

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

AUG 14 2009

In the Matter of the Application of Atmos
Energy for Approval of the Commission for
Gas System Reliability Surcharge per K.S.A.
66-2201 through 66-2204

Docket No. 10-ATMG-133-TAR

Susan Talley

DIRECT TESTIMONY OF KAREN P. WILKES

1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

2 A. My name is Karen P. Wilkes. My business address is 1555 Blake Street, Suite 400, Denver,
3 Colorado, 80202.

4 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

5 A. I am employed by Atmos Energy ("Atmos") as a Vice-President in Colorado/Kansas Division.

**6 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND, PROFESSIONAL
7 EXPERIENCE AND CURRENT RESPONSIBILITIES.**

8 A. I attended the University of Northern Colorado in the 1970's and have worked in a variety of
9 positions. In 1984, I joined Greeley Gas Company ("Greeley Gas") sales and marketing team.
10 Greeley Gas was purchased by Atmos in 1993.

11 Since that time I have been in a variety of positions with increasing responsibility. I
12 was named Manager of Public Affairs for Atmos' Colorado operations in 1997. In this
13 position I was responsible for community, legislative, and regulatory relationships at the local
14 and state level within Colorado. In 2005, I was named Director of Public Affairs and my
15 responsibility increased to also include community and legislative relationships in Kansas. I
16 was named to my current position, Vice President of Regulatory and Public Affairs, on

1 September 30, 2007. I am also the former Chairwoman for Colorado State Low Income
2 Energy Assistance Commission and have served on a wide variety of boards and committees
3 that work directly with low income assistance, energy efficiency and legislative issues.

4 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

5 A. Yes. I have previously filed testimony before this Commission.

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

7 A. The purpose of my testimony is to support the calculation of the revenue requirement by
8 customer class for Atmos' proposed Gas System Reliability Surcharge ("GSRS").

9 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

10 A. Yes, I am sponsoring five exhibits. Exhibit KPW-1 shows the calculation of the proposed
11 GSRS revenue. Exhibit KPW-2 details the specific projects and performs the calculation of
12 depreciation, accumulated reserve and accumulated deferred income taxes. The specific
13 projects are sponsored by Barton Armstrong. Exhibit KPW-3 details the functional projects
14 and performs the calculation of depreciation, accumulated reserve and accumulated deferred
15 income taxes. The functional projects are also sponsored by Barton Armstrong. Exhibit
16 KPW-4 shows the class allocation of the GSRS surcharge, and Exhibit KPW-5 is the tariff
17 sheet.

18 **Q. PLEASE EXPLAIN EXHIBIT KPW-1.**

19 A. Pursuant to the provisions of K.S.A. 66-2204, Exhibit KPW-1 shows the increase to rate base
20 and the calculation of the GSRS revenue requirement. The rate base increase as a result of
21 these projects is \$9.1 million and the proposed revenue increase is \$871,000.

22 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM REVENUE**

1 **REQUIREMENTS SET FORTH IN SENATE BILL 414?**

2 A. Yes. K.S.A. 66-2203 states that "the commission may not approve a GSRS to the extent it
3 would produce total annualized GSRS revenues below the lesser of \$1,000,000 or 1/2 % of
4 the natural gas public utility's base revenue level approved by the commission in the natural
5 gas public utility's most recent general rate proceeding." Based on Atmos' most recent general
6 rate proceeding, that amount would total \$208,000.

7 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM ALLOWABLE**
8 **RECOVERY UNDER K.S.A. 66-2203?**

9 A. Yes. K.S.A. 66-2203 includes a limit of \$.40/customer/month. KPW-4 includes an
10 adjustment to reduce the Company's request so it does not exceed the statutorily required cap.

11 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

12 A. Components of the rate base calculation include Gross Plant, which is the original cost of all
13 eligible projects, less any related cost of removal and abandonment of the existing system;
14 Accumulated Depreciation, which has been calculated by project based on the approved
15 depreciation rate for that type of plant; Working Capital, which reflects the impact of accrued
16 taxes and accrued interest; and Accumulated Deferred Income Taxes, which has been
17 calculated by project based on the type of plant. Exhibit KPW-2 details the GSRS net plant
18 calculation and the deferred taxes calculation for the specific projects. Exhibit KPW-3 details
19 the GSRS net plant and the deferred taxes calculation for the functional projects.

20 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED INCLUDED IN**
21 **ATMOS' LAST GENERAL RATE FILING?**

22 A. No. None of the projects included in the GSRS filing were included Atmos' last rate filing.

1 These projects were completed subsequent to the March 31, 2007, test period included in
2 Atmos' last general rate filing.

3 **Q. HOW WAS THE RATE OF RETURN CALCULATED?**

4 A. The Stipulated Settlement Agreement in Atmos' most recent rate case, Docket No.
5 08-ATMG-280-RTS ("280 Docket"), sets forth the provisions for the return calculation. It
6 states, "the debt/equity ratio shall be 51.90%/48.10%, the cost of debt shall be 6.11% and the
7 cost of equity shall be the average of the cost of equity used or agreed to be used by the
8 commission in calculating the GSRS surcharge for the other Kansas gas utility companies."

9 The cost of equity included in this filing is 10.20%, which is based on the cost of equity for
10 Kansas Gas Service as set forth in Docket No. 06-KGSG-1209-RTS (10.2%) and the cost of
11 equity for Black Hills Energy as set forth in Docket No. 08-AQLG-852-TAR (10.2%). Atmos
12 would note that since the cost of equity information was only agreed to between Atmos and
13 Staff and not CURB, the other party in the 280 Docket, the agreed upon cost of equity may not
14 qualify under K.S.A. 66-2204(d)(9) as "agreed-upon" information due to the lack of a
15 unanimous agreement of all parties. Therefore, unless CURB agrees to use 10.2% as the cost
16 of equity, the Commission may be required to utilize the average of the recommendations
17 contained in the testimony submitted by Atmos and the Staff in the 280 Docket to determine
18 the cost of common equity as provided for under K.S.A. 66-2204(d)(9). In the 280 Docket,
19 Staff's recommended return on equity was 9.6% (Direct Testimony of Adam Gatewood, p. 4,
20 line 6). Atmos' recommended return on equity was 11% (Direct Testimony of Bruce Fairchild,
21 p. 5, lines 7-8). The average of the two recommendations would be 10.3%.

22 **Q. PLEASE EXPLAIN EXHIBIT KPW-4.**

1 A. Exhibit KPW-4 shows the allocation of the GSRS revenue by class. The customer class
2 allocation is pursuant to the collaborate rate design agreed to by Atmos and Staff pursuant to
3 the Stipulated Settlement Agreement in Docket No. 08-AQLG-852-TAR.

4 **Q. DOES THE ALLOCATION OF THE PROPOSED GSRS SURCHARGE FALL**
5 **WITHIN THE PARAMETERS AS SET FORTH IN THE STATUTE?**

6 A. Yes. K.S.A 66-2204 (e) (1) states, "A GSRS shall be charged to customers as a monthly fixed
7 charge and not based on volumetric consumption. The monthly charge shall not increase more
8 than \$.40 per residential customer over the base rates in effect for the initial filing of a GSRS."
9 The proposed GSRS Surcharge yields the maximum \$.40 per month surcharge for a residential
10 customer.

11 **Q. PLEASE EXPLAIN EXHIBIT KPW-5.**

12 A. Exhibit KPW-5 is the tariff sheet for the proposed GSRS surcharge.

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes it does.

VERIFICATION OF KAREN P. WILKES

STATE OF COLORADO)
)ss:
COUNTY OF DENVER)

I, Karen P. Wilkes, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing Direct Testimony of Karen P. Wilkes; that I have read the testimony and am familiar with its contents; and that the facts set forth therein are true and correct.

Karen P. Wilkes
Karen P. Wilkes

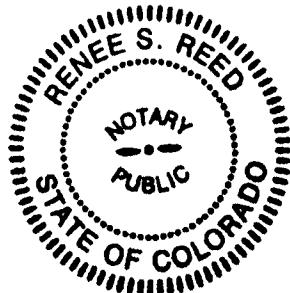
SUBSCRIBED AND SWORN to before me this 14th day of August, 2009.

Renee S. Reed

Notary Public

Appointment/Commission Expires:

3/28/2012



**Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRS**

LINE NUMBER	DESCRIPTION	AMOUNT			
		(a)	(b)	(c)	(d)
1	Gas Plant			\$9,802,566	
2	Depreciation & Amortization Reserve			(214,491)	
3	Net Gas Plant			9,588,075	
4					
5	Accumulated Deferred Income Taxes			(480,067)	
6	Total Rate Base			9,108,008	
7					
8	Rate of Return [line 22]			8.08%	
9	Required Operating Income [line 6 * line 8]			735,927	
10	Operating Income At Present Rates [line 28]			(211,492)	
11					
12	Deficiency [line 9 + line 16]			524,435	
13	Tax Factor [line 36]			60.223%	
14	Total Proposed Rate Adjustment			\$870,829	
15					
16					
17	Rate of Return	Percent	Cost		Weighted Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt	51.9%	6.11%	3.17%	
21	Equity	48.1%	10.20%	4.91%	
22		100.00%			8.08%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
26	Income Taxes on Depreciation Adjustment	(242,863)	39.778%	(96,605)	
27	Income Taxes on Adjusted Interest Expense	(288,823)	39.778%	(114,887)	
28	Operating Income At Present Rates				(\$211,492)
29	<i>Change in Rate Base</i>			\$9,108,008	
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	<i>Adjusted Interest Expense</i>			288,823	
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.35%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.223%

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	FERC			In Service			Month			Book		
								Code	Act	Date	File Date	In Svc	Depreciation Rate	Annual Depreciation	Accumulated YR 1	Accumulated YR 2	Accumulated Depreciation	Rate	Depreciation
1	1/31/2007	060.14550	Public Improvements	Olathe	132nd & Lakeshore	\$1,722	Replace approximately 2400' of 2" steel main with 2" PE plastic due to leakage.	Public Improvements	376	1/31/2007	8/1/2009	30	2.02%	34.77	88.18	5.00%	9.50%	249.62	(161.44)
2	4/27/2007	060.15311	Public Improvements	Overland Park	I-435 & US 69	\$5,568	Relocate approximately 250' of 3" steel main with 250' of 4" steel to clear road improvements for KDOT.	Public Improvements	376	4/27/2007	8/1/2009	28	2.02%	112.43	258.28	5.00%	9.50%	807.05	(548.77)
3	5/9/2007	060.14604	Public Improvements	Bonner Springs	130th & State Avenue	\$8,449	Relocate approximately 200' of 4" PE plastic main and 350' of 4" steel main for KDOT road improvement.	Public Improvements	376	5/9/2007	8/1/2009	27	2.02%	170.67	396.38	5.00%	9.50%	1,226.11	(838.73)
4	5/10/2007	060.15173	Safety Upgrade (Odorizer, Reg Stations...)	Overland Park	159th & Quivira	\$3,158	Replace regulator at district regulator station due to existing regulator being obsolete.	Public Improvements	376	5/10/2007	8/1/2009	27	2.02%	63.80	144.26	5.00%	9.50%	457.97	(313.71)
5	6/8/2007	060.15307	Above Ground Piping	Strong City	5th & Cottonwood	\$19,689	Replace approximately 500' of 3" & 2" steel main with 2" PE plastic due to leakage.	Public Improvements	376	6/8/2007	8/1/2009	26	2.02%	397.72	867.25	5.00%	9.50%	2,854.95	(1,987.70)
6	6/12/2007	060.15168	Leakage	Elsmore	5th & Main	\$2,024	Replace 382' of 1" steel main with 2" PE plastic due to leakage.	Public Improvements	376	6/12/2007	8/1/2009	26	2.02%	40.88	88.69	5.00%	9.50%	293.43	(204.74)
7	7/9/2007	060.14506	Leakage	Olathe	Church & Popular	\$5,497	Replaced old steel main at Westerfield Apartments with 7531' of 2" PE plastic due to leakage.	Public Improvements	376	7/9/2007	8/1/2009	25	2.02%	111.04	232.57	5.00%	9.50%	797.04	(564.47)
8	7/6/2007	060.14531	Non-Standard Pipe	Coffeyville	4th - Central to Willow	\$6,928	Replace approximately 3889' of 4" cast iron & 550' of steel main with 2" PE plastic, along with 62 service lines.	Public Improvements	376	7/9/2007	8/1/2009	25	2.02%	139.95	293.12	5.00%	9.50%	1,004.60	(711.48)
9	7/9/2007	060.14622	Safety Upgrade (Odorizer, Reg Stations...)	Peabody	9th & Vine	\$28,268	Replace regulator at town border station due to existing regulator, piping and fittings being obsolete.	Public Improvements	376	7/9/2007	8/1/2009	25	2.53%	740.51	1,550.96	5.00%	9.50%	4,244.05	(2,693.09)
10	7/30/2007	060.15287	Leakage	Lafountain	Harper Rd & CR300	\$5,292	Replace approximately 850' of 2" steel main with 2" PE plastic due to leakage.	Public Improvements	376	7/30/2007	8/1/2009	24	2.02%	106.90	217.66	5.00%	9.50%	767.36	(549.70)
11	8/6/2007	060.15368	Public Improvements	Overland Park	118th Street	\$14,377	Replace approximately 100' of 4" p.e. And 25' of 2" p.e. and a 2" valve to clear an edge drain for the City of Overland Park, Kansas.	Public Improvements	376	8/6/2007	8/1/2009	24	2.02%	290.41	585.66	5.00%	9.50%	2,084.62	(1,498.96)
12	8/16/2007	060.15254	Leakage	Kansas City, Ks	82nd & State	\$17,233	Replace approximately 500' of 4" steel main with 4" PE plastic due to leakage.	Public Improvements	376	8/16/2007	8/1/2009	24	2.02%	348.10	692.33	5.00%	9.50%	2,498.71	(1,806.38)
13	8/21/2007	060.15380	Public Improvements	Olathe	146th & Locust	\$15,107	Relocate approximately 800' of 2" PE plastic main due to conflicts with new sewer line replacement.	Public Improvements	376	8/21/2007	8/1/2009	24	2.02%	305.17	602.71	5.00%	9.50%	2,180.54	(1,587.83)
14	8/22/2007	060.14631	Abnormal Operating Condition	Council Grove	Jefferson & Hays	\$10,571	Replace the Council Grove district regulator station to remove obsolete regulators and fittings.	Public Improvements	376	8/22/2007	8/1/2009	24	4.74%	501.08	988.24	5.00%	9.50%	1,532.83	(544.59)
15	8/22/2007	060.15298	Above Ground Piping	Savonburg	Forest & Walnut	\$5,279	Replace approximately 400' of 2" steel main with 2" PE plastic due to main being above ground.	Public Improvements	376	8/22/2007	8/1/2009	24	2.02%	106.64	210.32	5.00%	9.50%	765.45	(555.13)
16	8/23/2007	060.15441	Public Improvements	Herington	Trapp Street	\$16,565	Main replacement mandated by the City of Herington. Existing 2 inch and 3 inch steel was in conflict with City road and storm.	Public Improvements	376	8/28/2007	8/1/2009	23	2.02%	334.60	654.33	5.00%	9.50%	2,401.86	(1,747.53)

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														Date	In Svc	Rate	Depreciation	Rate	Depreciation		
17	9/4/2007 060.15176	Public Improvements	Lenexa	Monticello & Prairie Star Parkway	Olathe	\$4,380	Relocate approximately 133' of 2" PE plastic main to clear City of Lenexa road improvement project.	88.47	171.29	5.00%	9.50%	635.03	(463.74)	9/4/2007 8/1/2009	23	2.02%	88.47	171.29	5.00%	9.50%	
18	9/4/2007 060.15158	Leakage	Olathe	Popular & Mardie		\$16,559	Replace approximately 1220' of 2" steel main with 2" PE plastic due to leakage.	192.703	192.703	9/4/2007 8/1/2009	23	2.02%	334.49	647.61	5.00%	9.50%	2,401.04	(1,753.43)	(190.61)		
19	9/4/2007 060.15091	Leakage	Olathe	Keesler between Poplar & Prairie		\$1,800	Replace approximately 700' of 2" steel main with 2" PE plastic due to leakage.	192.703	192.703	9/4/2007 8/1/2009	23	2.02%	36.36	70.40	5.00%	9.50%	261.01	(190.61)			
20	9/8/2007 060.15146	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	161st & Pfleum		\$10,784	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	192.739	9/6/2007 8/1/2009	23	4.74%	511.15	986.80	5.00%	9.50%	1,563.65	(576.85)			
21	9/6/2007 060.15306	Leakage	Olathe	Dennis & Parker		\$3,202	Replace approximately 500' of 2" steel main with 2" PE plastic due to leakage.	192.703	192.703	9/6/2007 8/1/2009	23	2.02%	64.68	124.67	5.00%	9.50%	464.26	(339.39)			
22	9/6/2007 060.15171	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	158th & Cottonwood		\$7,259	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	192.739	9/6/2007 8/1/2009	23	4.74%	344.08	664.27	5.00%	9.50%	1,052.57	(388.30)			
23	9/6/2007 060.15172	Safety Upgrade (Odorizer, Reg Stations...)	Olathe	159th & Ridgeview		\$6,192	Replace regulator at district regulator station due to existing regulator being obsolete.	192.739	192.739	9/6/2007 8/1/2009	23	4.74%	293.50	566.62	5.00%	9.50%	897.83	(331.21)			
24	9/6/2007 060.15284	Leakage	Olathe	Chestnut - South to Greece		\$5,436	Replace approximately 680' of 2" bare steel main with 2" PE plastic main due to leakage.	192.703	192.703	9/6/2007 8/1/2009	23	2.02%	109.81	211.98	5.00%	9.50%	788.25	(576.26)			
25	9/9/2007 060.15207	Leakage	Frederia	3rd & Harrison		\$12,312	Replace approximately 1250' of 2" steel main with 2" PE plastic due to leakage along with relocating a district regulator station.	192.703	192.703	9/9/2007 8/1/2009	23	2.02%	248.71	478.08	5.00%	9.50%	1,785.27	(1,307.19)			
26	8/10/2007 060.15275	Public Improvements	Pleasanton	Hwy. 69		\$25,522	Replace approximately 14,500' of 6" steel to clear the highway improvements for the Kansas Department of Transportation	192.703	192.703	9/10/2007 8/1/2009	23	2.02%	515.55	989.57	5.00%	9.50%	3,700.72	(2,711.15)			
27	9/19/2007 060.15284	Public Improvements	Olathe	Iowa Street		\$14,807	Replace 3-1" road crossings and approximately 25' of 2" p.e. to clear the road improvements for the City of Olathe.	192.703	192.703	9/19/2007 8/1/2009	23	2.02%	299.10	566.63	5.00%	9.50%	2,146.98	(1,580.35)			
28	9/19/2007 060.15128	Public Improvements	Lenexa	Lackman Rd - 105th to 107th		\$157,783	Relocate approximately 2500' of 8" steel, 1400' of 4" steel & 100' of 2" steel with 2500' of 8" PE plastic, 360' of 2" PE plastic and 110' of 1 1/4" PE plastic due to the City of Lenexa road improvement project.	192.703	192.703	9/19/2007 8/1/2009	23	2.02%	3,186.82	6,037.25	5.00%	9.50%	22,875.68	(16,838.43)			
29	9/20/2007 060.15410	Leakage	Spring Hill	Jackson St - Nichols to Spring		\$8,904	Replace approximately 2050' of 2" steel main with 2" PE plastic due to leakage.	192.703	192.703	9/20/2007 8/1/2009	23	2.02%	179.87	340.25	5.00%	9.50%	1,291.12	(950.87)			
30	9/24/2007 060.15547	Public Improvements	Herington	McClaren Street		\$7,613	Warehouse fence relocation was required by the City of Herington due to a conflict with new road construction and installation of railroad overpasses.	192.703	192.703	9/24/2007 8/1/2009	23	3.10%	235.99	443.79	5.00%	9.50%	1,103.85	(660.06)			
31	9/25/2007 060.14507	Leakage	Olathe	Church & Poplar		\$82,106	Replace services to the Westerfield Apartments, total of 259 units, due to leakage.	192.703	192.703	9/25/2007 8/1/2009	23	2.02%	1,658.54	3,114.37	5.00%	9.50%	11,905.35	(8,790.98)			
32	9/26/2007 060.15508	Public Improvements	Bassethor	147th & Parallel		\$23,417	Relocate approximately 1400' of 6" steel with 6" steel to clear the road improvements for the City of Bassethor, Kansas.	192.703	192.703	9/26/2007 8/1/2009	23	2.02%	473.02	886.91	5.00%	9.50%	3,395.44	(2,508.53)			

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33	9/27/2007	060.15481	Public Improvements	Syracuse	CR10 from CRJ to K	\$3,320	Relocate approximately 2460' of 2" PVC with 2" PE plastic due to County of Stanton rebuilding the road.	Public Improvements	376	9/27/2007	8/1/2009	22	2.02%	67.06	125.55	5.00%	9.50%	481.37	(355.82)
34	9/27/2007	060.15356	Public Improvements	Ulysses	Michigan & Carter	\$11,261	Relocate approximately 850' of 2" steel main with 2" PE plastic due to the request of City of Ulysses for a road improvement project	Public Improvements	376	9/27/2007	8/1/2009	22	2.02%	227.48	425.88	5.00%	9.50%	1,632.89	(1,207.00)
35	9/28/2007	060.15420	Public Improvements	Syracuse	CR10 & CRJ		Relocate approximately 2640' of 2" PVC main with 2" PE plastic due to request of County of Stanton for a road improvement project	Public Improvements	376	9/28/2007	8/1/2009	22	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	Code	Acct	Date	Date In Svc	Rate	Depreciation	Depreciation Rate	Rate Depreciation	Tax > Book
36	9/28/2007	060.15450	Non-Standard Pipe	Ulysses	Hwy 160 & CRH	\$59,892	Relocate approximately 8550' of 2" PE plastic, along with 60 PVC services, due to non-standard pipe and CP issues.	192.613	376/380	9/28/2007	8/1/2009	22	2.02%	1,209.81	2,261.67 5.00% 9.50%	8,684.31 (6,422.64)
37	9/28/2007	060.15422	Above Ground Piping	Syracuse	Hwy 270 & Arkansas River	\$49,545	Replace existing 400' river crossing that is 4" steel and has obsolete welds/fittings.	192.317	376	9/28/2007	8/1/2009	22	2.02%	1,000.81	1,870.96 5.00% 9.50%	7,184.06 (5,313.10)
38	9/29/2007	060.15449	Non-Standard Pipe	Ulysses	Eddie Rd & Walnut	\$38,136	Replace approximately 2480' of 2" PE plastic due to request of County of Stanton for a road improvement project.	192.613	376/380	9/29/2007	8/1/2009	22	2.02%	770.36	1,437.98 5.00% 9.50%	5,529.73 (4,091.74)
39	9/30/2007	060.15448	Non-Standard Pipe	Ulysses	Rose Ln & CRI	\$17,840	Replace approximately 1400' of 2" PVC main and 5 PVC services due to non-standard pipe.	192.613	376/380	9/30/2007	8/1/2009	22	2.02%	360.36	671.67 5.00% 9.50%	2,586.77 (1,915.10)
40	10/2/2007	060.15364	CP Code Required	Ness City	Main & Topeka	\$9,181	Add additional anodes to the existing rectifier grounding due to low amperage output. Unable to relocate and maintain consistent CP protection.	192.463	376	10/2/2007	8/1/2009	22	2.02%	185.46	344.65 5.00% 9.50%	1,331.26 (986.63)
41	10/2/2007	060.15368	CP Code Required	Council Grove	U Ave & 975 Rd	\$13,218	Relocate and replaced existing rectifier groundbed due to anode inefficiency due to buildup of chlorine gas.	192.463	376	10/2/2007	8/1/2009	22	2.02%	267.00	496.18 5.00% 9.50%	1,916.61 (1,420.43)
42	10/2/2007	060.15367	CP Code Required	Hillsboro	Lincoln & F St	\$14,205	Installation of new rectifier and groundbed to provide additional CP to the City of Hillsboro that had been experiencing low reads.	192.463	376	10/2/2007	8/1/2009	22	2.02%	286.94	533.23 5.00% 9.50%	2,059.70 (1,526.47)
43	10/2/2007	060.15365	CP Code Required	Ness City	Iowa & Magnolia	\$11,263	Relocate and increase the size of a rectifier groundbed which provides CP protection to the City of Ness City.	192.463	376	10/2/2007	8/1/2009	22	2.02%	227.51	422.79 5.00% 9.50%	1,633.15 (1,210.36)
44	10/2/2007	060.15036	Public Improvements	Kansas City, KS	84th • Parallel to State	\$152,478	Relocate approximately 2650' of 3" steel & 2100' of 2" steel main with 4700' of 4" PE plastic due to a City of Kansas City, Kansas road improvement project.	192.703	376	10/2/2007	8/1/2009	22	2.02%	3,080.02	5,723.70 5.00% 9.50%	22,109.04 (16,386.34)
45	10/2/2007	060.15153	Leakage	Olathe	Cedar - Willie to Water	\$67,634	Replace approximately 1500' of 3" steel main with 4" PE plastic due to leakage.	192.703	376	10/2/2007	8/1/2009	22	2.02%	1,770.22	3,289.66 5.00% 9.50%	12,706.99 (9,417.33)
46	10/23/2007	060.15415	Flood	Yates Center	Various locations	\$1,638	Repair unsafe piping and equipment caused by flooding.	192.613	376/378	10/23/2007	8/1/2009	22	2.02%	34.30	61.74 5.00% 9.50%	246.20 (184.46)
47	10/30/2007	060.15273	Leakage	Longton	2A & Evergreen	\$5,823	Replace approximately 1100' of 4" steel main with 4" PE plastic due to leakage.	192.703	376	10/30/2007	8/1/2009	21	2.02%	117.63	209.45 5.00% 9.50%	844.36 (634.91)
48	11/15/2007	060.15888	Public Improvements	Olathe	Dennis Avenue	\$43,642	Install approximately 500' of 4" p.e. and 200' of 2" p.e. so that the line on Dennis Ave can be abandoned. This is a City of Olathe, Kansas roadway improvement project.	11/15/2007	376	11/15/2007	8/1/2009	21	2.02%	881.57	1,530.50 5.00% 9.50%	6,328.13 (4,797.63)
49	11/26/2007	060.15684	Public Improvements	Olathe	Dennis Avenue	\$22,439	Relocate approximately 700' of 4" p.e. and retire approximately 1355' of 4" p.e. and steel to clear roadway improvements for the City of Olathe, Kansas.	11/26/2007	376	11/26/2007	8/1/2009	20	2.02%	453.26	773.06 5.00% 9.50%	3,253.60 (2,480.54)
50	12/3/2007	060.15465	Public Improvements	Frederia	15th & Madison	\$6,136	Relocate approximately 450' of 2" steel main due to conflict with the new Hospital parking lot.	12/3/2007	376	12/3/2007	8/1/2009	20	2.02%	123.94	208.98 5.00% 9.50%	889.67 (680.69)
51	12/3/2007	060.15882	Above Ground Piping	Cottonwood Falls	Union & Walnut	\$7,537	Relocate and replace approximately 1370' of 2" steel main which was above ground end in proximity to new building.	192.317	376	12/3/2007	8/1/2009	20	2.02%	152.24	256.89 5.00% 9.50%	1,092.83 (836.14)
52	12/12/2007	060.15628	Above Ground Piping	Neodesha	Hwy 75 & CR410	\$5,877	Replace approximately 500' of 1 1/2" steel main with 2" PE plastic due to being above ground and leaking.	192.317	376	12/12/2007	8/1/2009	20	2.02%	118.72	197.21 5.00% 9.50%	852.18 (654.97)

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53	12/21/2007	060-15943	Public Improvements	Kansas City	123rd Street	\$29,990	Relocate approximately 1100' of 2" p.e. with 4" p.e. and 150' of 2" p.e. (2 road crossings) to clear road improvements for the Unified Government of Kansas City, Kansas.

376	12/21/2007	8/1/2009	20	2.02%	605.80	991.16	5.00%	9.50%	4,348.55	(3,357.39)
					\$24,325	\$4,894			\$166.55	(\$120,160)

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						\$1,145,894											
54	1/9/2008	060.15953	Flood	Coffeyville	Davis - between 10th & 11th	\$5,041	Description - Will need to be expanded prior to filing. Replace approximately 500' of 4" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	1/9/2008	8/1/2009	19	2.02%	101.82	161.22	5.00% 9.50%	730.88 (569.66)
55	1/9/2008	060.15903	Flood	Coffeyville	Hwy 166 & 6th St	\$20,288	Replace approximately 1300' of 6" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	1/9/2008	8/1/2008	19	2.02%	409.41	648.23	5.00% 9.50%	2,938.86 (2,290.63)
56	1/14/2008	060.15437	Abnormal Operating Conditions	Overland Park	124th & Nieman	\$3,759	Relocate approximately 215' of 2" PE plastic main with 2" PE plastic due to conflict with a pool.	192.613	376	1/14/2008	8/1/2009	19	2.02%	75.53	118.54	5.00% 9.50%	542.14 (423.60)
57	1/29/2008	060.15952	Flood	Coffeyville	3rd & Sunflower	\$22,748	Replace approximately 1400' of 3" steel & 2" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	1/29/2008	8/1/2009	18	2.02%	459.52	702.04	5.00% 9.50%	3,298.52 (2,596.48)
58	2/29/2008	060.15540	Public Improvements	Bonner Springs	K-7 & State Ave	\$666,741	Relocate approximately 6250' of 6" steel and 2400' of 4" p.e. to clear road improvements and a new interchange for KDOT.	376	2/29/2008	8/1/2009	17	2.02%	13,468.6	19,416.60	5.00% 9.50%	96,677.42 (77,260.82)	
59	3/27/2008	060.16098	Public Improvements	Olathe	Ridgeview Road	\$24,821	Relocate approximately 350' of 3" steel with approximately 350' of 4" steel to clear the improvement for the new RR tracks for the City of Olathe, Kansas.	376	3/27/2008	8/1/2009	16	2.02%	501.37	685.21	5.00% 9.50%	3,698.98 (2,913.77)	
60	4/14/2008	060.15556	Public Improvements	Olathe	Downtown	\$27,850	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements	376	4/14/2008	8/1/2009	16	2.02%	562.57	740.72	5.00% 9.50%	4,038.23 (3,297.51)	
61	4/14/2008	060.15553	Above Ground Piping	Peru	Redribbon & CR 25	\$23,475	These bare steel mains are shallow and under the street pavement. Replaced bare steel pipe with 2 inch PE plastic pipe. Total main replaced = 1,198 feet.	192.317	376	4/14/2008	8/1/2009	16	2.02%	474.19	624.36	5.00% 9.50%	3,403.83 (2,779.48)
62	4/14/2008	060.16008	Flood	Coffeyville	8th & Forest	\$30,095	Replaced approximately 1261' of 3" steel main creek crossing that was aerial and had experienced support failure.	192.613	376	4/14/2008	8/1/2009	16	2.02%	607.91	800.41	5.00% 9.50%	4,363.72 (3,563.31)
63	4/14/2008	060.15954	Flood	Coffeyville	5th & Park	\$22,877	Replace approximately 750' of 3" & 2" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	4/14/2008	8/1/2009	16	2.02%	462.11	608.44	5.00% 9.50%	3,317.15 (2,708.71)
64	4/17/2008	060.15877	Abnormal Operating Condition	Overland Park	112th & Quivira	\$31,087	Replacement of town border regulator due to being obsolete and unable to function at required capacity.	192.613	379	4/17/2008	8/1/2009	16	2.02%	627.96	821.58	5.00% 9.50%	4,507.63 (3,686.05)
65	4/22/2008	060.16955	Flood	Coffeyville	8th & Sunflower	\$43,820	Replace, by insertion, approximately 2800' of 3" steel main with 2" PE plastic to serve customers affected by the flood.	192.613	376	4/22/2008	8/1/2009	16	2.02%	887.18	1,148.41	5.00% 9.50%	6,368.34 (5,219.93)
66	4/24/2008	060.16132	Public Improvements	Olathe	Elm Street	\$3,570	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements	376	4/24/2008	8/1/2009	15	2.02%	72.11	92.94	5.00% 9.50%	517.63 (424.69)	
67	4/28/2008	060.16013	Leakage	Olathe	Church & Poplar	\$15,585	City is renovating downtown Olathe and main replacements are necessary to avoid road	192.703	380	4/28/2008	8/1/2009	15	3.49%	543.91	695.00	5.00% 9.50%	2,259.78 (1,564.78)

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										Date	Date	Rate	Depreciation	Depreciation Rate	Rate Depreciation	
68	5/5/2008 060.16100	Public Improvements	Olathe	153rd Street		\$37,458	Relocate approximately 1200' of 2" p.e. with 1200' of 2" p.e. and lower approximately 250' of 2" p.e. in Public improvements for the City of Olathe, Kansas.	376	5/5/2008 8/1/2009	15	2.02%	756.62	952.08	5.00% 9.50%	5,431.16	(4,473.08)
69	5/15/2008 060.16005	Leakage	Olathe	120 S. Keefer		\$31,200	Replacement of 3" inch bare steel pipe with 4" inch PE plastic pipe, under driveway, at 120 Keefer Street, Olathe, Ks. due to known leakage. Total main replaced = 467 feet	192.703	5/15/2008 8/1/2009	15	2.02%	630.24	775.55	5.00% 9.50%	4,524.01	(3,748.46)
70	5/16/2008 060.15983	Public Improvements	Olathe	I-35 & Lone Elm		\$142,756	Abandon approximately 5000' of above ground 2" bare steel with 4" p.e. to clear road improvements for the City of Olathe, Kansas and KDOT.	376	5/16/2008 8/1/2009	15	2.02%	2,883.67	3,540.51	5.00% 9.50%	20,699.62	(17,159.11)
71	5/19/2008 060.15341	Public Improvements	Bonner Springs	Woodend Road		\$56,132	Install approximately 1875' of 4" p.e. and 250' of 2" p.e. and abandon approximately 400' of 2" steel improvements by the City of Bonner Springs Kansas.	376	5/19/2008 8/1/2009	15	2.02%	1,174.26	1,431.94	5.00% 9.50%	8,429.09	(6,897.15)
72	5/30/2008 060.16110	Public Improvements	Burlington	3rd Street		\$17,635	Relocation of 2 inch and 4 inch steel main was required by the City of Burlington due to conflict with the 3rd Street bridge replacement project. To clear construction of the bridge Almos had to install a new low pressure district regulator station and 242' feet of 2 inch PE plastic pipe. Total main replaced = 242 feet	376	5/30/2008 8/1/2009	14	2.02%	356.24	423.53	5.00% 9.50%	2,557.13	(2,133.80)
73	6/12/2008 060.16107	Leakage	Olathe	Kansas - Elm to Grace		\$13,136	Replace approximately 640' of 4" steel main with 2" PE plastic main due to leakage.	192.703	6/12/2008 8/1/2009	14	2.02%	265.32	305.86	5.00% 9.50%	1,904.50	(1,598.64)
74	6/13/2008 060.15405	Public Improvements	Olathe	143rd & St. Andrews		\$23,732	Install approximately 2200' of 4" PE plastic main to replace the main that was removed from service along Dennis Avenue due to a City of Olathe road improvement project.	376	6/13/2008 8/1/2008	14	2.02%	479.38	551.29	5.00% 9.50%	3,441.10	(2,886.61)
75	6/23/2008 060.16111	Leakage	Frederia	Madison & W. Mound		\$3,671	Replace approximately 320' of 1" steel main with 2" PE plastic due to leakage.	192.703	6/23/2008 8/1/2009	13	2.02%	80.21	90.01	5.00% 9.50%	575.73	(485.72)
76	7/8/2008 060.16175	Public Improvements	Olathe	Ridgeview Road		\$23,320	Replace 3 Crossings and abandon 1- 6" nordstrom and relocate approximately 250' of 6" p.e. to clear road improvements for the City of Olathe, Kansas.	376	7/8/2008 8/1/2009	13	2.02%	471.06	509.00	5.00% 9.50%	3,381.33	(2,872.33)
77	7/22/2008 060.16188	Leakage	DeSoto	Lexington & Lake		\$8,499	Replace approximately 500' of 2" steel main with 2" PE plastic due to leakage.	192.703	7/22/2008 8/1/2009	13	2.02%	171.68	178.83	5.00% 9.50%	1,232.33	(1,063.50)
78	8/1/2008 060.16349	Above Ground Piping	Pleasanton	County Rd. 400		\$74,880	Bare 6" steel main was replaced due to being washed out along a creek bed along 400 Road in Linn County, Ks. Bare steel pipe was replaced with coated steel pipe. Total main replaced = 500 feet.	192.317	8/1/2008 8/1/2009	12	2.02%	1,512.58	1,533.59	5.00% 9.50%	10,857.64	(9,324.05)
79	8/4/2008 060.16198	Public Improvements	Spring Hill	Main & Nichols		\$10,230	Relocation of 3 inch bare steel pipe due to a City storm sewer project in Spring Hill, Ks. Various conflicts due to the depth and installation of the storm sewer required gas line relocation. Replaced the 3 inch bare steel with 2 inch PE plastic pipe. Total replaced main = 500 feet.	376	8/4/2008 8/1/2009	12	2.02%	206.64	207.79	5.00% 9.50%	1,483.34	(1,275.55)
80	8/26/2008 060.16218	Public Improvements	Council Grove	Washington Street		\$51,819	Relocation of gas main along Washington Street was mandated by the City of Council Grove due to the project. The existing 2 inch steel main was in conflict with the proposed road and storm sewer replacements. To clear construction 1650 feet of 2 inch PE plastic main was installed. Total main replaced = 1,650 feet	376	8/26/2008 8/1/2009	11	2.02%	1,046.74	986.59	5.00% 9.50%	7,513.71	(6,525.12)
81	8/27/2008 060.16141	Leakage	Coffeyville	5th & Inglewood		\$38,470	Replace approximately 2800' of 12" steel main with 4" PE plastic due to leakage.	192.703	8/27/2008 8/1/2009	11	2.02%	777.08	731.76	5.00% 9.50%	5,578.11	(4,846.35)
82	8/29/2008 060.16046	Public Improvements	Ulysses	Hwy 160 & Subbs		\$44,757	Relocate approximately 120' of 2" steel main due to a KDOT road improvement project	376	8/29/2008 8/1/2009	11	2.02%	904.09	846.33	5.00% 9.50%	6,469.72	(5,643.39)

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83	8/29/2008	060.16173	Public Improvements	Ulysses	Kansas & Miss.	\$148,429	Relocate approximately 1300' of 4" & 2" PE plastic to clear conflicts with the City of Ulysses installation of a storm water drainage system project. Additionally, replaced services that are also in conflict.	376	8/29/2008	8/1/2009	11	2.02%	2,998.27	2,806.71	5.00% 9.50%	21,522.25 (18,715.54)	
84	8/29/2008	060.16237	Leakage	Kansas City, Ks	Hwy 32 & 88th St	\$11,772	Replace approximately 900' of 2" steel main and relocate a district regulator station due to leakage.	192.703	376	8/29/2008	8/1/2009	11	2.02%	237.79	222.60	5.00% 9.50%	1,706.93 (1,484.33)
85	9/5/2008	060.15260	Abnormal Operating Condition	Coffeyville		\$31,442	Replace the regulators at the Coffeyville DRS due to being obsolete.	192.739	378	9/5/2008	8/1/2009	11	4.74%	1,490.37	1,366.17	5.00% 9.50%	4,559.15 (3,192.58)
86	9/16/2008	060.16156	Above Ground Piping	Stark	Victory Road	\$6,364	Replace approximately 315' of 2" steel main with 2" PE plastic due to it being above ground at a customer's driveway.	192.317	376	9/16/2008	8/1/2009	11	2.02%	128.55	113.91	5.00% 9.50%	922.76 (808.85)
87	9/17/2008	060.16226	Leakage	Erik Falls	18th & Dove	\$8,534	Replace approximately 400' of 4" PE plastic main that is inserted inside 6" steel with 4" PE plastic due to cold fusion joints leaking.	192.703	376	9/17/2008	8/1/2009	11	2.02%	131.99	116.59	5.00% 9.50%	947.43 (830.84)
88	9/17/2008	060.16235	Safety Upgrade (Odorizer, Reg Stations...)	Independence	13th & Magnolia	\$3,748	Replace district regulator station due to obsolete equipment	192.625	378	9/17/2008	8/1/2009	11	4.74%	177.66	156.63	5.00% 9.50%	543.46 (386.53)
89	9/18/2008	060.16105	CP Code Required	Pleasanton	Hwy 69 & Hwy K52	\$6,433	Replace groundbed for rectifier which protects the 6" steel main and which has depleted.	192.463	376	9/18/2008	8/1/2009	11	2.02%	129.55	114.43	5.00% 9.50%	932.82 (818.39)
90	9/25/2008	060.16421	Public Improvements	Olathe	Santa Fe	\$15,943	Replace approximately 335' of 3" steel with 4" steel to clear road improvements for the City of Olathe, Kansas.	376	9/25/2008	8/1/2009	10	2.02%	322.86	278.02	5.00% 9.50%	2,317.58 (2,039.56)	
91	9/25/2008	060.16209	Leakage	Burlington	3rd & Miami	\$11,475	Replace approximately 500' of 4" & 2" steel main with 4" & 2" PE plastic due to leakage.	192.703	376	9/29/2008	8/1/2009	10	2.02%	230.79	196.17	5.00% 9.50%	1,656.69 (1,460.52)
92	9/25/2008	060.16252	Safety Upgrade (Odorizer, Reg Stations...)	Independence	CR 3575	\$5,676	Replace district regulator station due to obsolete equipment.	192.625	378	9/29/2008	8/1/2009	10	4.74%	269.05	228.69	5.00% 9.50%	823.04 (594.35)
93	9/29/2008	060.16308	Leakage	Johnson	Elm & Grant	\$5,528	Replace approximately 1530' of 2" PVC plastic main with 2" PE plastic due to leakage. Isolated risers will also be replaced.	192.703	376	9/29/2008	8/1/2009	10	2.02%	111.66	94.91	5.00% 9.50%	801.50 (706.59)
94	9/29/2008	060.16194	Safety Upgrade (Odorizer, Reg Stations...)	Gardner	145th & Moonlight	\$4,540	Relocate town border station & equipment from the N. Olathae DRS to eliminate the low pressure areas in the W. Olathae system.	192.613	379	9/29/2008	8/1/2009	10	2.53%	114.86	97.63	5.00% 9.50%	656.27 (560.64)
95	10/6/2008	060.16227	Leakage	Independence	8th & Main	\$12,014	Replace approximately 380' of 4" & 3" steel main, by insertion, with 2" PE plastic due to leakage.	192.703	376	10/16/2008	8/1/2009	10	2.02%	242.68	194.82	5.00% 9.50%	1,742.00 (1,547.18)
96	10/22/2008	060.16253	Above Ground Piping	Neodesha	4th & Bethel	\$11,388	Replace approximately 800' of 2" steel main with 2" PE plastic due to leakage on above ground piping.	192.317	376	10/22/2008	8/1/2009	9	2.02%	230.04	180.84	5.00% 9.50%	1,661.30 (1,470.46)
97	10/29/2008	060.16348	Above Ground Piping	Hillsdale	Old KC Road	\$1,575	Relocation of a 3 inch coated steel pipe across a creek along Old Kansas City Road south of Hillsdale.	192.317	376	10/29/2008	8/1/2009	9	2.02%	31.82	24.40	5.00% 9.50%	228.40 (204.00)
98	10/31/2008	060.16289	Leakage	Independence	5th & Morningside	\$33,672	Ks. Main was exposed and was susceptible to possible washout. The 3 inch coated steel pipe was replicated with 4 inch PE plastic pipe. Total main replaced = 236 feet. Replace approximately 280' of 2" Marflex plastic main with 2" PE plastic due to leakage from cracking.	192.703	376	10/31/2008	8/1/2009	9	2.02%	680.17	517.68	5.00% 9.50%	4,852.38 (4,364.70)
99	10/31/2008	060.16305	Leakage	Mantler	5th & Jackson	\$53,089	Replace approximately 4015' of 2" PVC plastic main with 2" PE plastic due to leakage.	192.703	376	10/31/2008	8/1/2009	9	2.02%	1,072.60	816.37	5.00% 9.50%	7,699.39 (6,685.02)
100	10/31/2008	060.16264	Abnormal Operating Condition	Independence	CR 4400 & CR 4300	\$20,570	Replace approximately 1100' of 2" steel main with 2" PE plastic by relocation due to existing main being under a building	192.613	376	10/31/2008	8/1/2009	9	2.02%	415.51	316.25	5.00% 9.50%	2,982.65 (2,666.40)

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										Date	Date	In Svc	Rate	Depreciation	Depreciation	Rate	Rate	Depreciation		
101	11/16/2008	060.16676	Public Improvements	Bonner Springs Park & Kump		\$89,004	Relocate approximately 1440' of 4" & 2" plastic & steel main to clear KDOT and City of Bonner Springs road improvement project.	Public Improvements	376/380	11/16/2008	8/1/2009	9	2.02%	1,797.88	1,338.42	5.00%	9.50%	12,905.56	(11,567.14)	
102	11/11/2008	060.16685	Public Improvements	Spring Hill	Nichols Street	\$8,022	Replacement was due to a conflict with the City drainage ditch improvements along Nichols Street Washington Street in Spring Hill, Ks. Main was exposed numerous times during construction which required the permanent replacement of the 2 inch bare steel with 2 inch PE plastic. Total main = 672 feet.	Public Improvements	376	11/11/2008	8/1/2009	9	2.02%	162.04	118.38	5.00%	9.50%	1,163.47	(1,044.79)	
103	11/13/2008	060.16200	Public Improvements	Edwardsville	Woodend Road	\$5,973	Lower approximately 100' of 6" p.e. and 100' of 2" p.e. To clear road improvements for the City of Edwardsville, Kansas and KDOT.	Public Improvements	376	11/13/2008	8/1/2009	9	2.02%	120.66	87.48	5.00%	9.50%	866.09	(778.61)	
104	11/25/2008	060.16720	Abnormal Operating Conditions	Linwood	17th & Cantrell	\$6,722	Install district regulator station to provide additional feed into City of Linwood which has been experiencing outages due to liquids coming from local gas supplier	Public Improvements	378	11/25/2008	8/1/2009	8	4.74%	318.61	220.37	5.00%	9.50%	974.65	(754.28)	
105	12/9/2008	060.16681	CP Code Required	Herrington	6th & Broadway	\$5,806	Replace a depleted rectifier grounded.	Public Improvements	376	12/9/2008	8/1/2009	8	2.02%	117.26	76.54	5.00%	9.50%	841.70	(765.16)	
106	12/16/2008	060.16205	Public Improvements	Olathe	Chestnut Street	\$30,481	Relocate approximately 1800' of 2" bare steel with 2" p.e. and services to clear road way improvements for the City of Olathe, Kansas.	Public Improvements	376	12/16/2008	8/1/2009	8	2.02%	615.71	389.95	5.00%	9.50%	4,419.70	(4,029.75)	
107	12/17/2008	060.16752	Leakage	Olathe	Cherry & Elm	\$2,559	Install district regulator station to provide gas supply to area experiencing water in main due to leakage.	Public Improvements	378	12/17/2008	8/1/2009	8	4.74%	121.28	76.47	5.00%	9.50%	371.00	(294.53)	
108	12/20/2008	060.16750	Public Improvements	Kansas City	Parallel Parkway	\$32,724	Lower approximately 1200' of 6" steel to clear road way improvements for Wal-Mart and the Unified Government of Kansas City, Kansas.	Public Improvements	376	12/20/2008	8/1/2009	7	2.02%	650.93	405.02	5.00%	9.50%	4,672.49	(4,267.47)	
						\$2,092.786												\$43,891	\$50,886	(252,568)
FERC										Month	File	File	Depreciation	Annual	Accumulated	YR 1	YR 2	Accumulated	Tax > Book	
In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-reimbursable Amount	Description	- Will need to be expanded prior to filing.		Acct	Date	Date	In Svc	Rate	Depreciation	Depreciation	Rate	Rate	Depreciation		
109	1/12/2009	060.16357	Public Improvements	Lawrence	Hwy 55 & CR 1100	\$39,236	Replace approximately 4120' of 3" steel main with 4" PE plastic & 4" steel to clear conflicts with KDOT road improvement project.	Public Improvements	376	1/12/2009	8/1/2009	7	2.02%	792.56	442.51	5.00%	9.50%	5,689.20	(5,246.69)	
110	1/27/2009	060.16832	Public Improvements	Basehor	166th & Evans	\$15,248	Relocate approximately 1000' of 2" PE plastic main with 4" PE plastic to clear County of Leavenworth road improvement project.	Public Improvements	376	1/27/2009	8/1/2009	6	2.02%	308.01	156.14	5.00%	9.50%	2,210.97	(2,051.83)	
111	2/17/2009	060.16850	Non-Standard Pipe	Kansas City, Ks	Beth & Hutton	\$6,907	Replace approximately 350' of 1" Marlex plastic main with 2" PE plastic due to non-standard pipe.	Public Improvements	376	2/17/2009	8/1/2009	6	2.02%	139.62	63.95	5.00%	9.50%	1,001.51	(937.56)	
112	2/27/2009	060.16677	Public Improvements	Bonner Springs	138th & Kump	\$140,450	Relocate approximately 2800' of 6" steel, 4" steel, 4" PE plastic, 2" steel & 2" PE plastic main with 4" PE plastic to clear KDOT & City of Bonner Springs road improvement project.	Public Improvements	376/380	2/27/2009	8/1/2009	5	2.02%	2,837.08	1,221.52	5.00%	9.50%	20,365.20	(19,143.68)	
113	3/11/2009	060.16912	Above Ground Piping	Easton	Easton Rd.	\$10,476	Replace approximately 1500' of 2" steel main with 2" PE plastic due to being above ground piping	Public Improvements	376	3/11/2009	8/1/2009	5	2.02%	211.62	84.06	5.00%	9.50%	1,519.05	(1,434.98)	

Number	In-Service Date	Project Number	Proj Category	City	Location (Address)	Non-Reimbursable Amount	Description	Code	Acct	Date	Date in Svc	Rate	Depreciation	Depreciation Rate	Rate	Depreciation	Tax > Book
114	3/16/2009	060.16763	Abnormal Operating Conditions	Anthony	Penn & Hayes	\$6,416	Relocate approximately 415' of 2" steel main with 2" PE plastic to clear from being under a building.	192.613	376	3/16/2009	8/1/2009	5	2.02%	129.80	49.68	5.00% 9.50%	930.29 (880.61)
115	3/20/2009	060.16903	Leakage	Edwardsville	4th & Hwy K32	\$3,685	Replace approximately 390' of 4" steel main with 4" PE plastic due to leakage.	192.703	376	3/20/2009	8/1/2009	4	2.02%	74.44	27.71	5.00% 9.50%	534.33 (506.62)
116	3/27/2009	060.16758	Leakage	Coffeyville	7th & Elm	\$33,453	Replace approximately 1300' of 6" & 4" steel main with 2" PE plastic due to leakage.	192.703	376	3/27/2009	8/1/2009	4	2.02%	675.35	238.25	5.00% 9.50%	4,847.78 (4,609.53)
117	3/29/2009	060.16711	Leakage	Coffeyville	4th & Poplar	\$18,895	Replace approximately 1500' of 4" steel main with 2" PE plastic due to leakage.	192.703	376	3/29/2009	8/1/2009	4	2.02%	381.68	132.53	5.00% 9.50%	2,739.79 (2,607.26)
118	4/15/2009	060.16775	Public Improvements	Overland Park	College Blvd. - US69 to Plumm	\$49,755	Relocate approximately 160' of 4" & 2" PE plastic main to clear City of Overland Park road improvement project.	Public Improvements	376	4/15/2009	8/1/2009	4	2.02%	1,005.06	301.52	5.00% 9.50%	7,214.55 (6,913.03)
119	4/22/2009	060.16902	Leakage	Olathe	Cherry & Poplar	\$14,274	Relocate district regulator station due to leakage at existing site.	192.703	378	4/22/2009	8/1/2009	4	2.02%	288.33	96.91	5.00% 9.50%	2,069.66 (1,972.75)
120	4/21/2009	060.16801	Above Ground Piping	Olathe	Dennis & Dianne	\$4,724	Replace approximately 1200' of 4" steel main with 4" PE plastic due to being above ground piping.	192.317	376	4/21/2009	8/1/2009	3	2.02%	903.43	256.97	5.00% 9.50%	6,485.04 (6,229.07)
121	4/30/2009	060.16932	Above Ground Piping	Lawrence	Lowment Rd. & Millcreek Rd.	\$9,855	Replace 4 service lines attached to above ground main.	192.317	376	4/30/2009	8/1/2009	3	2.02%	199.06	51.42	5.00% 9.50%	1,428.93 (1,377.51)
122	5/1/2009	060.16835	Flood	Independence	Myrtle & Park	\$22,835	Replace approximately 450' of 4" steel & 3" PE plastic main with 4" PE plastic due to piping being outside public right-of-way and imbedded in roadway concrete.	192.613	376	5/1/2009	8/1/2009	3	2.02%	457.22	116.85	5.00% 9.50%	3,282.05 (3,165.20)
123	5/18/2009	060.16909	Public Improvements	Olathe	Cherry & Chestnut	\$42,826	Replace approximately 1250' of 2" steel main with 2" PE plastic to clear City of Olathe road to clear construction.	Public Improvements	376/380	5/18/2009	8/1/2009	3	2.02%	865.09	180.23	5.00% 9.50%	6,209.82 (6,029.59)
124	5/27/2009	060.16936	Public Improvements	Olathe	Altis Lane - Dennis to Valley	\$16,832	Replace approximately 120' of 2" steel main with 2" PE plastic to clear City of Olathe road improvement project.	Public Improvements	376	5/27/2009	8/1/2009	2	2.02%	340.00	62.33	5.00% 9.50%	2,440.60 (2,378.27)
125	6/1/2009	060.16939	Above Ground Piping	Kansas City, Ks	81st Terr & Ohio	\$16,803	Relocate approximately 700' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	6/1/2009	8/1/2009	2	2.02%	339.42	57.51	5.00% 9.50%	2,436.40 (2,378.89)
126	6/19/2009	060.16854	CP Code Required	Lost Springs	Washington & Broadway	\$9,863	Replace depleted recifier groundbed	192.463	376	6/19/2009	8/1/2009	1	2.02%	198.24	23.80	5.00% 9.50%	1,430.19 (1,406.39)
127	6/23/2009	060.16916	Above Ground Piping	Havens	Moore & Cemetery	\$14,635	Replace approximately 1400' of 1 1/4" steel main with 2" PE plastic due to being above ground piping.	192.317	376	6/23/2009	8/1/2009	1	2.02%	295.02	32.07	5.00% 9.50%	2,124.92 (2,092.85)
128	6/30/2009	060.17000	Non-Standard Pipe	Kansas City, Ks	88th & Parallel	\$16,676	Replace approximately 1345' of 2" Marlex plastic main with 2" PE plastic due to non-standard pipe. Also replace 9 service lines that are served from this main section.	192.613	376/380	6/30/2009	8/1/2009	1	2.02%	336.85	29.94	5.00% 9.50%	2,418.00 (2,388.06)
129	7/7/2009	060.16985	Above Ground Piping	Nendesha	4th & Grayby	\$14,168	Replace approximately 1020' of 2" steel main with 2" PE plastic due to being above ground piping.	192.317	376	7/7/2009	8/1/2009	1	2.02%	286.20	19.88	5.00% 9.50%	2,054.36 (2,034.50)
130	7/8/2009	060.16891	Public Improvements	Council Grove	Hall & Wood	\$14,613	Replace approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and the road vacation by the City of Council Grove.	Public Improvements	376	7/8/2009	8/1/2009	1	2.02%	285.18	18.86	5.00% 9.50%	2,118.89 (2,100.03)

Cost Center	Office	Year	Functional No.	Task Number	Units	Dollars by Task	Functional No.	Dollars by Task	Total CY Spend	Average per unit	Used in Filing	Units used	Amt in Filing	category	Code	Task Type	Description	Acct	Date	Date	In Svc	Rate	Depreciation	Depreciation	Rate	Rate	Depreciation	Book		Tax	
																												Accumulated		YR 1	YR 2
3136	Herington	2007	060.14727	01202	1811	\$36,398.54	060.15601	\$7,739.50	\$44,138.04	\$24.37	Y	1811	\$44,138.04	Main	192.7	2" PE main - ft.	Replace 1811' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	891.59	1,433.97	5.00%	9.50%	6,400.02	(4,966.05)			
Herington	Herington	2007		01980	2063	\$22,961.33		\$2,352.34	\$25,313.67	\$12.27	N	0	\$0.00	Main			Main retire - ft.	Retire 2063' of various size main due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		02101	1	\$420.81		\$0.00	\$420.81									Replace 1 service line with 1" steel due to leakage in the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	4,372.07	7,031.75	5.00%	9.50%	18,164.78	(11,133.03)		
Herington	Herington	2007		02201	131	\$193,745.56		\$128,572.66	\$322,318.22	\$2,277.71								Replace 131 service lines with 1" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		0220125	2	\$1,011.35		\$0.00	\$1,011.35									Replace 2 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		02202	9	\$1,719.89		\$242.95	\$1,962.84									Replace 9 service lines with 2" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		02980	145	\$133,376.22		\$26,860.65	\$160,236.87	\$1,105.08	N	0	\$0.00	Services			Service retire - #	Retire 145' of various size services due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		19800	23	\$14,467.16		\$7,446.48	\$21,913.64	\$952.77	Y	23	\$21,913.64	Clamps	192.7	Lk. clamps - #	Installed 23 leak clamps on distribution piping to repair leaks in various locations in the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	442.66	711.94	5.00%	9.50%	3,177.48	(2,465.54)			
Herington	Herington	2007		19898	2	\$334.73		\$0.00	\$334.73	\$167.37	N						Retire lk. clamp - #	Retired 2 leak clamps that were no longer needed to repair mains from leakage in the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Herington	Herington	2007		38200	296	\$223,855.91		\$128,282.30	\$352,138.21	\$1,189.66	Y	57	\$67,810.40	Meter Loops	192.703	Meter loops - #	Replace 296 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	4,651.79	7,481.63	5.00%	9.50%	9,832.51	(2,350.88)			
Herington	Herington	2007		38298	280	\$44,776.92		\$17,107.61	\$61,884.53	\$221.02	N						Retire mtr loop - #	Retire 260 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00		
3139	Ulysses	2007	060.14728	01102	40	\$0.00	060.15604	\$1,377.72	\$1,377.72	\$34.44	Y	40	\$1,377.72	Main	192.7	2" steel main - ft.	Replace 40' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	27.83	44.76	5.00%	9.50%	199.77	(155.01)			
Ulysses	Ulysses	2007		01202	425	\$13,009.29		\$51.91	\$13,061.20	\$30.73	Y	425	\$13,061.20	Main	192.7	2" PE main - ft.	Replace 425' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	263.84	424.34	5.00%	9.50%	1,893.87	(1,469.53)			
Ulysses	Ulysses	2007		01980	246	\$4,547.68		\$486.25	\$5,033.93	\$20.46	N	0	\$0.00	Main			Main retire - ft.	Retire 246' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Ulysses	Ulysses	2007		02201	6	\$5,584.45		\$2,158.64	\$7,743.09								Replace 6 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	1,179.67	1,897.30	5.00%	9.50%	4,901.21	(3,003.91)			
Ulysses	Ulysses	2007		0220125	86	\$22,581.02		\$40,044.66	\$62,625.68	\$751.14							Replace 86 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00			
Ulysses	Ulysses	2007		02202	7	\$2,535.71		\$1,458.73	\$3,994.44								Replace 7 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00			
Ulysses	Ulysses	2007		02980	62	\$13,521.02		\$1,743.87	\$15,264.89	\$246.21	N	0	\$0.00	Services			Service retire - #	Retire 62' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00		
Ulysses	Ulysses	2007		38200	100	\$5,650.27		\$8,520.98	\$14,171.25	\$141.71	Y	47	\$6,660.49	Meter Loops	192.703	Meter loops - #	Replace 100 meter loops due to service line/ meter loop leakage in various locations in the service area of Ulysses, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	456.91	734.86	5.00%	9.50%	965.77	(230.91)			
Ulysses	Ulysses	2007		38298	54	\$22,867.67		\$2,318.22	\$25,185.89	\$466.41	N						Retire 54 meter loops due to service line/ meter loop leakage in various locations in the service area of Ulysses, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00			
3143	Olathe	2007	060.14731	01202	250	\$332,303.66	060.15607	\$200,094.71	\$532,398.37	\$2,129.59	Y	250	\$532,398.37	Main	192.7	2" PE main - ft.	Replace 250' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	10,754.45	17,296.74	5.00%	9.50%	77,197.76	(59,901.02)			
Olathe	Olathe	2007		01980	250	\$9,154.44		\$390.45	\$9,544.89	\$38.18	N	0	\$0.00	Main			Main retire - ft.	Retire 250' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	3												

Cost Center	Office	Year	Functional No.	Task Number	Units	Used										Description	Acct	Date	Date	In Svc	Rate	Depreciation	Depreciation	Rate	Rate	Depreciation	Tax > Book		
						Dollars by Task	Functional No.	Dollars by Task	Total CY Spend	Average per unit	In Filing	Units used	Amt in Filing	category	Code	Task Type													
	Independence	2007		02201	115	\$128,962.86			\$54,514.19	\$183,477.05	\$1,595.45	Y	29	\$46,268.13	Services	192.7	1" PE service - #	Replace 115 service lines with 1" PE plastic due to leakage throughout the service area of the Independence, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	1,614.76	2,597.07	5.00%	9.50%	6,708.88	(4,111.81)
	Independence	2007		02980	271	\$23,107.88			\$7,255.78	\$30,363.66	\$112.04	N	0	\$0.00	Services		Service retire - #	Retire 271 of various size services due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
	Independence	2007		19800	38	\$128,136.16			\$39,498.83	\$167,634.99	\$4,411.45	Y	38	\$167,634.99	Clamps	192.7	Lk. clamps - #	Installed 38 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	3,386.23	5,446.19	5.00%	9.50%	24,307.07	(18,860.88)
	Independence	2007		19900	12	\$14,320.45			\$13,827.84	\$28,148.29	\$2,345.69	Y	12	\$28,148.29	Anodes	192.46	Anodes - #	Installed 12 anodes on distribution piping to prevent corrosion at various locations in the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	568.60	914.50	5.00%	9.50%	4,081.50	(3,167.00)
	Independence	2007		38200	133	\$71,580.60			\$41,267.17	\$112,847.77	\$848.48	Y	33	\$27,999.82	Meter Loops	192.703	Meter loops - #	Replace 133 meter loops due to service line/ meter loop leakage at various locations in the service area of the Independence, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	1,920.79	3,089.27	5.00%	9.50%	4,059.97	(970.70)
	Independence	2007		38298	277	\$36,544.20			\$15,939.12	\$52,483.32	\$189.47	N					Retire mtr loop - #	Retire 277 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
3146	Yates Center	2007	080.14735	01202	1047	\$20,840.96	060.15613		\$6,992.29	\$27,833.25	\$26.58	Y	1047	\$27,833.25	Main	192.7	2" PE main - ft.	Replace 1047' main with 2" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	562.23	904.25	5.00%	9.50%	4,035.82	(3,131.57)
	Yates Center	2007		01204	240	\$1,637.05			\$5,229.47	\$6,866.52	\$28.61	Y	240	\$6,866.52	Main	192.7	4" PE main - ft.	Replace 240' main with 4" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	138.70	223.08	5.00%	9.50%	995.65	(772.57)
	Yates Center	2007		01980	1126	\$1,221.67			\$499.42	\$1,721.09	\$1.53	N	0	\$0.00	Main		Main retire - ft.	Retire 1126' of various size main due to leakage in various short Sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
	Yates Center	2007		02201	76	\$67,683.13			\$35,907.22	\$103,590.35	\$1,351.43	Y	28	\$37,840.03	Services	192.7	1" PE service - #	Replace 76 service lines with 1" PE plastic due to leakage throughout the service area of the Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	1,320.62	2,124.00	5.00%	9.50%	5,486.80	(3,362.80)
	Yates Center	2007		02202	2	\$577.96			\$1,243.19	\$1,821.15		Y			Services	192.7	2" PE service - #	Replace 2 service lines with 2" PE plastic due to leakage throughout the service area of the Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
	Yates Center	2007		02980	116	\$11,923.39			\$1,837.64	\$13,761.03	\$118.63	N	0	\$0.00	Services		Service retire - #	Retire 116 of various size services due to leakage throughout the service area of Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
	Yates Center	2007		19700	16	\$8,773.68			\$8,788.05	\$17,561.73	\$1,097.61	N	0	\$0.00	Ext coverage	192.46	Ext coverage	Installed cathodic protection to 16 sections in various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
	Yates Center	2007		19800	34	\$46,753.42			\$17,817.57	\$64,570.99	\$1,899.15	Y	34	\$64,570.99	Clamps	192.7	Lk. clamps - #	Installed 34 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	1,304.33	2,097.80	5.00%	9.50%	9,362.79	(7,264.99)
	Yates Center	2007		19900	10	\$6,872.20			\$8,662.84	\$15,535.04	\$1,553.50	Y	10	\$15,535.04	Anodes	192.46	Anodes - #	Installed 10 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	313.81	504.71	5.00%	9.50%	2,252.58	(1,747.87)
	Yates Center	2007		38200	330	\$55,032.88			\$27,237.89	\$82,270.77	\$249.31	Y	33	\$8,227.08	Meter Loops	192.703	Meter loops - #	Replace 330 meter loops due to service line/ meter loop leakage at various locations in the service area of the Yates Center, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	564.38	907.71	5.00%	9.50%	1,192.93	(285.22)
	Yates Center	2007		38298	344	\$16,764.46			\$10,920.04	\$27,684.50	\$80.48	N					Retire mtr loop - #	Retire 344 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
		2007																											
3136	Herington	2008	060.15601	01102	5	\$5,723.08	060.16386		\$0.00	\$5,723.08	\$1,144.62	Y	5	\$5,723.08	Main	192.7	2" steel main - ft.	Replace 5' main with 2" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	115.61	68.40	5.00%	9.50%	829.85	(761.45)
	Herington	2008		01104	373	\$39,096.63			\$0.00	\$39,096.63	\$104.82	Y	373	\$39,096.63	Main	192.7	4" steel main - ft.	Replace 373' main with 4" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	789.75	467.27	5.00%	9.50%	5,669.01	(5,201.74)
	Herington	2008		01202	1355	\$56,087.08			\$17,758.52	\$73,845.60	\$54.50	Y	1355	\$73,845.60	Main	192.7	2" PE main - ft.	Replace 1355' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,491.68	882.58	5.00%	9.50%	10,707.61	(9,825.03)
	Herington	2008		01204	120	\$11,646.96</td																							

Cost Center	Office	Year	Functional No.	Task Number	Used										Description	Acct	Date	Date	In Svc	Rate	Book			Tax				
					Dollars by Task	Functional No.	Dollars by Task	Total CY Spend	Average per unit	Units in Filing	Units used	Amt in Filing	category	Code	Task Type						Depreciation	Depreciation	Rate	Rate	Depreciation	Tax > Book		
Ulysses	2008	01202	462	\$20,288.20			\$34,641.58	\$54,929.78	\$118.90	Y	462	\$54,929.78	Main	192.7	2" PE main - ft.	Replace 462' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,109.58	656.50	5.00%	9.50%	7,964.82	(7,308.32)	
Ulysses	2008	01980	787	\$3,066.38			\$507.18	\$3,573.56	\$4.54	N	0	\$0.00	Main		Main retire - ft.	Retire 787' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Ulysses	2008	02201	71	\$18,162.47			\$6,234.28	\$24,396.75		Y			Services	192.7	1" PE service - #	Replace 71 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	335.06	198.24	5.00%	9.50%	1,392.09	(1,193.85)	
Ulysses	2008	0220125	48	\$18,386.33			\$2,118.58	\$20,504.91		Y	22	\$9,600.60	Services	192.7	1 1/4" PE serv. - #	Replace 48 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Ulysses	2008	02202	7	\$10,231.73			\$0.00	\$10,231.73		Y			Services	192.7	2" PE service - #	Replace 7 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Ulysses	2008	02204	1	\$288.27			\$0.00	\$288.27		Y			Services	192.7	4" PE service - #	Replace 1 service lines with 4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Ulysses	2008	02980	82	\$3,230.02			\$507.18	\$3,737.20	\$45.58	N	0	\$0.00	Services		Service retire - #	Retire 82' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Ulysses	2008	38200	118	\$23,010.70			\$7,683.19	\$30,693.89	\$260.12	Y	24	\$6,242.83	Meter Loops	192.703	Meter loops - #	Replace 118 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	428.26	253.39	5.00%	9.50%	905.21	(651.82)	
Ulysses	2008	38298	104	\$4,863.24			\$2,650.80	\$7,514.04	\$72.25	N					Retire mtr loop - #	Retire 104 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	
3143	Olathe	2008	060.15607	01104	284	\$72,912.59	060.16392	\$24,742.69	\$97,655.28	\$343.86	Y	284	\$97,655.28	Main	192.7	4" steel main - ft.	Replace 284' main with 4" steel due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,972.64	1,167.15	5.00%	9.50%	14,160.02	(12,992.87)
Olathe	Olathe	2008	01202	1949	\$521,843.48		\$76,626.81	\$598,470.29	\$307.07	Y	1949	\$598,470.29	Main	192.7	2" PE main - ft.	Replace 1949' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	12,089.10	7,152.72	5.00%	9.50%	86,778.19	(79,625.47)	
Olathe	Olathe	2008	01204	233	\$88,622.54		\$26,008.72	\$114,631.26	\$491.98	Y	233	\$114,631.26	Main	192.7	4" PE main - ft.	Replace 233' main with 4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	2,315.55	1,370.03	5.00%	9.50%	16,621.53	(15,251.50)	
Olathe	Olathe	2008	01206	112	\$6,570.10		-\$1,313.47	\$5,256.63	\$46.93	Y	112	\$5,256.63	Main	192.7	6" PE main - ft.	Replace 112' main with 6" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	106.18	62.82	5.00%	9.50%	762.21	(699.39)	
Olathe	Olathe	2008	01980	2296	\$1,487.79		\$514.94	\$2,002.73	\$0.87	N	0	\$0.00	Main		Main retire - ft.	Retire 2296' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Olathe	Olathe	2008	02102	2	\$697.59		\$1,978.62	\$2,676.21		Y			Services	192.7	2" steel serv - #	Replace 2 service lines with 2" steel due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	1,838.23	1,087.62	5.00%	9.50%	7,637.34	(6,549.72)	
Olathe	Olathe	2008	02201	1134	\$425,055.63		\$131,573.35	\$556,628.98		Y	111	\$52,671.28	Services	192.7	1" PE service - #	Replace 1134 service lines with 1" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Olathe	Olathe	2008	0220125	30	\$63.57		\$230.46	\$294.03		Y			Services	192.7	1 1/4" PE serv. - #	Replace 30 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Olathe	Olathe	2008	02202	19	\$465.69		\$2,246.56	\$2,702.25		Y			Services	192.7	2" PE service - #	Replace 19 service lines with 2" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Olathe	Olathe	2008	02980	286	\$105,248.34		\$25,103.85	\$130,352.19	\$455.78	N	0	\$0.00	Services		Service retire - #	Retire 286 of various size services due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Olathe	Olathe	2008	19800	8	\$45,780.94		\$18,204.27	\$63,985.21	\$7,998.15	Y	8	\$63,985.21	Clamps	192.7	Lk. clamps - #	Installed 8 leak clamps on distribution piping to repair leaks in various locations in the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,292.50	764.73	5.00%	9.50%	9,277.86	(8,513.13)	
Olathe	Olathe	2008	19900	17	\$146,017.99		\$24,063.78	\$170,081.77	\$10,004.81	Y	17	\$170,081.77	Anodes	192.46	Anodes - #	Installed 17 anodes on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	3,435.65	2,032.76	5.00%	9.50%	24,661.86	(22,629.10)	
Olathe	Olathe	2008	38200	1188	\$165,565.28		\$50,982.61	\$216,547.89	\$182.28	Y	114	\$20,779.85	Meter Loops	192.703	Meter loops - #	Replace 1188 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	1,425.50	843.42	5.00%	9.50%	3,013.08	(2,169.66)	
Olathe	Olathe	2008	38298	278	\$5,990.01		\$7,085.52	\$13,075.53	\$47.03	N					Retire mtr loop - #	Retire 278 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00					

Cost Center	Office	Year	Functional No.	Task Number	Units	Dollars by Task	Functional No.	Dollars by Task	Total CY Spend	Average per unit	Used in Filing	Units used	Amt in Filing	category	Code	Task Type	Description	Book		Tax										
																		Acct	Date	Date	In Svc	Rate	Depreciation	Annual	Accumulated	YR 1	YR 2	Accumulated		
Independence	Independence	2008		38200	273	\$130,886.30			\$42,729.07	\$173,615.37	\$635.95	Y	67	\$42,608.90	Meter Loops	192.703	Meter loops - #	Replace 273 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.		382	12/31/2008	8/1/2009	7	6.86%	2,922.97	1,729.42	5.00%	9.50%	6,178.29	(4,448.87)
Independence	Independence	2008		38298	342	\$46,191.71			\$8,959.64	\$55,151.35	\$161.26	N					Retire mtr loop - #	Retire 342 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.		382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
3146	Yates Center	2008	060.15613	01202	284	\$13,929.62	060.16398		\$1,636.44	\$15,566.06	\$54.81	Y	284	\$15,566.06	Main	192.7	2" PE main - ft.	Replace 284' main with 2" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.		376	12/31/2008	8/1/2009	7	2.02%	314.43	186.04	5.00%	9.50%	2,257.08	(2,071.04)
Yates Center	Yates Center	2008	01980	284	\$961.73			\$303.11	\$1,264.84	\$4.45	N	0	\$0.00	Main			Main retire - ft.	Retire 284' of various size main due to leakage in various short sections throughout the service area of Yates Center, Kansas office.		376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Yates Center	Yates Center	2008	02201	59	\$76,938.33			\$6,480.59	\$83,418.92	\$1,313.97	Y	38	\$49,930.76	Services	192.7	1" PE service - #	Replace 59 service lines with 1" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.		380	12/31/2008	8/1/2009	7	3.49%	1,742.58	1,031.03	5.00%	9.50%	7,239.96	(6,208.93)	
Yates Center	Yates Center	2008	0220125	6	\$1,988.96			\$0.00	\$1,988.96		Y			Services	192.7	1 1/4" PE serv. - #	Replace 6 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.		380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Yates Center	Yates Center	2008	02980	86	\$26,984.80			\$1,461.80	\$28,446.60	\$330.77	N	0	\$0.00	Services			Service retire - #	Retire 86 of various size services due to leakage throughout the service area of Yates Center, Kansas office.		380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Yates Center	Yates Center	2008	19700	13	\$10,394.07			\$5,202.93	\$15,597.00	\$1,199.77	N	0	\$0.00	Ext coverage	192.46	Ext coverage	Installed cathodic protection to 13 sections in various locations in the service area of Yates Center, Kansas office.		376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Yates Center	Yates Center	2008	19800	40	\$90,163.62			\$16,161.00	\$106,324.62	\$2,658.12	Y	40	\$106,324.62	Clamps	192.7	Lk. clamps - #	Installed 40 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.		376	12/31/2008	8/1/2009	7	2.02%	2,147.76	1,270.76	5.00%	9.50%	15,417.07	(14,146.31)	
Yates Center	Yates Center	2008	19900	31	\$9,887.16			\$3,636.89	\$13,524.05	\$436.26	Y	31	\$13,524.05	Anodes	192.46	Anodes - #	Installed 31 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.		376	12/31/2008	8/1/2009	7	2.02%	273.19	161.64	5.00%	9.50%	1,960.99	(1,799.35)	
Yates Center	Yates Center	2008	38200	243	\$66,761.87			\$20,466.27	\$87,228.14	\$358.96	Y	50	\$17,948.18	Meter Loops	192.703	Meter loops - #	Replace 243 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.		382	12/31/2008	8/1/2009	7	6.86%	1,231.24	728.48	5.00%	9.50%	2,602.49	(1,874.01)	
Yates Center	Yates Center	2008	38298	258	\$24,522.07			\$6,517.88	\$31,039.95	\$120.31	N			Retire mtr loop - #		Retire 258 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.		382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00		
		2008																												
3136	Herington	2009	060.16386	01102	5	\$510.84			\$510.84	\$102.17	Y	5	\$510.84	Main	192.7	2" steel main - ft.	Replace 5' main with 2" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.		376	6/30/2009	8/1/2009	1	2.02%	10.32	0.92	5.00%	9.50%	74.07	(73.15)	
Herington	Herington	2009	01202	835	\$26,653.19			\$26,653.19	\$31.92	Y	835	\$26,653.19	Main	192.7	2" PE main - ft.	Replace 835' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.		376	6/30/2009	8/1/2009	1	2.02%	538.39	47.86	5.00%	9.50%	3,864.71	(3,816.85)		
Herington	Herington	2009	01980	720	\$4,365.45			\$4,365.45	\$6.06	N	0	\$0.00	Main			Main retire - ft.	Retire 720' of various size main due to leakage in various short sections throughout the service area of Herington, Kansas office.		376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Herington	Herington	2009	02201	58	\$196,802.41			\$196,802.41			Y			Services	192.7	1" PE service - #	Replace 59 service lines with 1" PE plastic due to leakage throughout the service area of Herington, Kansas office.		380	6/30/2009	8/1/2009	1	3.49%	2,358.12	209.61	5.00%	9.50%	9,797.33	(9,587.72)	
Herington	Herington	2009	0220125	1	\$8,521.34			\$8,521.34			Y			Services	192.7	1 1/4" PE serv. - #	Replace 1 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Herington, Kansas office.		380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Herington	Herington	2009	02202	2	\$4,136.36			\$4,136.36			Y			Services	192.7	2" PE service - #	Replace 2 service lines with 2" PE plastic due to leakage throughout the service area of Herington, Kansas office.		380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Herington	Herington	2009	02980	114	\$77,201.45			\$77,201.45	\$677.21	N	0	\$0.00	Services			Service retire - #	Retire 114 of various size services due to leakage throughout the service area of Herington, Kansas office.		380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Herington	Herington	2009	19800	11	\$11,978.94			\$11,978.94	\$1,088.99	Y	11	\$11,978.94	Clamps	192.7	Lk. clamps - #	Installed 11 leak clamps on distribution piping to repair leaks in various locations in the service area of Herington, Kansas office.		376	6/30/2009	8/1/2009	1	2.02%	241.97	21.51	5.00%	9.50%	1,736.95	(1,715.44)		
Herington	Herington	2009	19900	3	\$1,285.52			\$1,285.52	\$428.51	Y	3	\$1,285.52	Anodes	192.46	Anodes - #	Installed 3 anode on distribution piping to prevent corrosion at various locations in the service area of Herington, Kansas office.		376	6/30/2009	8/1/2009	1	2.02%	25.97</							

Cost Center	Office	Year	Functional Task No.	Task Number	Units	Dollars by Functional Task	Dollars by Task	Total CY Spend	Average per unit	In Filing	Used Units	Amt in Filing	category	Code	Task Type	Book		Tax										
																FERC	In Service	File	Months	Depreciation	Annual	Accumulated	YR 1	YR 2	Accumulated			
3143	Olathe	2009	060.16392	0120125	85	\$525.72			\$525.72	\$6.18	Y	85	\$525.72	Main	192.7	1 1/4" PE main - ft.	Replace 85' main with 1 1/4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	10.62	0.94	5.00%	9.50%	76.23	(75.29)
Olathe	Olathe	2009		01202	790	\$245,252.65			\$245,252.65	\$310.45	Y	790	\$245,252.65	Main	192.7	2" PE main - ft.	Replace 790' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	4,954.10	440.36	5.00%	9.50%	35,561.63	(35,121.27)
Olathe	Olathe	2009		01204	21	\$132,199.16			\$132,199.16	\$6,295.20	Y	21	\$132,199.16	Main	192.7	4" PE main - ft.	Replace 21' main with 4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	2,670.42	237.37	5.00%	9.50%	19,168.88	(18,931.51)
Olathe	Olathe	2009		01206	1	\$7,050.10			\$7,050.10	\$7,050.10	Y	1	\$7,050.10	Main	192.7	6" PE main - ft.	Replace 1' main with 6" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	142.41	12.66	5.00%	9.50%	1,022.26	(1,009.60)
Olathe	Olathe	2009		01980	1013	\$1,451.98			\$1,451.98	\$1.43	N	0	\$0.00	Main		Main retire - ft.	Retire 1007' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Olathe	Olathe	2009		02201	104	\$399,156.84			\$399,156.84		Y			Services	192.7	1" PE service - #	Replace 104 service lines with 1" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	4,636.68	412.15	5.00%	9.50%	19,264.14	(18,851.99)
Olathe	Olathe	2009		0220125	1	\$824.70			\$824.70		Y	39	\$132,856.14	Services	192.7	1 1/4" PE service	Replace 1 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Olathe	Olathe	2009		02202	16	\$12,213.16			\$12,213.16		Y			Services	192.7	2" PE service - #	Replace 16 service lines with 2" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Olathe	Olathe	2009		02980	137	\$76,386.46			\$76,386.46	\$557.57	N	0	\$0.00	Services		Service retire - #	Retire 137' of various size services due to leakage throughout the service area of Olathe, Kansas office.	380		8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Olathe	Olathe	2009		19800	6	\$45,924.16			\$45,924.16	\$7,654.03	Y	6	\$45,924.16	Clamps	192.7	Lk. clamps - #	Installed 6 leak clamps on distribution piping to repair leaks in various locations in the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	927.67	82.46	5.00%	9.50%	6,659.00	(6,576.54)
Olathe	Olathe	2009		19900	9	\$84,113.09			\$84,113.09	\$9,345.90	Y	9	\$84,113.09	Anodes	192.46	Anodes - #	Installed 9 anodes on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	1,699.08	151.03	5.00%	9.50%	12,196.40	(12,045.37)
Olathe	Olathe	2009		38100	2	\$59,965.42			\$59,965.42	\$29,982.71	N			Meter			Replace 2 meters at various locations in the service area of Olathe, Kansas office.	381	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Olathe	Olathe	2009		38200	110	\$416,714.46			\$416,714.46	\$3,788.31	Y	40	\$151,532.53	Meter Loops	192.703	Meter loops - #	Replace 110 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	10,395.13	924.01	5.00%	9.50%	21,972.22	(21,048.21)
Olathe	Olathe	2009		38298	130	\$25,168.35			\$25,168.35	\$193.60	N			Retire mtr loop - #			Retire 130 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
3145	Independence	2009	060.16395	01102	2	\$3,452.40			\$3,452.40	\$1,726.20	Y	2	\$3,452.40	Main	192.7	2" steel main - ft.	Replace 2' main with 2" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	69.74	6.20	5.00%	9.50%	500.60	(494.40)
Independence	Independence	2009		01103	3	\$1,848.60			\$1,848.60	\$616.20	Y	3	\$1,848.60	Main	192.7	3" steel main - ft.	Replace 3' main with 3" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	37.34	3.32	5.00%	9.50%	268.05	(264.73)
Independence	Independence	2009		01202	966	\$59,768.55			\$59,768.55	\$61.87	Y	966	\$59,768.55	Main	192.7	2" PE main - ft.	Replace 966' main with 2" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	1,207.32	107.32	5.00%	9.50%	8,666.44	(8,559.12)
Independence	Independence	2009		01204	176	\$10,719.96			\$10,719.96	\$60.91	Y	176	\$10,719.96	Main	192.7	4" PE main - ft.	Replace 176' main with 4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	216.54	19.25	5.00%	9.50%	1,554.39	(1,535.14)
Independence	Independence	2009		01980	1333	\$9,469.62			\$9,469.62	\$7.10	N	0	\$0.00	Main		Main retire - ft.	Retire 1333' of various size main due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Independence	Independence	2009		02201	109	\$190,157.16			\$190,157.16	\$1,744.56	Y	53	\$92,461.74	Services	192.7	1" PE service - #	Replace 109 service lines with 1" PE plastic due to leakage throughout the service area of Independence, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	3,226.91	286.84	5.00%	9.50%	13,406.95	(13,120.11)
Independence	Independence	2009		02980	260	\$45,860.00			\$45,860.00	\$176.38	N	0	\$0.00	Services		Service retire - #	Retire 260 of various size services due to leakage throughout the service area of Independence, Kansas office.	380		8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Independence	Independence	2009		19800	103	\$205,408.81			\$205,408.81	\$1,994.26	Y	103	\$205,408.81	Clamps	192.7	Lk. clamps - #	Installed 103 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	4,149.26	368.82	5.00%	9.50%	29,784.28	(29,415.46)
Independence	Independence	2009		19898	126	\$1,217.41			\$1,217.41	\$9.66	N			Ret lk clamps - #			Retired 126 leak clamps that were no longer needed to repair mains from leakage in the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Independence	Independence	2009		19900	83	\$91,891.30			\$91,891.30	\$1,107.12	Y	83																

Atmos Energy Corporation
GSRS Allocation

ATMOS ENERGY

(Name of Issuing Utility)

Schedule GSRS Rider

KANSAS GAS OPERATIONS

(Territory to which schedule is applicable)

New Schedule

No supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 1

GAS SYSTEM RELIABILITY SURCHARGE RIDER**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential: \$0.40 per meter per month
 Commercial and Public Authority: \$1.29 per meter per month
 Schools: \$1.29 per meter per month
 Industrial Firm: \$5.78 per meter per month
 Small Generator Service: \$5.78 per meter per month
 Irrigation Engine: \$3.64 per meter per month
 Industrial Interruptible: \$5.78 per meter per month
 Transportation: \$17.15 per meter per month

DEFINITIONS AND CONDITIONS

1. The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
2. The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 08-ATMG-280-RTS.
3. The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.40 per residential customer over the base rates in effect for the initial filing of a GSRS. Thereafter, each filing shall not increase the monthly charge for more than \$0.40 per residential customer over the most recent filing of a GSRS.
4. At the end of each twelve-month calendar period the GSRS is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRS adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRS charge.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued

Month	Day	Year
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Effective

Month	Day	Year
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By

Karen P. Wilkes
 Division Vice Pres. of Regulatory and Public Affairs

Exhibit KPW-5