.6444%	0.3913%	4.6171%	1.4915%
54.1	Internally Generated	Value	-	34,429	78,655	-	-	-	-	703,059	900,592	331,532	4,973,981	2,342,553
	Transmission Plant - Demand	%	0.0000%	0.0217%	0.0497%	0.0000%	0.0000%	0.0000%	0.0000%	0.4440%	0.5688%	0.2094%	3.1413%	1.4794%
54.2	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54.3	Internally Generated	Value	361,629	116,207	1,629,088	0	0	0	0	607,359	862,342	738,838	7,657,002	1,737,730
	Transmission Plant - Commodity	%	0.1328%	0.1009%	1.4138%	0.0000%	0.0000%	0.0000%	0.0000%	0.5271%	0.7484%	0.6412%	6.6453%	1.5081%
57.0	Internally Generated	Value	1,554,339	420,429	6,008,199	11,491,684	12,449,932	9,681,869	47,607,764	4,566,131	5,445,978	3,493,260	41,167,576	4,170,541
	T&D Plant	%	0.0896%	0.0242%	0.3464%	0.6625%	0.7178%	0.5582%	2.7448%	0.2633%	0.3140%	0.2014%	2.3735%	0.2404%
57.1	Internally Generated	Value	437,660	63,482	372,857	6,353,173	6,376,300	4,277,512	20,667,922	2,606,917	2,724,367	1,219,251	17,950,431	2,342,553
	T&D Plant - Demand	%	0.0780%	0.0113%	0.0664%	1.3161%	1.3581%	0.7819%	3.6814%	0.4644%	0.4853%	0.2172%	3.1974%	0.4173%
57.2	Internally Generated	Value	26,092	6,494	722,394	667,480	344,297	185,116	249,652	127,561	120,990	45,846	125,421	90,259
	T&D Plant - Customer	%	0.0034%	0.0009%	0.0946%	0.0874%	0.0451%	0.0242%	0.0327%	0.0167%	0.0158%	0.0060%	0.0164%	0.0118%
57.3	Internally Generated	Value	1,090,587	350,452	4,912,948	4,471,031	5,729,335	5,219,240	26,690,190	1,831,653	2,600,621	2,228,162	23,091,724	1,737,730
	T&D Plant - Commodity	%	0.2665%	0.0856%	1.2005%	1.0925%	1.4000%	1.2754%	6.5220%	0.4476%	0.6355%	0.5445%	5.6427%	0.4246%
58.0	Internally Generated	Value	860,752	231,726	3,329,479	6,549,946	7,091,859	5,510,526	27,090,764	2,614,925	3,119,103	1,996,912	23,553,803	2,404,500
	Rate Base Less Working Capital	%	0.0884%	0.0238%	0.3418%	0.6725%	0.7281%	0.5658%	2.7815%	0.2685%	0.3202%	0.2050%	2.4184%	0.2469%
59.0	Internally Generated	Value	12,137	13,842	1,077,274	366,916	322,923	395,927	1,587,087	103,263	184,734	251,211	1,397,722	900,330
	Income Before Taxes	%	0.0213%	0.0243%	1.8944%	0.6452%	0.5679%	0.6963%	2.7910%	0.1816%	0.3249%	0.4418%	2.4579%	1.5833%
61.0	Internally Generated	Value	0	27,615	63,089	0	0	0	0	563,920	722,359	265,920	3,989,600	1,878,947
	Transmission Mains	%	0.0000%	0.0217%	0.0497%	0.0000%	0.0000%	0.0000%	0.0000%	0.4440%	0.5688%	0.2094%	3.1413%	1.4794%
62.1	Internally Generated	Value	10,879	1,311	8,667	157,916	158,491	106,323	513,726	59,344	60,731	27,734	407,593	40,069
	Labor - Demand	%	0.0831%	0.0100%	0.0662%	1.2057%	1.2101%	0.8118%	3.9222%	0.4531%	0.4637%	0.2117%	3.1119%	0.3059%
62.2	Internally Generated	Value	451	117	21,938	11,758	5,410	2,802	3,519	2,215	1,869	756	1,886	1,550
	Labor - Customer	%	0.0015%	0.0004%	0.0747%	0.0400%	0.0184%	0.0095%	0.0120%	0.0075%	0.0064%	0.0026%	0.0064%	0.0053%
62.3	Internally Generated	Value	24,400	7,841	109,920	111,122	142,396	129,718	663,353	40,980	58,185	49,852	516,642	30,191
	Labor - Commodity	%	0.2547%	0.0818%	1.1473%	1.1598%	1.4863%	1.3539%	6.9238%	0.4277%	0.6073%	0.5203%	5.3925%	0.3151%
63.0	Internally Generated	Value	1,699,373	459,074	6,572,385	12,588,529	13,641,319	10,609,324	52,177,344	4,988,615	5,947,639	3,816,323	44,979,070	4,524,170
	Gross Plant	%	0.0887%	0.0240%	0.3432%	0.6573%	0.7123%	0.5539%	2.7244%	0.2605%	0.3105%	0.1993%	2.3485%	0.2362%

CERTIFICATE OF SERVICE

18-KGSG-560-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 5th day of November 2018, to the following:

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