

APPENDIX A

List of Prior Testimonies

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate

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Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334-F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate

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Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate

The Columbia Group, Inc., Testimony of Andrea C. Cran

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Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Wallkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers

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Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keaouhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy

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Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board

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TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al

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Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WWW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WWW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service

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Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

APPENDIX B

Supporting Schedules

ACC-1 - Revenue Requirement Summary

ACC-2 through ACC-7 - Cost of Capital Schedules

ACC-8 through ACC-16 - Rate Base Schedules

ACC-17 through ACC-33 - Operating Income Schedules

ACC-34 - Revenue Requirement Impact of Adjustments

ACC-35 - Pro Forma Income Statement

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$785,037,901	(\$106,575,252)	\$678,462,649	(B)
2. Required Cost of Capital	8.87%	-0.84%	8.03%	(C)
3. Required Return	\$69,608,526	(\$15,146,491)	\$54,462,035	
4. Operating Income @ Present Rates	25,464,959	3,207,226	28,672,185	(D)
5. Operating Income Deficiency	\$44,143,567	(\$18,353,717)	\$25,789,850	
6. Revenue Multiplier	1.6605	0.0000	1.6605	(E)
7. Revenue Requirement Increase	<u>\$73,300,788</u>	<u>(\$30,476,512)</u>	<u>\$42,824,276</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A.

(B) Schedule ACC-8.

(C) Schedule ACC-2.

(D) Schedule ACC-17.

(E) Schedule ACC-33.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****REQUIRED COST OF CAPITAL**

	Amount	Capital Structure	Cost Rate	Weighted Cost
	(A)	(A)	(A)	
1. Long-Term Debt	\$1,989,801,900	47.52%	6.24%	2.96%
2. Common Equity	2,197,204,934	52.48%	9.65% (B)	5.06%
3. Total Cost of Capital	\$4,187,006,834			<u>8.03%</u>

Sources:

(A) Company Filing, Section 7, Schedule 7-A.

(B) Equity Cost Rate per Schedule ACC-3.

Schedule ACC-3

KANSAS GAS SERVICE

TEST YEAR ENDING DECEMBER 31, 2005

RECOMMENDED COST OF EQUITY

1. Discounted Cash Flow Result (A)	9.87%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.40%
3. CAPM Result (C)	8.99%	
4. CAPM Weighting (B)	<u>25.00%</u>	2.25%
5. Recommended Return on Equity		<u>9.65%</u>

Sources:

(A) Schedule ACC-4.

(B) Based on KCC's reliance primarily upon the DCF method.

(C) Schedule ACC-7.

Schedule ACC-4

KANSAS GAS SERVICE

TEST YEAR ENDING DECEMBER 31, 2005

DISCOUNTED CASH FLOW RESULT

1. Dividend Yield	3.76%	(A)
2. Growth Rate	6.00%	(B)
3. 1/2 Year Growth in Dividend	<u>0.11%</u>	(C)
4. Total Cost of Equity	<u>9.87%</u>	

Sources:

(A) Derived from Schedule ACC-5.

(B) Derived from Schedule ACC-6.

(C) (50% of Line 2) X Line 1.

KANSAS GAS SERVICE

TEST YEAR ENDING DECEMBER 31, 2005

DIVIDEND YIELD ANALYSIS

	Current Dividend	Closing Price 9/12/06	Dividend Yield		12 Month High 9/13/05- 9/12/06	12 Month Low 9/13/05- 9/12/06	Average Price	Dividend Yield
1. AGL Resources, Inc. (NYSE-ATG)	\$1.48	\$35.72	4.14%	4.14%	\$40.00	\$32.23	\$36.12	4.10%
2. Atmos Energy Corporation (NYSE-ATO)	\$1.26	\$28.09	4.49%	4.49%	\$29.45	\$25.50	\$27.48	4.59%
3. Cascade Natural Gas Corporation (NYSE-CI)	\$0.96	\$25.70	3.74%	3.74%	\$26.30	\$18.95	\$22.63	4.24%
4. Laclede Gas Company (NYSE-LG)	\$1.42	\$32.10	4.42%	4.42%	\$35.65	\$28.60	\$32.13	4.42%
5. New Jersey Resources Corp. (NYSE-NJR)	\$1.44	\$49.34	2.92%	2.92%	\$51.39	\$40.68	\$46.04	3.13%
6. NICOR Inc. (NYSE-GAS)	\$1.86	\$42.99	4.33%	4.33%	\$44.40	\$37.42	\$40.91	4.55%
7. Northwest Natural Gas Co. (NYSE-NWN)	\$1.38	\$38.65	3.57%	3.57%	\$38.75	\$32.83	\$35.79	3.86%
8. Peoples Energy Corporation (NYSE-PGL)	\$2.18	\$41.18	5.29%	5.29%	\$43.87	\$34.34	\$39.11	5.57%
9. Piedmont Natural Gas Co., Inc. (NYSE-PNY)	\$0.96	\$25.37	3.78%	3.78%	\$26.20	\$21.26	\$23.73	4.05%
10. South Jersey Industries, Inc. (NYSE-SJI)	\$0.90	\$28.73	3.13%	3.13%	\$30.80	\$25.63	\$28.22	3.19%
11. Southern Union Company (NYSE-SUG)	\$0.20	\$26.45	0.76%	0.76%	\$27.75	\$21.66	\$24.71	0.81%
12. Southwest Gas Corporation (NYSE-SWX)	\$0.82	\$33.13	2.48%	2.48%	\$34.19	\$25.12	\$29.66	2.76%
13. UGI Corporation (NYSE-UGI)	\$0.71	\$24.31	2.92%	2.92%	\$28.90	\$20.21	\$24.56	2.89%
14. WGL Holdings, Inc. (NYSE-WGL)	\$1.35	\$30.67	4.40%	4.40%	\$33.29	\$27.04	\$30.17	4.47%
15. AVERAGE			<u>3.60%</u>					<u>3.76%</u>

Sources:

Yahoo Finance, September 13, 2006.

KANSAS GAS SERVICE**TEST YEAR ENDING DECEMBER 31, 2005****GROWTH RATES IN EARNINGS, DIVIDENDS, AND BOOK VALUE**

	Past 5 Years Earnings	Past 5 Years Dividends	Past 5 Years Book Value	Past 10 Years Earnings	Past 10 Years Dividends	Past 10 Years Book Value	Projected 5 Years Earnings	Projected 5 Years Dividends	Projected 5 Years Book Value
1. AGL Resources, Inc. (NYSE-ATG)	13.50%	2.00%	8.50%	6.50%	1.50%	5.50%	4.00%	6.50%	6.00%
2. Atmos Energy Corporation (NYSE-ATO)	6.50%	2.00%	8.50%	4.00%	3.00%	6.50%	7.00%	2.00%	5.00%
3. Cascade Natural Gas Corporation (NYSE-C)	-3.50%	n/a	n/a	1.50%	n/a	0.50%	9.00%	0.50%	10.00%
4. Laclede Gas Company (NYSE-LG)	4.50%	0.50%	2.50%	2.50%	1.00%	3.00%	6.00%	2.00%	5.50%
5. New Jersey Resources Corp. (NYSE-NJR)	8.50%	3.00%	7.00%	7.50%	2.50%	5.00%	4.50%	4.50%	6.00%
6. NICOR Inc. (NYSE-GAS)	-3.50%	3.50%	1.50%	1.00%	4.00%	3.00%	4.00%	1.50%	3.00%
7. Northwest Natural Gas Co. (NYSE-NWN)	5.00%	1.00%	3.50%	1.50%	1.00%	4.00%	7.00%	4.00%	3.50%
8. Peoples Energy Corporation (NYSE-PGL)	n/a	2.00%	0.50%	2.00%	2.00%	2.00%	1.50%	0.50%	n/a
9. Piedmont Natural Gas Co., Inc. (NYSE-PNY)	5.00%	5.00%	6.50%	5.50%	5.50%	6.50%	6.00%	5.50%	4.50%
10. South Jersey Industries, Inc. (NYSE-SJI)	11.50%	2.50%	13.00%	8.00%	1.50%	5.50%	7.00%	6.00%	6.00%
11. Southern Union Company (NYSE-SUG)	35.50%	n/a	6.00%	14.00%	n/a	10.50%	10.50%	n/a	8.00%
12. Southwest Gas Corporation (NYSE-SWX)	-0.50%	n/a	3.00%	7.50%	0.50%	2.00%	9.50%	n/a	4.00%
13. UGI Corporation (NYSE-UGI)	0	4.00%	20.00%	19.00%	4.00%	7.00%	5.50%	5.00%	10.00%
14. WGL Holdings, Inc. (NYSE-WGL)	6.00%	1.50%	3.00%	4.50%	1.50%	4.00%	2.00%	2.00%	4.00%
15. AVERAGE	<u>8.65%</u>	<u>2.45%</u>	<u>6.42%</u>	<u>6.07%</u>	<u>2.33%</u>	<u>4.64%</u>	<u>5.96%</u>	<u>3.33%</u>	<u>5.81%</u>

Source: ValueLine - June 16, 2006

KANSAS GAS SERVICE

TEST YEAR ENDING DECEMBER 31, 2005

CAPITAL ASSET PRICING MODEL RESULT

Risk Free Rate + (Beta X Market Premium)

$$4.92\% + (.83 \times 4.9\%) = \quad \quad \quad \underline{\underline{8.99\%}}$$

Sources:

Risk Free Rate = 30 Year Constant Maturity Treasury at
September 14, 2006.

Beta per Company Filing, Schedule WEA-11, page 1.

Market Premium per 2006 Yearbook (Stocks, Bonds, Bills,
and Inflation), Ibbotson Associates, Table 2-1.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****RATE BASE SUMMARY**

	Company Claim <u>(A)</u>	Recommended Adjustment		Recommended Position <u></u>
1. Total Utility Plant in Service	\$1,255,650,146	(\$13,250,406)	(B)	\$1,242,399,740
Less:				
2. Accumulated Depreciation	<u>(455,967,231)</u>	1,712,950	(C)	<u>(454,254,281)</u>
3. Net Utility Plant	\$799,682,915	(\$11,537,456)		\$788,145,459
Plus:				
4. Materials and Supplies	\$3,331,058	\$0		\$3,331,058
5. Gas Storage Inventory	73,682,266	0		73,682,266
6. Prepayments	1,130,234	0		1,130,234
7. Employee Benefit Assets	67,779,899	(67,779,899)	(D)	0
8. Mobile Home Replacement Def.	1,886,647	(1,886,647)	(E)	0
9. Cash Working Capital	11,324,676	(24,675,365)	(F)	(13,350,689)
Less:				
10. Accumulated Deferred Taxes	(\$145,038,141)	\$0		(145,038,141)
11. Acc. Deferred Taxes - Corporate	(5,062,959)	(695,885)	(G)	(5,758,844)
12. Customer Deposits	(15,061,938)	0		(15,061,938)
13. Customer Advances	<u>(8,616,756)</u>	0		<u>(8,616,756)</u>
14. Total Rate Base	<u>\$785,037,901</u>	<u>(\$106,575,252)</u>		<u>\$678,462,649</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A and Section 6, Schedule 6-A.

(B) Schedules ACC-9 and ACC-10.

(C) Schedules ACC-11 and ACC-12.

(D) Schedule ACC-13.

(E) Schedule ACC-14.

(F) Schedule ACC-15.

(G) Schedule ACC-16.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

UTILITY PLANT IN SERVICE-MCMC

1. MCMC Assets Included in Rate Base	\$13,069,846	(A)
2. Recommended Adjustment	<u>(\$13,069,846)</u>	

Sources:

(A) Response to KCC-201.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

PLANT IN SERVICE - CORPORATE PLANT

1. Total Plant Allocated By Distrigas	\$49,516,920	(A)
2. Revised Allocation Factor	<u>15.19%</u>	(B)
3. Revised Allocation Amount	\$7,521,620	
4. Company Claim	<u>7,702,180</u>	(A)
5. Recommended Adjustment	<u>(\$180,560)</u>	

Sources:

(A) Company Filing, Workpapers to Adj. PLT 3.

(B) Response to KCC-1, Supplemental.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

ACCUMULATED DEPRECIATION - MCMC

1. MCMC Depreciation Reserve Addition	\$1,626,273	(A)
2. Recommended Adjustment	<u>\$1,626,273</u>	

Sources:

(A) Response to KCC-201.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

ACCUMULATED DEPRECIATION - CORPORATE PLANT

1. Total Acc. Dep. Allocated by Distrigas	\$23,680,805	(A)
2. Revised Allocation Factor	<u>15.19%</u>	(B)
3. Revised Allocation Amount	\$3,597,114	
4. Company Claim	<u>3,683,791</u>	(A)
5. Recommended Adjustment	<u>\$86,677</u>	

Sources:

(A) Company Filing, Workpapers to Adj. ADA 1.

(B) Response to KCC-1, Supplemental.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

EMPLOYEE BENEFIT ASSETS/LIABILITIES

1. Company Claim	\$67,779,899	(A)
2. Recommended Adjustment	<u>(\$67,779,899)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6-F.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

MOBILE HOME PARK DEFERRAL

1. Company Claim	\$1,886,647	(A)
2. Recommended Adjustment	<u>(\$1,886,647)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6-G.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

CASH WORKING CAPITAL

1. Company Claim	\$11,324,676	(A)
2. CWC - Purchased Gas Costs	<u>24,675,365</u>	(A)
3. Pro Forma CWC	<u>(\$13,350,689)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6-H.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

ACCUMULATED DEFERRED INCOME TAXES

1. Total ADIT Allocated by Distrigas	\$6,709,844	(A)
2. Revised Allocation Factor	<u>15.19%</u>	(B)
3. Revised Allocation Amount	\$1,019,225	
4. Company Claim	<u>1,715,110</u>	(A)
5. Recommended Adjustment	<u>\$695,885</u>	

Sources:

(A) Company Filing, Workpapers to Adj. WC 2.

(B) Response to KCC-1, Supplemental.

Schedule ACC-17

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

OPERATING INCOME SUMMARY

		Schedule No.
1. Company Claim	\$25,464,959	1
2. Salaries and Wages	397,629	18
3. Incentive Payments	3,141,018	19
4. MCMC Operating Expenses	56,170	20
5. Mobile Home Park	123,204	21
6. Rate Case Costs	59,640	22
7. Common Corporate Costs	172,322	23
8. Legal Expenses	31,092	24
9. Corporate Aircraft Expense	20,199	25
10. Donations and Contributions	4,208	26
11. Corporate Image Advertising	2,317	27
12. Injurries and Damages	434,790	28
13. Lobbying Costs	11,675	29
14. Depreciation Expense	9,288	30
15. Interest Synchronization	<u>(1,256,325)</u>	31
16. Net Operating Income	<u>\$28,672,185</u>	

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****SALARIES AND WAGES**

1. July 2006 Projected Union Increase		\$588,110	(A)
2. 401 K Adjustment @	5.13%	30,170	(B)
3. Payroll Taxes @	7.14%	<u>\$41,986</u>	(B)
4. Recommended Adjustment		\$660,266	
5. Income Taxes @	39.78%	<u>262,637</u>	
6. Operating Income Adjustment		<u>\$397,629</u>	

Sources:

(A) Company Filing, Workpaper to Adj. IS 12.

(B) Based on percentage ratio per Workpaper to Adj. IS 12.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

INCENTIVE PAYMENTS

1. Actual Test Year Payments	\$3,011,003	(A)
2. Shareholder Allocation	<u>50.00%</u>	(B)
3. Ratepayer Allocation	\$1,505,502	
4. Company Claim	<u>6,721,190</u>	(C)
5. Recommended Adjustment (\$)	\$5,215,689	
6. Income Taxes @ 39.78%	<u>2,074,670</u>	
7. Utility Operating Income	<u>\$3,141,018</u>	

Sources:

(A) Response to KCC-166.

(B) Reflects 50% sharing.

(C) Response to KCC-94.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****MCMC OPERATING EXPENSES**

1. Total MCMC Operating Costs		\$213,686	(A)
2. Costs Excluded by KGS		<u>167,049</u>	(A)
3. Recommended Adjustment		\$93,270	
4. Income Taxes @	39.78%	<u>37,100</u>	
5. Operating Income Adjustment		<u>\$56,170</u>	

Sources:

(A) Company Filing, Workpapers to Adj. IS 25.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****MOBILE HOME PARK AMORTIZATION**

1. Total Deferred Costs		\$1,272,902	(A)
2. Amortization Period		<u>3</u>	(B)
3. Annual Amortization		\$424,301	
4. Company Claim		<u>628,882</u>	(B)
5. Recommended Adjustment		\$204,581	
6. Income Taxes @	39.78%	<u>81,377</u>	
7. Operating Income Adjustment		<u>\$123,204</u>	

Sources:

(A) Response to CURB-13, adjusted to eliminate costs prior to July 2003.

(B) Company Filing, Workpaper to Adj. IS 18.

Schedule ACC-22

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

RATE CASE COSTS

1. Costs Incurred in Last Case	\$1,267,083	(A)
2. Company Claim	<u>1,564,180</u>	(B)
3. Recommended Adjustment	\$297,097	
4. Amortization Period (Yrs.)	<u>3</u>	(B)
5. Annual Expense Adjustment	\$99,032	
6. Income Taxes @ 39.78%	<u>39,393</u>	
7. Utility Operating Income	<u>\$59,640</u>	

Sources:

(A) Response to CURB-65.

(B) Company Filing, Workpapers to Adj. IS 31.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****COMMON CORPORATE COSTS**

1. Pro Forma Corporate Charges	\$73,369,770	(A)
2. Revised Distringas Allocation	<u>15.17%</u>	(B)
3. Pro Forma Corporate Costs	\$11,130,194	
4. Company Claim	<u>11,416,336</u>	(A)
5. Recommended Adjustment	\$286,142	
6. Income Taxes @	39.8% <u>113,820</u>	
7. Utility Operating Income	<u>\$172,322</u>	

Sources:

(A) Company Filing, Workpapers to IS 19.

(B) Response to KCC-1, Supplemental.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

LEGAL COSTS

1. Allocation to Kansas (\$)		\$51,629	(A)
2. Income Taxes @	39.78%	<u>20,537</u>	
3. Operating Income Impact		<u>\$31,092</u>	

Sources:

(A) Response to KCC-91.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

CORPORATE AIRCRAFT EXPENSE

1. Costs Included in Cost of Service		\$33,540	(A)
2. Income Taxes @	39.78%	<u>13,341</u>	
3. Operating Income Adjustment		<u>\$20,199</u>	

Sources:

(A) Response to KCC-101.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****DONATIONS AND CONTRIBUTIONS**

1. Golf Costs Included in Cost of Service		\$6,800	(A)
2. Junior Achievement Costs		<u>188</u>	(B)
3. Total Recommended Adjustment		\$6,988	
4. Income Taxes @	39.78%	<u>2,779</u>	
5. Operating Income Adjustment		<u>\$4,208</u>	

Sources:

(A) Response to KCC-154.

(B) Response to KCC-40.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

CORPORATE IMAGE ADVERTISING

1. Corporate Image Advertising		\$3,848	(A)
2. Income Taxes @	39.78%	<u>1,531</u>	
3. Utility Operating Income		<u>\$2,317</u>	

Sources:

(A) Response to KCC-42.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

INJURIES AND DAMAGES EXPENSE

1. Three Year Average Expense	\$1,698,348	(A)
2. Company Claim	<u>2,420,321</u>	(B)
3. Recommended Adjustment	\$721,973	
4. Income Taxes @ 39.78%	<u>287,183</u>	
5. Utility Operating Income	<u>\$434,790</u>	

Sources:

(A) Company Filing, Section 8, Schedule 8-E, page 7.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****LOBBYING COSTS**

1. Allocated Charges		\$5,649	(A)
2. Direct Charges		<u>13,738</u>	(A)
3. Total Recommended Adjustment		\$19,387	
4. Income Taxes @	39.78%	<u>7,712</u>	
5. Operating Income Impact		<u>\$11,675</u>	

Sources:

(A) Response to KCC-139.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****DEPRECIATION EXPENSE**

1. Depreciation Allocated by Distrigas	\$4,168,218	(A)
2. Revised Allocation Factor	<u>15.19%</u>	(B)
3. Revised Allocation Amount	\$633,152	
4. Company Claim	<u>648,575</u>	(A)
5. Recommended Adjustment	\$15,423	
6. Income Taxes @ 39.78%	<u>6,135</u>	
7. Utility Operating Income	<u>\$9,288</u>	

Sources:

(A) Company Filing, Workpapers to Adj. IS 17.

(B) Response to KCC-1, Supplemental.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$678,462,649	(A)
2. Weighted Cost of Debt	<u>2.96%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$20,104,646	
4. Company Claim	<u>23,263,028</u>	(C)
5. Decrease in Taxable Income	(\$3,158,382)	
6. Income Taxes @ 39.78%	<u>(\$1,256,325)</u>	

Sources:

(A) Schedule ACC-8.

(B) Schedule ACC-2.

(C) Company Filing, Section 11, Schedule 11-G, page 1.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Total Tax Rate	<u>39.78%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2005

REVENUE MULTIPLIER

1. Revenue	100.00%	
2. State Income Taxes @ 7.35%	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Revenue Multiplier	<u>1.66051</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 1 / Line 5.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$10,945,090)
Rate Base Adjustments:	
2. Total Utility Plant in Service	(1,766,194)
3. Accumulated Depreciation	228,325
4. Employee Benefit Assets	(9,034,624)
5. Mobile Home Replacement Def.	(251,478)
6. Cash Working Capital	(3,289,067)
7. Acc. Deferred Taxes - Corporate	(92,757)
Operating Income Adjustments	
8. Salaries and Wages	(660,266)
9. Incentive Payments	(5,215,689)
10. MCMC Operating Expenses	(93,270)
11. Mobile Home Park	(204,581)
12. Rate Case Costs	(99,032)
13. Common Corporate Costs	(286,142)
14. Legal Expenses	(51,629)
15. Corporate Aircraft Expense	(33,540)
16. Donations and Contributions	(6,988)
17. Corporate Image Advertising	(3,848)
18. Injurries and Damages	(721,973)
19. Lobbying Costs	(19,387)
20. Depreciation Expense	(15,423)
21. Interest Synchronization	2,086,139
22. Total Recommended Adjustments	(\$30,476,512)
23. Company Claim	<u>73,300,788</u>
24. Revenue Requirement Deficiency	<u>\$42,824,276</u>

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2005****PRO FORMA INCOME STATEMENT**

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$209,396,105	\$0	\$209,396,105	\$42,824,276	\$252,220,381
2. Operating Expenses	121,548,945	(7,396,345)	114,152,600	0	114,152,600
3. Depreciation and Amortization	39,843,444	(15,423)	39,828,021	0	39,828,021
4. Taxes Other Than Income	19,018,523	0	19,018,523	0	19,018,523
5. Taxable Income Before Interest Expenses	\$28,985,193	\$7,411,768	\$36,396,961	\$42,824,276	\$79,221,237
6. Interest Expense	23,263,028	(3,158,382)	20,104,646		20,104,646
7. Taxable Income	\$5,722,165	\$10,570,149	\$16,292,314	\$42,824,276	\$59,116,591
8. Income Taxes @ 39.78%	3,520,234	4,204,541	7,724,775	17,034,427	24,759,202
9. Operating Income	\$25,464,959	\$3,207,226	\$28,672,185	\$25,789,850	\$54,462,035
10. Rate Base	\$785,037,901		\$678,462,649		\$678,462,649
11. Rate of Return	<u>3.24%</u>		<u>4.23%</u>		<u>8.03%</u>

APPENDIX C

List of Referenced Data Requests

CURB-13

CURB-38 (Partial)

CURB-52

CURB-65

CURB-89

CURB-90

CURB-92

KCC-1, Supplemental (Partial)

KCC-40

KCC-42

KCC-91

KCC-94

KCC-101 (Confidential)

KCC-122

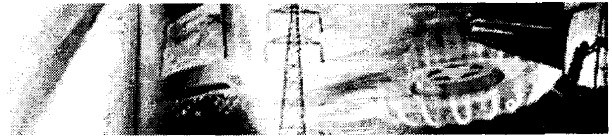
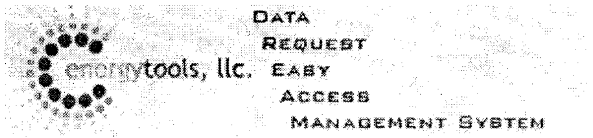
KCC-139

KCC-154

KCC-166

KCC-201 (Partial)

(Confidential responses not attached)



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Monday, September 25, 2006

Logged in as: [**Andrea Crane**] [Logout](#)

Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 13 :: Mobile Home Replacement Deferrals
Date: 2006-06-22

Question 1 (Prepared by Don Whitlock)

Please provide all supporting workpapers, calculations, and documentation for the mobile home replacement deferrals shown in Section 6, Schedule 6-G, page 1.

Response:

The attached file (CURB DR 13.xls) contains the documentaion of the calculation of the mobile home replacement deferrals. Project detail of the numerous mobile home parks is voluminous and can be reviewed in the Company's office located in Overland Park, Kansas.

Attachment File Name	Attachment Note
CURB DR 13.xls	

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Mobile Home Replacement Program

Year	Month	Plant Investment	Accumulated Investment	Accumulated Net Investment	Rate of Return	Depreciation Rate	Deferred Return	Depreciation Expense	Ad Valorem	Gross Deferred Income	Accumulated Gross Deferred
2002	Sept	174,867.00	174,867.00	174,867.00						0.00	0.00
	Oct	100,503.00	275,370.00	275,082.27	0.37224%	0.16454%	650.93	287.73	0.00	938.65	938.65
	Nov	166,601.00	441,971.00	440,827.27	0.74448%	0.31086%	2,047.94	856.01	0.00	2,903.95	3,842.60
	Dec	227,401.00	669,372.00	666,848.63	0.74448%	0.31216%	3,281.89	1,379.64	0.00	4,661.53	8,504.13
2003	Jan	27,207.00	696,579.00	691,945.29	0.74448%	0.31527%	4,964.58	2,110.34	522.52	7,597.44	16,101.57
	Feb	43,020.00	739,599.00	732,743.13	0.74448%	0.31901%	5,151.42	2,222.16	522.52	7,896.10	23,997.67
	Mar	17,905.00	757,504.00	748,270.88	0.74448%	0.32142%	5,455.15	2,377.24	522.52	8,354.92	32,352.58
	Apr	137,935.00	895,439.00	883,776.87	0.74448%	0.32066%	5,570.75	2,429.01	522.52	8,522.28	40,874.87
	May	153,706.00	1,049,145.00	1,034,652.62	0.74448%	0.31607%	6,579.57	2,830.25	522.52	9,932.34	50,807.21
	Jun	138,115.00	1,187,260.00	1,169,475.25	0.74448%	0.31382%	7,702.82	3,292.38	522.52	11,517.72	62,324.92
	Jul	254,952.00	1,442,212.00	1,420,699.38	0.74448%	0.31399%	8,706.55	3,727.87	522.52	12,956.94	75,281.86
	Aug	226,482.00	1,668,694.00	1,642,665.83	0.74448%	0.31310%	10,576.87	4,515.55	522.52	15,614.94	90,896.80
	Sep	394,091.00	2,062,785.00	2,031,590.24	0.74448%	0.30962%	12,229.37	5,166.59	522.52	17,918.48	108,815.28
	Oct	210,279.00	2,273,064.00	2,235,587.95	0.74448%	0.30451%	15,124.85	6,281.29	522.52	21,928.67	130,743.95
	Nov	75,695.00	2,348,759.00	2,304,417.63	0.74448%	0.30203%	16,643.58	6,865.32	522.52	24,031.42	154,775.38
	Dec	45,558.00	2,394,317.00	2,342,860.07	0.74448%	0.30295%	17,156.01	7,115.56	522.52	24,794.09	179,569.46
2004	Jan	111,440.30	2,505,757.30	2,447,037.64	0.74448%	0.30333%	17,442.20	7,262.73	1,740.94	26,445.88	206,015.34
	Feb	41,844.64	2,547,601.94	2,481,293.02	0.74448%	0.30287%	18,217.79	7,589.26	1,740.94	27,547.99	233,563.33
	Mar	10,128.82	2,557,730.76	2,483,684.82	0.74448%	0.30370%	18,472.81	7,737.02	1,740.94	27,950.78	261,514.10
	Apr	71,447.00	2,629,177.76	2,547,356.46	0.74448%	0.30399%	18,490.62	7,775.36	1,740.94	28,006.82	289,521.02
	May	134,306.00	2,763,483.76	2,673,670.85	0.74448%	0.30396%	18,964.64	7,991.61	1,740.94	28,697.20	318,218.22
	Jun	155,891.00	2,919,374.76	2,821,194.00	0.74448%	0.30280%	19,905.03	8,367.84	1,740.94	30,013.82	348,232.04
	Jul	174,186.00	3,093,560.76	2,986,546.94	0.74448%	0.30257%	21,003.32	8,833.06	1,740.94	31,577.32	379,809.37
	Aug	174,231.00	3,267,791.76	3,151,431.66	0.74448%	0.30212%	22,234.34	9,346.28	1,740.94	33,321.57	413,130.93
	Sep	262,305.00	3,530,096.76	3,403,840.42	0.74448%	0.30284%	23,461.88	9,896.25	1,740.94	35,099.07	448,230.00
	Oct	106,255.00	3,636,351.76	3,499,538.49	0.74448%	0.29905%	25,341.02	10,556.93	1,740.94	37,638.89	485,868.90
	Nov	194,736.00	3,831,087.76	3,683,332.88	0.74448%	0.30090%	26,053.48	10,941.62	1,740.94	38,736.04	524,604.94
	Dec	63,989.00	3,895,076.76	3,735,732.40	0.74448%	0.30251%	27,421.80	11,589.47	1,740.94	40,752.22	565,357.15
2005	Jan	157,272.00	4,052,348.76	3,881,228.41	0.74448%	0.30233%	27,811.91	11,775.99	2,646.27	42,234.16	607,591.31
	Feb	37,542.00	4,089,890.76	3,906,425.03	0.74448%	0.30465%	28,895.10	12,345.39	2,646.27	43,886.75	651,478.06
	Mar	64,634.00	4,154,524.76	3,958,593.00	0.74448%	0.30480%	29,082.68	12,466.03	2,646.27	44,194.98	695,673.05
	Apr	123,156.00	4,277,680.76	4,069,074.26	0.74448%	0.30508%	29,471.07	12,674.73	2,646.27	44,792.06	740,465.11
	May	103,089.00	4,380,769.76	4,159,034.24	0.74448%	0.30692%	30,293.58	13,129.02	2,646.27	46,068.87	786,533.98
	Jun	124,789.00	4,505,558.76	4,270,337.10	0.74448%	0.30785%	30,963.32	13,486.14	2,646.27	47,095.72	833,629.70
	Jul	113,016.15	4,618,574.91	4,369,474.50	0.74448%	0.30804%	31,791.95	13,878.75	2,646.27	48,316.96	881,946.66
	Aug	289,377.08	4,907,951.99	4,644,665.98	0.74448%	0.30714%	32,530.01	14,185.60	2,646.27	49,361.88	931,308.54
	Sep	83,923.58	4,991,875.57	4,713,519.41	0.74448%	0.30706%	34,578.76	15,070.14	2,646.27	52,295.17	983,603.72
	Oct	52,276.39	5,044,151.96	4,750,507.20	0.74448%	0.30627%	35,091.37	15,288.60	2,646.27	53,026.23	1,036,629.95
	Nov	42,327.00	5,086,478.96	4,777,409.74	0.74448%	0.30579%	35,366.73	15,424.46	2,646.27	53,437.46	1,090,067.41
	Dec	(1,308.00)	5,085,170.96	4,760,559.25	0.74448%	0.30556%	35,567.02	15,542.49	2,646.27	53,755.78	1,143,823.19
2006	Jan	0.00	5,085,170.96	4,741,362.73	0.74448%	0.37750%	35,441.57	19,196.52	3,372.22	58,010.31	1,201,833.50
	Feb	0.00	5,085,170.96	4,722,166.21	0.74448%	0.37750%	35,298.66	19,196.52	3,372.22	57,867.39	1,259,700.89
	Mar	0.00	5,085,170.96	4,702,969.69	0.74448%	0.37750%	35,155.74	19,196.52	3,372.22	57,724.48	1,317,425.37
	Apr	0.00	5,085,170.96	4,683,773.17	0.74448%	0.37750%	35,012.83	19,196.52	3,372.22	57,581.56	1,375,006.94
	May	0.00	5,085,170.96	4,664,576.64	0.74448%	0.37750%	34,869.91	19,196.52	3,372.22	57,438.65	1,432,445.59
	Jun	0.00	5,085,170.96	4,645,380.12	0.74448%	0.37750%	34,727.00	19,196.52	3,372.22	57,295.73	1,489,741.32
	Jul	0.00	5,085,170.96	4,626,183.60	0.74448%	0.37750%	34,584.08	19,196.52	3,372.22	57,152.82	1,546,894.14
	Aug	0.00	5,085,170.96	4,606,987.08	0.74448%	0.37750%	34,441.17	19,196.52	3,372.22	57,009.90	1,603,904.04
	Sep	0.00	5,085,170.96	4,587,790.56	0.74448%	0.37750%	34,298.25	19,196.52	3,372.22	56,866.99	1,660,771.03
	Oct	0.00	5,085,170.96	4,568,594.04	0.74448%	0.37750%	34,155.34	19,196.52	3,372.22	56,724.07	1,717,495.11
	Nov	0.00	5,085,170.96	4,549,397.52	0.74448%	0.37750%	34,012.42	19,196.52	3,372.22	56,581.16	1,774,076.27
	Dec	0.00	5,085,170.96	4,530,201.00	0.74448%	0.37750%	33,869.51	19,196.52	3,372.22	56,438.24	1,830,514.51
2007	Jan	0.00	5,085,170.96	4,511,004.48	0.74448%	0.37750%	33,726.59	19,196.52	3,209.04	56,132.15	1,886,646.66

Mobile Home Replacement Program

Year	Month	Plant Investment	Accumulated Investment	Accumulated Net Investment	Rate of Return	Depreciation Rate	Deferred Return	Depreciation Expense	Ad Valorem	Gross Deferred Income	Accumulated Gross Deferred
2002	Sept	0.00	0.00	0.00						0.00	0.00
	Oct	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Nov	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Dec	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2003	Jan	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Feb	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Mar	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Apr	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	May	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Jun	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Jul	254,952.00	254,952.00	254,952.00	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00	0.00
	Aug	226,482.00	481,434.00	480,646.32	0.74448%	0.30895%	1,898.08	787.68	0.00	2,685.75	2,685.75
	Sep	394,091.00	875,525.00	873,298.60	0.74448%	0.29884%	3,578.33	1,438.72	0.00	5,017.05	7,702.81
	Oct	210,279.00	1,085,804.00	1,081,024.17	0.74448%	0.29165%	6,501.56	2,553.43	0.00	9,054.99	16,757.79
	Nov	75,695.00	1,161,499.00	1,153,581.72	0.74448%	0.28895%	8,048.04	3,137.46	0.00	11,185.50	27,943.29
	Dec	45,558.00	1,207,057.00	1,195,752.03	0.74448%	0.29167%	8,588.22	3,387.69	0.00	11,975.91	39,919.21
2004	Jan	111,440.30	1,318,497.30	1,303,657.46	0.74448%	0.29285%	8,902.17	3,534.86	888.54	13,325.58	53,244.79
	Feb	41,844.64	1,360,341.94	1,341,640.72	0.74448%	0.29286%	9,705.51	3,861.39	888.54	14,455.45	67,700.24
	Mar	10,128.82	1,370,470.76	1,347,760.38	0.74448%	0.29472%	9,988.29	4,009.15	888.54	14,885.99	82,586.23
	Apr	71,447.00	1,441,917.76	1,415,159.89	0.74448%	0.29534%	10,033.85	4,047.49	888.54	14,969.89	97,558.12
	May	134,306.00	1,576,223.76	1,545,202.15	0.74448%	0.29570%	10,535.63	4,263.74	888.54	15,687.92	113,244.03
	Jun	155,891.00	1,732,114.76	1,696,453.17	0.74448%	0.29437%	11,503.77	4,639.98	888.54	17,032.29	130,276.32
	Jul	174,186.00	1,906,300.76	1,865,533.98	0.74448%	0.29474%	12,629.81	5,105.19	888.54	18,623.55	148,899.87
	Aug	174,231.00	2,080,531.76	2,034,146.57	0.74448%	0.29473%	13,888.59	5,618.41	888.54	20,395.55	169,295.42
	Sep	262,305.00	2,342,836.76	2,290,283.19	0.74448%	0.29648%	15,143.88	6,168.38	888.54	22,200.80	191,496.22
	Oct	106,255.00	2,449,091.76	2,389,709.13	0.74448%	0.29149%	17,050.78	6,829.06	888.54	24,768.38	216,264.60
	Nov	194,736.00	2,643,827.76	2,577,231.39	0.74448%	0.29455%	17,790.99	7,213.75	888.54	25,893.28	242,157.88
	Dec	63,989.00	2,707,816.76	2,633,358.78	0.74448%	0.29736%	19,187.06	7,861.61	888.54	27,937.21	270,095.09
2005	Jan	157,272.00	2,865,088.76	2,782,582.66	0.74448%	0.29722%	19,604.92	8,048.12	1,865.38	29,518.42	299,613.51
	Feb	37,542.00	2,902,630.76	2,811,507.14	0.74448%	0.30078%	20,715.86	8,617.52	1,865.38	31,198.76	330,812.27
	Mar	64,634.00	2,967,264.76	2,867,402.98	0.74448%	0.30104%	20,931.20	8,738.16	1,865.38	31,534.75	362,347.02
	Apr	123,156.00	3,090,420.76	2,981,612.11	0.74448%	0.30152%	21,347.34	8,946.86	1,865.38	32,159.58	394,506.60
	May	103,089.00	3,193,509.76	3,075,299.96	0.74448%	0.30420%	22,197.61	9,401.15	1,865.38	33,464.14	427,970.75
	Jun	124,789.00	3,318,298.76	3,190,330.69	0.74448%	0.30557%	22,895.10	9,758.27	1,865.38	34,518.75	462,489.50
	Jul	113,016.15	3,431,314.91	3,293,195.96	0.74448%	0.30591%	23,751.48	10,150.88	1,865.38	35,767.74	498,257.24
	Aug	289,377.08	3,720,691.99	3,572,115.30	0.74448%	0.30477%	24,517.30	10,457.74	1,865.38	36,840.41	535,097.65
	Sep	83,923.58	3,804,615.57	3,644,696.60	0.74448%	0.30484%	26,593.80	11,342.28	1,865.38	39,801.46	574,899.11
	Oct	52,276.39	3,856,891.96	3,685,412.26	0.74448%	0.30386%	27,134.16	11,560.73	1,865.38	40,560.27	615,459.39
	Nov	42,327.00	3,899,218.96	3,716,042.67	0.74448%	0.30326%	27,437.28	11,696.60	1,865.38	40,999.26	656,458.64
	Dec	(1,308.00)	3,897,910.96	3,702,920.04	0.74448%	0.30300%	27,665.32	11,814.62	1,865.38	41,345.33	697,803.97
2006	Jan	0.00	3,897,910.96	3,688,205.43	0.74448%	0.37750%	27,567.62	14,714.61	2,623.02	44,905.26	742,709.23
	Feb	0.00	3,897,910.96	3,673,490.81	0.74448%	0.37750%	27,458.07	14,714.61	2,623.02	44,795.71	787,504.94
	Mar	0.00	3,897,910.96	3,658,776.20	0.74448%	0.37750%	27,348.53	14,714.61	2,623.02	44,686.16	832,191.10
	Apr	0.00	3,897,910.96	3,644,061.59	0.74448%	0.37750%	27,238.98	14,714.61	2,623.02	44,576.62	876,767.72
	May	0.00	3,897,910.96	3,629,346.97	0.74448%	0.37750%	27,129.43	14,714.61	2,623.02	44,467.07	921,234.78
	Jun	0.00	3,897,910.96	3,614,632.36	0.74448%	0.37750%	27,019.88	14,714.61	2,623.02	44,357.52	965,592.30
	Jul	0.00	3,897,910.96	3,599,917.74	0.74448%	0.37750%	26,910.34	14,714.61	2,623.02	44,247.97	1,009,840.28
	Aug	0.00	3,897,910.96	3,585,203.13	0.74448%	0.37750%	26,800.79	14,714.61	2,623.02	44,138.42	1,053,978.70
	Sep	0.00	3,897,910.96	3,570,488.52	0.74448%	0.37750%	26,691.24	14,714.61	2,623.02	44,028.88	1,098,007.58
	Oct	0.00	3,897,910.96	3,555,773.90	0.74448%	0.37750%	26,581.69	14,714.61	2,623.02	43,919.33	1,141,926.91
	Nov	0.00	3,897,910.96	3,541,059.29	0.74448%	0.37750%	26,472.14	14,714.61	2,623.02	43,809.78	1,185,736.69
	Dec	0.00	3,897,910.96	3,526,344.68	0.74448%	0.37750%	26,362.60	14,714.61	2,623.02	43,700.23	1,229,436.92
2007	Jan	0.00	3,897,910.96	3,511,630.06	0.74448%	0.37750%	26,253.05	14,714.61	2,497.94	43,465.60	1,272,902.52

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 38 :: Incentive Compensation Programs
Date: 2006-06-22

Question 1 (Prepared by Kari French)

Please describe all incentive compensation programs available to employees.

Response:

Long Term Incentives: The Plan provides competitive incentives that will enable the Company to attract, retain, motivate, and reward eligible employees and non-employee directors of the Company, and that will give the Company's eligible employees and non-employee directors an interest parallel to the interests of the Company's shareholders generally. The Long-Term Incentives are part of an omnibus plan which permits the granting of two or more independent long-term incentive vehicles. In 2005, ONEOK, Inc. granted restricted stock units and performance share units. Long-term Incentive awards are generally granted on an annual basis. Short Term Incentives: The Annual Employee Incentive Plan provides eligible employees with a direct financial interest in the performance and profitability of the Company and its individual business units. Awards to individual employees are based upon individual performance. Short-term Incentives are generally paid on an annual basis prior to March 15 of the year following the performance period. Presidents Award/Project Bonus: The Presidents Award or Project Bonus provides additional incentive when recognition of employee's contribution should go beyond the incentive provided under the Annual Employee Incentive Plan. Project Pay: This program provides an incentive to employees who participate in important projects with a set objective and duration in addition to or instead of their regular duties. Project Pay is a set amount in addition to their regular salary. This program became effective in 2006.

Attachment File Name	Attachment Note
2006 Plan-Summary 1-06 Final.doc	
AEIP-1-06.doc	
ECP- 2005(most current).DOC	
Project Pay Q and A.doc	

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 52 :: FAS 87
Date: 2006-06-22

Question 1 (Prepared by Don Whitlock)

Please provide, for each of the past five years as well as for Company's claim, a) the Company's FAS 87 expense and b) the cash contributions made to the pension fund.

Response:

The attached file (CURB DR 52.xls) contains the requested information for FAS 87 expense and pension contributions.

Attachment File Name

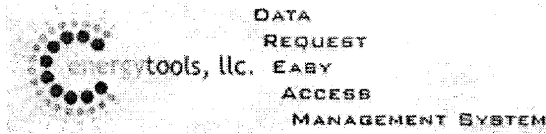
Attachment Note

[CURB DR 52.xls](#)

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Docket No. 06-KGSG-1209-RTS
Data Request No. CURB - 52

Year	FAS 87 expense	Bargaining Retirement Plan contributions
2005	\$1,475,265	\$0
2004	(\$1,748,246)	\$0
2003	(\$2,160,060)	\$0
2002	(\$4,651,188)	\$0
2001	(\$6,521,601)	\$0
2000	(\$5,979,384)	\$0



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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 65 :: Three Prior Rate Case Filings
Date: 2006-06-22

Question 1 (Prepared by Larry Willer)

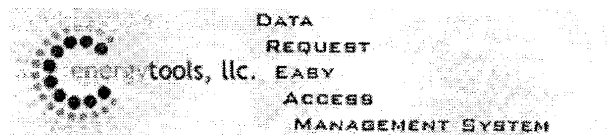
For each of the last three rate case filings, please provide a) the amount of the increase requested, b) the percentage increase requested, c) the amount of the increase granted, d) whether the case was litigated or settled, e) the total rate case costs incurred, and f) the effective date of new rates

Response:

Kansas Gas Service has filed only one other rate case since ONEOK's purchase of then-Western Resources (now Westar Energy) gas properties. That case was filed on January 31, 2003, requesting an increase of \$76.0 million, or 13%. Under the Stipulation and Agreement approved by the Commission in that docket, Kansas Gas Service was authorized a \$45.0 million increase. The resulting rates went into effect on September 22, 2003. The total rate case expense was \$1,267,083.

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 89 :: Follow-up to CURB 17 - AAGS
Date: 2006-08-02

Question 1 (Prepared by Darrell Bledsoe)

Regarding the response to KGS-17, what is the current ratemaking treatment for margins (both 75% and 25%) associated with as available gas sales?

Response:

The 75% of margins is used to reduce the cost of purchased gas that is recovered from the customers through the Cost of Gas Rider. For ratemaking purposes, the cost of gas is removed from test year operating income as part of Adjustment No. IS 6. For book purposes, the 25% of margins remains in operating income. For ratemaking purposes, the 25% of margin is removed from test year operating income as part of Adjustment No. IS 6.

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 90 :: Capacity Release
Date: 2006-08-02

Question 1 (Prepared by Darrell Bledsoe)

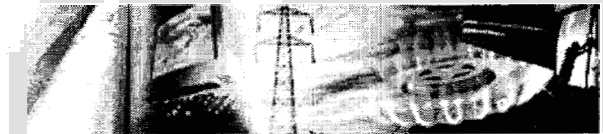
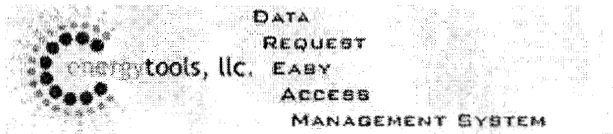
What is the current ratemaking treatment for capacity release revenues?

Response:

For book purposes, capacity release revenues are recorded 50% in deferred credit gas refunds from released capacity and the remaining 50% is recorded in account 417, released capacity revenues. The deferred credits are returned to the customers through a credit, as part of the cost of gas on their service bills. For ratemaking purposes, account 417 is not included in operating income.

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB 92 :: Follow-up to CURB 56-Prepaid Pension Asset
Date: 2006-08-02

Question 1 (Prepared by Don Whitlock)

Regarding the response to CURB-56, please provide similar information showing the build up of the accrued pension asset at December 31, 2001 of \$69,118,000

Response:

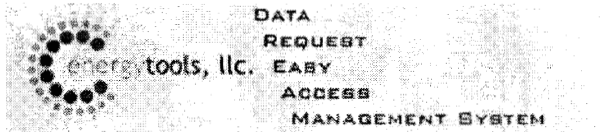
The attached file (CURB DR 92.xls) contains a schedule of the requested information.

Attachment File Name	Attachment Note
CURB DR 92.xls	

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ONEOK, Inc.
Kansas Gas Service
(Accrued)/Prepaid Pension Cost from December 31, 1997 through December 31, 2005

(Accrued)/Prepaid Pension Cost at December 31, 1997	\$46,189,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 1998	(4,962,333)
(Accrued)/Prepaid Pension Cost at December 31, 1998	51,151,333
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 1999	(5,806,667)
(Accrued)/Prepaid Pension Cost at December 31, 1999	56,958,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2000	(6,063,000)
(Accrued)/Prepaid Pension Cost at December 31, 2000	63,021,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2001	(6,097,000)
(Accrued)/Prepaid Pension Cost at December 31, 2001	69,118,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2002	(4,879,000)
(Accrued)/Prepaid Pension Cost at December 31, 2002	73,997,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2003	(1,454,000)
(Accrued)/Prepaid Pension Cost at December 31, 2003	75,451,000
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2004	(1,834,347)
(Accrued)/Prepaid Pension Cost at December 31, 2004	77,285,347
Net Periodic Pension Cost Applicable to Fiscal Year Ending December 31, 2005	1,543,029
(Accrued)/Prepaid Pension Cost at December 31, 2005	\$75,742,318



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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Kyle Clem]
Data Request: KCC 1 Supplement :: Workpapers
Date: 2006-07-25

Question 1 (Prepared by David Dittmore)

Please Provide the Following: 1. A complete, fully indexed & cross referenced set of workpapers (hard copy & electronic) supporting Applicant witnesses' testimony and exhibits. 2. A complete, fully indexed & cross referenced set of workpapers (hard copy & electronic) supporting each Applicant pro forma adjustment.

Response:

*****SUPPLEMENT***** The attached file (Distrigas 2006 revised eff 4 06.xls) shows the DistriGas ratio as updated effective April 1, 2006. The change resulted from the recognition of the acquisition of an additional share of Guardian Pipeline. The new KGS ratio is 15.19%, a reduction of .37%.

Attachment File Name	Attachment Note
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Distrigas 2006 revised eff 4 06.xls	
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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Kyle Clem]
Data Request: KCC 40 :: Donations/Contributions
Date: 2006-05-23

Question 1 (Prepared by David Dittmore)

Please Provide the Following: Please provide a listing of all donations/contributions made by the Applicant during the test year to include the amount paid or accrued, date paid or accrued, payee, account charged, and a description of the donation/contribution.

Response:

The attached spreadsheet (Copy of KCC 40.xls) identifies Kansas Gas Service and ONEOK donations, behind separate tabs. The electronic files provided in response to KCC 1 contain additional information on the specific costs incorporated into Adjustment No. IS 30. The responses to KCC DRs 40 and 51 also contain related information. Please note appropriate corrections identified within Section 2 of each tab.

Attachment File Name	Attachment Note
Copy of KCC 40.xls	

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Kansas Gas Service
Docket No. 06-KGSG-1209

DR 40
Part 2

Company 10 Donations; ONEOK
Amounts are gross, before allocation to KGS

Period	Company	Cost Center	Act	Account Description	Debit	Credit	Vendor Name	Date	Description
Section 1: Classified as Charitable/Civic in workpapers and excluded @50%.									
1	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	199.02	0 GÜCKENHEIMER INC	12/29/04	REFRESHMENTS/SEHON
1	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	105.74	0 BANK ONE	12/27/04	2005 MKL MEALS/REFRESHMENST-KING CC
2	010		0KE CORP SVC ADMINISTRA	9210100	A&G SUPPLIES & EXPENSES MISC	48.06	0 BANK ONE	01/25/05	CC-FALLON-MEALS-MLK PARADE
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	157.61	0 BANK ONE	01/25/05	CC-RILEY-MEALS/TIP WORKING ON MLK FLOAT
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	121.66	0 BANK ONE	01/25/05	CC-KING-MEAL-MEAL-MLK FLOAT BLDG MTG
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	13.05	0 BERNICE CRAWFORD	02/03/05	MLK BREAKFAST
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	113.51	0 ARAMARK	01/28/05	MLK PARADE-COMMUNITY REFRESHMENT TABLE
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	3542	0 P-F UNLIMITED INC	02/14/05	NEW VWE SHIRTS
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	54.18	0 BANK ONE	01/25/05	MLK-HENDERSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	14.62	0 BANK ONE	01/25/05	MLK LUNCH-DOBSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	32.21	0 BANK ONE	01/25/05	HAND WARMERS/MLK PARADE-HENDERSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	2135.97	0 BANK ONE	01/25/05	SWEATSHIRTS-PENCE
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	348.17	0 BANK ONE	01/25/05	CC-RILEY-SUPPLIES FOR MLK FLOAT
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	269.67	0 VICTORY CORPS	01/11/05	VINYL SHEETING INV 099889
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	485.54	0 VICTORY CORPS	01/07/05	VICTORY CORPS-INV 099783
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	74.4	0 BERNICE CRAWFORD	02/03/05	MLK BREAKFAST
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	157.61	0 BANK ONE	01/25/05	CC-RILEY-MEALS/TIP WORKING ON MLK FLOAT
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	121.66	0 BANK ONE	01/25/05	CC-KING-MEAL-MEAL-MLK FLOAT BLDG MTG
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	13.05	0 BERNICE CRAWFORD	02/03/05	MLK BREAKFAST
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	113.51	0 ARAMARK	01/28/05	MLK PARADE-COMMUNITY REFRESHMENT TABLE
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	54.18	0 BANK ONE	01/25/05	MLK-HENDERSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	14.62	0 BANK ONE	01/25/05	MLK LUNCH-DOBSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	32.21	0 BANK ONE	01/25/05	HAND WARMERS/MLK PARADE-HENDERSON
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	348.17	0 BANK ONE	01/25/05	CC-RILEY-SUPPLIES FOR MLK FLOAT
2	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	74.4	0 BERNICE CRAWFORD	02/03/05	MLK BREAKFAST
3	010		0KE CORPORATE SECRETARY	9302152	A&G MISC BOARD/COMM MTG	2500	0 SALVATION ARMY	03/24/05	CONTRIBUTION-J D SCOTT
3	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	18.45	0 BERNICE CRAWFORD	03/10/05	GLOVES FOR MLK PARADE
3	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	96.23	0 BANK ONE	02/25/05	MEAL/VWE-WILKERSON
3	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	76.23	0 BERNICE CRAWFORD	03/10/05	ONG/ONEOK EVENT REFRESHMENTS
4	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	68.94	0 P-F UNLIMITED INC	04/12/05	VWE JACKET
6	010		0KE EXECUTIVE	9302310	A&G MISC UNITED WAY	2199.21	0 TULSA AREA UNITED WAY	05/19/05	2005 ALEXIS DE TOCQUEVILLE SOCIETY SPRING MEMBER EVENT SPONSORSHIP
6	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	83.3	0 OKLAHOMA BEEF & PROVISIONS	06/01/05	HABITAT FOR HUMANITY-WALL RAISING BBQ
6	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	338.82	0 BANK ONE	05/25/05	MEALS HABITAT FOR HUMANITY CC-BROOKSRL
6	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	394.85	0 BANK ONE	05/25/05	MEALS/HABITAT FOR HUMANITY CC-HIGHTOWER
6	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	194.25	0 BANK ONE	05/25/05	COOL WRAPS/HABITAT FOR HUMANITY CC-HIGHTOWER
7	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	420	0 TULSA AREA UNITED WAY	07/20/05	TAUW SANDBLAZER TEAMS
8	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	423.54	0 P-F UNLIMITED INC	08/05/05	UW BRACELETS
8	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	454	0 TULSA AREA UNITED WAY	08/03/05	5K RUN
8	010		0KE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	21.7	0 COPY SHOP LLC	07/20/05	COPY SHOP INV 244315
8	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	26	0 BANK ONE	07/25/05	SUPPLIES-UW KICKOFF-WILKERSON CC
8	010		0KE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	341.83	0 BANK ONE	07/25/05	HABITAT MEALS-WILKERSON CC
8	010		0KE CORP RESPONSIBILITY	9260307	A&G EMPL BEN WINTER ACTIVITIES	500	0 ARTS & HUMANITIES COUNCIL	07/12/05	ART SUPPLIES FOR JULY 4 ****RTN CK TO ANGIE SCHRADER MD PL-3****
9	010		0KE DRUG TESTING	9210207	A&G S&E TRAVEL/ENTERTAINMENT	21.46	0 BANK ONE	08/25/05	MEAL: HR UNITED WAY LUNCH MEETING -SECRIST CC
9	010		0KE EXECUTIVE	9302310	A&G MISC UNITED WAY	87.36	0 JOHN A GABERINO JR	09/16/05	MEAL
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	56.32	0 BANK ONE	08/25/05	BANK ONE CC GILBERTSON-UNITED WAY - BINGO COOKIES
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	143.43	0 BANK ONE	08/25/05	MEALS: UNITED WAY -SECRIST CC
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	97.42	0 JEFFERY S ROBINSON	08/04/05	DRINKS/SNACKS FOR U.WAY SAND BLAZER TOURNAMENT ROBINSON
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	212.7	0 ROY WADE ADAMS JR	08/12/05	ADAMS,ROY MEALS SAMS/WALGREENS
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	20.57	0 BANK ONE	08/25/05	FUEL -SECRIST CC
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	2042.77	0 BATTLE CREEK GOLF CLUB	09/16/05	UW GOLF TOURNAMENT
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	874.52	0 RICHARD C FALKENSTEN	09/12/05	TOURNAMENT PRIZES & GIFTS
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	113.81	0 BANK ONE	08/25/05	UNITED WAY -SECRIST CC
9	010		0KE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	7	0 BANK ONE	08/25/05	UNITED WAY KICKOFF 8x8x16 BLOCK BUNDY

Kansas Gas Service
Docket No. 06-KGSG-1209

DR 40
Part 2

Company 10 Donations; ONEOK
Amounts are gross, before allocation to KGS

Period	Company	Cost Center	Act	Account Description	Debit	Credit	Vendor Name	Date	Description
9	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	471	0	BANK ONE	08/25/05	UNITED WAY GOLF FALKENSTEN
9	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	78.68	0	P-F UNLIMITED INC	08/09/05	P-F UNLIMITED INV 289503
9	010	OKE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	68.93	0	BANK ONE	09/16/05	MEALS: VWE MTG -SCHRADER CC
9	010	OKE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	73.75	0	BANK ONE	08/25/05	UNITED WAY CAR WASH BANNERS -RILEY CC
10	010	OKE CORP COMMUNICATION	9210100	A&G SUPPLIES & EXPENSES MISC	175	0	COMM. Fed. Cr. Union	10/24/05	UNITED WAY RENTAL
10	010	OKE CORP RESPONSIBILITY	9302105	A&G MISC INDUSTRY DUES	5000	0	TULSA METRO CHAMBER	10/21/05	ANNUAL MEETING 2006-GOLD
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	1359.7	0	HEAD COUNTRY BAR-B-Q	10/24/05	UW KICK-OFF & RIB SALES
10	010	OKE EXECUTIVE	9302310	A&G MISC UNITED WAY	1150.12	0	JOHN A GABERINO JR	10/05/05	ER-GABERINO-TAUW CAMPAIGN DINNER
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	219.83	0	BANK ONE	09/26/05	BANK ONE CC GILBERTSON-UNITED WAY EXPENSES
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	36.89	0	BANK ONE	09/26/05	BANK ONE CC GILBERTSON-MEALS-UNITED WAY
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	20.11	0	BANK ONE	09/26/05	UW EXP-CAMPAIGN PHOTOS-SECRIST CC
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	46.67	0	BANK ONE	09/26/05	UW EXP-CAR WASH FUNDRAISER-SECRIST CC
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	120	0	BANK ONE	09/26/05	UW EXP-EMPL MTGS-SECRIST CC
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	702.42	0	BANK ONE	08/25/05	BANK ONE CC ADAMS-MEALS-UNITED WAY KICK-OFF BARBEQUE
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	425.17	0	BANK ONE	09/26/05	SUPPLIES-DAY OF CARING-CLEAR CC CHGS-HOLMES
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	104.94	0	BANK ONE	09/26/05	MEALS-DAY OF CARING-CLEAR CC CHGS-HOLMES
10	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	21.85	0	BANK ONE	09/26/05	FUEL-DAY OF CARING-CLEAR CC CHGS-HOLMES
10	010	OKE CORP RESPONSIBILITY	9302315	A&G MISC PROJECT EXPLORE	201.56	0	BANK ONE	09/26/05	HABITAT-WATKINS CC
11	010	OKE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	282.04	0	P-F UNLIMITED INC	38672	COTTON TEE SHIRTS - VWE
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	95.32	0	P-F UNLIMITED INC	38673	P-F UNLIMITED JACKETS
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	43.9	0	BANK ONE	38621	BANK ONE CC METCALF-UNITED WAY CAR WASH
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	2239.05	0	BANK ONE	38650	UNITED WAY BANNERS-RILEY CC
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	725.81	0	BANK ONE	38650	UW BANNER/SUPPLIES/TAITANO CC
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	61.88	0	BANK ONE	38650	MEALS/UW SETUP/TEAR DOWN/TAITANO CC
11	010	OKE CORP RESPONSIBILITY	9302310	A&G MISC UNITED WAY	20.35	0	BANK ONE	38650	UW AUCTION/WILKERSON CC
11	010	OKE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	114.73	0	BANK ONE	38650	MEAL/VWE MTG/WILKERSON CC
12	010	OKE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	1402.64	0	P-F UNLIMITED INC	38686	PIQUE POLO
12	010	OKE EXECUTIVE	9302310	A&G MISC UNITED WAY	43.05	0	JOHN A GABERINO JR	38687	ER-GABERINO-TAUW/SAINT/LUNCH
12	010	OKE EXECUTIVE	9302310	A&G MISC UNITED WAY	118.55	0	JOHN A GABERINO JR	38687	ER-GABERINO-ADT COMM/LUNCH
12	010	OKE EXECUTIVE	9302310	A&G MISC UNITED WAY	93.56	0	BANK ONE	38681	MEALS-GABERINO JR
12	010	OKE CORP RESPONSIBILITY	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	1500	0	B & C APPAREL LLC	38708	B & C APPAREL INV 122205 MLK SWEATSHIRTS
					\$ 37,497	0			

Section 2

Item that should be excluded from pro forma Operating Expenses but were inadvertently included

9302402	Golf Sponsorship (Gross Co 10 amount)	43,700
	DistrGas Ratio	<u>15.56%</u>
	Reduction in KGS Operating Expenses	\$ 6,800

Classified as Charitable in workpapers and excluded @ 50%.

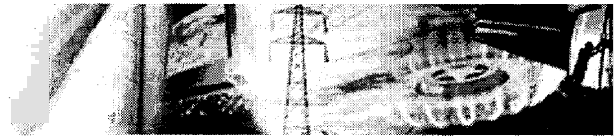
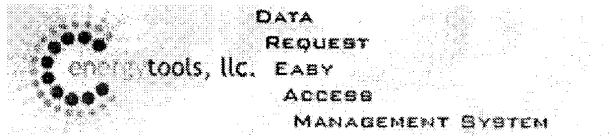
2005 Period	Department	Account	DR Amount	CR Amount	Vendor	Date	Description
Section 1: Classified as Charitable in workpapers and were excluded at 50%.							
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	250	0 AMERICAN CANCER SOCIETY*	01/21/05	BALDWIN RELAY FOR LIFE
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	100	0 EMPORIA FRIENDS OF THE ZOO	01/17/05	MEMBERSHIP
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	250	0 JEWISH COMMUNITY CENTER OF GREATER KANSAS	01/21/05	FAMILY FARM FEST DONATION
1	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	500	0 KANSAS BIG BROTHERS & SISTERS	01/10/05	SPONSORSHIP / BBBS BUTLER CITY
1	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	120	0 LIVING THE DREAM INC	01/12/05	SPONSORSHIP
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	60	0 NATIONAL FEDERATION OF THE BLIND OF KANSAS	01/21/05	KCK CHILDREN'S VARIETY SHOW
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 SENECA AREA STEP FOUNDATION	12/22/04	SPONSORSHIP
1	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	90	0 TOPEKA COMMUNITY FOUNDATION	02/02/05	CONTRIBUTION
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	400	0 Y W C A OF KANSAS CITY KS	01/21/05	DONATION YWCA HEART OF GOLD
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	150	0 YMCA-KS	01/15/05	LUNCHEON
1	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	73.54	0 KROGER-DILLON CUSTOMER CHARGES	12/26/04	6 ADULT FOR YOUTH SPONSORSHIPS SUPPLIES FOR UNTIED WAY MEETING, FUND RAISER RENO COUNTY BOYS AND GIRLS CLUB
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	40	0 FLINT HILLS REGIONAL LEADERSHIP	02/08/05	MEAL / WICHITA BUS HALL OF FAME BANQUET - JA OF WICHITA / RICHARDS
1	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	60	0 FLINT HILLS REGIONAL LEADERSHIP	02/08/05	TICKET / WICHITA BUS HALL OF FAME BANQUET - JA OF WICHITA /
1	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	500	0 LEADERSHIP KANSAS	02/23/05	RICHARDS
1	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	100	0 URBAN LEAGUE OF THE MIDPLAINS INC	01/18/05	SPONSORSHIP
1	KGS LEAVENWORTH	8800100	DISTR OTHER EXPENSES	50	0 KATHRYN L GOEHNER	02/17/05	SPONSORSHIP ANNUAL FUND RAISER
1	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	160	0 KSNC-2	02/18/05	SPONSORSHIP
2	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	20	0 JUNIOR ACHIEVEMENT OF WICHITA INC	01/31/05	MEMBERSHIP FEE
2	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	105	0 JUNIOR ACHIEVEMENT OF WICHITA INC	02/24/05	CATTLEMAN'S BALL - RICHARDS
2	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	250	0 MARCH OF DIMES	03/14/05	TICKETS
2	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	250	0 OPEN DOOR COMMUNITY HOUSE INC	02/25/05	SPONSORSHIP
2	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	200	0 RELAY FOR LIFE	03/24/05	SPONSORSHIP
2	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 THE CAPPER FOUNDATION	03/28/05	2005 ANNUAL EDUCATIONAL SEMINAR RETURN CK 2 CONRAD KOEHLER @ 110
	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	120	0 VOLUNTEER CENTER OF TOPEKA DBA	03/10/05	W 2ND HUTCHINSON KS
	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	75	0 COMMUNITY RESOURCES COUNCIL	03/22/05	SPONSORSHIP
2	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	300	0 MANHATTAN CHAMBER OF COMMERCE	03/28/05	RETURN CK TO JOE SINNETT IN PTTSBURG BOYS STATE SPONSOR
2	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	75	0 SUNFLOWER KIWANIS	03/03/05	TICKETS / SALINA UW ANNL MEETING - LAMBERT
2	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	42.52	0 BANK ONE	03/01/05	MEALS / UW ANNL DINNER - RICHARDS
	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	7.27	0 BANK ONE	03/01/05	TICKETS / UW ANNL DINNER - RICHARDS
	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	153.92	0 BANK ONE	03/18/05	MEMBERSHIP / URBAN LEAGUE OF MIDPLAINS - RICHARDS
	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	85.04	0 BANK ONE	03/01/05	SPONSORSHIP SPONSORSHIP FRO MCPHERSON
	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	13.16	0 BANK ONE	02/28/05	COUNTY ALL SCHOOL DAY ROOFTOP SPONSORSHIP--ANNUAL
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	450	0 AMERICAN CANCER SOCIETY	02/28/05	FUND RAISER
	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	300	0 AMERICAN CANCER SOCIETY*	03/22/05	UNTED WAY GIFT NEC RELAY FOR LIFE 2005 SILVER
3	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	300	0 CHILD ABUSE PREVENTION SERVICES	04/28/05	SPONSORSHIP
3	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 FLINTHILLS BREADBASKET	04/14/05	TICKETS
3	KGS CLAIMS	9210221	A&G S&E TRAINING & ED	330	0 KANSAS CITY ARSON TASK FORCE	04/14/05	HUTCHFEST SPONSORSHIP
3	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	150	0 RENO CO SEXUAL ASSAULT & DOMESTIC VIOLENCE	04/11/05	ANNUAL MEMBERSHIP DUES
3	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 SENECA AREA STEP FOUNDATION	04/14/05	MEMBERSHIP DUES
3	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	200	0 ST MARYS COLGAN HIGH SCHOOL	04/12/05	SPONSORSHIP
3	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	26	0 UNITED WAY OF SALINA	04/14/05	SPONSORSHIP FOR FUND RAISER SPONSORSHIP / SALINA CHARITIES
	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	255.28	0 UNITED WAY OF THE PLAINS	04/28/05	FUNDRAISING AUCTION - LAMBERT SPONSORSHIP / USD 462
3	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	96.72	0 UNITED WAY OF THE PLAINS	04/21/05	RECOGNITION DINNER - JOHNSTON
3	KGS COMM RELATIONS WICHITA	9210220	A&G S&E MEMBERSHIP DUES	500	0 URBAN LEAGUE OF THE MIDPLAINS INC	04/21/05	ANNUAL MTG TICKETS
3	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 YWCA OF TOPEKA	04/14/05	RECOGNITION LUNCHEON
3	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	100	0 MCPHERSON COUNTY ALL SCHOOLS	04/18/05	2 LUNCHEON TICKETS
3	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	125	0 INTERFAITH HOUSING SERVICES	05/31/05	FUNDRAISER
	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	12.19	0 FLORENCE M MORRIS	05/17/05	SPONSORSHIP ATHLETIC FOUNDATION ANNL FUNDRAISER / SALINA CHILD
	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	850	0 LEADERSHIP KANSAS	04/28/05	CARE - LAMBERT SPONSORSHIP / ANNL MULLIGAN STEW FUNDRAISER / SALINA RESCUE
	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	25	0 SOUTHEAST KANSAS INC	05/06/05	MISSION - LAMBERT
	KGS WICHITA ENGINEERING	8800100	DISTR OTHER EXPENSES	120	0 WICHITA AREA BUILDERS ASSOC	05/12/05	SPONSORSHIP / ANNL SMOKY HILL EDUC FOUND FUNDRAISER - LAMBERT
	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	100	0 SALINA SUNFLOWER LIONS CLUB	05/19/05	SPONSORSHIP / ANNL SMOKY HILL EDUC FOUND SCHOLARSHIP PROGRAM
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	270	0 BANK ONE	05/12/05	LAMBERT SPONSORSHIP / ANNL SMOKY HILL EDUC FOUND FUNDRAISER - LAMBERT
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	24.68	0 BANK ONE	03/01/05	TICKETS / UW ANNL DINNER - RICHARDS
3	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	100	0 LEADERSHIP BUTLER INC	03/01/05	TICKETS / UW ANNL DINNER - RICHARDS
4	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 AMERICAN CANCER SOCIETY*	05/03/05	SPONSORSHIP
4	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	750	0 FAMILY SERVICE AND GUIDANCE CTR	05/08/05	SPONSORSHIP BUTTONS
4	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	500	0 HUTCHINSON FESTIVALS INC	05/07/05	TICKETS ANNUAL FUND RAISER
4	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	75	0 KANSAS ECONOMIC DEVELOPMENT ALLIANCE	05/07/05	SPONSORSHIP ANNUAL FUND RAISER SPONSORSHIP / NEWTON COMM & HEALTHCARE FOUND GOLF TOURNEY
4	KGS COMM RELATIONS SALINA	9210220	A&G S&E MEMBERSHIP DUES	100	0 MENTAL HEALTH ASSOCIATION	05/13/05	RICHARDS
4	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	360	0 PRARIE ADVOCACY CENTER INC	05/22/05	DONATION
4	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	100	0 RENO CO SEXUAL ASSAULT & DOMESTIC VIOLENCE	05/21/05	T-SHIRT SPONSORSHIP
	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	500	0 SALINA CHARITIES	05/20/05	MEALS / URBAN LEAGUE EQUAL OPP DAY AWARD DINNER - RICHARDS
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	50	0 UNIFIED SCHOOL DISTRICT #462	05/20/05	SPONSORSHIP / URBAN LEAGUE EQUAL OPP DAY AWARD DINNER - RICHARDS
4	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	125	0 UNITED WAY OF GREATER TOPEKA	05/17/05	DONATION
4	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	28	0 UNITED WAY OF LEAVENWORTH COUNTY	05/13/05	SPONSORSHIP
4	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	70	0 YWCA OF TOPEKA	07/27/05	SPONSORSHIP PROGRAM
4	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	160	0 GREAT BEND JAYCEES	07/11/05	SPONSORSHIP
4	KGS BUS DEV	9160100	SALES MISC EXP	5000	0 KANSAS CITY AREA DEV COUNCIL	05/26/05	SPONSORSHIP
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	100	0 WELINGTON AREA CHAM OF COMMERCE	07/13/05	MEAL / YOUTH ENTREPRENEURS OF KS
	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	540	0 MISSION CITY OF	07/15/05	BREAKFAST - RICHARDS
	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	366.74	0 BANK ONE	08/08/05	MEALS / ZOOBILLE - RICHARDS RETURN CHECK TO MIKE DAY, RELAY FOR LIFE, PRATT OFFICE, COURIER
	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	26.75	0 BANK ONE	08/08/05	RETURN CHECK TO MIKE DAY, RELAY FOR LIFE, PRATT OFFICE, COURIER BAG
	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	240	0 AMERICAN DIABETES ASSOCIATION	08/03/05	SPONSORSHIP / BB/BS SALINA
	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	350	0 HUTCHINSON COMMUNITY COLLEGE	08/19/05	FUNDRAISING AUCTION ANNUAL FUND RAISER

Classified as Charitable in workpapers and excluded @ 50%.

2005 Period	Department	Account	DR Amount	CR Amount	Vendor	Date	Description
10	KGS EXECUTIVE	9210100	A&G SUPPLIES & EXPENSES M	78.26	0 CATHY KLUNCE	10/10/05	SPONSORSHIP
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	60	0 BANK ONE	09/16/05	UNITED WAY/BREAKFAST
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	45.9	0 BANK ONE	10/27/05	MISC FOR U W UW MTG REFRESHMENTS / DAYLIGHT
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	26.32	0 BANK ONE	09/26/05	DONUTS - FULGHUM WAL-MART-UNITED WAY SUPPLIES-
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	66.26	0 BANK ONE	09/26/05	METER READING NIFTY NUT HOUSE-UNITED WAY
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	21.46	0 BANK ONE	09/26/05	SUPPLIES-METER READING HOBBY LOBBY-UNITED WAY SUPPLIES-
10	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	28.47	0 BANK ONE	09/26/05	METER READING GORDMAN'S-UNITED WAY DRAWING
10	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	35.3	0 BANK ONE	09/26/05	ITEMS-METER READING KE STONE GRILL-UNITED WAY PLANNING MEETING-
10	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	43.76	0 BANK ONE	09/26/05	BUCHANAN, EVANS, HOOK-METER READING MEAL / EL DORADO UW MTG - JOHNSTON, GARDNER, VAUGHT,
10	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	106.64	0 BANK ONE	09/26/05	MYERS MEAL / MINNEOLA UW PRESENTATION -
10	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	18.2	0 BANK ONE	09/26/05	KOEHLER HOTEL / MINNEOLA UW PRESENTATION
10	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	23.64	0 BANK ONE	09/26/05	- KOEHLER MEAL / UW CAMPAIGN MTG -
10	KGS CORP COMMUNICATIONS	9210211	A&G S&E REPRODUCTION CO	11205.61	0 MAINLINE PRINTING INC	09/26/05	RICHARDS, HODGE MEAL / NCCJ/UW PRESENTATION -
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	450	0 LETS HELP INC	09/26/05	RICHARDS, CASTLE, STEED
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	90	0 LETS HELP INC	10/31/05	DONATION
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	70	0 LETS HELP INC	10/31/05	MEALS
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	70	0 LETS HELP INC	10/31/05	MEMBERSHIP DUES
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	120	0 LETS HELP INC	11/04/05	SPONSORSHIP
10	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	90	0 LETS HELP INC	11/21/05	DONATION RETREE HOLIDAY LUNCH DOOR
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	50	0 ROTARY INTERNATIONAL BELOIT	11/21/05	PRIZES MEAL / BRIDGES TO THE FUTURE
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	45	0 ROTARY CLUB OF HUTCHINSON	11/23/05	LUNCHEON / NCCJ - RICHARDS
11	KGS COMM RELATIONS SALINA	9210220	A&G S&E MEMBERSHIP DUES	60	0 ROTARY CLUB OF HUTCHINSON	10/25/05	UNITED WAY 090805 BREAKFAST
11	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	100	0 FLINTHILLS BREADBASKET	10/25/05	SUPPLIES FOR U W
11	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	150	0 KC YOUTH JAZZ INC	10/13/05	PRIZES FOR U W
11	KGS HUMAN RESOURCES	9302313	A&G MISC ONGOERS	21.77	0 PEGGY J LOCKWOOD	10/25/05	MEALS U W
11	KGS COMM RELATIONS WICHITA	9210100	A&G SUPPLIES & EXPENSES M	25	0 NCCJ (Nat'l Conf for Community & Justice)	10/25/05	UNITED WAY MEETIN MEAL / HUTCH UW TEAM LEADERS
11	KGS CORP COMMUNICATIONS	9210100	A&G SUPPLIES & EXPENSES M	250	0 BANK ONE	10/25/05	INFO MTG - KOEHLER MEAL / HUTCH UW CAMPAIGN COMM
11	KGS GENERAL ACCTG	9210100	A&G SUPPLIES & EXPENSES M	23.5	0 BANK ONE	10/25/05	MTG - KOEHLER
11	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	87.67	0 JULIE A EVANS	10/25/05	SUPPLIES FOR U W
11	KGS ASSOC GEN COUNSEL	9210100	A&G SUPPLIES & EXPENSES M	73.1	0 BANK ONE	10/25/05	MEALS U W
11	KGS HUTCHINSON	8800100	DISTR OTHER EXPENSES	5.33	0 BANK ONE	10/25/05	MEAL / ABILENE UW BKFST - LAMBERT
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	45.11	0 BANK ONE	10/25/05	SUPPLIES FOR UNITED WAY MEETING
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	14.28	0 BANK ONE	10/25/05	SUPPLIES FOR U W
11	KGS EXECUTIVE	9210100	A&G SUPPLIES & EXPENSES M	146.24	0 BANK ONE	11/30/05	U W BREAKFAST
11	KGS EXECUTIVE	9210100	A&G SUPPLIES & EXPENSES M	200.53	0 BANK ONE	10/25/05	MEALS/U W
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	82.73	0 BANK ONE	10/25/05	MEALS/U W
11	KGS CALLISTA COMPR STN	8530100	TRANS COMPR ST MISC	12.2	0 BANK ONE	10/25/05	KGS PROJECT WARNITH CHILI FEED DONATION/ RETURN CK TO JOE SINNETT IN PITTSBURG
11	KGS CLAIMS	9210100	A&G SUPPLIES & EXPENSES M	12.75	0 BANK ONE	11/30/05	
11	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	13.95	0 FLORENCE M MORRIS	12/07/05	TOYS FOR TOTS MTG REFRESHMENTS MEAL / WSU LIBRARY DEDICATION - RICHARDS, ROSE, DIXON, COMBS,
11	KGS ASSOC GEN COUNSEL	9302310	A&G MISC UNITED WAY	64.52	0 BANK ONE	11/08/05	POSTLETHWAIT MEAL, UNITED WAY CAMPAIGN WRAP
11	KGS CLAIMS	9210100	A&G SUPPLIES & EXPENSES M	171.74	0 BANK ONE	11/25/05	UP MEAL / RENO UW CAMPAIGN MTG -
11	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	174.04	0 BANK ONE	11/25/05	KOEHLER, AUNSTINE, KREIG, MARTIN MEAL / RENO UW CAMPAIGN MTG -
11	KGS LEAVENWORTH	8800100	DISTR OTHER EXPENSES	50	0 KATHRYN L GOEHRNER	11/25/05	KOEHLER SNACKS FOR UNITED WAY MEETING, LINDA PALUMBO
11	KGS COMM RELATIONS SALINA	9210220	A&G S&E MEMBERSHIP DUES	100	0 W K R F D A	11/25/05	
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	128.77	0 BANK ONE	11/25/05	UNITED WAY ACTIVITIES
11	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	174.04	0 BANK ONE	10/07/05	GIFT OF WARMTH BROCHURES
12	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	50	0 FRONTIARC ROTARY	10/21/05	CONTRIBUTION
12	KGS TOPEKA	8800100	DISTR OTHER EXPENSES	54.26	0 FIRST BITE SANDWICH SHOPPE	11/25/05	CANDY FOR JUNIOR ACHIEVEMENT
12	KGS WESTERN REGION STAFF	8800100	DISTR OTHER EXPENSES	64.06	0 PETROLEUM CLUB OF WICHITA	11/25/05	ROTARY MEMBERSHIP (Non-profit coordination office)
12	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	34.92	0 BANK ONE	12/21/05	CONTRIBUTION (Charitable contribution)
12	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	61.5	0 BANK ONE	12/26/05	
12	KGS COMM RELATIONS SALINA	9210100	A&G SUPPLIES & EXPENSES M	10.87	0 BANK ONE	09/15/05	MEALS (United Way Kickoff)
12	KGS HUMAN RESOURCES	9210100	A&G SUPPLIES & EXPENSES M	21.53	0 BANK ONE	09/16/05	MEALS (United Way Kickoff)
12	KGS ASSOC GEN COUNSEL	9210100	A&G SUPPLIES & EXPENSES M	83.05	0 BANK ONE	09/23/05	MEALS (United Way Kickoff)
12	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	500	0 LIVING THE DREAM INC	09/23/05	MEALS (United Way Kickoff)
12	KGS CUST SVC ADMIN	9050100	CUST ACCTS MISC EXP	18.08	0 BANK ONE	09/16/05	MEALS (United Way Kickoff)
12	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	15.75	0 BANK ONE	09/30/05	MEALS (United Way Kickoff) DONATION (To employee health care fundraiser)
12	KGS COMM RELATIONS KS CITY	9302100	A&G MISC EXPENSES	75	0 COMMUNITY RESOURCES COUNCIL	11/10/05	
12	KGS COMM RELATIONS KS CITY	9210100	A&G SUPPLIES & EXPENSES M	39.6	0 BANK ONE	11/08/05	MEMBERSHIP DUES (Economic development)
TOTAL CHARITABLE			\$50,959.74	\$186.72			
			\$50,773.02				Incorrectly shown as \$3,421.72 in supporting workpapers.

Section 2: Items that were inadvertently included but should be excluded at 50% level

11	9210100	375	0 JUNIOR ACHIEVEMENT	Auction Table
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Monday, September 25, 2006
Logged in as: **[Andrea Crane]** [Logout](#)

Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Kyle Clem]
Data Request: KCC 42 :: Advertising
Date: 2006-05-19

Question 1 (Prepared by Al Walker)

Please Provide the Following: A listing of all advertising incurred by the Applicant during the test year to include; the date paid, amount, payee, brief description of the advertising, account and sub-account where the charges were recorded.

Response:

The attached file (2005 (DR) Adv Costs (2).xls) contains the information requested by Staff data requests KCC 42 and KCC 43.

Attachment File Name	Attachment Note
2005 (DR) Adv Costs (2).xls	

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2005 Advertising

	Vendor	Type	Inv Date	Date Pd	Acct Classification Code	Amt Pd
<u>Broadcast Media</u>						
Military Appreciation	United Broadcasting	Corporate image	6/16/2005	6/23/2005	51.1413.1413.9301100.21	\$132.00
Total Broadcast Media						\$132.00
<u>Brochures - State Fair - Printing Exp</u>						
General Sales & Res Bill Explanation Inserts	Mainline	Educational	8/31/2005	9/22/2005	51.1413.1413.9210211.21	\$2,701.30
Equal Payment Plan	Mainline	Promotional	8/31/2005	9/22/2005	51.1413.1413.9210211.21	\$13,150.81
Automatic Bank Plan	Mainline	Promotional	8/31/2005	9/22/2005	51.1413.1413.9210211.21	\$2,146.63
Total Brochures						\$17,998.74
<u>Chamber Directories</u>						
Pratt	Lawton Printing	Educational	6/1/2005	6/20/2005	51.1413.1413.9301100.21	\$605.00
Lenexa	Sun Publications	Educational	7/29/2005	8/8/2005	51.1413.1413.9301100.21	\$625.00
Overland Park	Sun Publications	Educational	7/29/2005	8/8/2005	51.1413.1413.9301100.21	\$725.00
League of KS Municipalities	League of KS Mun	Corporate image	8/4/2005	8/8/2005	51.1413.1413.9301100.21	\$200.00
Leawood	Sun Publications	Educational	8/26/2005	9/8/2005	51.1413.1413.9301100.21	\$446.00
Atchison	Village Profile	Educational	10/17/2005	11/7/2005	51.1413.1413.9301100.21	\$695.00
Manhattan	Manhattan Chamber	Educational	11/8/2005	11/21/2005	51.1413.1413.9301100.21	\$420.00
Total Chamber Directories						\$3,716.00
<u>Fred Arbanas</u>						
<u>Telephone directory</u>						
Arbanas		Contact information	11/30/2005	12/12/2005	51.1413.1413.9301100.21	\$552.00
Arbanas			11/28/2005	12/12/2005	51.1413.1413.9301100.21	\$9.83
Arbanas			11/16/2005	11/29/2005	51.1413.1413.9301100.21	\$261.00
Arbanas			11/11/2005	11/17/2005	51.1413.1413.9301100.21	\$94.86
Arbanas			11/9/2005	11/16/2005	51.1413.1413.9301100.21	\$292.00
Arbanas			11/2/2005	11/8/2005	51.1413.1413.9301100.21	\$3,684.00
Arbanas			10/28/2005	11/8/2005	51.1413.1413.9301100.21	\$107.47
Arbanas			10/26/2005	11/8/2005	51.1413.1413.9301100.21	\$779.00
Arbanas			10/19/2005	10/27/2005	51.1413.1413.9301100.21	\$213.00
Arbanas			10/5/2005	10/17/2005	51.1413.1413.9301100.21	\$588.00
Arbanas			10/6/2005	10/12/2005	51.1413.1413.9301100.21	\$202.33
Arbanas			10/4/2005	10/12/2005	51.1413.1413.9301100.21	\$1,500.00
Arbanas			9/28/2005	10/10/2005	51.1413.1413.9301100.21	\$2,268.00
Arbanas			9/14/2005	9/22/2005	51.1413.1413.9301100.21	\$288.00
Arbanas			9/16/2005	9/22/2005	51.1413.1413.9301100.21	\$1,032.00
Arbanas			9/9/2005	9/20/2005	51.1413.1413.9301100.21	\$218.88
Arbanas			9/2/2005	9/7/2005	51.1413.1413.9301100.21	\$1,044.00
Arbanas			8/11/2005	8/18/2005	51.1413.1413.9301100.21	\$223.57
Arbanas			8/4/2005	7/17/2005	51.1413.1413.9301100.21	\$254.00
Arbanas			8/1/2005	8/4/2005	51.1413.1413.9301100.21	\$864.00
Arbanas			7/28/2005	8/2/2005	51.1413.1413.9301100.21	\$560.00
Arbanas			7/21/2005	7/28/2005	51.1413.1413.9301100.21	\$258.00
Arbanas			7/8/2005	7/18/2005	51.1413.1413.9301100.21	\$254.79
Arbanas			7/1/2005	7/6/2005	51.1413.1413.9301100.21	\$408.00
Arbanas			6/28/2005	7/6/2005	51.1413.1413.9301100.21	\$785.00
Arbanas			6/3/2005	6/14/2005	51.1413.1413.9301100.21	\$254.79
Arbanas			6/1/2005	6/14/2005	51.1413.1413.9301100.21	\$3,240.00
Arbanas			5/11/2005	5/20/2005	51.1413.1413.9301100.21	\$804.00
Arbanas			5/18/2005	5/20/2005	51.1413.1413.9301100.21	\$300.60
Arbanas			5/17/2005	5/20/2005	51.1413.1413.9301100.21	\$15.44

2005 Advertising

	Vendor	Type	Inv Date	Date Pd	Acct Classification Code	Amt Pd
	Arbanas		5/25/2005	5/26/2005	51.1413.1413.9301100.21	\$1,644.00
	Arbanas		5/6/2005	5/12/2005	51.1413.1413.9301100.21	\$265.83
	Arbanas		4/15/2005	4/25/2005	51.1413.1413.9301100.21	\$117.24
	Arbanas		4/6/2005	4/7/2005	51.1413.1413.9301100.21	\$246.00
	Arbanas		3/30/2005	4/7/2005	51.1413.1413.9301100.21	\$216.00
	Arbanas		3/31/2005	4/7/2005	51.1413.1413.9301100.21	\$149.57
	Arbanas		3/25/2005	4/7/2005	51.1413.1413.9301100.21	\$1,177.00
	Arbanas		3/11/2005	3/25/2005	51.1413.1413.9301100.21	\$277.90
	Arbanas		3/16/2005	3/25/2005	51.1413.1413.9301100.21	\$302.00
	Arbanas		3/2/2005	3/9/2005	51.1413.1413.9301100.21	\$2,520.00
	Arbanas		2/23/2005	3/9/2005	51.1413.1413.9301100.21	\$2,400.00
	Arbanas		2/1/2005	2/2/2005	51.1413.1413.9301100.21	\$4,032.00
	Arbanas		2/2/2005	2/8/2005	51.1413.1413.9301100.21	\$372.00
	Arbanas		2/10/2005	2/17/2005	51.1413.1413.9301100.21	\$121.33
	Arbanas		1/19/2005	1/27/2005	51.1413.1413.9301100.21	\$337.80
	Arbanas		1/3/2005	1/11/2005	51.1413.1413.9301100.21	\$47.52
	Arbanas		1/4/2005	1/11/2005	51.1413.1413.9301100.21	\$741.00
	Arbanas		1/27/2005	2/2/2005	51.1413.1413.9301100.21	\$156.57
	Arbanas		1/26/2005	1/31/2005	51.1413.1413.9301100.21	\$453.00
	Arbanas		1/12/2005	1/17/2005	51.1413.1413.9301100.21	\$246.00
	Arbanas		1/3/2005	1/11/2005	51.1413.1413.9301100.21	\$4,998.00
	Arbanas		1/14/2005	1/25/2005	51.1413.1413.9301100.21	\$264.66
Total Fred Arbanas						\$42,441.98

Billing Inserts - printing exp

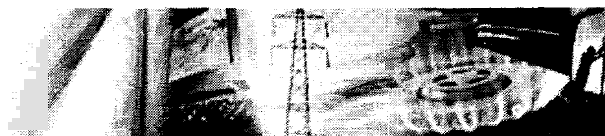
Customer Questions & Answers	Mainline	Educational	4/28/2005	5/25/2005	51.1413.1413.9210211.21	\$6,618.16
Customer Questions & Answers	Mainline	Educational	8/9/2005	8/17/2005	51.1413.1413.9210211.21	\$6,752.57
KGS Direct Newsletter	Mainline	Educational	10/31/2005	11/23/2005	51.1413.1413.9210211.21	\$23,493.76
Carbon Monoxide (Safety & Prevention)	Mainline	Safety	10/7/2005	11/4/2005	51.1413.1413.9210211.21	\$15,762.68
Gift of Warmth (contribution form)	Mainline	Promotional	2/18/2005	3/18/2005	51.1413.1413.9210211.21	\$6,748.93
Gift of Warmth (contribution form)	Mainline	Promotional	10/4/2005	11/4/2005	51.1413.1413.9210211.21	\$11,205.61
Credit Cards (new payment option)	Mainline	Promotional	10/13/2005	11/10/2005	51.1413.1413.9210211.21	\$13,472.08
Cold Weather Rule	Mainline	Educational	8/30/2005	9/22/2005	51.1413.1413.9210211.21	\$5,970.00
Notice of Rates Summary	Mainline	Educational	11/22/2005	12/19/2005	51.1413.1413.9210211.21	\$4,130.00
Natural Gas Safety	Mainline	Safety	2/15/2005	3/16/2005	51.1413.1413.9210211.21	\$575.00
Automatic Bank Plan	Mainline	Promotional	1/21/2005	2/18/2005	51.1413.1413.9210211.21	\$1,033.67
Natural Gas Costs	Mainline	Educational	1/11/2005	2/9/2005	51.1413.1413.9210211.21	\$4,736.40
Natural Gas Safety	Mainline	Safety	11/30/2005	12/29/2005	51.1413.1413.9210211.21	\$15,925.53
Cost of Gas	Mainline	Educational	12/30/2005	n/a	51.1413.1413.9210211.21	\$6,171.39
Total Inserts						\$122,595.78

Mailings

Cold Weather Rule Postcard - printing	Mainline	Educational	9/13/2005	9/22/2005	51.1413.1413.9210211.21	\$1,538.68
Cold Weather Rule - direct mail expense	Marketing Concepts	Educational	9/14/2005	9/22/2005	51.1413.1413.9210211.21	\$435.43
Business Development - Winter Prep invitation	Mainline	Educational	8/26/2005	9/20/2005	51.1413.2654.9301100.21	\$1,073.10
Bus Dev - Winter Prep (envelope)	First Impressions	Educational	8/31/2005	9/7/2005	51.1413.2654.9301100.21	\$100.14
Gift of Warmth (letter to vendors)	Marketing Concepts	Promotional	2/9/2005	2/17/2005	51.1413.1413.9210211.21	\$384.00
Gift of Warmth (postage)	Marketing Concepts	Promotional	2/3/2005	2/3/2005	51.1413.1413.9210211.21	\$429.83
Cold Weather Rule Postcard (R. Jennings)	Mainline	Educational	1/28/2005	2/2/2005	51.1413.1413.9210211.21	\$1,181.81
Total Mailings						\$5,142.99

2005 Advertising

	Vendor	Type	Inv Date	Date Pd	Acct Classification Code	Amt Pd
<u>Media Buys - newspaper ads</u>						
2005 Gas & Pipeline Safety Campaign	Scannell Advertising	Safety	11/29/2005	12/1/2005	51.1413.1413.9301100.21	\$1,169.15
2005 Gas & Pipeline Safety Campaign	Scannell Advertising	Safety	11/3/2005	11/8/2005	51.1413.1413.9301100.21	\$9,792.87
2005 Gas & Pipeline Safety Campaign	Scannell Advertising	Safety	10/18/2005	10/28/2005	51.1413.1413.9210211.21	\$40,878.95
2005 Gas & Pipeline Safety Campaign	Scannell Advertising	Safety	10/17/2005	10/28/2005	51.1413.1413.9210211.21	\$35,843.13
Total Media Buys						\$87,684.10
<u>MISC</u>						
If you Smell Gas - pocket cards	First Impressions	Safety	2/25/2005	3/9/2005	51.1413.1413.9301100.21	\$532.37
Program advertising - NCJCAA Tournament	NCJCAA	Educational	3/1/2005	5/2/2005	51.1413.1413.9301100.21	\$115.00
If you Smell Gas - pocket cards	First Impressions	Safety	8/31/2005	9/7/2005	51.1413.1413.9301100.21	\$423.35
Bus Dev - Prepress brochure	Mainline	Promotional	9/19/2005	9/28/2005	51.1413.2654.9301100.21	\$129.03
Authorized Pay Station signage	Mainline	Promotional	October	11/4/2005	51.1413.1413.9301100.21	\$277.99
KC Hispanic Pages	KC Hispanic Pages	Educational	10/21/2005	n/a		\$549.00
Winter Update (Legislature info sheet)	Office Max	Educational	11/7/2005	11/8/2005	51.1413.1413.9210211.21	\$1,053.75
How to read your gas meter postcards - print	First Impressions	Educational	11/30/2005	12/12/2005	51.1413.1413.9301100.21	\$725.79
Kansas Press Association (Ads)	KS Press Assoc	Corporate image	11/30/2005	12/9/2005	51.1413.1413.9210202.21	\$1,000.00
Kansas Press Association (Membership)	KS Press Assoc	Corporate image	12/28/2005	12/28/2005	51.1413.1413.9210202.21	\$150.00
Total Misc						\$4,956.28
<u>Graphic Design</u>						
	Scannell Advertising	Educational	11/9/2005	11/17/2005	51.1413.1413.9301100.21	\$735.00
	Scannell Advertising	Educational	10/14/2005	10/26/2005	51.1413.1413.9301100.21	\$1,595.86
	Scannell Advertising	Educational	9/22/2005	9/28/2005	51.1413.1413.9301100.21	\$491.04
	Scannell Advertising	Educational	9/19/2005	9/28/2005	51.1413.1413.9301100.21	\$883.78
	Scannell Advertising	Educational	8/9/2005	8/17/2005	51.1413.1413.9301100.21	\$2,338.50
	Scannell Advertising	Educational	7/11/2005	7/12/2005	51.1413.1413.9301100.21	\$472.50
	Scannell Advertising	Educational	5/24/2005	5/26/2005	51.1413.1413.9301100.21	\$1,996.96
	Scannell Advertising	Educational	5/24/2005	5/26/2005	51.1413.1413.9301100.21	\$308.92
	Scannell Advertising	Educational	2/27/2005	3/9/2005	51.1413.1413.9301100.21	\$595.14
	Scannell Advertising	Educational	1/4/2005	1/11/2005	51.1413.1413.9301100.21	\$460.18
Total Scannell						\$9,877.88
Total Expenses						\$294,545.75



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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Kyle Clem]
Data Request: KCC 91 :: Legal Expenses
Date: 2006-07-07

Question 1 (Prepared by John DeCoursey)

Please Provide the Following: Staff and Company met at KGS's Overland Park office the afternoon of June 12, 2006 to discuss legal expenses. As a result of Staff's on-site review and discussions with KGS personnel, please provide the amount of legal expenses that should not have been allocated from ONEOK to KGS in the test year. Please provide the number on a gross basis and a net allocated basis.

Response:

\$331,803.17 of legal expenses at the ONEOK level were inadvertently subject to allocation to Kansas Gas Service pursuant to the Distrigas allocation ratio. The net amount allocated to Kansas Gas Service after application of the Distrigas allocation ratio was \$51,628.57.

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Docket No. 06-KGSG-1209-RTS
 Data Request No. KCC - 94

Company Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
51 9200700 A&G SALARIES INCENTIVE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$185,911.20	\$63,970.40	\$69,798.80	\$13,828.40	\$1,509,295.40	\$95,526.60	\$152,325.40	\$613,295.80	\$2,703,952.00
51 9200710 A&G SALARIES LT INCENTIVES	38,797.41	71,509.85	76,613.49	52,364.37	68,757.69	102,163.95	89,048.98	58,171.61	70,029.69	(1,650.66)	54,966.87	51,672.88	732,446.13
51 9200711 A&G SALARIES STOCK OPTIONS	14,350.30	19,413.83	24,564.12	18,577.48	19,178.33	21,622.25	14,581.65	22,144.82	19,928.08	20,840.32	20,840.32	14,327.76	230,369.26
2005 Total	\$53,147.71	\$90,923.68	\$101,177.61	\$70,941.85	\$273,847.22	\$187,756.60	\$173,429.43	\$94,144.83	\$1,599,253.17	\$114,716.26	\$228,132.59	\$679,296.44	\$3,666,767.39
51 9200700 A&G SALARIES INCENTIVE PLAN	\$208,000.00	\$221,000.00	(\$50,000.00)	\$229,000.00	(\$106,000.00)	(\$39,000.00)	\$243,000.00	\$444,000.00	\$86,000.00	\$71,000.00	\$180,000.00	\$317,000.00	\$1,804,000.00
51 9200710 A&G SALARIES LT INCENTIVES	22,602.49	15,867.14	53,667.06	8,609.47	31,167.89	31,905.16	29,499.53	35,909.76	37,938.16	34,417.46	36,675.97	105,100.36	443,360.45
51 9200711 A&G SALARIES STOCK OPTIONS	7,392.80	39,423.85	12,651.77	15,901.84	15,901.84	19,151.91	14,359.51	16,303.86	12,183.31	14,715.06	15,111.15	15,111.15	198,208.05
2004 Total	\$237,995.29	\$276,290.99	\$16,318.83	\$253,511.31	(\$58,930.27)	\$12,057.07	\$286,859.04	\$496,213.62	\$136,121.47	\$120,132.52	\$231,787.12	\$437,211.51	\$2,445,568.50
51 9200700 A&G SALARIES INCENTIVE PLAN	\$101,575.68	\$101,575.68	\$116,504.64	\$546,141.12	(\$150,450.24)	(\$118,088.64)	(\$190,080.00)	\$4,000.00	\$123,000.00	\$125,000.00	\$321,000.00	\$529,822.00	\$1,510,000.24
51 9200710 A&G SALARIES LT INCENTIVES	0.00	5,208.46	5,107.09	5,157.78	5,214.44	5,273.38	5,273.38	5,273.38	5,273.39	5,344.71	5,344.71	5,344.71	57,815.43
51 9200711 A&G SALARIES STOCK OPTIONS	0.00	0.00	2,076.90	2,076.90	2,076.90	18,246.37	6,110.71	6,024.43	6,219.29	6,121.86	6,121.86	6,121.86	61,197.08
2003 Total	\$101,575.68	\$106,784.14	\$123,688.63	\$553,375.80	(\$143,158.90)	(\$94,568.89)	(\$178,695.91)	\$15,297.81	\$134,492.68	\$136,466.57	\$332,466.57	\$541,288.57	\$1,629,012.75

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Company Account														
10	9200700 A&G SALARIES INCENTIVE PLAN	\$0.00	\$0.00	\$811,821.54	\$464,080.53	\$476,000.00	\$197,000.00	\$209,000.00	\$83,000.00	\$3,916,000.00	\$290,000.00	\$433,000.00	\$3,154,000.00	\$10,033,882.07
10	9200710 A&G SALARIES LT INCENTIVES	415,480.12	558,870.98	579,552.82	407,898.15	680,573.66	605,312.31	715,751.90	441,120.96	490,681.46	15,844.21	303,781.30	459,373.17	5,674,241.04
10	9200711 A&G SALARIES STOCK OPTIONS	97,252.81	95,611.80	84,714.22	55,552.42	71,780.86	102,350.51	139,783.25	148,663.33	146,320.74	138,924.34	138,924.34	84,718.13	1,304,596.75
2005 Total		\$512,732.93	\$654,482.78	\$1,476,088.58	\$927,511.10	\$1,228,354.52	\$904,662.82	\$1,064,535.15	\$672,784.29	\$4,553,002.20	\$444,768.55	\$875,705.64	\$3,698,091.30	\$17,012,719.86
Distrigas % for month		19.22%	19.22%	19.22%	19.22%	19.22%	19.22%	16.65%	16.65%	16.65%	17.53%	17.53%	18.37%	
Total Co. 10 * Distrigas %		\$98,547.27	\$125,791.59	\$283,704.23	\$178,267.63	\$236,089.74	\$173,876.19	\$177,245.10	\$112,018.58	\$758,074.87	\$77,967.93	\$153,511.20	\$679,339.37	\$3,054,433.70
10	9200700 A&G SALARIES INCENTIVE PLAN	\$457,000.00	\$486,000.00	(\$128,000.00)	\$492,000.00	(\$227,000.00)	(\$84,000.00)	\$522,000.00	\$953,000.00	\$185,000.00	\$152,000.00	\$387,000.00	\$683,000.00	\$3,878,000.00
10	9200710 A&G SALARIES LT INCENTIVES	298,466.13	176,673.46	475,286.24	144,431.48	306,884.14	315,735.59	296,210.37	346,260.61	362,321.09	340,222.89	358,232.59	830,549.83	4,251,274.42
10	9200711 A&G SALARIES STOCK OPTIONS	47,291.85	567,436.98	58,127.05	138,055.17	138,055.17	217,468.90	53,192.85	(53,009.54)	38,596.76	51,587.30	59,549.01	59,198.63	1,375,550.13
2004 Total		\$802,757.98	\$1,230,110.44	\$405,413.29	\$774,486.65	\$217,939.31	\$449,204.49	\$871,403.22	\$1,246,251.07	\$585,917.85	\$543,810.19	\$804,781.60	\$1,572,748.46	\$9,504,824.55
Distrigas % for month		19.16%	19.16%	18.61%	18.99%	18.99%	18.99%	18.99%	18.99%	20.45%	17.78%	19.06%	19.06%	
Total Co. 10 * Distrigas %		\$153,808.43	\$235,689.16	\$75,447.41	\$147,075.01	\$41,386.67	\$85,303.93	\$165,479.47	\$236,663.08	\$119,820.20	\$96,689.45	\$153,391.37	\$299,765.86	\$1,810,520.06
10	9200700 A&G SALARIES INCENTIVE PLAN	\$206,683.00	\$206,683.00	\$289,584.00	\$1,201,010.00	(\$330,852.00)	(\$786,688.00)	\$108,000.00	\$11,000.00	\$268,000.00	\$276,000.00	\$706,000.00	\$1,165,195.00	\$3,320,615.00
10	9200710 A&G SALARIES LT INCENTIVES	84,317.12	131,548.72	130,659.45	131,104.08	133,381.08	136,061.63	136,034.69	136,051.21	136,051.55	135,618.31	135,618.31	1,386,572.26	2,813,018.41
10	9200711 A&G SALARIES STOCK OPTIONS	0.00	0.00	47,896.32	33,541.46	33,541.46	14,660.87	94,701.92	38,969.57	(95,312.99)	28,490.19	30,385.52	30,385.44	257,259.76
2003 Total		\$291,000.12	\$338,231.72	\$468,139.77	\$1,365,655.54	(\$163,929.46)	(\$635,965.50)	\$338,736.61	\$186,020.78	\$308,738.56	\$440,108.50	\$872,003.83	\$2,582,152.70	\$6,390,893.17
Distrigas % for month		17.95%	18.62%	18.62%	18.62%	18.62%	21.85%	15.60%	18.62%	18.62%	18.62%	18.62%	19.08%	
Total Co. 10 * Distrigas %		\$52,234.52	\$62,978.75	\$87,167.63	\$254,285.06	(\$30,523.67)	(\$138,958.46)	\$52,842.91	\$34,637.07	\$57,487.12	\$81,948.20	\$162,367.11	\$492,158.30	\$1,168,624.55

2006 Short Term Incentive Plan

ONEOK, Inc. Corporate Criteria 2006 Fiscal Year	Amounts			Weight	Maximum Percentage of Target Payable
	Threshold (0% of Target)	Target ⁽²⁾ (100% of Target)	Maximum (300% of Target)		
Return On Invested Capital ⁽¹⁾	11.25%	12.75%	14.25%	50%	150.0%

⁽¹⁾ Actual ROIC will result in a percentage of target (0% - 300%), which is weighted by 50%, yielding the percentage of target for this component (0% - 150%).

⁽²⁾ Based on projected average invested capital and using the Target EPS of \$2.40, ROIC would be 12.58%.

ONEOK, Inc. Corporate Criteria 2006 Fiscal Year	Amounts			Weight	Maximum Percentage of Target Payable
	Threshold ⁽⁴⁾ (0% of Target)	Target ⁽⁵⁾ (100% of Target)			
Earnings per Share ⁽³⁾	\$2.04 ⁽⁴⁾	\$2.40 ⁽⁵⁾		50%	50.0%
					200.0%

⁽³⁾ Actual EPS will result in a percentage of target (0% - 100%), which is weighted by 50%, yielding the percentage of target for this component (0% - 50%).

⁽⁴⁾ Based on 85% of Target

⁽⁵⁾ Original 2006 Plan approved by the Board was \$2.00. Post OWL guidance is \$2.33 EPS and 12.3% ROIC. To achieve Target EPS of \$2.40 from guidance of \$2.33 requires an increase in pre tax earnings of \$31M.

UNIT WEIGHTS

For the 2006 Plan Year, unit performance will be taken into account in the individual performance modifier.

Special Notes:

The Corporate Criteria for the 2006 Plan Year will also be used for the Annual Employee Incentive Plan.

EPS and Earnings Before Interest and Taxes (EBIT) do not include cumulative effects of accounting changes reported "below the line", gains and losses on the sale of assets subsequent to the Northern Border Transaction and include minority interest.

ROIC = Earnings Before Interest and Taxes (EBIT) divided by Invested Capital; where Invested Capital is the daily average for the fiscal year of short term debt, less cash, long-term debt and stockholders' equity, excluding Other Comprehensive Income and adding back minority interest.



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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Karen Hull]
Data Request: KCC 122 :: Aircraft
Date: 2006-08-11

Question 1 (Prepared by n/a)

Please Provide the Following: a. The response to DR 101 (c) states that the company overlooked additional aircraft expenses allocated to KGS and has proposed an adjusted amount. Does the proposed adjustment include the insurance costs as presented in the workpapers for IS 22 received in response to DR 1? If not, should the insurance costs related to the aircraft be included in the proposed adjustment? If no, please explain why or why not. b. The tab titled "Part C cost center summary" received in response to Staff DR 101 shows a KGS Distrigas allocation percentage greater than the 15.52% presented in the Company's workpapers for IS 22. Does the Company agree that the entire aircraft cost allocated to KGS should be removed from recoverable expenses and not just 15.52%? If not, please provide a detailed explanation as to why 15.52% of the aircraft expenses should be eliminated from the Company's recoverable expenses.

Response:

a. Aircraft insurance costs allocated to KGS were properly eliminated in IS 22. These insurance costs were not recorded to cost center 1013 (Aviation) but instead were recorded to cost center 1113. The additional reduction in Operating Expenses identified in DR 101(c) were associated with Aviation costs recorded to cost center 1013 that were not originally identified and excluded from the filing. Therefore, the insurance costs associated with Aviation were properly eliminated in IS 22 and they should not be incorporated within the additional aviation costs identified (adjusted out) within DR response 101(c). b. Adjustment No. IS 19 annualized Distrigas charges incurred during the test period to give effect to the pro-forma KGS DistriGas percentage effective April 2006. Thus, the 19.22% referenced in the worksheet attached to DR 101 was used to record actual charges for the period January - June 2005 (see the workpaper for IS 19), which was then adjusted on a pro-forma basis to reflect the annualized DistriGas percentage of 15.56%. Adjustment No. IS 19 effectively reduces the aviation costs (as well as other costs) in the rate filing to reflect the revised DistriGas ratio. A portion of the remaining corporate aviation costs were removed in Adjustment No. IS 22 and the remainder was identified in response to DR 101.

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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Justin Grady]
Data Request: KCC 139 :: Legislative Advocacy Expenses
Date: 2006-08-17

Question 1 (Prepared by Don Whitlock)

Please Provide the Following: Please list, by FERC account, all expenses included in Kansas Gas Service's test year cost of service as allocated from Oneok Cost Center 1015, 1016, 1418, and 1419.

Response:

The attached file (KCC Staff DR 139.xls) contains the requested information. Allocated corporate costs are recorded in account 9302995. Kansas Gas Service costs are recorded in applicable FERC accounts.

Attachment File Name	Attachment Note
KCC Staff DR 139.xls	

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Corporate cost center 1015, 1016, 1418, 1419 charges for 2005

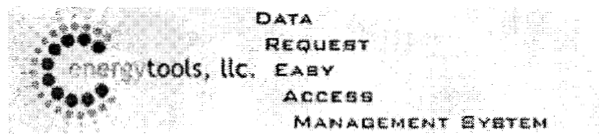
Company	CC	Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
10	1015	OKE GOV AFFAIRS	9200100	A&G SALARIES	328.31	293.88	291.42	333.21	316.01	329.48	333.22	296.33	319.69	343.06	322.15	354.10	3,860.86
10	1015	OKE GOV AFFAIRS	9200899	A&G SALARIES CONTRA LABOR ATTENDS	133.79	119.76	118.75	135.78	128.77	134.26	135.79	120.75	130.27	139.80	131.28	144.30	1,573.30
10	1015	OKE GOV AFFAIRS	9210304	A&G S&E CELLULAR PHONES	6.07	0.00	11.94	0.00	0.00	0.00	0.00	178.76	12.09	14.03	85.90	393.85	702.64
10	1015	OKE GOV AFFAIRS	9210370	A&G S&E PAC GENERAL ACTIVITY	128.11	128.11	128.11	128.11	0.00	222.40	94.29	0.00	113.14	113.14	113.14	113.14	1,262.84
10	1015	OKE GOV AFFAIRS	9302800	A&G MISC PROCUREMENT CARD CLEARING	(846.83)	0.00	3,193.01	(3,193.01)	0.00	593.96	(593.96)	0.00	550.82	(550.82)	0.00	435.03	(411.80)
10	1016	OKE LEGISLATIVE AFFAIRS	9210203	A&G S&E UTILITIES	130.82	62.09	680.37	233.13	158.44	229.13	362.46	331.33	370.03	297.51	40.86	343.74	3,239.91
10	1016	OKE LEGISLATIVE AFFAIRS	9210304	A&G S&E CELLULAR PHONES	137.44	107.90	343.72	107.04	111.79	266.41	494.03	129.23	83.55	86.63	0.00	0.00	1,867.74
10	1016	OKE LEGISLATIVE AFFAIRS	9250100	A&G INSURANCE	0.00	0.00	0.00	134.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.40
10	1016	OKE LEGISLATIVE AFFAIRS	9302800	A&G MISC PROCUREMENT CARD CLEARING	(3,576.83)	0.00	6,719.52	(6,719.52)	0.00	4,190.77	(4,190.77)	0.00	1,239.84	(1,239.84)	0.00	377.09	(3,199.74)
10	1016	OKE LEGISLATIVE AFFAIRS	9310100	A&G RENTS LAND/FACILITY	1,407.00	1,407.00	1,407.00	1,407.00	1,407.00	1,407.00	1,407.00	1,407.00	1,449.00	1,449.00	1,449.00	1,449.00	17,010.00
10	1418	OKE GOVT AFFAIRS KGS	9210100	A&G SUPPLIES & EXPENSES MISC	7.50	1.00	1.22	1.48	0.71	1.25	0.92	0.89	1.74	52.13	34.41	1.34	104.59
10	1418	OKE GOVT AFFAIRS KGS	9210102	A&G S&E EMPL MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.73	0.00	0.00	0.00	45.73
10	1418	OKE GOVT AFFAIRS KGS	9210304	A&G S&E CELLULAR PHONES	3.59	3.42	(2.49)	3.38	0.00	0.00	0.00	13.96	8.30	0.00	0.00	0.00	30.16
10	1418	OKE GOVT AFFAIRS KGS	9210370	A&G S&E PAC GENERAL ACTIVITY	64.06	64.06	64.06	64.06	96.08	15.12	47.14	47.14	0.00	47.14	47.14	47.14	603.14
10	1419	OKE GOVT AFFAIRS TGS	9200100	A&G SALARIES	399.99	400.00	400.00	400.00	400.00	406.68	400.00	400.00	400.00	480.00	480.00	479.99	5,046.66
10	1419	OKE GOVT AFFAIRS TGS	9200899	A&G SALARIES CONTRA LABOR ATTENDS	163.00	163.00	163.00	163.00	163.00	165.72	163.00	163.00	163.00	195.60	195.60	195.60	2,056.52
10	1419	OKE GOVT AFFAIRS TGS	9210100	A&G SUPPLIES & EXPENSES MISC	78.72	12.73	0.00	0.00	0.00	23.18	0.00	11.59	11.59	13.91	27.82	4.68	184.22
10	1419	OKE GOVT AFFAIRS TGS	9210202	A&G S&E SUBS/PUBLICATIONS	10.66	11.59	11.59	11.59	11.59	0.00	0.00	0.00	2.70	0.00	0.00	0.00	59.72
10	1419	OKE GOVT AFFAIRS TGS	9210207	A&G S&E TRAVEL/ENTERTAINMENT	87.87	1.92	32.71	69.69	59.99	52.82	90.49	42.91	243.20	47.25	77.07	273.46	1,079.38
10	1419	OKE GOVT AFFAIRS TGS	9210210	A&G S&E OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	0.00	13.77	0.00	26.27
10	1419	OKE GOVT AFFAIRS TGS	9210220	A&G S&E MEMBERSHIP DUES	3.50	19.64	5.69	3.50	3.50	0.00	28.69	3.98	3.75	4.50	4.50	24.00	105.25
10	1419	OKE GOVT AFFAIRS TGS	9210228	A&G S&E PERS USE AUTO	0.00	0.00	23.70	0.00	0.00	28.55	0.00	0.00	20.71	0.00	0.00	0.00	72.96
10	1419	OKE GOVT AFFAIRS TGS	9210304	A&G S&E CELLULAR PHONES	7.26	4.34	0.00	0.00	0.00	57.54	0.00	0.00	0.00	0.00	0.00	5.20	74.34
10	1419	OKE GOVT AFFAIRS TGS	9210370	A&G S&E PAC GENERAL ACTIVITY	64.06	64.06	64.06	64.06	96.08	15.12	47.14	47.14	0.00	56.57	56.57	113.14	688.00
10	1419	OKE GOVT AFFAIRS TGS	9302800	A&G MISC PROCUREMENT CARD CLEARING	(38.00)	0.00	66.69	(66.69)	0.00	90.50	(90.50)	0.00	40.78	(48.93)	0.00	97.12	50.97
10	1419	OKE GOVT AFFAIRS TGS	9310120	A&G RENTS EQUIPMENT	0.00	0.00	6.75	0.00	4.50	0.00	0.00	4.50	4.50	0.00	0.00	16.20	36.45
Total					(\$1,299.91)	\$2,864.50	\$1,730.82	(\$6,719.79)	\$2,957.46	\$8,229.89	(\$1,271.06)	\$3,292.80	\$5,069.09	\$1,503.38	\$3,079.21	\$4,868.12	\$36,304.51
															Proforma Distrigas rate	15.5600%	
51		9302995	Proforma amount allocated to Kansas Gas Service CO 051												\$5,648.98		

Kansas Gas Service charges to cost center 1418

Company	CC	Account	S&E	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
51	1418	OKE GOVT AFFAIRS KGS	9210100	A&G SUPPLIES & EXPENSES MISC	21	\$12.43	\$0.00	\$0.00	\$0.00	\$0.00	\$12.03	\$0.00	\$0.00	\$0.00	\$257.28	\$281.74		
51	1418	OKE GOVT AFFAIRS KGS	9210100	A&G SUPPLIES & EXPENSES MISC	35	23.27	16.04	19.60	23.74	11.31	7.96	14.77	14.23	27.77	603.50	8.61	21.39	792.19
51	1418	OKE GOVT AFFAIRS KGS	9210100	A&G SUPPLIES & EXPENSES MISC	42	84.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230.56	541.90	0.00	856.82	
51	1418	OKE GOVT AFFAIRS KGS	9210102	A&G S&E EMPL MISC	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.91	0.00	0.00	0.00	57.91	
51	1418	OKE GOVT AFFAIRS KGS	9210102	A&G S&E EMPL MISC	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361.80	0.00	0.00	0.00	361.80	
51	1418	OKE GOVT AFFAIRS KGS	9210102	A&G S&E EMPL MISC	42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.92	0.00	0.00	0.00	311.92	
51	1418	OKE GOVT AFFAIRS KGS	9210304	A&G S&E CELLULAR PHONES	39	57.40	54.69	(39.88)	54.03	0.00	0.00	223.30	132.73	0.00	0.00	0.00	482.27	
51	1418	OKE GOVT AFFAIRS KGS	9210370	A&G S&E PAC GENERAL ACTIVITY	21	1,024.88	1,024.88	1,024.88	1,024.88	1,537.36	241.83	754.29	754.29	942.86	754.29	754.29	10,593.02	
Total				\$1,202.34	\$1,095.61	\$1,004.60	\$1,102.65	\$1,548.67	\$261.82	\$769.06	\$991.82	\$1,834.99	\$1,588.35	\$1,304.80	\$1,032.96	\$13,737.67		

Kansas Gas Service charges to cost center 1418 not included in filing (below the line)

51	1418	OKE GOVT AFFAIRS KGS	4264102	GOVERNMENTAL AFFAIRS EXPENSE	11	\$8,601.59	\$7,001.60	\$7,001.60	\$7,001.60	\$7,001.60	\$7,106.62	\$7,001.60	\$7,001.60	\$7,001.60	\$7,001.60	\$7,001.60	\$85,724.21	
51	1418	OKE GOVT AFFAIRS KGS	4264102	GOVERNMENTAL AFFAIRS EXPENSE	21	0.00	1,109.99	1,123.06	785.53	1,072.55	828.75	42.48	1,083.32	985.32	240.00	914.06	400.00	8,585.06
51	1418	OKE GOVT AFFAIRS KGS	4264102	GOVERNMENTAL AFFAIRS EXPENSE	35	327.30	455.22	164.59	233.28	119.56	102.44	142.61	203.88	164.91	1,150.10	573.44	425.24	4,062.57
51	1418	OKE GOVT AFFAIRS KGS	4264102	GOVERNMENTAL AFFAIRS EXPENSE	39	0.00	54.14	56.67	0.00	0.00	111.97	623.16	0.00	0.00	92.74	0.00	0.00	938.68
51	1418	OKE GOVT AFFAIRS KGS	4264102	GOVERNMENTAL AFFAIRS EXPENSE	42	16.00	0.00	439.53	91.20	18.40	112.58	97.80	74.55	68.15	294.34	203.75	89.78	1,506.08
51	1418	OKE GOVT AFFAIRS KGS	4264103	OUTSIDE POLITICAL SERVICES	21	0.00	14,400.00	14,400.00	0.00	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00
51	1418	OKE GOVT AFFAIRS KGS	4264899	GOVT/LEG LABOR ATTENDS	89	3,505.15	2,853.15	2,853.15	2,853.15	2,853.15	2,895.95	2,853.15	2,853.15	2,853.15	2,853.15	2,853.15	2,853.15	34,932.60
Total				\$12,450.04	\$25,874.10	\$26,038.60	\$10,964.76	\$18,265.26	\$11,158.31	\$10,760.80	\$11,216.50	\$11,073.13	\$11,631.93	\$11,546.00	\$10,769.77	\$171,749.20		



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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Justin Grady]
Data Request: KCC 154 :: Country Club Dues
Date: 2006-08-23

Question 1 (Prepared by David Dittmore)

Please Provide the Following: KGS' response to data request No. CURB-47 states that "Country Club Dues" are part of the benefit package offered to officers. KGS' response to data request No. KCC-50 states that there were no costs incurred during the test year for a list of benefits including "country or athletic club membership and expenses". 1. Did KGS or Oneok offer the payment of country club dues as a benefit in 2005? 2. Were the expenses associated with country club dues explicitly removed from the cost of service in this case through a pro forma adjustment?

Response:

1. Yes. 2. Yes. The vast majority of country club related dues were removed from the case in Adjustment No. IS 30 and are a subset of the costs identified as 'Memberships'. Golf-related costs allocated to KGS in the amount of \$6,800 were innadvertantly included as an operating expense and should be removed as identified in the response to KCC Staff DR 40. A supplemental response to KCC Staff DR 50 is being prepared to reflect this information.

No Digital Attachments Found.

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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Justin Grady]
Data Request: KCC 166 :: Incentive Compensation Expenses
Date: 2006-08-23

Question 1 (Prepared by Don Whitlock)

Please Provide the Following: KGS's responses to data requests No. CURB 39 and 45 are provided in such a way that it is difficult to ascertain the amounts of incentive pay granted in each of the last three years.

Please provide the following information in a spreadsheet that clearly delineates the requested information.

1. The amount of incentive compensation expenses incurred during the years 2003, 2004 and 2005. These expenses should be separated by expenses incurred for incentive programs for officers and incentive programs for non-officer employees. Also, if possible, please classify the expenses by the program they are related to. This is to include amounts allocated from Oneok. 2. The amount of incentive compensation expenses, by FERC account, included in KGS's 2005 test year cost of service. Please separate the expenses between incentive programs for officers and incentive programs for non-officer employees. Also, if possible, please classify the expenses by the program they are related to. This is to include amounts allocated from Oneok.

Response:

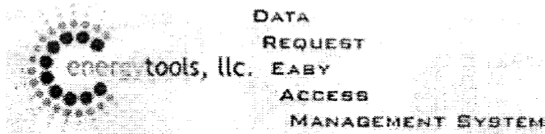
The attached file (KCC Staff DR 166.xls) contains the monthly incentive accruals for ONEOK and Kansas Gas Service by FERC account. The Company does not accrue the estimated incentive expense by type of program. The annual program payments are listed by type in the last three columns.

Attachment File Name	Attachment Note
KCC Staff DR 166.xls	

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		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2003														
Company	Account													
10	9200700 A&G SALARIES INCENTIVE PLAN	\$206,683.00	\$206,683.00	(\$1,162,052.00)	\$1,201,010.00	(\$330,852.00)	(\$786,688.00)	\$149,900.00	\$11,000.00	\$268,000.00	\$276,000.00	\$706,000.00	\$1,165,195.00	\$1,910,879.00
	Distrigas rate	17.9540%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	18.6200%	
51	9302995 Amount allocated to Kansas Gas Service	\$37,107.87	\$38,484.37	(\$216,374.08)	\$223,628.06	(\$61,604.64)	(\$146,481.31)	\$27,911.38	\$2,048.20	\$49,901.60	\$51,391.20	\$131,457.20	\$216,959.31	\$354,429.16
51	9200700 A&G SALARIES INCENTIVE PLAN	\$101,575.68	\$101,575.68	\$116,504.64	\$546,141.12	(\$150,450.24)	(\$118,088.64)	(\$190,080.00)	\$4,000.00	\$123,000.00	\$125,000.00	\$321,000.00	\$529,822.00	\$1,510,000.24
2004														
Company	Account													
10	9200700 A&G SALARIES INCENTIVE PLAN	\$457,000.00	\$486,000.00	(\$128,000.00)	\$492,000.00	(\$227,000.00)	(\$84,000.00)	\$522,000.00	\$953,000.00	\$185,000.00	\$152,000.00	\$387,000.00	\$663,000.00	\$3,878,000.00
	Distrigas rate	19.1630%	19.1630%	18.9940%	18.9940%	18.9940%	18.9940%	18.9940%	18.9940%	19.0600%	19.0600%	19.0600%	19.0600%	
51	9302995 Amount allocated to Kansas Gas Service	\$87,574.91	\$93,132.18	(\$24,312.32)	\$93,450.48	(\$43,116.38)	(\$15,954.96)	\$99,148.68	\$181,012.82	\$35,261.00	\$28,971.20	\$73,762.20	\$130,179.80	\$739,109.61
51	9200700 A&G SALARIES INCENTIVE PLAN	\$208,000.00	\$221,000.00	(\$50,000.00)	\$229,000.00	(\$106,000.00)	(\$39,000.00)	\$243,000.00	\$444,000.00	\$86,000.00	\$71,000.00	\$180,000.00	\$317,000.00	\$1,804,000.00
2005														
Company	Account													
10	9200700 A&G SALARIES INCENTIVE PLAN	\$0.00	\$0.00	\$811,821.54	\$464,060.53	\$476,000.00	\$197,000.00	\$209,000.00	\$83,000.00	\$3,916,000.00	\$290,000.00	\$433,000.00	\$3,154,000.00	\$10,033,882.07
	Proforma Distrigas rate													15.5600%
51	9302995 Proforma amount allocated to Kansas Gas Service CO 051													\$1,561,272.05
51	9200700 A&G SALARIES INCENTIVE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$185,911.20	\$63,970.40	\$69,798.80	\$13,828.40	\$1,509,295.40	\$95,526.60	\$152,325.40	\$613,295.80	\$2,703,952.00

		Actual pay-out following year			
Company	Account	Total	Officer	Non-officer	President/Project
2003	10 9200700 A&G SALARIES INCENTIVE PLAN	\$3,026,000.00	\$1,531,600.00	\$1,462,400.00	\$32,000.00
	Distrigas rate				
	51 9302995 Amount allocated to Kansas Gas Servi				
51 9200700 A&G SALARIES INCENTIVE PLAN		\$1,515,500.00	\$167,000.00	\$1,291,000.00	\$57,500.00
2004	10 9200700 A&G SALARIES INCENTIVE PLAN	\$3,947,493.00	\$1,642,350.00	\$2,305,143.00	\$0.00
	Distrigas rate				
	51 9302995 Amount allocated to Kansas Gas Servi				
51 9200700 A&G SALARIES INCENTIVE PLAN		\$2,107,500.00	\$320,000.00	\$1,725,500.00	\$62,000.00
2005	10 9200700 A&G SALARIES INCENTIVE PLAN	\$4,629,200.00	\$2,500,000.00	\$2,002,200.00	\$127,000.00
	Profoma Distrigas rate				
	51 9302995 Profoma amount allocated to Kansas Gas Servi				
51 9200700 A&G SALARIES INCENTIVE PLAN		\$2,290,700.00	\$381,000.00	\$1,896,700.00	\$13,000.00



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Monday, September 25, 2006

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Docket: [06-KGSG-1209-RTS] 2006 KGS Rate Case
Requestor: [Kansas Corporation Commission] [Larry Holloway]
Data Request: KCC 201 :: MCMC Assets Transferred to KGS
Date: 2006-09-15

Question 1 (Prepared by Rick Tangeman)

Please Provide the Following: In response to KCC DR 1, KGS supplied workpapers in support of adjustment PLT 5 on excel spreadsheet titled "MCMC Recap.xls". Please provide the following: 1. Similar information in spreadsheet format for all of the individual assets listed on Table 1, page 2, of the Direct Testimony of Richard H. Tangeman. 2. Indicate which individual assets on response and MCMC Recap.xls relate to titles and asset listings on referenced Table 1.

Response:

1. See attached spreadsheet "MCMC Recap DR 201.xls". This spreadsheet includes all items not listed on the previous spreadsheet "MCMC Recap.xls". 2. Spreadsheet "MCMC Recap.xls" includes in order items 1, 2, 8, 4 and 7. The Mullinville ANR interconnect was listed as ANR Alden interconnect by mistake. The ANR Alden interconnect cost was included in the Bushton Compressor costs in the table but has since been retired resulting in a lower initial cost for the Bushton Compressor on the spreadsheet as compared to the table in testimony. The Spreadsheet "MCMC Recap DR 201.xls" includes in order items 3, 5 and 6.

Attachment File Name	Attachment Note
MCMC Recap DR 201.xls	

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Data Request KCC 201

	Cost	Accumulated Depreciation	Net Plant
12" pipeline - Satanta outlet west:			
36700	\$501,001.63	\$55,999.46	\$445,002.17
24" pipeline - Hutchinson to Yaggy:			
36700	\$3,341,645.18	\$411,815.40	\$2,929,829.78
20" pipeline - Yaggy to Bushton:			
36520	\$11,546.85	\$161.66	\$11,385.19
36700	\$8,828,343.00	\$1,086,765.27	\$7,741,577.73
36900	\$387,309.75	\$71,531.17	\$315,778.58
	<u>\$9,227,199.60</u>	<u>\$1,158,458.09</u>	<u>\$8,068,741.51</u>
	<u>\$13,069,846.41</u>	<u>\$1,626,272.96</u>	<u>\$11,443,573.45</u>

ANR Alden Interconnect:

Retired

CERTIFICATE OF SERVICE

06-KGSG-1209-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing docket was placed in the United States mail, postage prepaid, or hand-delivered this 27th day of September, 2006, to the following:

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