In the Matter of the Application of Kansas Gas Service, A Division of ONEOK, Inc. for Adjustment of its Natural Gas Rates in the State of Kansas	)))))	DOCKET NO. 12-KGSG-~~835~~RTS

DIRECT TESTIMONY

OF

PAUL H. RAAB

ON BEHALF OF

KANSAS GAS SERVICE

A DIVISION OF ONEOK, INC

Kansas Gas Service

A Division of ONEOK, Inc.

DIRECT TESTIMONY OF PAUL H. RAAB

Docket No. 12-KGSG-____-RTS

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

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

Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?

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

I. QUALIFICATIONS

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

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

Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.

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

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

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

A. Yes. I have provided expert testimony before this Commission in Docket Nos. 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-KGSG-705-GIG, 01-KGSG-229-TAR, 02-KGSG-018-TAR, 02-WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-1076-TAR, 05-AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-KCPE-795-TAR and 12-WSEE-112-RTS. In addition, I have provided expert testimony before the state regulatory authorities of Alaska, the District of Columbia, Georgia, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, Virginia, West Virginia, and Wisconsin, as well as the Federal Energy Regulatory Commission ("FERC"), the Michigan House Economic Development and Energy Committee, the Pennsylvania House Consumer Affairs Committee, the Province of Saskatchewan, and the United States Tax Court.

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

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. There are four main purposes for my testimony. First, I have prepared and will

sponsor Adjustments IS 8 and IS 9 from Section 9, Schedule 9-B of the Company's Application. Adjustment IS 8 represents the amount by which revenues would have decreased had weather been normal during the test year. Adjustment IS 9 is the "Customer Annualization" adjustment, which is necessary to synchronize revenues and expenses related to the test year-end number of customers with the test year-end rate base. In addition, I sponsor the class cost of service study that is used to allocate the Company's requested revenue increase to customer classes. I sponsor the Company's rate design proposals, and support the Revenue Normalization Adjustment ("RNA") proposal of Company Witness Dittemore. Finally, I discuss the Company's current Weather Normalization Adjustment ("WNA") mechanism.

III. IDENTIFICATION OF EXHIBITS

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

A. Yes, I sponsor six exhibits. Exhibit PHR-1 is a summary of my qualifications and experience. Exhibit PHR-2 contains regression statistics that support the weather normalization adjustment I am proposing in this case. Exhibit PHR-3 contains regression statistics that support the customer annualization adjustment I am proposing in this case. Exhibit PHR-4 contains a complete class cost of service analysis of Kansas Gas Service at existing rates, equalized customer class rates of return and at proposed rate levels. Exhibit PHR-5 summarizes the rate designs and the bill impacts of these rate designs. Exhibit PHR-6 summarizes the performance of the Company's WNA as applied over the period

2007-2011, as modified for new Heat Sensitive Factors ("HSFs") and normal weather over this same period and as modified to reflect winter weather deviations only.

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

IV. ORGANIZATION OF TESTIMONY

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized into four additional sections. Section V describes the adjustments I sponsor. The class cost of service study is described in Section VI and the resulting rates are presented in Section VII. Finally, this testimony concludes with Section VIII, which provides support for the Company's RNA proposal in this case.

V. ADJUSTMENTS

Q. WHAT ADJUSTMENTS DO YOU SPONSOR?

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

a. Weather Normalization Adjustment

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

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

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

A. The test period was colder than normal; consequently, it was necessary to reduce test year volumes by a total of 1,664,145 Mcf and revenues by $3,156,326 to reflect the effects of normal weather.

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

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

1. The method employs a level of rate class disaggregation that is as fine as can be reasonably supported by the data.

2. The method employs as many weather recording stations as can be reasonably supported by the data.

3. "Normal" weather is defined to be the normal weather established by the National Oceanic and Atmospheric Administration (“NOAA”).

4. Regression techniques are used to relate usage to an appropriate weather variable. These regression equations should be as free as possible from any identifiable statistical impairment.

5. The weather variable employed in the regression specifications should be reasonably anticipated to influence usage. In other words, Heating Degree Days (HDDs) should be used to normalize those classes that use natural gas for space heating purposes and rainfall should be used to normalize those classes whose usage of natural gas is driven by irrigation needs.

Q. WHAT IS A HEATING DEGREE DAY?

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

Q. HOW DID YOU IMPLEMENT THESE GUIDELINES?

A. First, the average use per customer was established for each of Kansas Gas Service's rate classes for January 2009 through December 2011. Next, actual and normal weather data (defined as either monthly heating degree days or monthly rainfall) were compiled for thirteen weather stations in Kansas Gas Service's service territory. This disaggregation results in 134 rate class/weather station combinations. Usage per customer for these 134 groups was then related to the appropriate weather variable using an Auto-Regressive Moving Average (“ARMA”) type model structure that Staff has advocated in past proceedings.

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

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

Q. WHAT IS THE SOURCE OF YOUR USAGE DATA?

A. The source of the usage and customer data is the Company. KGS personnel have provided me with disaggregated usage data that are consistent with that level of usage recorded on the Company's books for the test year. Test year volumes are 119,139,845 Mcf.

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

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

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

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

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

9. Parsons - NCDC ID No. USW00003998

10. Russell - NCDC ID No. USC00147042

11. Salina - NCDC ID No. USW00003919

12. Topeka - NCDC ID No. USW00013996

13. Wichita - NCDC ID No. USW00003928.

Q. WHY DID YOU USE THESE STATIONS?

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

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

A. Yes.

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

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

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

$$Usage_{i,j,t} = \alpha_{i,j} + \beta_{1,i,j}(HDD_{j,t}) + \beta_{2,i,j}(HDD_{j,t-1}) + \varepsilon_{i,j,t}$$

where:

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

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

$\varepsilon_{i,j,t}$ = an error term; and

$\alpha_{i,j}, \beta_{i,j}$ = estimated coefficients for tariff class i and weather station j.

In this case, the coefficients $\beta_{1,i,j}$ and $\beta_{2,i,j}$ (sometimes referred to as the heat sensitive factors, or HSFs) are of greatest interest since they measure the way that natural gas usage can be expected to change as temperature changes. By extension, the β coefficients can be used to estimate what consumption would have been had weather been "normal."

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

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

Q. WAS THERE A CORRESPONDING WEATHER ADJUSTMENT TO THE

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

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

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

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

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

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

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

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

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

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

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

Breusch-Godfrey large sample test for autocorrelated disturbances.

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

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

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

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

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

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

Q. WHAT RESULTS WERE OBTAINED FROM THE REGRESSION ANALYSIS?

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

Q. HOW ARE THESE NUMBERS INTERPRETED?

A. As an example, consider the results obtained for Residential customers in Concordia (Town Code 3). Exhibit PHR-2 shows that the estimate for the HDD_t coefficient is 0.00581114 and the estimate for the HDD_{t-1} coefficient is 0.00733821. This means that if the average daily temperature were lower by one degree, one would expect consumers in this group to respond to that lower temperature by using approximately 0.013 more Mcfs of natural gas per customer. Conversely, if the average temperature were one degree higher, then consumers would use 0.013 less Mcfs of natural gas per customer.

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

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

WNA = (HDD departure)*(HDD Coeff)*Customers

Q. HOW ARE THE DEPARTURES CALCULATED?

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

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

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

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

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

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

A. The adjustment results in a reduction to the Company's actual test year natural gas volumes of 1,664,145 Mcfs. This corresponds to a reduction to the Company's actual test year revenues of $3,156,326.

b. Customer Annualization Adjustment

Q. WHY IS IT NECESSARY TO ADJUST TEST YEAR SALES LEVELS FOR THE NUMBER OF CUSTOMERS THAT KANSAS GAS SERVICE SERVED AT THE

END OF THE TEST YEAR?

A. Customer Annualization is necessary to normalize the impact of changes in the number of customers served during the test year. During the test year, Kansas Gas Service experienced a small amount of net customer growth. The net result is an increase in test year revenues of $132,116.

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

A. During the test year, Kansas Gas Service experienced changes in the number of customers in its various rate classes. For many of these rates, the changes are seasonal and the monthly seasonal variations are often greater than the real growth in customers. To obtain the real customer growth, a three-year trend analysis was utilized to calculate the long-term growth of customers at the rate code level. The results of the trend analyses gave the average monthly increase or decrease in customers. Then, starting at the end of the test year and working backward, customers were added or removed each month levelizing the number of customers for the tariff. The change in the number of customers each month was the same as the implied monthly growth rate. This method assumes constant customer growth throughout the test year. For example, if a customer class was growing at an average rate of 10 customers per month, 10 customers were added to November, 20 customers to October, 30 customers to September and so on until January when a total of 110 customers were added. No additional customers are added to December 2011 since the test year-end customers are already included in that month's totals.

Q. HOW DID YOU DEVELOP THE TRENDS?

A. I utilized a regression approach that relates the actual number of customers by class and weather station to a trend variable, using data from the period January 2009 to December 2011. If the coefficient on the trend variable is statistically significant, it is used to determine a new level of test year customers, sales and volumes.

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

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

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

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

Q. HAVE YOU DEVELOPED A SUMMARY OF THE CUSTOMER

ANNUALIZATION COEFFICIENTS THAT THAT YOU HAVE DEVELOPED TO MAKE THIS ADJUSTMENT?

A. Yes. A summary of these coefficients and associated test statistics are included in Exhibit PHR-3.

VI. CLASS COST OF SERVICE

a. Background

Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?

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

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

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

Joint costs occur when the provision of one service is an automatic by-product of another (e.g., the delivery of natural gas at different times of the year).

Common costs are incurred when several outputs are produced using the same facilities or inputs (e.g., administrative and general expenses).

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

1. To attribute costs to different categories of customers based on how those customers cause costs to be incurred;

2. To determine how costs will be recovered from customers within each customer class;

3. To calculate the costs of individual types of service based on the costs each service requires the utility to expend;

4. To determine the revenue requirement for the monopoly services offered by a utility operating in both monopoly and competitive markets; and

5. To separate costs between different regulatory jurisdictions.

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

A. These costs are allocated to the different customer classes in three steps: functionalization, classification, and allocation.

Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.

A. Functionalization is the process whereby the capital and operating costs incurred by the utility to provide service are categorized by function. The typical functions of a natural gas utility are transmission, distribution, customer service and facilities, and administrative and general. The transmission function includes those assets and expenses associated with the delivery of natural gas from the field to the distribution system. The assets and expenses involved in the delivery of natural gas to ultimate customers, except those that can be directly assigned

to a particular customer, are included in the distribution function. Those distribution costs that can be directly assigned to a particular customer (e.g., service drops and meters) plus the meter reading and other customer service functions such as billing and collections are included in the customer service and facilities function. The administrative and general function includes management costs that cannot be directly assigned to the other major cost functions.

Q. WHY DOES ONE FUNCTIONALIZE COSTS?

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

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

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

Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.

A. The classification process recognizes that the utility's costs are incurred for a number of purposes: to meet customers' peak demands (demand-related costs), to provide energy (energy- or commodity-related costs), and because there are customers on the system (customer-related costs). The classification process groups the utility's costs by the purpose for which they were incurred. The cost of odorant is the best example of a cost that is incurred in direct proportion to the amount of natural gas that flows through the system and is therefore classified as

an energy-related cost. On the other hand, metering costs are primarily driven by the number of customers on the system and would be classified as customer-related costs.

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

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

Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.

A. The allocation process is one in which the functionalized and classified costs from above are assigned to specific customer classes. It is assumed that the load characteristics of the customers within each of the major customer classes are relatively homogeneous with respect to their usage characteristics. Thus, costs can be allocated to customer classes based on these characteristics. Those costs that have been classified as demand-related costs in the classification process above are allocated among the customer classes on the basis of demands imposed on the system during the peak day. Commodity- or energy-related costs are allocated on the basis of the energy that the system must supply to meet the needs of these customers. Customer-related costs are allocated to the different customer classes based on the number of customers.

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

A. First, customers are divided into groups or classes. These classes are populated

with customers having similar natural gas demand characteristics. The customers within each class can therefore be billed pursuant to a single rate schedule containing a service charge and an energy charge since their load profiles are sufficiently similar. Next, costs are examined to determine why the utility incurred them and how customers' usage characteristics impact the utility's cost incurrence decisions. Finally, a demand characteristic is associated with each cost incurred; each customer class' contribution to that cost provides the basis for the allocation of the associated cost.

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

A. The customer's request for service is a cost causative demand characteristic that necessarily results in an immediate investment in a regulator, a service line and metering facilities and establishes a commitment on the part of the company to provide, among other things, answers to questions and a monthly billing. Hence, the very existence of this customer-utility relationship causes the incurrence of cost. The amount of natural gas taken from the utility system, usually expressed volumetrically (Mcf) or in terms of the energy content of the natural gas itself (therms or Dth) and referred to as the customer's energy use or usage, is an important cost causative characteristic as well. Additionally, as my testimony will describe in more detail, the magnitude of costs incurred to serve a customer is also driven by the customer's potential rate of energy use, usually expressed in design day usage and referred to as the customer's demand.

Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?

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

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

A. There are two very important factors that drive a natural gas utility's cost incurrence. First, it is a capital-intensive enterprise. Second, the system must be sized so that it has the capability to deliver natural gas to customers during extremely cold conditions (the “design day”), even though this intensity of usage only occurs a few days out of the year, if at all. This combination of capital intensity and sizing to meet peak day demands dictates the prominence of the physical connection and the "rate of use" customer demand characteristic when discussing the cause of cost incurrence.

Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?

A. It is necessary first and foremost to safely and reliably meet the simultaneous loads of all customers. Furthermore, transmission plant is built to meet the highest simultaneous peak established by customers. Therefore, the class contribution to the coincident design day demand is the appropriate cost

causative factor to be used in the allocation of capital cost carrying charges of facilities to customer classes.

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

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

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

During the five winter months of November through March (the winter heating season), Kansas Gas Service can be expected to distribute over 75 percent of its total residential volumes. This vividly illustrates that the use of a

design day allocation methodology links cost incurrence and the cost causer for demand-related fixed costs.

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

b. The Classification Study

Q. PLEASE DESCRIBE THE CLASSIFICATION STUDY.

A. The classification study I prepared for the Company follows the general guidelines established above. It is easiest to present the details associated with this process by introducing the specific studies I have conducted. Exhibit PHR-4 contains the complete cost of service study (including the classifications developed) for Kansas Gas Service. The first five pages of the study contain summaries of the completed cost of service for total and customer-, demand-, and commodity-related costs. Pages 6 through 29 of the study contain summaries of the cost classifications employed. Pages 6 through 26 contain classification schedules for Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base, O&M Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and Net Deductions for Income Tax, respectively. Pages 27 and 28 contain the actual classification factors utilized. Page 29 summarizes the classifications developed.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF GROSS PLANT IN SERVICE.

A. As shown on pages 6-8 of the study, a majority of gross plant in service categories are classified as either 100% customer-related or 100% demand-related, pursuant to the methodology outlined previously in my testimony. The notable exception to this general rule is mains investments, which are classified as 52% customer and 48% demand, in accordance with the results of a minimum system study for dividing mains investments between customer- and demand-related components.

General Plant, which includes investments in property that cannot otherwise be included in other transmission and distribution accounts, is classified in the same way as all production, storage, transmission and distribution plant.

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

A. As shown on pages 9-11 of the class cost of service study, the classifications of the Reserves for Depreciation and Amortization follow the same classifications as employed for Gross Plant in Service, since the same factors that influence Gross Plant in Service also affect the Reserves for Depreciation of those plant categories.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE ITEMS.

A. Other Rate Base items include gas storage inventory and line pack,

prepayments, and materials and supplies. Gas storage inventories are classified as 100% demand-related. Materials and supplies are classified according to operations and maintenance expenses, because they would appear to be largely driven by these activities.

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

A. As can be seen on pages 13-17 of the study, I have generally classified O&M expense in accordance with the NARUC classification models. For example, production and gathering expenses and other gas supply expenses have been classified as 100% commodity-related. Underground storage O&M expenses are entirely demand-related.

Transmission O&M expense is classified primarily as demand-related, the exception related to compressor station fuel, which is classified as 100% commodity-related. Distribution O&M expense classification relies on customers for those expenses related to services, regulators and meters. A&G expenses are classified based on payroll or net plant, depending on their nature. For example, the largest component of A&G expense, pensions and benefits, is classified on the basis of total payroll while general advertising expenses are classified on the basis of net plant.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.

A. Payroll expense, shown on pages 18-22 of the class cost of service study, is classified in the same way as is O&M expense.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND

AMORTIZATION EXPENSE.

A. Functionalized depreciation and amortization expense is shown on pages 23-25 of the class cost of service study. Functionalized depreciation expense is classified the same as gross plant.

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

A. Taxes other than income taxes fall into two categories, ad valorem and payroll-related. Ad valorem taxes are classified on the basis of plant while the various payroll-related taxes, most notably FICA taxes, are classified on the basis of total payroll. This is shown on Page 26 of the class cost of service study.

c. The Allocation Study

Q. PLEASE DESCRIBE THE ALLOCATION STUDY.

A. The allocation schedules of the cost of service study begin on page 30 of the class cost of service study. Each allocation section consists of 4 subsections. The first subsection shows the allocation of the functionalized cost item's customer component, the second subsection shows the allocation of the item's demand component, the third the commodity component, and the fourth the total allocated costs. Thus, for example, page 30 contains the allocation of gross plant customer-related costs, page 31 gross plant demand-related costs, page 32 gross plant commodity-related costs and pages 33 total allocated gross plant.

Each line lists the functionalized cost item, the allocation factor used, the total company classified costs for that item, and the amount allocated of that cost item to each of the rate classes. These pages continue through page 65 of the

exhibit. The allocation of revenue follows on page 66. Pages 67-70 show the actual allocation factors used.

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

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

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

A. Eleven primary allocators are used to assign customer-related costs to customer classes: five measures of the number of customers (5); weighted services, meters, regulators and meters and regulator investments (4); customer deposits (1), and a direct assignment to GS customers (1). I use these different allocators because different customer-related costs are more appropriately allocated with each.

Q. CAN YOU PROVIDE AN EXAMPLE?

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

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

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

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

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

Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDY.

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

At the Company's requested rate of return of 8.5199%, both Residential and General Sales (GS) customers are providing a return that is less than the system average return. All other classes are already providing revenues that equal or exceed the identified cost to serve them. This is shown on lines 32-39 of page 1 of Exhibit PHR-4. This section also shows the amount by which each class's revenues must increase in order to achieve rate of return parity.

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

A. One of the primary purposes of a class cost of service analysis is to identify interclass subsidies that may exist between the different classes of a natural gas distribution system so that steps can be taken to eliminate them. The equal class rates of return increase identifies for the Commission the extent to which rates need to be adjusted so that all identified subsidies can be eliminated.

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

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

1. In the face of an overall rate increase, no class will be provided with a base rate decrease.

2. If a class is not providing sufficient revenues to cover its identified cost of service at proposed rate levels, required revenues will be increased for all deficient classes to a level that equalizes the return for those classes consistent with the identified cost of service. Thus, the residential and GS classes will be considered for rate increases of sufficient magnitude to provide the Company with returns closer to the system average return on the investment needed to serve these customers.

3. Because an allocation of the full rate increase to the residential class still results in a return less than the return on investment to serve GS customers, the revenues required to provide the Company with its requested return are obtained from the residential class. In this way, the residential and GS classes receive the benefit of the over collection of revenues from the other classes.

The results of this allocation of the Company's revenue deficiency are shown on lines 41-49 of page 1 of Exhibit PHR-4. As can be seen by comparing the relative rates of return by class at proposed rates (line 48) with the relative rates of return at existing rate levels (31), this proposed revenue distribution has moved all classes closer to rate of return parity (i.e., all classes have been moved closer to a relative rate of return of 1.0). It is also important to recognize that the calculated percentage increase (line 49) is overstated for two reasons. First, the percentage is calculated without gas costs included. Second, the base level of revenues on which the percentage increase is calculated excludes both Gas System Reliability Surcharge ("GSRS") revenues and Ad Valorem Tax Surcharge Rider revenues. Thus, the percentage bill increase that will be seen by customers who face an increase will actually be much less than the percentage increases shown on page 1 of Exhibit PHR-4. Both of these are factored into my analysis of rate impacts by customer class at different consumption levels, provided in the next section of my testimony.

VII. RATE DESIGN

a. Overall Rate Design Philosophy

Q. WHAT IS KANSAS GAS SERVICE'S OVERALL RATE DESIGN PROPOSAL IN THIS CASE?

A. Kansas Gas Service proposes to keep its current rate designs in place, but modify them to reflect changes in rate levels as appropriate and implement three other changes in the overall structure of its rates:

1. Improve fixed cost recovery through increased service charges.

2. Divide the GS customer class into three customer classes that better reflect the cost to serve the customers in each of the new classes.

3. Consolidate rate classes for similar service.

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

A. As shown in the class cost of service study introduced above, fixed costs represent 98.9% of the total cost of delivering natural gas to Kansas Gas Service's customers. In contrast, the Company collects only 41% of its total cost to serve customers through fixed (Service) charges. This mismatch has a number of consequences, the most significant of which is the creation of intra-class subsidies between higher volume users within a particular customer class and lower volume users. These subsidies can influence a residential consumer to make uneconomic energy consumption decisions relative to alternative fuels or significantly impact a larger user's decision to expand operations or locate its operations within the service territory.

Q. WHY DOES THE COMPANY PROPOSE TO DIVIDE THE GS CUSTOMER CLASS INTO THREE CUSTOMER CLASSES?

A. Currently, the GS class is composed of extremely heterogeneous customers with disparate usage characteristics. For example, weather normalized usage in this class for the test year ranges from a low of zero Mcfs per year to a high of 65,000 Mcf/year. Over 70% of the lowest usage customers in this class have an average usage less than the average usage of the residential class, and should pay rates relatively consistent with those offered to the residential class. At

higher consumption levels, at least 128 GS customers qualify for the Company's largest transportation rate, LVT, and at least 661 customers qualify for smaller transportation services. These customers should be encouraged to move to transport or, at the very least, should not be influenced through rate levels to choose one service over the other.

Q. WHY DOES THE COMPANY PROPOSE TO CONSOLIDATE RATE CLASSES FOR SIMILAR SERVICE?

A. This proposal reflects a basic rate design goal that customers should pay similar prices for like services. Furthermore, the Company does not wish to provide an incentive for a customer to select a different class of service (i.e., sales or transport service) for the same basic use of the system.

Q. GIVEN THE RATE DESIGN PHILOSOPHY THAT YOU HAVE DESCRIBED ABOVE, WHAT ARE THE PROPOSED RATE DESIGNS?

A. The proposed rates are summarized in Exhibit PHR-5. Page 1 of the Exhibit summarizes the billing determinants and proposed rates by class. Pages 2 through 18 show the bill impacts by customer class over the range of consumption exhibited by the class. These latter pages also show the bill impact for a consumer at the average consumption level of the class. Thus, for example, page 2 of 18 of Exhibit PHR-5 shows the bill impacts from the Company's proposed rate design for the residential class over an annual consumption range of 5 Mcf/year to 210 Mcf/year. Bill impacts at the average consumption level are boxed in and show that residential consumers who use 75 Mcf/year will see an approximate 9.1% increase in their natural gas bills. The

remaining pages of the exhibit show the bill impacts for consumers billed under the Company's other rate schedules. In general, the rate design proposals implement the changes in the overall structure of the Company's rates that I delineate above, but do so in a way that minimizes overall rate impacts to customer classes and to specific customers within those classes.

Q. PLEASE DESCRIBE THE DESIGN OF THE THREE NEW GS CLASSES.

A. Because of the broad range of consumption observed within the current GS class, and a desire to more accurately reflect the cost of serving these different levels of consumption, the existing GS class was divided into small GS customers (70.5% of the existing GS customers who consume less than 200 Mcf/year and whose average usage is equal to the average usage of the residential class), transport eligible GS customers (1.5% of the existing GS class whose minimum annual usage of 1,500 Mcf/year would qualify them for transportation service) and large GS customers (the remaining 28.0% of customers whose usage is between 200 Mcf/year and 1,500 Mcf/year).

In order to develop rates for the new small GS customer class, the delivery rate is set equal to the residential delivery rate. This reflects the Company's intention to eventually set rates for residential and small GS classes equal to one another. The rates for transport eligible GS customers are set equal to rates for small and medium sized transport customers on the k system.[a] In this way, customers are not provided with an incentive to remain on sales service. Finally, other rate elements are set to minimize migration between the

[a] The Company's facilities commonly known as the "t" system are a fully integrated natural gas gathering, transmission and distribution system, which serves north central and western Kansas. It is distinguished from the "k" system, which relies on upstream interstate pipeline facilities and distributes gas to central and eastern Kansas.

three classes and so that the Company collects its identified cost of service for the combined class. Again, this rate design implements the features described above while balancing two competing objectives: a desire to more accurately match the Company's rate designs with the underlying cost basis for those rate designs and a desire to avoid significant rate shocks.

Q. PLEASE DESCRIBE THE OTHER RATE DESIGN CHANGES YOU ARE PROPOSING.

A. The other rate design changes shown on Exhibit PHR-5 implement the Company's objectives of improving fixed cost recovery through increased service charges and consolidating rate classes for similar service. Thus, the STk and GTk classes have been combined, and the STt and GTt classes have been combined. As can be seen in the bill impact analysis of the exhibit, the Company has improved its fixed cost recovery through fixed charges and has done so in a way to minimize customer rate impacts. The analysis for each class is shown on a separate page of the exhibit.

All of the proposed rate designs will better match fixed costs with fixed charges, will reduce intra-class subsidies relative to current rate designs, will better match the costs of providing service and will provide the Company with better incentives to pursue conservation. They will better reflect cost causation and better match seasonal costs to seasonal revenues. They will result in more stable and more predictable bills to customers. And finally, the rate designs will reduce intra-class and seasonal subsidies and will more closely track the costs of service.

VIII. SUPPORT FOR THE COMPANY'S RNA PROPOSAL

Q. PLEASE DESCRIBE THE COMPANY'S RNA PROPOSAL.

A. The Company proposes to implement an RNA Rider that is a billing adjustment factor computed on a monthly basis that creates a credit or charge to the monthly delivery charge for residential and GS customers. As the name suggests, the mechanism adjusts for the revenues received in a particular month. The mechanism is designed to stabilize the level of revenues that are provided by customers to the Company each month. The agreed upon per-customer revenue level will be determined based on the revenue requirement established in this proceeding.

Q. WHY IS THE COMPANY MAKING THIS PROPOSAL?

A. As described above, Kansas Gas Service has three types of costs:

1. Customer-related costs – the costs that can be directly assigned to an individual customer (e.g., meters, services, and regulators).
2. Demand-related costs – the costs that vary according to the customer's peak demand (e.g., a portion of mains costs).
3. Commodity-related costs – the costs that vary with usage (e.g., gas costs and the cost of odorant).

Customer-related and demand-related costs represent investments in fixed plant that are made on behalf of customers, the cost of which will be collected from customers over a period of 20-30 years or more. The only commodity-related costs that are billed as base rates are *de minimis.*

Despite the high level of fixed *costs*, gas utility rate structures collect most of the resulting revenues through variable (volumetric) *charges.* Indeed, even after the rate restructuring discussed above, Kansas Gas Service will collect only

53% of its costs (98.9% of which are fixed) in fixed Service Charges. As a result, there is a mismatch between cost-incurrence and cost recovery.

Because there is a mismatch between the "high fixed cost" cost structure faced by an LDC and the significant amount of revenues that are currently collected through volumetric charges, reductions in volumes do not necessarily translate into reductions in costs. Therefore, any volumetric changes faced by Kansas Gas Service have unnecessarily stressed its finances.

Q. IF THE PRIMARY CAUSE OF THIS FINANCIAL STRESS IS A MISMATCH BETWEEN THE UTILITY'S COST STRUCTURE AND THE UTILITY'S RATE STRUCTURE, WHY NOT SIMPLY FIX THE RATE DESIGN PROBLEM?

A. This is being done with increasing frequency today, as witnessed in Florida, Georgia, Illinois, Missouri, Nebraska, North Dakota, Ohio, Oklahoma and Texas. It is also the underlying rationale for the Company's rate design proposals in this case. However, many regulatory authorities desire to continue existing practices wherein the result of the adopted cost allocation and rate design would appear to be in favor of the smaller users. This is true both across rate classes and within rate classes. This translates into a reluctance to move Service charges to levels consistent with the levels of fixed costs identified in traditional class cost of service studies. The Company's RNA proposal is an attempt to resolve the rate design/underlying cost conflict, while at the same time maintaining the current system of intra-class cost recovery.

Q. WHAT IS THE BASIC RATIONALE FOR REVENUE DECOUPLING MECHANISMS SUCH AS THE COMPANY'S PROPOSED RNA?

A. There are three basic reasons that argue for a revenue decoupling mechanism in this context. First, because sales levels are so dependent upon weather variations or conservation activities outside of management control, it makes little sense to reward the Company with higher revenues simply because it is cold or people choose not to replace an inefficient furnace. Second, depending on the degree to which the rate structure is "out of synch" with the Company's cost structure, minor variations in usage can have significant financial consequences for the utility. As can be seen from the cost of service study detailed above, over 98.9% of the Company's costs to serve its customers can be characterized as "fixed" in the short run, i.e., they are either customer-related or demand-related costs. In contrast, under current rates, about 41% of the Company's distribution revenues are obtained through volumetric charges. Thus, there is a significant mismatch between the Company's cost and rate structures. And finally, the probability that sales levels will deviate from weather-normal sales levels is virtually 100%. Thus, without some form of revenue decoupling mechanism, there is a virtual certainty that one party (either the utility or its customers) will be disadvantaged.

Q. WHAT ARE THE CAUSES OF THE VOLUMETRIC DIFFERENCES THAT YOU REFERRED TO EARLIER?

A. There are two primary factors that lead to differences between the volumes that are used to set rates and the volumes that the Company actually experiences in the rate effective period:

1. Temperatures experienced during the rate effective period, which have a significant impact on the Company's realized volumes, will rarely, if ever,

match the temperatures that were used to set rates. Thus, the Company's realized volumes, will rarely, if ever, match the volumes that were used to set rates.

2. There has been a documented and long-term decline in usage per customer in the United States and on the Kansas Gas Service system in Kansas specifically that has had a significant dampening impact on realized volumes. This, in turn, has placed pressure on Company earnings.

Q. CONSIDERING THE FIRST FACTOR, DOESN'T THE COMPANY HAVE A WEATHER NORMALIZATION ADJUSTMENT CLAUSE IN EFFECT TO MITIGATE THE IMPACT OF RATE EFFECTIVE PERIOD WEATHER DEVIATIONS FROM NORMAL?

A. Yes. However, the WNA has proven to be an imperfect mechanism for dealing with the mismatch between the Company's realized test year volumes and the volumes upon which rates are based that is caused by weather deviations from normal. Specifically, the Company's WNA mechanism treats every HDD deficiency as an equivalent financial event, when this is not the case. In other words, the mechanism assumes that a degree day in January has the same effect on the Company's revenues as a degree day in June. Thus, if the Company experiences "normal" weather on an annual basis, but normality has been achieved by a colder than normal winter period and a warmer than normal summer period, the mechanism would indicate that no adjustment is necessary, when, in fact, the Company would have achieved significantly higher revenues than if weather had been uniformly normal throughout the year.

Q. DO HISTORICAL DATA SHOW THE EXTENT TO WHICH THIS PROBLEM HAS OCCURRED?

A. Yes. Exhibit PHR-6 simulates the performance of the WNA mechanism over the

five year historical period, 2007-2011, and compares surcharges or credits under the WNA using the new, annual HSFs and the WNA using HSFs developed for and applied to just the winter billing months of November through March. The same relative results (either a surcharge or a credit) are achieved for both the Residential and GS classes, so I will confine my discussion to the Residential class, although my conclusions apply to the GS class as well.

From the exhibit, it can be seen that the Company has credited approximately $10.3M to residential customers over the five year period, 2007-2011. Had the new HSFs and normal weather values been in effect over this same period, the Company would have credited $9.8M to residential customers. However, had a winter-only WNA been in effect from 2007-2011, the Company would have surcharged residential customers approximately $3.4M, largely due to the weather patterns of 2009, during which the annual weather was colder than normal and the winter period was warmer than normal. Because winter weather is more important to the Company than weather in non-winter months, the Company was disadvantaged during 2009 by approximately $7.7M, the sum of the amount that it should have been collected in 2009 based on winter weather ($6.2M) and the amount that was credited to customers in 2009 based on annual weather ($1.5M).

While customers have benefited from the annual WNA during this historical period, there is no guarantee that they will continue to enjoy this unfair advantage. For example, in 2010, the Company credited residential customers approximately $1.3M, about the amount that they would have been credited

under the new HSFs and normal weather values. However, because winter weather was colder relative to normal than non-winter weather, the amount that customers would have been credited under a winter-only WNA is $3.5M, almost three times as much.

Furthermore, the WNA is designed to be neutral, unfairly benefiting neither the Company nor its customers. Depending on the weather pattern, it can be seen that one of these parties enjoys an advantage over the other. The proposed RNA resolves these problems and serves to balance the interests of all parties by providing revenues to the Company when those revenues are justified and providing customers with credits when those credits are justified.

Q. TURNING TO THE SECOND REASON FOR THE COMPANY'S PROPOSED RNA, WHAT HAS BEEN THE TREND IN NATURAL GAS USAGE PER RESIDENTIAL CUSTOMER?

A. On February 11, 2000, the American Gas Association (AGA) published "Patterns in Residential Natural Gas Consumption Since 1980." That report indicates that nationally, natural gas use per residential customer dropped 16 percent from 1980 to 1997 from 106 thousand cubic feet (Mcf)/year to 89 Mcf/year. The Midwest saw even more dramatic declines over this period of almost 18%, from 142 Mcf/year to 116 Mcf/year. When the AGA updated its analysis and published the results in Patterns in "Residential Natural Gas Consumption, 1997-2001," a similar pattern emerged: national consumption down an additional 6.4% to 83.5 Mcf per residential customer per year and Midwestern consumption down an additional 8.1% to 107 Mcf per residential customer per year.

Q. WHAT ARE THE CAUSES OF THIS DECLINE?

A. In order of importance, the AGA reports cite the following factors:

1. Space heating efficiency gains. Federal efficiency guidelines set the minimum efficiency of new natural gas furnaces at 78 percent, up from an average efficiency of 65 percent in 1980.

2. Water heating efficiency gains. Similarly, Federal water heater standards, which took effect in 1990, set the minimum efficiency factor of water heaters at .54, up from .50 during the 1980s.

3. Space heating market share loss. This was primarily a factor in warmer climates where heat pumps captured a significant share of the market.

4. Baseload appliance market share loss. The market shares of water heaters, cooking appliances and gaslights all declined, and were not fully offset by increased market shares of clothes dryers and gas logs.

5. Improved home energy efficiency. Not only were more energy efficient homes built, but older homes were retrofitted with insulation and storm doors and windows so that the thermal integrity of heated building shells was improved. In addition, the amount of heated floor space per residence declined.

6. Demographic changes. Population shifted to warmer climates and the number of people per household fell. While not specifically cited in the AGA reports, the number of people working out of the home could also have contributed to these declines.

Q. ARE THESE SAME FACTORS AT WORK IN KANSAS?

A. They clearly are, and have manifested themselves in Kansas Gas Service's usage per residential customer figures. Since the last case, weather-normalized residential usage in Kansas Gas Service's service territory has dropped from 80.52 Mcf/year to 75.31 Mcf/year, a reduction of about 6.5%.[b]

[b] Mr. Dittemore refers to test year weather normalized consumption of 74.23 Mcf/year, which is based on heat sensitivity factors established in Kansas Gas Service's last rate proceeding and which are used for determining the test period revenues. Thus, Kansas Gas Service's test period revenues are based on usage of 74.23 Mcf. My reference to 75.31 Mcf/year is based on the new heat sensitivity factors proposed within my weather normalization adjustment and the most recent thirty year average of heating degree days.

Q. HAVE THESE FACTORS "PLAYED THEMSELVES OUT" OR ARE THEY LIKELY TO CONTINUE TO AFFECT NATURAL GAS USAGE IN THE FUTURE?

A. I believe they will still influence natural gas consumption in the future, and my belief is consistent with the Commission's finding in Docket No. 08-GIMX-441-GIV:

> 57. Because a significant portion of a gas utility's fixed costs are recovered via volumetric charges, the decline in per customer usage has limited gas utilities' ability to recover the revenue necessary to maintain their distribution systems and meet other fixed costs. Because gas utilities have rising costs due to an ageing infrastructure, the lack of revenue presents a serious problem.

Q. ARE THE SAME TRENDS APPARENT AND THE SAME FACTORS AT WORK IN THE NON-RESIDENTIAL SECTORS?

A. Yes. As the AGA documented in "Trends in the Commercial Natural Gas Market," October 23, 2002, use per commercial customer declined 18 percent nationally from 1979 to 1999. In the Midwest these declines were even more pronounced, reflecting reductions in commercial usage per customer of almost 27%.

Q. HOW COMMON ARE RNA-TYPE MECHANISMS?

A. As of March 2012, some 48 natural gas LDCs, in 21 states, serving 30 Million residential customers were operating under some form of decoupling tariff. Thus, over 40 percent of all states allow such mechanisms and 46 percent of all residential customers served in the United States are served under these types of mechanisms. I believe it is fair to characterize these mechanisms as common.

Q. HAVE THESE MECHANISMS BEEN ENDORSED BY REGULATORY AUTHORITIES?

A. In addition to the 21 regulatory authorities cited above that have specifically endorsed mechanisms such as the Company's proposed RNA, NARUC endorsed these mechanisms at its 2005 Fall Meeting in Palm Springs, CA:

> **RESOLVED**, That the Board of Directors of NARUC encourages state commissions and other policy makers to consider in their review innovative rate designs including "energy efficient tariffs" and "decoupling tariffs" (such as those employed by Northwest Natural Gas in Oregon, Baltimore Gas & Electric in Maryland, Washington Gas in Maryland, Southwest Gas in California, and Piedmont Natural Gas in North Carolina), "fixed-variable" rates (such as that employed by Northern States Power in North Dakota, and Atlanta Gas Light in Georgia), "customer choice options" (such as that approved in Oklahoma for Oklahoma Natural Gas), and other innovative proposals and programs that may assist, especially in the short term, in promoting energy efficiency and energy conservation and slowing the rate of growth of natural gas…

Q. PLEASE SUMMARIZE YOUR TESTIMONY REGARDING THE COMPANY'S RNA PROPOSAL.

A. The Company is proposing to implement an RNA in this case because the factors that are causing significant volatility in sales levels are outside of management control, because the Company's rate structure is "out of synch" with the Company's cost structure and because the chances of achieving the Commission's authorized ROE in this case are diminished without it. These types of mechanisms are becoming commonplace, and have enjoyed success over the decade-plus period that they have been in place for other utilities. Furthermore, Kansas Gas Service proposes a solution to its rate design problems and customers and the utility will benefit equally from the proposal.

Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY?

A. Yes, it does.

VERIFICATION

STATE OF KANSAS)
) ss.
COUNTY OF JOHNSON)

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

Paul H. Raab

Subscribed and sworn to before me this 1 day of MAY 2012.

NOTARY PUBLIC

My appointment Expires:

9/28/2012

NOTARY PUBLIC -- State of Kansas
JO M. SMITH
My Appt. Exp. 9/28/2012

PAUL H. RAAB

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

PROFESSIONAL EXPERIENCE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TESTIMONY

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

Jurisdiction	Docket Number	Subject
Alaska	U-09-69, U-09-70	Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Rate Design
	1079	Rate Design
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Kansas	174,155-U	Retail Competition
	176,716-U	Costing/Rate Design
	98-KGSG-822-TAR	Rate Design
	99-KGSG-705-GIG	Restructuring
	01-KGSG-229-TAR	Rate Design
	02-KGSG-018-TAR	Rate Design
	02-WSRE-301-RTS	Cost of Service
	03-KGSG-602-RTS	Cost of Service/Rate Design
	03-AQLG-1076-TAR	Rate Design
	05-AQLG-367-RTS	Cost of Service/Rate Design
	06-KGSG-1209-RTS	Cost of Service/Rate Design
	07-AQLG-431-RTS	Rate Design
	08-WSEE-1041-RTS	Cost of Service
	10-KCPE-415-RTS	Cost of Service/Rate Design
	10-KGSG-421-TAR	Demand Side Planning
	10-KCPE-795-TAR	Demand Side Planning
	12-WSEE-112-RTS	Cost of Service/Rate Design
Kentucky	9613	Capacity Planning
	97-083	Management Audit
	2009-00354	Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design
Michigan	U-6949	Load Forecasting
	U-13575	Costing/Rate Design
	U-16169	Costing/Rate Design
Missouri	GR-2002-356	Rate Design

| Jurisdiction | Docket Number | Subject |

Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003	Rate Design
	NG-0041	Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting
Oklahoma	27068	Load Forecasting
	PUD 200400610	Costing/Rate Design
	PUD 200700449	Demand Side Planning
	PUD 200800348	Costing/Rate Design
	PUD 200900110	Costing/Rate Design
	PUD 201000354	Demand Side Planning
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762	Costing/Rate Design
US Tax Court	4870	Life Analysis
	4875	Life Analysis

Jurisdiction	**Docket Number**	**Subject**

Virginia	PUE900013	Demand Side Planning
	PUE920041	Costing/Rate Design
	PUE940030	Costing/Rate Design
	PUE940031	Costing/Rate Design
	PUE950131	Capacity Planning
	PUE980813	Costing/Rate Design
	PUE-2002-00346	Costing/Rate Design
	PUE-2003-00603	Costing/Rate Design
	PUE-2006-00059	Costing/Rate Design
	PUE-2008-00060	Demand Side Planning
	PUE-2009-00064	Demand Side Planning
West Virginia	79-140-E-42T	Capacity Planning
	90-046-E-PC	Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

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

EDUCATION

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

PUBLICATIONS AND PRESENTATIONS

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

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh

National Regulatory Conference, Williamsburg, VA, May 19, 2009.

- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.

- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.

- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.

- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.

- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.

- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.

- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.

- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.

- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.

- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.

- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.

- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost

Planning Conference, Washington, DC, April 7, 1992.

- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.

- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.

- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.

- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.

- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.

- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.

- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.

- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.

- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February, 1982.

- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May, 1981.

- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, l980.

- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, l979.

- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

	Rate Class	Town Code	HDD Coefficient	HDD(t-1) Coefficient	Precipitation Coefficient	Precipitation(t-1) Coefficient	R-squared	Durbin-Watson statistic	F-statistic
1	0 RS	3	0.00581114	0.00733821	-	-	0.97972998	1.57215807	797.50994234
2	0 RS	4	0.00708191	0.00659091	-	-	0.97860069	1.65302742	754.55290599
3	0 RS	5	0.00611357	0.00743885	-	-	0.97505450	1.41795743	644.94196029
4	0 RS	7	0.00665423	0.00609454	-	-	0.97455375	1.55381569	631.92564094
5	0 RS	9	0.00764607	0.00739955	-	-	0.97257490	1.72709004	585.13870740
6	0 RS	10	0.00520471	0.00634269	-	-	0.97124751	1.49151271	557.36339779
7	0 RS	12	0.00485919	0.00791161	-	-	0.97585684	1.46378750	666.92342545
8	0 RS	13	0.01027119	0.00669451	-	-	0.97928173	1.37525962	779.89863715
9	0 RS	15	0.00751361	0.00827266	-	-	0.98203401	1.76068879	901.90212874
10	0 RS	17	0.00462699	0.00851386	-	-	0.97144158	1.55753131	561.26308456
11	0 RS	18	0.00587573	0.00623498	-	-	0.97455099	1.55090551	631.85530281
12	0 RS	19	0.00617386	0.00676359	-	-	0.97753494	1.61552908	717.97398383
13	0 RS	20	0.00656272	0.00690710	-	-	0.97801390	1.58976078	733.97425688
14	0 GS	3	0.01512345	0.01811028	-	-	0.97934347	2.17437111	367.43397167
15	0 GS	4	0.01800147	0.02113577	-	-	0.95554149	1.94769776	354.63254530
16	0 GS	5	0.01479095	0.02108269	-	-	0.97695050	2.19474891	328.48295994
17	0 GS	7	0.01707636	0.02270209	-	-	0.97969587	2.36900626	373.94572514
18	0 GS	9	0.01571491	0.02291231	-	-	0.97788894	2.42080827	342.75339501
19	0 GS	10	0.02291231	0.02285279	-	-	0.97790704	2.42172116	343.04047391
20	0 GS	12	0.01555210	0.03040788	-	-	0.94804582	1.47135115	301.08756461
21	0 GS	13	0.02478384	0.01856011	-	-	0.98167828	2.27775794	415.24524940
22	0 GS	15	0.01998822	0.02530787	-	-	0.96340433	1.45081090	434.37297359
23	0 GS	17	0.01165739	0.02227015	-	-	0.91148839	2.37945482	169.91622354
24	0 GS	18	0.01445833	0.02404489	-	-	0.97350871	2.39594549	284.79894643
25	0 GS	19	0.02335867	0.02505874	-	-	0.97750916	2.27467866	336.83466006
26	0 GS	20	0.01923437	0.02464082	-	-	0.97541428	2.18748761	307.47360891
27	1 GIS	3	-	-	-	-	-	-	-
28	1 GIS	5	-	-	-	-	-	-	-
29	1 GIS	7	-	-	-	-	-	-	-
30	1 GIS	10	-	-	-	-	-	-	-
31	1 GIS	18	-	-	-	-	-	-	-
32	1 GIS	19	-	-	-	-	-	-	-
33	1 GIS	20	-	-	-	-	-	-	-
34	0 KGSSD	20	-	4.39937791	-	-	0.43495244	1.43822786	25.40216381
35	0 SGS	3	-	-	-	-	-	-	-
36	0 SGS	4	-	-	-	-	-	-	-
37	0 SGS	5	-	-	-	-	-	-	-
38	0 SGS	7	-	-	-	-	-	-	-
39	0 SGS	9	0.00132084	-	-	-	0.62036198	1.89504609	55.55899623
40	0 SGS	10	-	-	-	-	-	-	-
41	0 SGS	12	-	0.01229916	-	-	0.65322034	2.16789812	31.08064574
42	0 SGS	13	0.00216455	0.00168003	-	-	0.90282494	2.27940614	153.29665730
43	0 SGS	15	-	-	-	-	-	-	-
44	0 SGS	17	-	-	-	-	-	-	-
45	0 SGS	18	-	-	-	-	-	-	-
46	0 SGS	19	-	0.11374382	-	-	0.11344466	1.79051578	4.35067990
47	0 SGS	20	-	0.00014613	-	-	0.64260483	2.28563612	61.13279073
48	0 SSR	7	-	-	-	-	-	-	-
49	0 SSR	20	0.57609465	0.99052258	-	-	0.92739111	1.77680367	98.98624714
50	0 STk	3	0.19571289	0.11036488	-	-	0.77208699	1.52142899	55.89604159
51	0 STk	4	0.07857112	0.07852606	-	-	0.96146299	1.66147715	411.65988504
52	0 STk	7	0.18887568	0.21607439	-	-	0.94409143	1.97452576	180.12100610
53	0 STk	9	0.10773846	0.12602400	-	-	0.96787933	1.74160317	497.18784526
54	0 STk	12	0.07869596	0.16513147	-	-	0.92958684	2.13067883	140.82017033
55	0 STk	13	0.13608469	0.07757806	-	-	0.98302631	2.03351228	617.75706685
56	0 STk	15	0.20582749	0.17162733	-	-	0.97030433	1.76715600	348.53269864
57	0 STk	18	0.06664244	0.06212072	-	-	0.86302325	1.78551521	67.20542992
58	0 STk	19	0.12457828	0.11496244	-	-	0.97612095	2.12551719	674.48228036
59	0 STk	20	0.09553535	0.14928663	-	-	0.86727197	1.44036427	107.81436053
60	0 STt	3	0.15970273	0.10652293	-	-	0.97965571	1.90615763	513.64108011
61	0 STt	5	0.14527922	0.05246859	-	-	0.94470758	1.94060924	182.24707113
62	0 STt	7	0.10809074	0.06642267	-	-	0.97254653	1.54898123	584.51693280
63	0 STt	10	0.06844185	0.10252838	-	-	0.97217405	1.55311295	576.47158008
64	0 STt	17	-	0.35238760	-	-	0.94901007	2.52501979	632.79838998
65	0 STt	18	0.14449185	0.09841265	-	-	0.96113379	1.47512833	408.03332437
66	0 STt	19	0.08559956	0.17368802	-	-	0.93491638	1.30585912	153.22506237
67	0 STt	20	0.09331904	0.06530504	-	-	0.95062578	1.61794856	205.37048201
68	0 GTk	3	0.22655194	-	-	-	0.98053317	1.36364018	1712.56073949
69	0 GTk	4	0.20799517	-	-	-	0.98521950	1.72259866	1099.83565154
70	0 GTk	5	0.34709883	-	-	-	0.97678444	1.73566021	1430.53481901
71	0 GTk	7	0.29457438	-	-	-	0.98322290	2.08965255	1992.57238226
72	0 GTk	9	0.26788955	-	-	-	0.99083665	1.62077985	3676.43485431
73	0 GTk	12	0.20942390	0.01990080	-	-	0.98320016	1.67191274	965.65211959
74	0 GTk	13	0.19946457	-	-	-	0.99257388	2.15128959	2205.38727427
75	0 GTk	15	0.27573244	-	-	-	0.98274150	1.77793917	939.55062322
76	0 GTk	17	1.16982968	-	-	-	0.90942063	1.82406083	165.66068181
77	0 GTk	18	0.31599707	-	-	-	0.94034555	1.87479280	535.94912376
78	0 GTk	19	0.24464500	-	-	-	0.99481506	1.81181293	3165.79084451
79	0 GTk	20	0.31707718	-	-	-	0.98904012	1.25369619	3068.22244740
80	0 GTt	3	0.22386043	-	-	-	0.98198254	1.77538260	899.27839970
81	0 GTt	5	0.20166584	-	-	-	0.97793185	1.40129826	1506.68218392
82	0 GTt	7	0.20712783	0.02577392	-	-	0.99145077	1.68203978	1913.49772660
83	0 GTt	9	0.26920712	-	-	-	0.96970070	1.88436625	1088.13812355
84	0 GTt	10	0.28482200	-	-	-	0.98912459	1.76253483	1500.68421299
85	0 GTt	17	0.23437939	-	-	-	0.88902845	1.76166773	132.18676006
86	0 GTt	18	0.25753531	-	-	-	0.98918578	1.53647616	1509.26829640

	Rate Class	Town Code	HDD Coefficient	HDD(t-1) Coefficient	Precipitation Coefficient	Precipitation(t-1) Coefficient	R-squared	Durbin-Watson statistic	F-statistic
87	0 GTt	19	0.36027748	-	-	-	0.97800357	1.69025308	733.62170066
88	0 GTt	20	0.27241588	-	-	-	0.96989444	1.36133908	1095.35942474
89	0 LVTk	3	-	-	-	-	-	-	-
90	0 LVTk	4	1.89467854	-	-	-	0.94638510	1.61940657	291.25025569
91	0 LVTk	9	1.78466867	-	-	-	0.98134653	1.66222078	1788.71702851
92	0 LVTk	12	1.14990685	-	-	-	0.99192265	1.41014141	4175.30074431
93	0 LVTk	13	1.44355528	-	-	-	0.97931411	1.67994055	781.14499698
94	0 LVTk	15	1.38666265	-	-	-	0.97389708	2.26216570	615.61321627
95	0 LVTk	18	1.20761104	-	-	-	0.85398901	1.66806490	96.50519025
96	0 LVTk	19	2.43131767	-	-	-	0.98551920	2.06619454	2313.93687998
97	0 LVTk	20	1.71567805	-	-	-	0.98088111	1.26836088	1744.34590269
98	0 LVTt	3	1.90544440	-	-	-	0.47672416	1.77774676	30.97529090
99	0 LVTt	5	1.51453613	-	-	-	0.97443255	2.41628621	628.85187696
100	0 LVTt	7	1.11232870	-	-	-	0.33670276	2.51389514	17.25907039
101	0 LVTt	10	7.00226664	-	-	-	0.98164628	1.49899540	882.50042000
102	0 LVTt	17	-	-	-	-	-	-	-
103	0 LVTt	18	-	-	-	-	-	-	-
104	0 LVTt	20	-	-	-	-	-	-	-
105	0 WTt	3	5.89292609	-	-	-	0.99077205	1.57871357	1771.54687890
106	0 WTt	5	1.53518921	-	-	-	0.85548751	1.25311625	97.67698303
107	0 WTt	7	1.59174406	-	-	-	0.85288145	1.43076308	95.65444925
108	0 WTt	10	7.14249221	-	-	-	0.98006372	1.84190418	811.13665598
109	0 WTt	17	1.32079522	-	-	-	0.81024143	1.97137211	70.45259430
110	0 WTt	18	0.35762143	0.05856136	-	-	0.97783989	1.53480097	728.08105838
111	0 WTt	19	11.11897335	-	-	-	0.95964368	2.00022118	392.35786070
112	0 WTt	20	0.84843104	-	-	-	0.98209910	1.66172594	905.24154608
113	1 GIT	3	-	-	-	-	-	-	-
114	1 GIT	5	-	-	-	-	-	-	-
115	1 GIT	7	-	-	-	-	-	-	-
116	1 GIT	10	-	-	-	-	-	-	-
117	1 GIT	18	-	-	-	-	-	-	-
118	1 GIT	20	-	-	-	-	-	-	-
119	0 CNG	9	-	-	-	-	-	-	-
120	0 AAGS	19	-	-	-	-	-	-	-
121	0 FL-LVTk	4	-	-	-	-	-	-	-
122	0 FL-LVTk	9	-	-	-	-	-	-	-
123	0 FL-LVTk	13	-	-	-	-	-	-	-
124	0 FL-LVTk	15	-	-	-	-	-	-	-
125	0 FL-LVTk	19	-	-	-	-	-	-	-
126	0 FL-LVTk	20	-	-	-	-	-	-	-
127	0 FL-LVTt	3	-	-	-	-	-	-	-
128	0 FL-LVTt	5	-	-	-	-	-	-	-
129	0 FL-LVTt	7	-	-	-	-	-	-	-
130	0 FL-LVTt	17	-	-	-	-	-	-	-
131	0 FL-LVTt	18	-	-	-	-	-	-	-
132	0 FL-LVTt	20	-	-	-	-	-	-	-
133	0 FL-WT	19	-	-	-	-	-	-	-
134	0 ITt	19	-	-	-	-	-	-	-
135	0 UNK	3	-	-	-	-	-	-	-
136	0 UNK	4	-	-	-	-	-	-	-
137	0 UNK	5	-	-	-	-	-	-	-
138	0 UNK	7	-	-	-	-	-	-	-
139	0 UNK	9	-	-	-	-	-	-	-
140	0 UNK	10	-	-	-	-	-	-	-
141	0 UNK	13	-	-	-	-	-	-	-
142	0 UNK	15	-	-	-	-	-	-	-
143	0 UNK	17	-	-	-	-	-	-	-
144	0 UNK	18	-	-	-	-	-	-	-
145	0 UNK	19	-	-	-	-	-	-	-
146	0 UNK	20	-	-	-	-	-	-	-
999	0								

	Service Charge	Delivery Charge	Rate Class	Town/Code	Customer Coefficient	R-squared	Durbin-Watson statistic	F-statistic
1	$ 12.25	$ 2.1230	RS	Concordia - 03	-5.46517734	0.96767176	2.23799717	231.97845864
2	$ 12.25	$ 2.1230	RS	Emporia - 04	103.48785297	0.68676205	2.17045622	36.17560928
3	$ 12.25	$ 2.1230	RS	Great Bend - 05	-	-	-	-
4	$ 12.25	$ 2.1230	RS	Hutchinson - 07	-	-	-	-
5	$ 12.25	$ 2.1230	RS	KCI - 09	-32.76865868	0.96172462	2.48208627	194.73002655
6	$ 12.25	$ 2.1230	RS	Manhattan - 10	-	-	-	-
7	$ 12.25	$ 2.1230	RS	Newton - 12	-	-	-	-
8	$ 12.25	$ 2.1230	RS	Olathe - 13	-	-	-	-
9	$ 12.25	$ 2.1230	RS	Parsons - 15	-135.61794331	0.77601911	2.07217888	57.16699927
10	$ 12.25	$ 2.1230	RS	Russell - 17	0.65124850	0.88701976	2.42192075	60.84606565
11	$ 12.25	$ 2.1230	RS	Salina - 18	-	-	-	-
12	$ 12.25	$ 2.1230	RS	Topeka - 19	-	-	-	-
13	$ 12.25	$ 2.1230	RS	Wichita - 20	25.80777965	0.95388469	1.91904891	160.30700033
14	$ 23.35	$ 1.9746	GS	Concordia - 03	-2.43243028	0.57388770	2.16127076	45.79117250
15	$ 23.35	$ 1.9746	GS	Emporia - 04	10.67833807	0.66954924	2.19543601	33.43179558
16	$ 23.35	$ 1.9746	GS	Great Bend - 05	-	-	-	-
17	$ 23.35	$ 1.9746	GS	Hutchinson - 07	-1.74028661	0.18612937	1.60612981	7.77568121
18	$ 23.35	$ 1.9746	GS	KCI - 09	-6.25424818	0.76156305	2.05256565	34.06912803
19	$ 23.35	$ 1.9746	GS	Manhattan - 10	1.80628024	0.21554973	1.89333965	9.34245455
20	$ 23.35	$ 1.9746	GS	Newton - 12	-0.50921774	0.15526023	1.45903451	6.24908100
21	$ 23.35	$ 1.9746	GS	Olathe - 13	-	-	-	-
22	$ 23.35	$ 1.9746	GS	Parsons - 15	-15.30673601	0.75944476	2.10624343	52.09131535
23	$ 23.35	$ 1.9746	GS	Russell - 17	-	-	-	-
24	$ 23.35	$ 1.9746	GS	Salina - 18	-2.66549420	0.38064838	1.84308273	20.89611871
25	$ 23.35	$ 1.9746	GS	Topeka - 19	-	-	-	-
26	$ 23.35	$ 1.9746	GS	Wichita - 20	-	-	-	-
27	$ 23.35	$ 1.4600	GIS	Concordia - 03	-0.07945231	0.58313069	2.45074986	23.08075032
28	$ 23.35	$ 1.4600	GIS	Great Bend - 05	-0.33848434	0.69644005	1.86361296	24.47191712
29	$ 23.35	$ 1.4600	GIS	Hutchinson - 07	0.09632175	0.35783177	2.10052895	5.94372620
30	$ 23.35	$ 1.4600	GIS	Manhattan - 10	-	-	-	-
31	$ 23.35	$ 1.4600	GIS	Salina - 18	0.03025845	0.77904438	2.10647628	37.60848832
32	$ 23.35	$ 1.4600	GIS	Topeka - 19	-	-	-	-
33	$ 23.35	$ 1.4600	GIS	Wichita - 20	-0.37906129	0.61876256	1.27152278	55.18326661
34	$ 225.00	$ 0.7712	KGSSD	Wichita - 20	-0.03178893	0.26616495	2.30706176	12.33193822
35	$ 50.00	$ 0.5575	SGS	Concordia - 03	0.84860759	0.96828909	1.96804946	503.82572262
36	$ 50.00	$ 0.5575	SGS	Emporia - 04	-	-	-	-
37	$ 50.00	$ 0.5575	SGS	Great Bend - 05	0.04382470	0.90222985	1.88764708	152.26315790
38	$ 50.00	$ 0.5575	SGS	Hutchinson - 07	0.05954607	0.68692744	1.57676524	74.60102267
39	$ 50.00	$ 0.5575	SGS	KCI - 09	-	-	-	-
40	$ 50.00	$ 0.5575	SGS	Manhattan - 10	-	-	-	-
41	$ 50.00	$ 0.5575	SGS	Newton - 12	0.05835305	0.89810242	1.31464791	94.01360527
42	$ 50.00	$ 0.5575	SGS	Olathe - 13	0.46569105	0.37978259	2.03505587	10.10357422
43	$ 50.00	$ 0.5575	SGS	Parsons - 15	0.49560729	0.99166316	2.01933737	1268.79435475
44	$ 50.00	$ 0.5575	SGS	Russell - 17	0.04110961	0.85041434	2.09871290	93.80468858
45	$ 50.00	$ 0.5575	SGS	Salina - 18	-	-	-	-
46	$ 50.00	$ 0.5575	SGS	Topeka - 19	-	-	-	-
47	$ 50.00	$ 0.5575	SGS	Wichita - 20	0.51356891	0.90483068	2.19540912	156.87520883
48	$ 52.75	$ 1.0510	SSR	Hutchinson - 07	-	-	-	-
49	$ 52.75	$ 1.0510	SSR	Wichita - 20	-0.45065527	0.93004765	1.77097894	219.37483998
50	$ 23.35	$ 1.8010	STk	Concordia - 03	-	-	-	-
51	$ 23.35	$ 1.8010	STk	Emporia - 04	0.11154267	0.84025662	2.13020064	86.79066522
52	$ 23.35	$ 1.8010	STk	Hutchinson - 07	0.03917714	0.78776864	2.27717977	61.24534250
53	$ 23.35	$ 1.8010	STk	KCI - 09	0.37389084	0.91415427	2.02708270	175.70524560
54	$ 23.35	$ 1.8010	STk	Newton - 12	0.31712469	0.96708800	1.59319269	484.83690068
55	$ 23.35	$ 1.8010	STk	Olathe - 13	1.33858229	0.96889912	1.92862196	514.03167048
56	$ 23.35	$ 1.8010	STk	Parsons - 15	0.14691676	0.82176211	2.11374206	76.07291063
57	$ 23.35	$ 1.8010	STk	Salina - 18	-	-	-	-
58	$ 23.35	$ 1.8010	STk	Topeka - 19	0.71184840	0.94525006	2.37610726	284.87016812
59	$ 23.35	$ 1.8010	STk	Wichita - 20	5.13225881	0.99060732	1.53701432	1740.18798877
60	$ 23.35	$ 1.8802	STt	Concordia - 03	0.16933152	0.92026982	1.70779350	190.44798414
61	$ 23.35	$ 1.8802	STt	Great Bend - 05	0.16845530	0.77382191	1.40074180	116.32401989
62	$ 23.35	$ 1.8802	STt	Hutchinson - 07	0.46103779	0.96416485	2.24987823	443.94175595

	Service Charge	Delivery Charge	Rate Class	Town/Code	Customer Coefficient	R-squared	Durbin-Watson statistic	F-statistic
63	$ 23.35	$ 1.8802	STt	Manhattan - 10	-	-	-	-
64	$ 23.35	$ 1.8802	STt	Russell - 17	-	-	-	-
65	$ 23.35	$ 1.8802	STt	Salina - 18	0.26369089	0.91382774	1.76330560	174.97694101
66	$ 23.35	$ 1.8802	STt	Topeka - 19	0.04347826	0.90357143	1.87703704	154.61111111
67	$ 23.35	$ 1.8802	STt	Wichita - 20	0.43122909	0.94070722	1.85816338	261.78009224
68	$ 20.00	$ 1.4562	GTk	Concordia - 03	-0.05651825	0.97618591	2.06601819	317.68759152
69	$ 20.00	$ 1.4562	GTk	Emporia - 04	0.52673021	0.86428680	2.33255021	105.07991659
70	$ 20.00	$ 1.4562	GTk	Great Bend - 05	-	-	-	-
71	$ 20.00	$ 1.4562	GTk	Hutchinson - 07	-0.11038599	0.96960959	2.18305185	340.32119395
72	$ 20.00	$ 1.4562	GTk	KCI - 09	-	-	-	-
73	$ 20.00	$ 1.4562	GTk	Newton - 12	0.23198988	0.94609335	1.75791331	289.58469800
74	$ 20.00	$ 1.4562	GTk	Olathe - 13	-	-	-	-
75	$ 20.00	$ 1.4562	GTk	Parsons - 15	-	-	-	-
76	$ 20.00	$ 1.4562	GTk	Russell - 17	-0.04382470	0.90222985	1.88764708	152.26315790
77	$ 20.00	$ 1.4562	GTk	Salina - 18	0.07812098	0.94010553	1.85787840	258.98453307
78	$ 20.00	$ 1.4562	GTk	Topeka - 19	-	-	-	-
79	$ 20.00	$ 1.4562	GTk	Wichita - 20	2.24240161	0.86773956	1.78681586	223.06855609
80	$ 23.35	$ 1.9127	GTt	Concordia - 03	-0.09126106	0.90703130	2.17199356	75.61139184
81	$ 23.35	$ 1.9127	GTt	Great Bend - 05	-	-	-	-
82	$ 23.35	$ 1.9127	GTt	Hutchinson - 07	-	-	-	-
83	$ 23.35	$ 1.9127	GTt	KCI - 09	-	-	-	-
84	$ 23.35	$ 1.9127	GTt	Manhattan - 10	-	-	-	-
85	$ 23.35	$ 1.9127	GTt	Russell - 17	-	-	-	-
86	$ 23.35	$ 1.9127	GTt	Salina - 18	-	-	-	-
87	$ 23.35	$ 1.9127	GTt	Topeka - 19	-0.08431953	0.90393930	1.86229398	155.26638656
88	$ 23.35	$ 1.9127	GTt	Wichita - 20	-	-	-	-
89	$ 187.00	$ 0.7766	LVTk	Concordia - 03	0.03331907	0.82040414	1.91169170	75.37293982
90	$ 187.00	$ 0.7766	LVTk	Emporia - 04	0.26104910	0.83997859	2.31479896	86.61120254
91	$ 187.00	$ 0.7766	LVTk	KCI - 09	-0.33984898	0.65049714	1.89757424	19.85287375
92	$ 187.00	$ 0.7766	LVTk	Newton - 12	-0.06500692	0.88006363	1.83727213	121.07294430
93	$ 187.00	$ 0.7766	LVTk	Olathe - 13	0.31099982	0.88841599	1.97184731	131.37065015
94	$ 187.00	$ 0.7766	LVTk	Parsons - 15	-0.29134808	0.79352068	2.21708488	63.41115222
95	$ 187.00	$ 0.7766	LVTk	Salina - 18	-0.04646015	0.81905906	2.02225027	74.68997745
96	$ 187.00	$ 0.7766	LVTk	Topeka - 19	-	-	-	-
97	$ 187.00	$ 0.7766	LVTk	Wichita - 20	-	-	-	-
98	$ 250.00	$ 1.2068	LVTt	Concordia - 03	0.08677249	0.87527086	2.05448098	115.78665456
99	$ 250.00	$ 1.2068	LVTt	Great Bend - 05	-	-	-	-
100	$ 250.00	$ 1.2068	LVTt	Hutchinson - 07	-	-	-	-
101	$ 250.00	$ 1.2068	LVTt	Manhattan - 10	-0.04859232	0.71025258	1.88393814	26.14700628
102	$ 250.00	$ 1.2068	LVTt	Russell - 17	-	-	-	-
103	$ 250.00	$ 1.2068	LVTt	Salina - 18	-	-	-	-
104	$ 250.00	$ 1.2068	LVTt	Wichita - 20	-	-	-	-
105	$ 52.75	$ 1.1462	WTt	Concordia - 03	-	-	-	-
106	$ 52.75	$ 1.1462	WTt	Great Bend - 05	-	-	-	-
107	$ 52.75	$ 1.1462	WTt	Hutchinson - 07	-	-	-	-
108	$ 52.75	$ 1.1462	WTt	Manhattan - 10	-	-	-	-
109	$ 52.75	$ 1.1462	WTt	Russell - 17	0.08764940	0.90222985	1.88764708	152.26315790
110	$ 52.75	$ 1.1462	WTt	Salina - 18	-	-	-	-
111	$ 52.75	$ 1.1462	WTt	Topeka - 19	0.04394861	0.88736506	1.93515328	129.99095841
112	$ 52.75	$ 1.1462	WTt	Wichita - 20	-	-	-	-
113	$ 23.35	$ 1.5444	GIT	Concordia - 03	-	-	-	-
114	$ 23.35	$ 1.5444	GIT	Great Bend - 05	-	-	-	-
115	$ 23.35	$ 1.5444	GIT	Hutchinson - 07	0.55433612	0.89647546	2.03473101	142.88249941
116	$ 23.35	$ 1.5444	GIT	Manhattan - 10	-	-	-	-
117	$ 23.35	$ 1.5444	GIT	Salina - 18	-	-	-	-
118	$ 23.35	$ 1.5444	GIT	Wichita - 20	0.10749359	0.56291398	1.87538652	21.25000653
119	$ 38.50	$ 0.7500	CNG	KCI - 09	-	-	-	-
120	$ -	$ -	AAGS	Topeka - 19	-	-	-	-
121	$ -	$ -	FL-LVTk	Emporia - 04	-	-	-	-
122	$ -	$ -	FL-LVTk	KCI - 09	-	-	-	-
123	$ -	$ -	FL-LVTk	Olathe - 13	-	-	-	-
124	$ -	$ -	FL-LVTk	Parsons - 15	-	-	-	-

	Service Charge	Delivery Charge	Rate Class	Town/Code	Customer Coefficient	R-squared	Durbin-Watson statistic	F-statistic
125	$ -	$ -	FL-LVTk	Topeka - 19	-	-	-	-
126	$ -	$ -	FL-LVTk	Wichita - 20	-	-	-	-
127	$ -	$ -	FL-LVTt	Concordia - 03	-	-	-	-
128	$ -	$ -	FL-LVTt	Great Bend - 05	-	-	-	-
129	$ -	$ -	FL-LVTt	Hutchinson - 07	-	-	-	-
130	$ -	$ -	FL-LVTt	Russell - 17	-	-	-	-
131	$ -	$ -	FL-LVTt	Salina - 18	-	-	-	-
132	$ -	$ -	FL-LVTt	Wichita - 20	-	-	-	-
133	$ -	$ -	FL-WT	Topeka - 19	-	-	-	-
134	$ -	$ -	ITt	Topeka - 19	-	-	-	-
135	$ -	$ -	UNK	Concordia - 03	-	-	-	-
136	$ -	$ -	UNK	Emporia - 04	-	-	-	-
137	$ -	$ -	UNK	Great Bend - 05	-	-	-	-
138	$ -	$ -	UNK	Hutchinson - 07	-	-	-	-
139	$ -	$ -	UNK	KCI - 09	-	-	-	-
140	$ -	$ -	UNK	Manhattan - 10	-	-	-	-
141	$ -	$ -	UNK	Olathe - 13	-	-	-	-
142	$ -	$ -	UNK	Parsons - 15	-	-	-	-
143	$ -	$ -	UNK	Russell - 17	-	-	-	-
144	$ -	$ -	UNK	Salina - 18	-	-	-	-
145	$ -	$ -	UNK	Topeka - 19	-	-	-	-
146	$ -	$ -	UNK	Wichita - 20	-	-	-	-
999	$ -	$ -		Wichita - 20	-	-	-	-

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

SUMMARY OF RESULTS

			Total Company	Residential	General Service	Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Small Transport	Small Transport	General Transport	General Transport	CNG Transport	Irrigation Transport	Large Vol Transport	Large Vol Transport	Wholesale Transport
				RS	GS	SGS	GIS	KGSSD	SSRk	STk	STt	GTk	GTt	CNG	GIT	LVTk	LVTt	WTt
			$															
1	Operating Revenues		258,796,565	185,907,657	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403
2																		
3	Operating Expenses:																	
4																		
5	Operating & Maintenance		134,618,110	109,173,000	17,725,850	117,424	75,317	12,052	2,757	379,502	144,039	2,057,159	907,425	551	93,291	2,052,845	1,628,653	248,243
6	Depreciation & Amortization		51,088,408	40,422,456	6,454,662	37,330	19,562	5,315	1,202	209,716	78,971	1,146,827	502,737	327	33,233	1,139,914	898,690	137,466
7	Taxes Other Than Income		26,320,198	20,721,890	3,494,334	19,678	11,798	3,200	582	99,620	39,923	543,496	256,970	152	18,677	551,000	477,218	81,662
8																		
9	Total Operating Expenses		212,026,716	170,317,347	27,674,846	174,433	106,677	20,567	4,541	688,838	262,932	3,747,482	1,667,132	1,029	145,201	3,743,759	3,004,560	467,371
10																		
11	Income Before Taxes		46,769,850	15,590,310	10,297,241	189,105	305,571	28,713	22,786	1,246,536	260,786	4,148,183	1,594,031	9,670	1,839,825	5,790,664	4,438,397	1,008,033
12																		
13	Income Taxes:																	
14																		
15	State Income Taxes	7.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	35.00%	11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
17																		
18	Total Income Taxes		11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
19																		
18	Adjustments to After-Tax Income:																	
19																		
20	Amortization		(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)
21	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22																		
23	Total Adjustments to After-Tax Income		(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)
24																		
25	Net Income		35,157,485	11,719,433	7,740,566	142,152	229,701	21,584	17,128	937,037	196,036	3,118,242	1,198,253	7,269	1,383,020	4,352,915	3,336,399	757,751
26																		
27	Total Rate Base		772,431,396	605,215,932	104,016,226	534,844	336,472	130,102	22,129	2,930,527	1,196,477	16,043,539	7,768,688	4,606	520,561	16,457,498	14,679,003	2,574,792
28																		
29	Rate of Return - Existing Rates		4.5515%	1.9364%	7.4417%	26.5783%	68.2676%	16.5899%	77.4030%	31.9750%	16.3844%	19.4361%	15.4241%	157.8054%	265.6787%	26.4494%	22.7291%	29.4296%
30	Relative Rate of Return		1.00	0.43	1.63	5.84	15.00	3.64	17.01	7.03	3.60	4.27	3.39	34.67	58.37	5.81	4.99	6.47
31																		
32	Equalized ROR:																	
33																		
34	Net Income Increase		30,652,897	39,844,360	1,121,513	(96,584)	(201,034)	(10,499)	(15,243)	(687,359)	(94,097)	(1,751,348)	(536,369)	(6,877)	(1,338,669)	(2,950,752)	(2,085,762)	(538,381)
35	Income Taxes		20,054,956	26,068,560	733,761	(63,191)	(131,529)	(6,869)	(9,973)	(449,711)	(61,564)	(1,145,837)	(350,925)	(4,499)	(875,837)	(1,930,558)	(1,364,630)	(352,241)
36	Revenue Increase		50,707,853	65,912,919	1,855,274	(159,775)	(332,563)	(17,368)	(25,216)	(1,137,070)	(155,661)	(2,897,185)	(887,294)	(11,376)	(2,214,506)	(4,881,311)	(3,450,393)	(890,622)
37	Gross Revenue After Increase		309,504,418	251,820,576	39,827,360	203,762	79,685	31,911	2,110	798,304	368,057	4,998,481	2,373,870	(676)	(229,479)	4,653,112	3,992,564	584,781
38	Rate of Return		8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%	8.5199%
39	Percent Increase		19.5937%	35.4547%	4.8859%	-43.9501%	-80.6706%	-35.2448%	-92.2767%	-58.7520%	-29.7224%	-36.6934%	-27.2079%	-106.3227%	-111.5605%	-51.1967%	-46.3578%	-60.3646%
40																		
41	Proposed Rate Levels:																	
42																		
43	Net Income Increase		30,652,897	30,652,897	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Income Taxes		20,054,956	20,054,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Gross Revenue After Increase		309,504,418	236,615,510	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403
46	Revenue Increase		50,707,853	50,707,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Rate of Return		8.5199%	7.0012%	7.4417%	26.5783%	68.2676%	16.5899%	77.4030%	31.9750%	16.3844%	19.4361%	15.4241%	157.8054%	265.6787%	26.4494%	22.7291%	29.4296%
48	Relative Rate of Return		1.00	0.82	0.87	3.12	8.01	1.95	9.08	3.75	1.92	2.28	1.81	18.52	31.18	3.10	2.67	3.45
49	Percent Increase		19.5937%	27.2758%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

SUMMARY OF CUSTOMER COSTS

			Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
1	Rate Base		420,145,900	364,679,177	40,402,838	520,989	283,692	4,158	16,635	1,405,342	402,114	7,277,260	2,160,816	4,604	403,031	2,024,227	522,431	38,588
2																		
3	Return @ Current Rates		19,123,088	7,989,677	3,474,118	87,792	129,523	8,708	9,526	501,093	95,310	1,630,131	557,783	4,049	757,718	2,052,361	1,475,126	350,173
4	O&M Expenses		97,781,545	84,716,079	10,914,849	115,898	60,489	459	1,969	192,857	57,121	984,384	294,812	489	75,247	286,570	74,756	5,565
5	Depreciation Expense		32,184,709	27,904,641	3,143,957	36,623	17,163	299	1,197	106,087	30,855	551,199	163,056	327	26,128	159,240	41,216	2,721
6	Taxes, Other		16,187,215	13,983,668	1,669,341	19,327	10,233	138	557	49,297	14,234	254,255	75,616	152	14,883	74,777	19,417	1,321
7																		
8	Income Taxes:																	
9																		
10	State Income Taxes	7.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	35.00%	6,525,297	2,175,149	1,436,664	26,384	42,633	4,006	3,179	173,916	36,385	578,752	222,398	1,349	256,691	807,909	619,242	140,640
12																		
13	Total Income Taxes		6,525,297	2,175,149	1,436,664	26,384	42,633	4,006	3,179	173,916	36,385	578,752	222,398	1,349	256,691	807,909	619,242	140,640
14																		
15	Adjustments to After-Tax Income:																	
16																		
17	Amortization		(228,022)	(76,009)	(50,203)	(922)	(1,490)	(140)	(111)	(6,077)	(1,271)	(20,224)	(7,772)	(47)	(8,970)	(28,232)	(21,639)	(4,915)
18	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																		
20	Total Adjustments to After-Tax Income		(228,022)	(76,009)	(50,203)	(922)	(1,490)	(140)	(111)	(6,077)	(1,271)	(20,224)	(7,772)	(47)	(8,970)	(28,232)	(21,639)	(4,915)
21																		
22	Total Customer-Related Costs @ Current Rates		171,573,832	136,693,204	20,588,725	285,102	258,551	13,471	16,316	1,017,172	232,634	3,978,496	1,305,894	6,319	1,121,697	3,352,626	2,208,118	495,506
23	Total Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
24	Customer Costs ($/customer/month)		$ 22.40	$ 19.56	$ 34.49	$ 41.51	$ 95.66	$ 1,122.56	$ 226.62	$ 142.38	$ 116.08	$ 122.66	$ 123.88	$ 526.55	$ 201.88	$ 636.41	$ 1,483.95	$ 1,588.16
25																		
26																		
27	Incremental Return @ Equalized ROR		16,672,923	23,080,625	(31,836)	(43,405)	(105,353)	(8,354)	(8,109)	(381,359)	(61,051)	(1,010,116)	(373,683)	(3,657)	(723,380)	(1,879,899)	(1,430,616)	(346,885)
28	Incremental Income Taxes		10,908,422	15,100,723	(20,829)	(28,398)	(68,928)	(5,466)	(5,305)	(249,508)	(39,943)	(660,878)	(244,486)	(2,393)	(473,278)	(1,229,942)	(935,994)	(226,953)
29																		
30	Total Customer-Related Costs @ Equalized ROR		199,155,177	174,874,552	20,536,060	213,300	84,270	(349)	2,903	386,305	131,640	2,307,502	687,725	269	(74,961)	242,785	(158,491)	(78,333)
31	Total Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
32	Customer Costs ($/customer/month)		$ 26.00	$ 25.03	$ 34.41	$ 31.06	$ 31.18	$ (29.09)	$ 40.32	$ 54.07	$ 65.69	$ 71.14	$ 65.24	$ 22.40	$ (13.49)	$ 46.09	$ (106.51)	$ (251.07)
33																		
34																		
35	Incremental Return @ Proposed Rates		16,672,923	18,081,145	(641,857)	9,130	3,995	(2,643)	182	(7,486)	(9,869)	(57,511)	(81,938)	83	4,757	(274,906)	(296,114)	(54,046)
36	Incremental Income Taxes		10,908,422	11,829,765	(419,941)	5,973	2,614	(1,729)	119	(4,898)	(6,457)	(37,627)	(53,609)	54	3,113	(179,860)	(193,736)	(35,360)
37																		
38	Total Customer-Related Costs @ Proposed Rates		199,155,177	166,604,114	19,526,927	300,206	265,160	9,098	16,618	1,004,788	216,309	3,883,358	1,170,348	6,456	1,129,567	2,897,860	1,718,269	406,100
39	Total Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
40	Customer Costs ($/customer/month)		$ 26.00	$ 23.84	$ 32.71	$ 43.71	$ 98.11	$ 758.18	$ 230.81	$ 140.64	$ 107.94	$ 119.73	$ 111.02	$ 538.02	$ 203.30	$ 550.09	$ 1,154.75	$ 1,301.60

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

SUMMARY OF DEMAND COSTS

			Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
1	Rate Base		350,294,210	238,966,532	63,205,275	13,650	44,642	123,881	4,842	1,525,185	794,315	8,766,279	5,607,572	0	117,301	14,433,271	14,155,499	2,535,964
2																		
3	Return @ Existing Rates		15,943,764	3,699,088	4,240,122	54,047	99,255	12,741	7,531	433,872	100,358	1,481,954	638,280	3,201	621,788	2,291,264	1,854,345	405,916
4	O&M Expenses		34,190,273	22,403,316	6,277,253	1,283	4,185	8,894	16	186,645	85,776	1,072,776	605,550	0	12,667	1,766,275	1,528,623	237,013
5	Depreciation Expense		18,888,514	12,505,830	3,307,590	706	2,336	5,000	0	103,629	48,116	595,628	339,680	0	7,106	980,674	857,474	134,745
6	Taxes, Other		10,055,158	6,676,795	1,809,027	343	1,247	2,981	0	50,323	25,689	289,241	181,354	0	3,794	476,222	457,801	80,341
7																		
8	Income Taxes:																	
9																		
10	State Income Taxes	7.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	35.00%	5,440,429	1,813,518	1,197,810	21,997	35,545	3,340	2,650	145,001	30,335	482,531	185,423	1,125	214,015	673,590	516,289	117,258
12																		
13	Total Income Taxes		5,440,429	1,813,518	1,197,810	21,997	35,545	3,340	2,650	145,001	30,335	482,531	185,423	1,125	214,015	673,590	516,289	117,258
14																		
15	Adjustments to After-Tax Income:																	
16																		
17	Amortization		(156,142)	(52,049)	(34,378)	(631)	(1,020)	(96)	(76)	(4,162)	(871)	(13,849)	(5,322)	(32)	(6,142)	(19,332)	(14,818)	(3,365)
18	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																		
20	Total Adjustments to After-Tax Income		(156,142)	(52,049)	(34,378)	(631)	(1,020)	(96)	(76)	(4,162)	(871)	(13,849)	(5,322)	(32)	(6,142)	(19,332)	(14,818)	(3,365)
21																		
22	Total Demand-Related Costs		84,361,994	47,046,499	16,797,425	77,745	141,549	32,860	10,122	915,310	289,405	3,908,281	1,944,965	4,294	853,226	6,168,693	5,199,715	971,907
23	Total Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
24	Customer Costs ($/customer/month)		$ 11.01	$ 6.73	$ 28.14	$ 11.32	$ 52.37	$ 2,738.37	$ 140.58	$ 128.12	$ 144.41	$ 120.49	$ 184.50	$ 357.83	$ 153.56	$ 1,170.97	$ 3,494.43	$ 3,115.09
25																		
26																		
27	Incremental Return @ Equalized ROR		13,900,953	16,660,621	1,144,904	(52,884)	(95,452)	(2,187)	(7,119)	(303,928)	(32,684)	(735,076)	(160,520)	(3,201)	(611,794)	(1,061,563)	(648,311)	(189,854)
28	Incremental Income Taxes		9,094,833	10,900,373	749,064	(34,600)	(62,450)	(1,431)	(4,657)	(198,848)	(21,384)	(480,931)	(105,022)	(2,095)	(400,272)	(694,538)	(424,164)	(124,214)
29																		
30	Total Demand-Related Costs @ Equalized ROR		107,357,780	74,607,493	18,691,393	(9,739)	(16,353)	29,243	(1,654)	412,533	235,337	2,692,275	1,679,423	(1,002)	(158,839)	4,412,591	4,127,240	657,839
31	Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
32	Dollars/Customer/Month		$ 14.02	$ 10.68	$ 31.31	$ (1.42)	$ (6.05)	$ 2,436.93	$ (22.98)	$ 57.74	$ 117.43	$ 83.00	$ 159.31	$ (83.50)	$ (28.59)	$ 837.62	$ 2,773.68	$ 2,108.46
33																		
34																		
35	Incremental Return @ Proposed Rates		13,900,953	12,492,334	636,303	(9,084)	(4,284)	2,575	(206)	7,786	9,989	59,153	82,721	(83)	(4,713)	276,590	297,573	54,299
36	Incremental Income Taxes		9,094,833	8,173,231	416,307	(5,943)	(2,803)	1,685	(135)	5,094	6,535	38,701	54,121	(54)	(3,084)	180,962	194,690	35,526
37																		
38	Total Demand-Related Costs @ Proposed Rates		107,357,780	67,712,063	17,850,035	62,718	134,463	37,120	9,781	928,190	305,929	4,006,135	2,081,807	4,157	845,429	6,626,244	5,691,978	1,061,732
39	Customers		638,255	582,320	49,741	572	225	1	6	595	167	2,703	878	1	463	439	124	26
40	Dollars/Customer/Month		$ 14.02	$ 9.69	$ 29.91	$ 9.13	$ 49.75	$ 3,093.30	$ 135.85	$ 129.92	$ 152.66	$ 123.51	$ 197.48	$ 346.40	$ 152.16	$ 1,257.83	$ 3,825.25	$ 3,402.99

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

SUMMARY OF COMMODITY COSTS

			Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
1	Rate Base		1,991,286	1,570,223	408,113	206	8,138	2,063	652	0	48	0	300	3	228	0	1,072	240
2																		
3	Return @ Existing Rates		90,634	30,668	26,325	313	923	134	71	2,072	367	6,156	2,191	18	3,515	9,291	6,927	1,662
4	O&M Expenses		2,646,292	2,053,606	533,748	243	10,643	2,699	771	0	1,141	0	7,063	62	5,377	0	25,273	5,665
5	Depreciation Expense		15,185	11,985	3,115	2	62	16	5	0	0	0	0	0	0	0	0	0
6	Taxes, Other		77,826	61,427	15,965	8	318	81	26	0	0	0	0	0	0	0	0	0
7																		
8	Income Taxes:																	
9																		
10	State Income Taxes	7.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	35.00%	30,927	10,309	6,809	125	202	19	15	824	172	2,743	1,054	6	1,217	3,829	2,935	667
12																		
13	Total Income Taxes		30,927	10,309	6,809	125	202	19	15	824	172	2,743	1,054	6	1,217	3,829	2,935	667
14																		
15	Adjustments to After-Tax Income:																	
16																		
17	Amortization		(124)	(41)	(27)	(1)	(1)	(0)	(0)	(3)	(1)	(11)	(4)	(0)	(5)	(15)	(12)	(3)
18	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																		
20	Total Adjustments to After-Tax Income		(124)	(41)	(27)	(1)	(1)	(0)	(0)	(3)	(1)	(11)	(4)	(0)	(5)	(15)	(12)	(3)
21																		
22	Total Commodity-Related Costs@Realized Return		2,860,739	2,167,954	585,936	691	12,148	2,948	888	2,893	1,680	8,888	10,304	87	10,103	13,104	35,124	7,991
23	Throughput		79,958,536	43,365,197	11,270,958	5,715	224,746	56,988	18,096	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
24	Commodity-Related Costs ($/dth)		$ 0.0358	$ 0.0500	$ 0.0520	$ 0.1209	$ 0.0541	$ 0.0517	$ 0.0491	$ 0.0031	$ 0.0070	$ 0.0020	$ 0.0069	$ 0.0066	$ 0.0089	$ 0.0013	$ 0.0066	$ 0.0067
25																		
26																		
27	Incremental Return @ Equalized ROR		79,022	103,114	8,446	(296)	(230)	42	(16)	(2,072)	(363)	(6,156)	(2,166)	(18)	(3,495)	(9,291)	(6,836)	(1,642)
28	Incremental Income Taxes		51,701	67,463	5,526	(193)	(150)	27	(10)	(1,355)	(238)	(4,028)	(1,417)	(12)	(2,287)	(6,078)	(4,473)	(1,074)
29																		
30	Total Commodity-Related Costs @ Equalized RCR		2,991,461	2,338,531	599,907	202	11,768	3,017	862	(534)	1,079	(1,296)	6,722	57	4,321	(2,265)	23,815	5,275
31	Throughput		79,958,536	43,365,197	11,270,958	5,715	224,746	56,988	18,096	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
32	Commodity-Related Costs ($/dth)		$ 0.0031	$ 0.0045	$ 0.0044	$ 0.0029	$ 0.0044	$ 0.0044	$ 0.0040	$ (0.0000)	$ 0.0004	$ (0.0000)	$ 0.0004	$ 0.0004	$ 0.0003	$ (0.0000)	$ 0.0004	$ 0.0004
33																		
34																		
35	Incremental Return @ Proposed Rates		79,022	79,419	5,554	(47)	289	69	24	(300)	(120)	(1,641)	(783)	(0)	(44)	(1,684)	(1,459)	(254)
36	Incremental Income Taxes		51,701	51,960	3,634	(30)	189	45	15	(196)	(79)	(1,074)	(512)	(0)	(29)	(1,102)	(955)	(166)
37																		
38	Total Commodity-Related Costs @ Proposed Rates		2,991,461	2,299,333	595,124	614	12,625	3,062	927	2,397	1,481	6,173	9,009	86	10,030	10,319	32,710	7,571
39	Throughput		79,958,536	43,365,197	11,270,958	5,715	224,746	56,988	18,096	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
40	Commodity-Related Costs ($/dth)		$ 0.0031	$ 0.0044	$ 0.0044	$ 0.0090	$ 0.0047	$ 0.0045	$ 0.0043	$ 0.0002	$ 0.0005	$ 0.0001	$ 0.0005	$ 0.0005	$ 0.0007	$ 0.0001	$ 0.0005	$ 0.0005

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

TOTAL COST OF SERVICE

		Total	Residential	General Service	Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Small Transport	Small Transport	General Transport	General Transport	CNG Transport	Irrigation Transport	Large Vol Transport	Large Vol Transport	Wholesale Transport
		Company	RS	GS	SGS	GIS	KGSSD	SSRk	STk	STt	GTk	GTt	CNG	GIT	LVTk	LVTt	WTt
1	Rate Base	772,431,396	605,215,932	104,016,226	534,844	336,472	130,102	22,129	2,930,527	1,196,477	16,043,539	7,768,688	4,606	520,561	16,457,498	14,679,003	2,574,792
2																	
3	Return @ Existing Rates	65,810,383	11,719,433	7,740,566	142,152	229,701	21,584	17,128	937,037	196,036	3,118,242	1,198,253	7,269	1,383,020	4,352,915	3,336,399	757,751
4	O&M Expenses	134,618,110	109,173,000	17,725,850	117,424	75,317	12,052	2,757	379,502	144,039	2,057,159	907,425	551	93,291	2,052,845	1,628,653	248,243
5	Depreciation Expense	51,088,408	40,422,456	6,454,662	37,330	19,562	5,315	1,202	209,716	78,971	1,146,827	502,737	327	33,233	1,139,914	898,690	137,466
6	Taxes, Other	26,320,198	20,721,890	3,494,334	19,678	11,798	3,200	582	99,620	39,923	543,496	256,970	152	18,677	551,000	477,218	81,662
7																	
8	Income Taxes:																
9																	
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
12																	
13	Total Income Taxes	11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
14																	
15	Adjustments to After-Tax Income:																
16																	
17	Amortization	(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)
18	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																	
20	Total Adjustments to After-Tax Income	(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)
21																	
22	Total Costs @ Realized ROR	258,796,565	185,907,657	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403
23																	
24																	
25	Incremental Return @ Equalized ROR	30,652,897	39,844,360	1,121,513	(96,584)	(201,034)	(10,499)	(15,243)	(687,359)	(94,097)	(1,751,348)	(536,369)	(6,877)	(1,338,669)	(2,950,752)	(2,085,762)	(538,381)
26	Incremental Income Taxes	20,054,956	26,068,560	733,761	(63,191)	(131,529)	(6,869)	(9,973)	(449,711)	(61,564)	(1,145,837)	(350,925)	(4,499)	(875,837)	(1,930,558)	(1,364,630)	(352,241)
27																	
28	Total Costs @ Equalized ROR	309,504,418	251,820,576	39,827,360	203,762	79,685	31,911	2,110	798,304	368,057	4,998,481	2,373,870	(676)	(229,479)	4,653,112	3,992,564	584,781
29																	
30																	
31	Incremental Return @ Proposed Rates	30,652,897	30,652,897	(0)	(0)	0	0	0	0	0	0	0	0	(0)	(0)	0	0
32	Incremental Income Taxes	20,054,956	20,054,956	(0)	(0)	0	0	0	0	0	0	0	0	(0)	(0)	(0)	0
33																	
34	Total Costs @ Proposed Rates	309,504,418	236,615,510	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF GROSS PLANT IN SERVICE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
1	Intangible Plant:						
2							
3	Organization	0	99.0	-	-	-	-
4	Franchises and Consents	6,045	7.0	PST&D Plant	3,733	2,308	4
5	Miscellaneous Intangible Plant	62,514	7.0	PST&D Plant	38,607	23,868	39
6							
7	Total Intangible Plant	68,559			42,340	26,176	43
8							
9	Production Plant	864,061	3.0	Commodity	-	-	864,061
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Land and land rights	826,470	2.0	Demand	-	826,470	-
16	Rights-of-way	11,841,814	2.0	Demand	-	11,841,814	-
17	Structures and imp. - compressor stations	4,142,147	2.0	Demand	-	4,142,147	-
18	Structures and imp. - meas. & reg. stations	1,137,206	2.0	Demand	-	1,137,206	-
19	Mains	181,904,545	2.0	Demand	-	181,904,545	-
20	Compressor station equipment	16,998,689	2.0	Demand	-	16,998,689	-
21	Measuring and regulating station equip.	14,992,598	2.0	Demand	-	14,992,598	-
22	Other Equipment	(2,697)	2.0	Demand	-	(2,697)	-
23							
24	Total Transmission Plant	231,840,772			0	231,840,772	0
25							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF GROSS PLANT IN SERVICE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
26	Distribution:						
27							
28	Land and land rights	97,565	7.2	Distribution Plant - X	72,403	25,162	-
29	Rights-of-way	1,832,554	7.2	Distribution Plant - X	1,359,934	472,620	-
30	Structures and improvements	855,259	7.2	Distribution Plant - X	634,686	220,573	-
31	Mains	289,536,218	4.0	Mains	149,426,277	140,109,941	-
32	Mains - Metallic	267,248,429	4.0	Mains	137,923,808	129,324,621	-
33	Meas. and reg. sta. equip. - general	21,525,164	2.0	Demand	-	21,525,164	-
34	Meas. and reg. sta. equip. - city gate	5,966,134	2.0	Demand	-	5,966,134	-
35	Services	334,858,266	1.0	Customer	334,858,266	-	-
36	Services - Metallic	31,302,372	1.0	Customer	31,302,372	-	-
37	Meters	97,878,203	1.0	Customer	97,878,203	-	-
38	Meter installations	88,052,631	1.0	Customer	88,052,631	-	-
39	House regulators	14,720,377	1.0	Customer	14,720,377	-	-
40	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
41	Other Equipment	0	1.0	Customer	-	-	-
42							
43	Total Distribution Plant	1,154,097,297			856,453,082	297,644,215	0
44							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF GROSS PLANT IN SERVICE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
45	General Plant:						
46							
47	Land and land rights	1,452,065	7.0	PST&D Plant	896,758	554,403	905
48	Structures and improvements - owned	29,495,892	7.0	PST&D Plant	18,215,899	11,261,615	18,378
49	Structures and improvements - leasehold	2,600,970	7.0	PST&D Plant	1,606,292	993,058	1,621
50	Office furniture and equipment - computers	5,024,820	7.0	PST&D Plant	3,103,198	1,918,490	3,131
51	Computers and other electronic equipment	6,148,309	7.0	PST&D Plant	3,797,036	2,347,442	3,831
52	Transportation equipment	20,818,777	7.0	PST&D Plant	12,857,138	7,948,668	12,971
53	Stores equipment	365,166	7.0	PST&D Plant	225,517	139,421	228
54	Tool, shop and garage equipment	8,071,494	7.0	PST&D Plant	4,984,746	3,081,719	5,029
55	Laboratory equipment	71,582	7.0	PST&D Plant	44,207	27,330	45
56	Power operated equipment	11,449,659	7.0	PST&D Plant	7,071,013	4,371,512	7,134
57	Communication equipment	8,476,045	7.0	PST&D Plant	5,234,586	3,236,178	5,281
58	Miscellaneous equipment	137,783	7.0	PST&D Plant	85,091	52,606	86
59							
60	Total General Plant	94,112,562			58,121,481	35,932,443	58,638
61							
62	Corporate Allocated Plant	27,214,749	7.0	PST&D Plant	16,807,124	10,390,668	16,956
63							
64	TOTAL PLANT IN SERVICE	1,508,198,000			931,424,027	575,834,274	939,698

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Intangible Plant:						
2							
3	Organization	0	99.0	-	-	-	-
4	Miscellaneous Intangible Plant	15,495	7.0	PST&D Plant	9,569	5,916	10
5	Leasehold Improvements	2,255,367	7.0	PST&D Plant	1,392,856	861,106	1,405
6							
7	Total Intangible Plant	2,270,862			1,402,425	867,022	1,415
8							
9	Production Plant	597,410	3.0	Commodity	-	-	597,410
10							
11	Storage Plant	0	99.0	-	-	-	-
12							
13	Transmission						
14							
15	Rights-of-way	2,618,823	2.0	Demand	-	2,618,823	-
16	Structures and imp. - compressor stations	3,725,786	2.0	Demand	-	3,725,786	-
17	Structures and imp. - meas. & reg. stations	900,604	2.0	Demand	-	900,604	-
18	Mains	41,690,393	2.0	Demand	-	41,690,393	-
19	Compressor station equipment	12,474,396	2.0	Demand	-	12,474,396	-
20	Measuring and regulating station equipment	3,824,188	2.0	Demand	-	3,824,188	-
21	Other Equipment	800	2.0	Demand	-	800	-
22							
23	Total Transmission Plant	65,234,990			0	65,234,990	0
24							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
25	Distribution:						
26							
27	Rights-of-way	377,379	7.2	Distribution Plant - X	280,052	97,327	-
28	Structures and improvements	270,548	7.2	Distribution Plant - X	200,773	69,775	-
29	Mains - Metalic	92,499,213	4.0	Mains	47,737,769	44,761,444	-
30	Mains - Plastic	86,655,637	4.0	Mains	44,721,967	41,933,670	-
31	Meas. and reg. sta. equip. - general	8,593,315	2.0	Demand	-	8,593,315	-
32	Meas. and reg. sta. equip. - city gate	3,770,540	2.0	Demand	-	3,770,540	-
33	Services	161,695,235	1.0	Customer	161,695,235	-	-
34	Services - Metalic	28,506,511	1.0	Customer	28,506,511	-	-
35	Meters	17,271,675	1.0	Customer	17,271,675	-	-
36	AMR	0	1.0	Customer	-	-	-
37	Meter installations	20,823,866	1.0	Customer	20,823,866	-	-
38	House regulators	6,215,555	1.0	Customer	6,215,555	-	-
39	Other Property Customer Premise	170,290	1.0	Customer	170,290	-	-
40	Other Equipment	(2,658)	1.0	Customer	(2,658)	-	-
41							
42	Total Distribution Plant	426,847,106			327,621,035	99,226,071	0
43							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
44	General Plant:						
45							
46	Land	(14,378)	7.0	PST&D Plant	(8,879)	(5,490)	(9)
47	Structures and improvements - owned	9,506,505	7.0	PST&D Plant	5,870,971	3,629,611	5,923
48	Office furniture and equipment	1,390,072	7.0	PST&D Plant	858,472	530,733	866
49	Computers and other electronic equipment	4,399,860	7.0	PST&D Plant	2,717,240	1,679,879	2,741
50	Transportation equipment	9,353,843	7.0	PST&D Plant	5,776,691	3,571,324	5,828
51	Stores equipment	468,783	7.0	PST&D Plant	289,508	178,983	292
52	Tools Shop and Garage Equipment	484,776	7.0	PST&D Plant	299,385	185,089	302
53	Laboratory equipment	(264,156)	7.0	PST&D Plant	(163,136)	(100,856)	(165)
54	Power operated equipment	3,491,632	7.0	PST&D Plant	2,156,342	1,333,115	2,175
55	Communication equipment	4,628,040	7.0	PST&D Plant	2,858,158	1,766,999	2,884
56	Miscellaneous equipment	75,676	7.0	PST&D Plant	46,736	28,893	47
57							
58	Total General Plant	33,520,653			20,701,487	12,798,280	20,885
59							
60	Corporate Allocated Plant	15,113,866	7.0	PST&D Plant	9,333,932	5,770,517	9,417
61							
62	TOTAL ACCUMULATED DEPRECIATION	543,584,887			359,058,880	183,896,880	629,127

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF OTHER RATE BASE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Working Capital:						
2							
3	Prepayments - Misc.	-	99.0	-	-	-	-
4	Prepayments	1,722,793	3.0	Commodity	-	-	1,722,793
5	Materials and Supplies	3,867,102	11.0	O&M less A&G	2,889,088	886,338	91,675
6	Gas Storage Inventory & Line Pack	41,153,564	2.0	Demand	-	41,153,564	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Other	-	99.0	-	-	-	-
9							
10	Total Working Capital	46,743,459			2,889,088	42,039,902	1,814,469
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	214,671,048	8.0	Gross Plant	132,575,280	81,962,015	133,753
15	Investment Tax Credit Adjustment	0	99.0	-	-	-	-
16	Customer Deposits	17,580,776	1.0	Customer	17,580,776	-	-
17	CIAC - Reimbursables	0	99.0	-	-	-	-
18	Customer Advances for Construction	6,673,351	6.6	Distribution Plant	4,952,279	1,721,072	-
19	Other	0	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	238,925,175			155,108,335	83,683,087	133,753
22							
23	TOTAL OTHER RB	(192,181,716)			(152,219,247)	(41,643,185)	1,680,716

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF O&M EXPENSE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	Production Maps & Records	0	99.0	-	-	-	-
5	Field Lines Expenses	0	99.0	-	-	-	-
6	Field Compressor Station Expense	28	3.0	Commodity	-	-	28
7	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
9	Purification Expense	0	99.0	-	-	-	-
10	Other Expenses	0	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	Structures and Improvements	0	99.0	-	-	-	-
14	Field Line Maintenance	0	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	Other Equipment Maintenance	0	99.0	-	-	-	-
19	Gas Processed By Others	0	99.0	-	-	-	-
20	Total Production & Gathering	28			0	0	28
21							
22	Other Gas Supply Expenses:						
23	Operation						
24	Gas processed by others	474,347	3.0	Commodity	-	-	474,347
25	Purchased Gas Expenses	1,305,861	3.0	Commodity	-	-	1,305,861
26	Gas Delivery Processing Credit	0	99.0	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	(422,976)	3.0	Commodity	-	-	(422,976)
28	Gas Used for Production Ext	(474,347)	3.0	Commodity	-	-	(474,347)
29	Gas Used for Other Utility Ops	(106,696)	3.0	Commodity	-	-	(106,696)
30	Other Gas Supply Expenses	1,078,903	3.0	Commodity	-	-	1,078,903
31	Maintenance						
32	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	1,855,092			0	0	1,855,092
34							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF O&M EXPENSE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	596	2.0	Demand	-	596	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	21	2.0	Demand	-	21	-
42	Compressor Station Fuel & Power	137,455	2.0	Demand	-	137,455	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	37	2.0	Demand	-	37	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	138,109			0	138,109	0
60							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF O&M EXPENSE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
61	Transmission:						
62	Operation						
63	Operation supervision and engineering	593,176	16.0	Transmission Labor less 850 & 861	-	593,176	-
64	System control and load dispatching	1,463,344	2.0	Demand	-	1,463,344	-
65	Communication system expense	0	99.0	-	-	-	-
66	Compressor station labor and expense	721,453	2.0	Demand	-	721,453	-
67	Gas for compressor station fuel	285,521	3.0	Commodity	-	-	285,521
68	Other fuel and power for compressor stations	13,513	3.0	Commodity	-	-	13,513
69	Mains expenses	2,505,538	2.0	Demand	-	2,505,538	-
70	Measuring and regulating station expenses	578,551	2.0	Demand	-	578,551	-
71	Transmission and compression of gas by others	0	15.0	Transmission Operations	-	-	-
72	Other expenses	131,147	15.0	Transmission Operations	-	124,782	6,365
73	Rents	4,095	6.4	Transmission Plant	-	4,095	-
74	Maintenance						
75	Maint. Sup., & Eng.	186,331	16.0	Transmission Labor less 850 & 861	-	186,331	-
76	Structures and Improvements	12,244	6.4	Transmission Plant	-	12,244	-
77	Mains	720,555	6.4	Transmission Plant	-	720,555	-
78	Compressor Station Equip Maint	404,378	6.4	Transmission Plant	-	404,378	-
79	Meas. & Regul. Station Equip Maint	448,602	6.4	Transmission Plant	-	448,602	-
80	Communication Equipment Maintenance	403	6.4	Transmission Plant	-	403	-
81	Other Equipment Maintenance	0	6.4	Transmission Plant	-	-	-
82	Total Transmission Expense	8,068,852			0	7,763,452	305,400
83							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF O&M EXPENSE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
84	Distribution:						
85	Operation						
86	Supervision & Eng.	2,614,138	13.0	Distribution Labor	2,008,122	606,016	-
87	Load Dispatching	43,528	2.0	Demand	-	43,528	-
88	Mains & Services Expense	10,651,216	5.0	Mains & Services	7,541,816	3,109,400	-
89	Meas. & Reg Station Expense - Gen	1,424,801	2.0	Demand	-	1,424,801	-
90	Meas. & Reg Station Expense - Gen GSS	0	1.0	Customer	-	-	-
90	Meas. & Reg Station Expense - Ind	438,556	1.0	Customer	438,556	-	-
91	Meas. & Reg Station Expense - City Gate	330,279	2.0	Demand	-	330,279	-
92	Meter & House Regulator Expense	9,530,993	1.0	Customer	9,530,993	-	-
93	Customer Installations Expense	6,856,306	1.0	Customer	6,856,306	-	-
94	Other Expenses	4,700,169	14.0	Distribution O&M	3,562,578	1,137,591	-
95	Rents	572,872	6.6	Distribution Plant	425,127	147,745	-
96	Maintenance						
97	Supervision & Eng.	746,130	13.0	Distribution Labor	573,160	172,970	-
98	Structure & Improv.	299,645	2.0	Demand	-	299,645	-
99	Mains	8,921,475	4.0	Mains	4,604,269	4,317,205	-
100	Meas. & Reg Station Expense - Gen	834,713	2.0	Demand	-	834,713	-
101	Meas. & Reg Station Expense - Ind	313,187	1.0	Customer	313,187	-	-
102	Meas. & Reg Station Expense - City Gate	562,663	2.0	Demand	-	562,663	-
103	Services	2,583,051	1.0	Customer	2,583,051	-	-
104	Meters & House Regulators	2,374,474	1.0	Customer	2,374,474	-	-
105	Maintenance of Other Equipment	1,030	6.6	Distribution Plant	764	266	-
106	Total Distribution	53,799,223			40,812,404	12,986,819	0
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	1,242,962	1.0	Customer	1,242,962	-	-
111	Meter Reading Expenses	5,140,346	1.0	Customer	5,140,346	-	-
112	Customer Records and Collection Exp.	16,872,043	1.0	Customer	16,872,043	-	-
113	Uncollectible Accounts	2,185,884	1.0	Customer	2,185,884	-	-
114	Miscellaneous Customer Accounts Exp.	604,952	1.0	Customer	604,952	-	-
115	Total Customer Accounts	26,046,186			26,046,186	0	0
116							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF O&M EXPENSE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
117	Customer Service and Information:						
118	Operation						
119	Supervision	0	1.0	Customer	-	-	-
120	Customer Assistance Expenses	682	1.0	Customer	682	-	-
121	Information and Instructional Expenses	0	1.0	Customer	-	-	-
122	Misc. Customer Service and Information	0	1.0	Customer	-	-	-
123	Total Customer Service and Information	682			682	0	0
124							
125	Sales:						
126	Operation						
127	Supervision	235,064	1.0	Customer	235,064	-	-
128	Demonstration & Selling Expenses	992,937	1.0	Customer	992,937	-	-
129	Advertising Expenses	0	1.0	Customer	-	-	-
130	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-
131	Total Sales	1,228,001			1,228,001	0	0
132							
133	Administrative & General:						
134	Operation						
135	Salaries	20,744,606	12.0	Labor - A&G	15,322,052	5,049,158	373,395
136	Office Supplies and Expenses	4,531,854	12.0	Labor - A&G	3,347,247	1,103,036	81,572
137	Administrative Expense Transfer	(1,960,201)	12.0	Labor - A&G	(1,447,813)	(477,105)	(35,283)
138	Outside Services Employed	1,229,107	12.0	Labor - A&G	907,824	299,160	22,123
139	Property Insurance	0	99.0	-	-	-	-
140	Injuries and Damages	1,030,775	12.0	Labor - A&G	761,335	250,887	18,554
141	Pensions & Benefits	30,120,122	12.0	Labor - A&G	22,246,848	7,331,123	542,151
142	Franchise Requirements	0	99.0	-	-	-	-
143	Regulatory Expense	740,961	9.0	Net Plant	439,658	301,064	239
144	Duplicate Charges - Credit	(29,022,608)	12.0	Labor - A&G	(21,436,219)	(7,063,992)	(522,396)
145	General Advertising Expenses	81,940	9.0	Net Plant	48,620	33,294	26
146	Miscellaneous General Expenses	13,911,569	9.0	Net Plant	8,254,602	5,652,488	4,479
147	Rents	1,264,389	9.0	Net Plant	750,241	513,741	407
148	Maintenance						
149	Maintenance of General Plant	809,423	7.4	General Plant	499,879	309,040	504
150	Total A&G	43,481,936			29,694,272	13,301,892	485,772
151							
152	Other Utility Plant Related O&M	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSE	134,618,110			97,781,545	34,190,273	2,646,292

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-			-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	17,899	3.0	Commodity	-	-	17,899
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	642,079	3.0	Commodity	-	-	642,079
33	Total Other Gas Supply Expenses	659,978			0	0	659,978
34							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	-	99.0	-	-	-	-
38	Maps & Records	-	99.0	-	-	-	-
39	Wells Expense	-	99.0	-	-	-	-
40	Lines Expense	-	99.0	-	-	-	-
41	Compressor Station Expense	-	99.0	-	-	-	-
42	Compressor Station Fuel & Power	-	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	-	99.0	-	-	-	-
44	Purification Expenses	-	99.0	-	-	-	-
45	Exploration & Development	-	99.0	-	-	-	-
46	Gas Losses	-	99.0	-	-	-	-
47	Other Expenses	-	99.0	-	-	-	-
48	Storage Well Royalties	-	99.0	-	-	-	-
49	Rents	-	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	-	99.0	-	-	-	-
52	Structures and Improvements	-	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	-	99.0	-	-	-	-
54	Line Maintenance	-	99.0	-	-	-	-
55	Compressor Station Equip Maint	-	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
57	Purification Equipment Maintenance	-	99.0	-	-	-	-
58	Other Equipment Maintenance	-	99.0	-	-	-	-
59	Total Underground Storage Expense	0			0	0	0
60							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	336,192	16.0	Transmission Labor less 850 & 861	-	336,192	-
64	System Control & Load Dispatching	871,048	6.4	Transmission Plant	-	871,048	-
65	Communication Systems Expense	-	99.0	-	-	-	-
66	Compressor Station Labor Expense	325,815	6.4	Transmission Plant	-	325,815	-
67	Compressor Station Fuel Gas	-	99.0	-	-	-	-
68	Mains Expense	954,733	6.4	Transmission Plant	-	954,733	-
69	Meas. & Regul. Station Expenses	254,692	6.4	Transmission Plant	-	254,692	-
70	Meas. & Regul. Station Expenses - GSS	-	99.0	-	-	-	-
71	Trans. and Comp. of Gas by Others	-	6.4	Transmission Plant	-	-	-
72	Other Expenses	19,713	6.4	Transmission Plant	-	19,713	-
73	Rents	-	6.4	Transmission Plant	-	-	-
74	Maintenance	-					
75	Maint. Sup., & Eng.	107,834	16.0	Transmission Labor less 850 & 861	-	107,834	-
76	Structures and Improvements	1,649	6.4	Transmission Plant	-	1,649	-
77	Mains	334,161	6.4	Transmission Plant	-	334,161	-
78	Compressor Station Equip Maint	196,390	6.4	Transmission Plant	-	196,390	-
79	Meas. & Regul. Station Equip Maint	177,304	6.4	Transmission Plant	-	177,304	-
80	Communication Equipment Maintenance	-	6.4	Transmission Plant	-	-	-
81	Other Equipment Maintenance	-	6.4	Transmission Plant	-	-	-
82	Total Transmission Expense	3,579,530			0	3,579,530	0
83							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
84	Distribution:						
85	Operation						
86	Supervision & Eng.	1,464,293	13.0	Distribution Labor	1,124,837	339,456	-
87	Load Dispatching	326	2.0	Demand	-	326	-
88	Mains & Services Expense	3,475,885	5.0	Mains & Services	2,461,173	1,014,712	-
89	Meas. & Reg Station Expense - Gen	545,758	2.0	Demand	-	545,758	-
90	Meas. & Reg Station Expense - Gen GSS	-	99.0	-	-	-	-
90	Meas. & Reg Station Expense - Ind	210,192	2.0	Demand	-	210,192	-
91	Meas. & Reg Station Expense - City Gate	168,125	2.0	Demand	-	168,125	-
92	Meter & House Regulator Expense	4,536,761	1.0	Customer	4,536,761	-	-
93	Customer Installations Expense	3,942,765	1.0	Customer	3,942,765	-	-
94	Other Expenses	1,491,727	14.0	Distribution O&M	1,130,682	361,045	-
95	Rents	-	6.6	Distribution Plant	-	-	-
96	Maintenance						
97	Supervision & Eng.	413,086	13.0	Distribution Labor	317,323	95,763	-
98	Structure & Improv.	93,275	2.0	Demand	-	93,275	-
99	Mains	3,634,558	4.0	Mains	1,875,753	1,758,805	-
100	Meas. & Reg Station Expense - Gen	336,061	2.0	Demand	-	336,061	-
101	Meas. & Reg Station Expense - Ind	160,026	2.0	Demand	-	160,026	-
102	Meas. & Reg Station Expense - City Gate	261,328	2.0	Demand	-	261,328	-
103	Services	1,188,572	1.0	Customer	1,188,572	-	-
104	Meters & House Regulators	1,133,144	1.0	Customer	1,133,144	-	-
105	Maintenance of Other Equipment	-	6.6	Distribution Plant	-	-	-
106	Total Distribution	23,055,883			17,711,010	5,344,873	0
107							
108	Customer Accounts:						
109	Operation						
110	Supervision	695,558	1.0	Customer	695,558	-	-
111	Meter Reading Expenses	1,466,865	1.0	Customer	1,466,865	-	-
112	Meter Reading Expenses - GSS	-	1.0	Customer	-	-	-
113	Customer Records and Collection Exp.	6,427,823	1.0	Customer	6,427,823	-	-
114	Uncollectible Accounts	-	1.0	Customer	-	-	-
115	Miscellaneous Customer Accounts Exp.	167,336	1.0	Customer	167,336	-	-
116	Total Customer Accounts	8,757,581			8,757,581	0	0
117							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
118	Customer Service and Information:						
119	Operation						
120	Supervision	139,698	1.0	Customer	139,698	-	-
121	Customer Assistance Expenses	473,490	1.0	Customer	473,490	-	-
122	Information and Instructional Expenses	-	1.0	Customer	-	-	-
123	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
124	Total Customer Service and Information	613,187			613,187	0	0
125							
126	Sales:						
127	Operation						
128	Supervision	-	1.0	Customer	-	-	-
129	Demonstration & Selling Expenses	-	1.0	Customer	-	-	-
130	Advertising Expenses	-	1.0	Customer	-	-	-
131	Miscellaneous Sales Expenses	-	1.0	Customer	-	-	-
132	Total Sales	0			0	0	0
133							
134	Administrative & General:						
135	Operation						
136	Salaries	5,947,040	12.0	Labor - A&G	4,392,509	1,447,487	107,045
137	Office Supplies and Expenses	-	99.0	-	-	-	-
138	Administrative Expense Transfer	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Pensions & Benefits	-	99.0	-	-	-	-
143	Franchise Requirements	-	99.0	-	-	-	-
144	Regulatory Expense	-	99.0	-	-	-	-
145	Duplicate Charges - Credit	-	99.0	-	-	-	-
146	General Advertising Expenses	-	99.0	-	-	-	-
147	Miscellaneous General Expenses	-	99.0	-	-	-	-
148	Rents	-	99.0	-	-	-	-
149	Maintenance						
150	Maintenance of General Plant	-	99.0	-	-	-	-
151	Total A&G	5,947,040			4,392,509	1,447,487	107,045
152							
153	Other Utility Plant Related Payroll	-	99.0	-	-	-	-
154							
155	TOTAL O&M EXPENSES - PAYROLL	42,613,200			31,474,288	10,371,890	767,022

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF DEPRECIATION EXPENSE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
1	Intangible Plant	0	99.0	-	-	-	-
2							
3	Production Plant	11,149	3.0	Commodity	-	-	11,149
4							
5	Storage Plant	0	99.0	-	-	-	-
6							
7	Transmission:						
8							
9	Land and land rights	0	99.0	-	-	-	-
10	Rights-of-way	0	99.0	-	-	-	-
11	Structures and imp. - compressor stations	0	99.0	-	-	-	-
12	Structures and imp. - meas. & reg. stations	0	99.0	-	-	-	-
13	Mains	0	99.0	-	-	-	-
14	Compressor station equipment	0	99.0	-	-	-	-
15	Measuring and regulating station equip.	5,764,521	6.4	Transmission Plant	-	5,764,521	-
16							
17	Total Transmission Plant	5,764,521			0	5,764,521	0
18							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF DEPRECIATION EXPENSE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
19	Distribution:						
20							
21	Land & Land rights	0	99.0	-	-	-	-
22	Rights of way	0	99.0	-	-	-	-
23	Structures	0	99.0	-	-	-	-
24	Mains	0	99.0	-	-	-	-
25	Mains - Metallic	0	99.0	-	-	-	-
26	M&R station equipment - general	0	99.0	-	-	-	-
27	M&R station equipment - city gate	0	99.0	-	-	-	-
28	Services	0	99.0	-	-	-	-
29	Services-Metallic	0	99.0	-	-	-	-
30	Meters	0	99.0	-	-	-	-
31	Meter installations	0	99.0	-	-	-	-
32	House regulators	0	99.0	-	-	-	-
33	Other Property on Customer Premises	0	99.0	-	-	-	-
34	Other equipment	34,947,850	6.6	Distribution Plant	25,934,723	9,013,127	-
35							
36	Total Distribution Plant	34,947,850			25,934,723	9,013,127	0
37							

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF DEPRECIATION EXPENSE

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
38	General Plant:						
39							
40	Land & Land rights	0	99.0	-	-	-	-
41	Structures	0	99.0	-	-	-	-
42	Leasehold Improvements (1)	0	99.0	-	-	-	-
43	Office furniture and equipment	0	99.0	-	-	-	-
44	Computers and other electronic equipment	0	99.0	-	-	-	-
45	Transportation equipment	0	99.0	-	-	-	-
46	Stores equipment	0	99.0	-	-	-	-
47	Tools, shop and garage equipment	0	99.0	-	-	-	-
48	Laboratory equipment	0	99.0	-	-	-	-
49	Power operated equipment	0	99.0	-	-	-	-
50	Communications equipment	0	99.0	-	-	-	-
51	Miscellaneous equipment	2,588,397	7.4	General Plant	1,598,527	988,257	1,613
52							
53	Total General Plant	2,588,397			1,598,527	988,257	1,613
54							
55	TOTAL DEPRECIATION EXPENSE	43,311,917			27,533,250	15,765,905	12,762
56							
57	Amortization Expense:						
58							
59	Intangible Plant	0	99.0	-	-	-	-
60	Distribution Plant	249,986	6.6	Distribution Plant	185,514	64,472	-
61	General Plant	0	99.0	-	-	-	-
62	Acquisition Premium	0	99.0	-	-	-	-
63	Regulatory Debit	5,405,111	9.0	Net Plant	3,207,190	2,196,181	1,740
64	Corporate Allocated	2,121,393	9.0	Net Plant	1,258,755	861,955	683
65							
66	Total Amortization Expense	7,776,491			4,651,459	3,122,608	2,423
67							
68	TOTAL DEP. AND AMORT. EXPENSE	51,088,408			32,184,709	18,888,514	15,185

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Taxes Other Than Income:						
2							
3	Payroll	$3,923,108	12.0	Labor - A&G	2,897,624	954,870	70,615
4	Real Estate and Personal Property	$22,397,090	9.0	Net Plant	13,289,591	9,100,288	7,211
5	Other	$0	9.0	Net Plant	-	-	-
6							
7	Total Taxes, Other	26,320,198			16,187,215	10,055,158	77,826
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	-	9.0	Net Plant	-	-	-
12	Other	-	12.0	Labor - A&G	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	0			0	0	0
15							
16	Income Taxes:						
17							
18	State Income Taxes	-	17.0	Net Income	-	-	-
19	Federal Income Taxes	11,996,652	17.0	Net Income	6,525,297	5,440,429	30,927
20							
21	Total Income Taxes	11,996,652			6,525,297	5,440,429	30,927
22							
23	Adjustments to After-Tax Income:						
24							
25	Amortization	(384,288)	9.0	Net Plant	(228,022)	(156,142)	(124)
26	Other	0	99.0	-	-	-	-
27							
28	Total Adjustments to After-Tax Income	(384,288)			(228,022)	(156,142)	(124)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1,746,736,312	901,470,310	845,266,002	0
4.0	Mains	%	100.0000%	51.6088%	48.3912%	0.0000%
	Internally Generated	Values	922,945,285	653,510,723	269,434,562	0
5.0	Mains & Services	%	100.0000%	70.8071%	29.1929%	0.0000%
	Internally Generated	Values	42,613,200	31,474,288	10,371,890	767,022
6.0	Functionalized Payroll	%	100.0000%	73.8604%	24.3396%	1.8000%
	Internally Generated	Values	864,061	0	0	864,061
6.2	Production Plant	%	100.0000%	0.0000%	0.0000%	100.0000%
	Internally Generated	Values	231,840,772	0	231,840,772	0
6.4	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,154,097,297	856,453,082	297,644,215	0
6.6	Distribution Plant	%	100.0000%	74.2098%	25.7902%	0.0000%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	1,386,802,130	856,453,082	529,484,987	864,061
7.0	PST&D Plant	%	100.0000%	61.7574%	38.1803%	0.0623%
	Internally Generated	Values	1,151,311,919	854,386,059	296,925,860	0
7.2	Distribution Plant - X	%	100.0000%	74.2098%	25.7902%	0.0000%

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Internally Generated	Values	94,112,562	58,121,481	35,932,443	58,638
7.4	General Plant	%	100.0000%	61.7574%	38.1803%	0.0623%
	Internally Generated	Values	1,480,914,692	914,574,563	565,417,430	922,699
8.0	Gross Plant	%	100.0000%	61.7574%	38.1803%	0.0623%
	Internally Generated	Values	964,613,112	572,365,147	391,937,394	310,571
9.0	Net Plant	%	100.0000%	59.3362%	40.6316%	0.0322%
	Internally Generated	Values	772,431,396	420,145,900	350,294,210	1,991,286
10.0	Rate Base	%	100.0000%	54.3926%	45.3496%	0.2578%
	Internally Generated	Values	91,136,174	68,087,273	20,888,381	2,160,520
11.0	O&M less A&G	%	100.0000%	74.7094%	22.9200%	2.3707%
	Internally Generated	Values	36,666,160	27,081,779	8,924,404	659,978
12.0	Labor - A&G	%	100.0000%	73.8604%	24.3396%	1.8000%
	Internally Generated	Values	21,178,504	16,268,850	4,909,654	0
13.0	Distribution Labor	%	100.0000%	76.8177%	23.1823%	0.0000%
	Internally Generated	Values	45,738,787	34,668,544	11,070,243	0
14.0	Distribution O&M	%	100.0000%	75.7968%	24.2032%	0.0000%
	Internally Generated	Values	6,161,096	0	5,862,062	299,034
15.0	Transmission Operations	%	100.0000%	0.0000%	95.1464%	4.8536%
	Internally Generated	Values	3,135,505	0	3,135,505	0
16.0	Transmission Labor less 850 & 861	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	35,157,485	19,123,088	15,943,764	90,634
17.0	Net Income	%	100.0000%	54.3926%	45.3496%	0.2578%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

SUMMARY OF CLASSIFICATION

		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		$	Factor	Basis	$	$	$
1	Operating Revenues	258,796,565			171,573,832	84,361,994	2,860,739
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	134,618,110			97,781,545	34,190,273	2,646,292
6	Depreciation & Amortization	51,088,408			32,184,709	18,888,514	15,185
7	Taxes Other Than Income	26,320,198			16,187,215	10,055,158	77,826
8							
9	Total Operating Expenses	212,026,716			146,153,470	63,133,944	2,739,302
10							
11	Income Before Taxes	46,769,850			25,420,363	21,228,050	121,437
12							
13	Income Taxes:						
14							
15	State Income Taxes	0			0	0	0
16	Federal Income Taxes	11,996,652			6,525,297	5,440,429	30,927
17	Adjustments	(384,288)			(228,022)	(156,142)	(124)
18							
19	Total Income Taxes	11,612,364			6,297,275	5,284,286	30,803
20							
21	Net Income	35,157,485			19,123,088	15,943,764	90,634
22							
23	Total Rate Base	772,431,396			420,145,900	350,294,210	1,991,286
24							
25	Rate of Return	4.5515%			4.5515%	4.5515%	4.5515%

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PLANT IN SERVICE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Intangible Plant:																		
2																			
3	Organization	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Franchises and Consents	64.2	PST&D Plant - Customer	3,733	3,240	361	4	2	0	0	12	4	64	19	0	3	18	5	0
5	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	38,607	33,509	3,738	44	20	0	1	127	37	661	195	0	30	190	49	3
6																			
7	Total Intangible Plant			42,340	36,749	4,100	48	22	0	2	139	41	725	214	0	33	209	54	4
8																			
9	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23																			
24	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																			
26	Distribution:																		
27																			
28	Land and land rights	50.2	Distribution Plant Less - Customer	72,403	62,842	7,011	82	38	1	3	238	69	1,240	367	1	57	357	92	6
29	Rights-of-way	50.2	Distribution Plant Less - Customer	1,359,934	1,180,360	131,679	1,539	707	13	50	4,478	1,305	23,289	6,884	14	1,072	6,698	1,733	114
30	Structures and improvements	50.2	Distribution Plant Less - Customer	634,686	550,878	61,455	718	330	6	24	2,090	609	10,869	3,213	6	500	3,126	809	53
31	Mains	4.0	Retail Customers	149,426,277	136,337,801	11,645,697	133,999	52,734	-	-	137,968	39,100	632,843	205,681	234	108,407	102,783	29,032	-
32	Mains - Metallic	4.0	Retail Customers	137,923,808	125,842,851	10,749,240	123,684	48,674	-	-	127,348	36,090	584,128	189,848	216	100,062	94,871	26,797	-
33	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Services	30.0	Services	334,858,266	298,582,366	24,095,965	320,152	-	3,418	13,671	1,185,934	362,274	6,391,057	1,842,128	3,418	-	1,619,318	410,452	28,113
36	Services - Metallic	30.0	Services	31,302,372	27,911,320	2,252,478	29,928	-	319	1,278	110,860	33,865	597,433	172,201	319	-	151,373	38,369	2,628
37	Meters	31.0	Meters	97,878,203	73,479,705	16,772,377	130,494	128,243	2,590	10,360	699,045	179,739	3,451,942	1,057,930	2,854	336,817	1,265,094	336,817	24,194
38	Meter installations	33.0	Meter & Regulator Installation	88,052,631	68,419,023	16,080,022	213,648	170,800	831	3,325	288,436	88,110	1,554,397	448,032	831	102,200	537,423	136,222	9,330
39	House regulators	32.0	Regulators	14,720,377	10,790,212	1,114,603	14,809	43,510	759	3,035	263,258	80,419	1,418,711	408,923	759	26,035	436,993	110,766	7,587
40	Other Property on Customer Premises	4.0	Retail Customers	224,125	204,494	17,467	201	79	-	-	207	59	949	309	0	163	154	44	-
41	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42																			
43	Total Distribution Plant			856,453,082	743,361,853	82,927,994	969,255	445,115	7,936	31,745	2,819,862	821,638	14,666,858	4,335,515	8,652	675,312	4,218,189	1,091,132	72,026
44																			
45	General Plant:																		
46																			
47	Land and land rights	64.2	PST&D Plant - Customer	896,758	778,344	86,831	1,015	466	8	33	2,953	860	15,357	4,540	9	707	4,417	1,142	75
48	Structures and improvements - owned	64.2	PST&D Plant - Customer	18,215,899	15,810,562	1,763,795	20,615	9,467	169	675	59,976	17,475	311,949	92,212	184	14,363	89,717	23,207	1,532
49	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	1,606,292	1,394,187	155,533	1,818	835	15	60	5,289	1,541	27,508	8,131	16	1,267	7,911	2,046	135
50	Office furniture and equipment - computers	64.2	PST&D Plant - Customer	3,103,198	2,693,433	300,474	3,512	1,613	29	115	10,217	2,977	53,143	15,709	31	2,447	15,284	3,954	261
51	Computers and other electronic equipment	64.2	PST&D Plant - Customer	3,797,036	3,295,653	367,657	4,297	1,973	35	141	12,502	3,643	65,025	19,221	38	2,994	18,701	4,837	319
52	Transportation equipment	64.2	PST&D Plant - Customer	12,857,138	11,159,404	1,244,921	14,551	6,682	119	477	42,332	12,334	220,180	65,085	130	10,138	63,324	16,380	1,081
53	Stores equipment	64.2	PST&D Plant - Customer	225,517	195,738	21,836	255	117	2	8	743	216	3,862	1,142	2	178	1,111	287	19
54	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	4,984,746	4,326,530	482,659	5,641	2,591	46	185	16,412	4,782	85,364	25,234	50	3,930	24,551	6,351	419
55	Laboratory equipment	64.2	PST&D Plant - Customer	44,207	38,370	4,280	50	23	0	2	146	42	757	224	0	35	218	56	4
56	Power operated equipment	64.2	PST&D Plant - Customer	7,071,013	6,137,314	684,667	8,002	3,675	66	262	23,281	6,784	121,092	35,795	71	5,575	34,826	9,009	595
57	Communication equipment	64.2	PST&D Plant - Customer	5,234,586	4,543,380	506,851	5,924	2,721	49	194	17,235	5,022	89,643	26,498	53	4,127	25,781	6,669	440
58	Miscellaneous equipment	64.2	PST&D Plant - Customer	85,091	73,855	8,239	96	44	1	3	280	82	1,457	431	1	67	419	108	7
59																			
60	Total General Plant			58,121,481	50,446,770	5,627,743	65,777	30,207	539	2,154	191,364	55,759	995,337	294,221	587	45,829	286,259	74,047	4,888
61																			
62	Corporate Allocated Plant	64.2	PST&D Plant - Customer	16,807,124	14,587,810	1,627,388	19,021	8,735	156	623	55,337	16,124	287,824	85,081	170	13,252	82,778	21,412	1,413
63																			
64	TOTAL PLANT IN SERVICE - CUSTOMER			931,424,027	808,433,182	90,187,224	1,054,100	484,078	8,631	34,524	3,066,703	893,561	15,950,744	4,715,030	9,410	734,427	4,587,435	1,186,646	78,331

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PLANT IN SERVICE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Intangible Plant:																		
2																			
3	Organization	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Franchises and Consents	64.1	PST&D Plant - Demand	2,308	1,536	406	0	0	1	-	12	6	68	42	-	1	113	105	18
5	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	23,868	15,885	4,201	1	3	7	-	123	61	707	431	-	9	1,164	1,089	186
6																			
7	Total Intangible Plant			26,176	17,421	4,608	1	3	8	0	135	67	776	473	0	10	1,277	1,194	203
8																			
9	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Land and land rights	11.0	CP Demand for Transmission Allocation	826,470	594,405	157,210	-	111	544	-	-	2,287	-	16,145	-	338	-	40,756	14,674
16	Rights-of-way	11.0	CP Demand for Transmission Allocation	11,841,814	8,516,737	2,252,539	-	1,591	7,801	-	-	32,768	-	231,330	-	4,839	-	583,958	210,251
17	Structures and imp. - compressor stations	11.0	CP Demand for Transmission Allocation	4,142,147	2,979,068	787,915	-	557	2,729	-	-	11,462	-	80,917	-	1,693	-	204,263	73,544
18	Structures and imp. - meas. & reg. stations	11.0	CP Demand for Transmission Allocation	1,137,206	817,889	216,318	-	153	749	-	-	3,147	-	22,215	-	465	-	56,079	20,191
19	Mains	11.0	CP Demand for Transmission Allocation	181,904,545	130,827,355	34,601,719	-	24,440	119,838	-	-	503,355	-	3,553,502	-	74,334	-	8,970,299	3,229,702
20	Compressor station equipment	11.0	CP Demand for Transmission Allocation	16,998,689	12,225,607	3,233,475	-	2,284	11,199	-	-	47,038	-	332,069	-	6,946	-	838,260	301,810
21	Measuring and regulating station equip.	11.0	CP Demand for Transmission Allocation	14,992,598	10,782,809	2,851,879	-	2,014	9,877	-	-	41,487	-	292,880	-	6,127	-	739,333	266,192
22	Other Equipment	11.0	CP Demand for Transmission Allocation	(2,697)	(1,939)	(513)	-	(0)	(2)	-	-	(7)	-	(53)	-	(1)	-	(133)	(48)
23																			
24	Total Transmission Plant			231,840,772	166,741,931	44,100,544	0	31,150	152,736	0	0	641,536	0	4,529,005	0	94,740	0	11,432,816	4,116,316
25																			
26	Distribution:																		
27																			
28	Land and land rights	50.1	Distribution Plant Less - Demand	25,162	15,694	4,151	2	3	-	-	231	60	1,326	426	-	9	2,184	1,076	-
29	Rights-of-way	50.1	Distribution Plant Less - Demand	472,620	294,783	77,965	30	55	-	-	4,335	1,134	24,913	8,007	-	167	41,019	20,212	-
30	Structures and improvements	50.1	Distribution Plant Less - Demand	220,573	137,576	36,387	14	26	-	-	2,023	529	11,627	3,737	-	78	19,144	9,433	-
31	Mains	10.0	CP Demand - Retail Customers	140,109,941	87,389,460	23,113,099	8,755	16,326	-	-	1,284,983	336,229	7,385,675	2,373,652	-	49,653	12,160,170	5,991,940	-
32	Mains - Metallic	10.0	CP Demand - Retail Customers	129,324,621	80,662,433	21,333,909	8,081	15,069	-	-	1,186,068	310,347	6,817,143	2,190,934	-	45,831	11,224,110	5,530,695	-
33	Meas. and reg. sta. equip. - general	10.0	CP Demand - Retail Customers	21,525,164	13,425,689	3,550,877	1,345	2,508	-	-	197,413	51,655	1,134,665	364,665	-	7,628	1,868,173	920,545	-
34	Meas. and reg. sta. equip. - city gate	10.0	CP Demand - Retail Customers	5,966,134	3,721,201	984,197	373	695	-	-	54,717	14,317	314,495	101,074	-	2,114	517,802	255,148	-
35	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42																			
43	Total Distribution Plant			297,644,215	185,646,835	49,100,585	18,599	34,681	0	0	2,729,770	714,272	15,689,845	5,042,496	0	105,481	25,832,602	12,729,048	0
44																			
45	General Plant:																		
46																			
47	Land and land rights	64.1	PST&D Plant - Demand	554,403	368,972	97,587	19	69	160	-	2,858	1,420	16,428	10,022	-	210	27,048	25,299	4,310
48	Structures and improvements - owned	64.1	PST&D Plant - Demand	11,261,615	7,494,956	1,982,295	396	1,400	3,249	-	58,059	28,837	333,707	203,576	-	4,258	549,434	513,899	87,550
49	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	993,058	660,911	174,800	35	123	286	-	5,120	2,543	29,427	17,952	-	376	48,449	45,316	7,720
50	Office furniture and equipment - computers	64.1	PST&D Plant - Demand	1,918,490	1,276,815	337,697	67	239	553	-	9,891	4,913	56,849	34,681	-	725	93,600	87,546	14,915
51	Computers and other electronic equipment	64.1	PST&D Plant - Demand	2,347,442	1,562,296	413,202	82	292	677	-	12,102	6,011	69,560	42,435	-	888	114,527	107,120	18,249
52	Transportation equipment	64.1	PST&D Plant - Demand	7,948,668	5,290,087	1,399,142	279	988	2,293	-	40,980	20,353	235,537	143,688	-	3,006	387,801	362,720	61,794
53	Stores equipment	64.1	PST&D Plant - Demand	139,421	92,789	24,541	5	17	40	-	719	357	4,131	2,520	-	53	6,802	6,362	1,084
54	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	3,081,719	2,050,980	542,451	108	383	889	-	15,888	7,891	91,318	55,708	-	1,165	150,351	140,627	23,958
55	Laboratory equipment	64.1	PST&D Plant - Demand	27,330	18,189	4,811	1	3	8	-	141	70	810	494	-	10	1,333	1,247	212
56	Power operated equipment	64.1	PST&D Plant - Demand	4,371,512	2,909,378	769,483	154	544	1,261	-	22,537	11,194	129,538	79,024	-	1,653	213,278	199,484	33,985
57	Communication equipment	64.1	PST&D Plant - Demand	3,236,178	2,153,777	569,639	114	402	934	-	16,684	8,287	95,895	58,500	-	1,224	157,887	147,676	25,159
58	Miscellaneous equipment	64.1	PST&D Plant - Demand	52,606	35,011	9,260	2	7	15	-	271	135	1,559	951	-	20	2,567	2,401	409
59																			
60	Total General Plant			35,932,443	23,914,161	6,324,909	1,262	4,467	10,365	0	185,250	92,009	1,064,760	649,551	0	13,588	1,753,078	1,639,697	279,346
61																			
62	Corporate Allocated Plant	64.1	PST&D Plant - Demand	10,390,668	6,915,314	1,828,989	365	1,292	2,997	-	53,569	26,607	307,899	187,832	-	3,929	506,942	474,155	80,779
63																			
64	TOTAL PLANT IN SERVICE - DEMAND			575,834,274	383,235,662	101,359,634	20,228	71,594	166,106	0	2,968,724	1,474,490	17,063,280	10,409,358	0	217,747	28,093,898	26,276,910	4,476,644

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PLANT IN SERVICE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Intangible Plant:																		
2																			
3	Organization	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Franchises and Consents	64.3	PST&D Plant - Commodity	4	3	1	0	0	0	0	-	-	-	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	39	31	8	0	0	0	0	-	-	-	-	-	-	-	-	-
6																			
7	Total Intangible Plant			43	34	9	0	0	0	0	0	0	0	0	0	0	0	0	0
8																			
9	Production Plant	20.0	MCF - Sales Customers	864,061	681,999	177,257	90	3,535	896	285	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23																			
24	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																			
26	Distribution:																		
27																			
28	Land and land rights	50.3	Distribution Plant Less - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Rights-of-way	50.3	Distribution Plant Less - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Structures and improvements	50.3	Distribution Plant Less - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42																			
43	Total Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44																			
45	General Plant:																		
46																			
47	Land and land rights	64.3	PST&D Plant - Commodity	905	714	186	0	4	1	0	-	-	-	-	-	-	-	-	-
48	Structures and improvements - owned	64.3	PST&D Plant - Commodity	18,378	14,505	3,770	2	75	19	6	-	-	-	-	-	-	-	-	-
49	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	1,621	1,279	332	0	7	2	1	-	-	-	-	-	-	-	-	-
50	Office furniture and equipment - computers	64.3	PST&D Plant - Commodity	3,131	2,471	642	0	13	3	1	-	-	-	-	-	-	-	-	-
51	Computers and other electronic equipment	64.3	PST&D Plant - Commodity	3,831	3,024	786	0	16	4	1	-	-	-	-	-	-	-	-	-
52	Transportation equipment	64.3	PST&D Plant - Commodity	12,971	10,238	2,661	1	53	13	4	-	-	-	-	-	-	-	-	-
53	Stores equipment	64.3	PST&D Plant - Commodity	228	180	47	0	1	0	0	-	-	-	-	-	-	-	-	-
54	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	5,029	3,969	1,032	1	21	5	2	-	-	-	-	-	-	-	-	-
55	Laboratory equipment	64.3	PST&D Plant - Commodity	45	35	9	0	0	0	0	-	-	-	-	-	-	-	-	-
56	Power operated equipment	64.3	PST&D Plant - Commodity	7,134	5,631	1,463	1	29	7	2	-	-	-	-	-	-	-	-	-
57	Communication equipment	64.3	PST&D Plant - Commodity	5,281	4,168	1,083	1	22	5	2	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	64.3	PST&D Plant - Commodity	86	68	18	0	0	0	0	-	-	-	-	-	-	-	-	-
59																			
60	Total General Plant			58,638	46,282	12,029	6	240	61	19	0	0	0	0	0	0	0	0	0
61																			
62	Corporate Allocated Plant	64.3	PST&D Plant - Commodity	16,956	13,384	3,479	2	69	18	6	-	-	-	-	-	-	-	-	-
63																			
64	TOTAL PLANT IN SERVICE - COMMODITY			939,698	741,699	192,773	98	3,844	975	310	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PLANT IN SERVICE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Plant in Service																		
1	Intangible Plant:																		
2																			
3	Organization			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Franchises and Consents			6,045	4,779	769	4	2	1	0	24	9	132	61	0	4	131	110	18
5	Miscellaneous Intangible Plant			62,514	49,425	7,948	45	23	7	1	250	98	1,368	627	0	39	1,355	1,138	189
6																			
7	Total Intangible Plant			68,559	54,204	8,716	49	25	8	2	274	108	1,501	688	0	43	1,486	1,248	207
8																			
9	Production Plant			864,061	681,999	177,257	90	3,535	896	285	0	0	0	0	0	0	0	0	0
10																			
11	Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																			
13	Transmission																		
14																			
15	Land and land rights			826,470	594,405	157,210	0	111	544	0	0	2,287	0	16,145	0	338	0	40,756	14,674
16	Rights-of-way			11,841,814	8,516,737	2,252,539	0	1,591	7,801	0	0	32,768	0	231,330	0	4,839	0	583,958	210,251
17	Structures and imp. - compressor stations			4,142,147	2,979,068	787,915	0	557	2,729	0	0	11,462	0	80,917	0	1,693	0	204,263	73,544
18	Structures and imp. - meas. & reg. stations			1,137,206	817,889	216,318	0	153	749	0	0	3,147	0	22,215	0	465	0	56,079	20,191
19	Mains			181,904,545	130,827,355	34,601,719	0	24,440	119,838	0	0	503,355	0	3,553,502	0	74,334	0	8,970,299	3,229,702
20	Compressor station equipment			16,998,689	12,225,607	3,233,475	0	2,284	11,199	0	0	47,038	0	332,069	0	6,946	0	838,260	301,810
21	Measuring and regulating station equip.			14,992,598	10,782,809	2,851,879	0	2,014	9,877	0	0	41,487	0	292,880	0	6,127	0	739,333	266,192
22	Other Equipment			(2,697)	(1,939)	(513)	0	(0)	(2)	0	0	(7)	0	(53)	0	(1)	0	(133)	(48)
23																			
24	Total Transmission Plant			231,840,772	166,741,931	44,100,544	0	31,150	152,736	0	0	641,536	0	4,529,005	0	94,740	0	11,432,816	4,116,316
25																			
26	Distribution:																		
27																			
28	Land and land rights			97,565	78,536	11,161	84	41	1	3	469	130	2,566	793	1	66	2,540	1,168	6
29	Rights-of-way			1,832,554	1,475,143	209,644	1,569	762	13	50	8,812	2,439	48,202	14,891	14	1,240	47,717	21,945	114
30	Structures and improvements			855,259	688,454	97,841	732	356	6	24	4,113	1,138	22,496	6,950	6	579	22,270	10,242	53
31	Mains			289,536,218	223,727,260	34,758,796	142,755	69,059	0	0	1,422,951	375,328	8,018,518	2,579,333	234	158,060	12,262,953	6,020,972	0
32	Mains - Metallic			267,248,429	206,505,284	32,083,149	131,766	63,743	0	0	1,313,416	346,437	7,401,272	2,380,782	216	145,893	11,318,981	5,557,492	0
33	Meas. and reg. sta. equip. - general			21,525,164	13,425,689	3,550,877	1,345	2,508	0	0	197,413	51,655	1,134,665	364,665	0	7,628	1,868,173	920,545	0
34	Meas. and reg. sta. equip. - city gate			5,966,134	3,721,201	984,197	373	695	0	0	54,717	14,317	314,495	101,074	0	2,114	517,802	255,148	0
35	Services			334,858,266	298,582,366	24,095,965	320,152	0	3,418	13,671	1,185,934	362,274	6,391,057	1,842,128	3,418	0	1,619,318	410,452	28,113
36	Services - Metallic			31,302,372	27,911,320	2,252,478	29,928	0	319	1,278	110,860	33,865	597,433	172,201	319	0	151,373	38,369	2,628
37	Meters			97,878,203	73,479,705	16,772,377	130,494	128,243	2,590	10,360	699,045	179,739	3,451,942	1,057,930	2,854	336,817	1,265,094	336,817	24,194
38	Meter installations			88,052,631	68,419,023	16,080,022	213,648	170,800	831	3,325	288,436	88,110	1,554,397	448,032	831	102,200	537,423	136,222	9,330
39	House regulators			14,720,377	10,790,212	1,114,603	14,809	43,510	759	3,035	263,258	80,419	1,418,711	408,923	759	26,035	436,993	110,766	7,587
40	Other Property on Customer Premises			224,125	204,494	17,467	201	79	0	0	207	59	949	309	0	163	154	44	0
41	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42																			
43	Total Distribution Plant			1,154,097,297	929,008,688	132,028,579	987,854	479,796	7,936	31,745	5,549,631	1,535,910	30,356,704	9,378,011	8,652	780,793	30,050,791	13,820,180	72,026
44																			
45	General Plant:																		
46																			
47	Land and land rights			1,452,065	1,148,031	184,603	1,034	539	169	34	5,811	2,280	31,785	14,561	9	917	31,465	26,441	4,385
48	Structures and improvements - owned			29,495,892	23,320,023	3,749,860	21,013	10,942	3,436	681	118,035	46,312	645,657	295,788	184	18,622	639,150	537,106	89,082
49	Structures and improvements - leasehold			2,600,970	2,056,377	330,665	1,853	965	303	60	10,408	4,084	56,934	26,083	16	1,642	56,361	47,362	7,855
50	Office furniture and equipment - computers			5,024,820	3,972,720	638,813	3,580	1,864	585	116	20,108	7,890	109,992	50,389	31	3,172	108,883	91,500	15,176
51	Computers and other electronic equipment			6,148,309	4,860,972	781,644	4,380	2,281	716	142	24,604	9,654	134,585	61,656	38	3,882	133,228	111,958	18,569
52	Transportation equipment			20,818,777	16,459,729	2,646,725	14,831	7,723	2,425	481	83,311	32,688	455,717	208,773	130	13,144	451,125	379,100	62,876
53	Stores equipment			365,166	288,707	46,424	260	135	43	8	1,461	573	7,993	3,662	2	231	7,913	6,649	1,103
54	Tool, shop and garage equipment			8,071,494	6,381,480	1,026,142	5,750	2,994	940	186	32,300	12,673	176,683	80,942	50	5,096	174,902	146,978	24,377
55	Laboratory equipment			71,582	56,594	9,100	51	27	8	2	286	112	1,567	718	0	45	1,551	1,303	216
56	Power operated equipment			11,449,659	9,052,322	1,455,614	8,157	4,248	1,334	264	45,819	17,977	250,630	114,819	71	7,229	248,104	208,493	34,580
57	Communication equipment			8,476,045	6,701,325	1,077,573	6,038	3,144	987	196	33,919	13,308	185,538	84,999	53	5,351	183,668	154,345	25,599
58	Miscellaneous equipment			137,783	108,934	17,517	98	51	16	3	551	216	3,016	1,382	1	87	2,986	2,509	416
59																			
60	Total General Plant			94,112,562	74,407,214	11,964,681	67,045	34,914	10,965	2,174	376,615	147,768	2,060,097	943,772	587	59,416	2,039,337	1,713,744	284,233
61																			
62	Corporate Allocated Plant			27,214,749	21,516,508	3,459,855	19,388	10,096	3,171	629	108,907	42,730	595,723	272,913	170	17,182	589,720	495,567	82,192
63																			
64	TOTAL PLANT IN SERVICE			1,508,198,000	1,192,410,543	191,739,631	1,074,425	559,516	175,712	34,833	6,035,427	2,368,052	33,014,025	15,124,388	9,410	952,174	32,681,334	27,463,555	4,554,975

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Intangible Plant:																		
2																			
3	Organization	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	9,569	8,306	927	11	5	0	0	32	9	164	48	0	8	47	12	1
5	Leasehold Improvements	64.2	PST&D Plant - Customer	1,392,856	1,208,935	134,866	1,576	724	13	52	4,586	1,336	23,853	7,051	14	1,098	6,860	1,775	117
6																			
7	Total Intangible Plant			1,402,425	1,217,241	135,793	1,587	729	13	52	4,617	1,345	24,017	7,099	14	1,106	6,907	1,787	118
8																			
9	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22																			
23	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																			
25	Distribution:																		
26																			
27	Rights-of-way	50.2	Distribution Plant Less - Customer	280,052	243,072	27,117	317	146	3	10	922	269	4,796	1,418	3	221	1,379	357	24
28	Structures and improvements	50.2	Distribution Plant Less - Customer	200,773	174,262	19,440	227	104	2	7	661	193	3,438	1,016	2	158	989	256	17
29	Mains	4.0	Retail Customers	47,737,769	43,556,345	3,720,494	42,809	16,847	-	-	44,077	12,491	202,177	65,710	75	34,633	32,836	9,275	-
30	Mains - Metalic	4.0	Retail Customers	44,721,967	40,804,702	3,485,454	40,105	15,783	-	-	41,293	11,702	189,404	61,558	70	32,445	30,762	8,689	-
31	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Services	30.0	Services	161,695,235	144,178,450	11,635,379	154,594	-	1,650	6,601	572,660	174,934	3,086,092	889,521	1,650	-	781,931	198,198	13,575
34	Services - Metalic	30.0	Services	28,506,511	25,418,341	2,051,291	27,255	-	291	1,164	100,959	30,840	544,071	156,821	291	-	137,853	34,942	2,393
35	Meters	31.0	Meters	17,271,675	12,966,294	2,959,669	23,027	22,630	457	1,828	123,354	31,717	609,133	186,683	504	59,435	223,240	59,435	4,269
36	AMR	31.0	Meters	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Meter installations	33.0	Meter & Regulator Installation	20,823,866	16,180,647	3,802,819	50,526	40,393	197	786	68,213	20,837	367,605	105,957	197	24,170	127,097	32,216	2,207
38	House regulators	32.0	Regulators	6,215,555	4,556,076	470,632	6,253	18,372	320	1,281	111,159	33,956	599,039	172,664	320	10,993	184,517	46,770	3,203
39	Other Property Customer Premise	4.0	Retail Customers	170,290	155,374	13,272	153	60	-	-	157	45	721	234	0	124	117	33	-
40	Other Equipment	4.0	Retail Customers	(2,658)	(2,425)	(207)	(2)	(1)	-	-	(2)	(1)	(11)	(4)	(0)	(2)	(2)	(1)	-
41																			
42	Total Distribution Plant			327,621,035	288,231,138	28,185,360	345,264	114,334	2,920	11,679	1,063,452	316,983	5,606,465	1,641,578	3,112	162,177	1,520,719	390,169	25,688
43																			
44	General Plant:																		
45																			
46	Land	64.2	PST&D Plant - Customer	(8,879)	(7,707)	(860)	(10)	(5)	(0)	(0)	(29)	(9)	(152)	(45)	(0)	(7)	(44)	(11)	(1)
47	Structures and improvements - owned	64.2	PST&D Plant - Customer	5,870,971	5,095,733	568,470	6,644	3,051	54	218	19,330	5,632	100,541	29,720	59	4,629	28,916	7,480	494
48	Office furniture and equipment	64.2	PST&D Plant - Customer	858,472	745,115	83,124	972	446	8	32	2,827	824	14,701	4,346	9	677	4,228	1,094	72
49	Computers and other electronic equipment	64.2	PST&D Plant - Customer	2,717,240	2,358,439	263,103	3,075	1,412	25	101	8,946	2,607	46,533	13,755	27	2,143	13,383	3,462	229
50	Transportation equipment	64.2	PST&D Plant - Customer	5,776,691	5,013,902	559,341	6,538	3,002	54	214	19,020	5,542	98,927	29,243	58	4,555	28,451	7,360	486
51	Stores equipment	64.2	PST&D Plant - Customer	289,508	251,280	28,032	328	150	3	11	953	278	4,958	1,466	3	228	1,426	369	24
52	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	299,385	259,852	28,989	339	156	3	11	986	287	5,127	1,516	3	236	1,475	381	25
53	Laboratory equipment	64.2	PST&D Plant - Customer	(163,136)	(141,594)	(15,796)	(185)	(85)	(2)	(6)	(537)	(157)	(2,794)	(826)	(2)	(129)	(803)	(208)	(14)
54	Power operated equipment	64.2	PST&D Plant - Customer	2,156,342	1,871,605	208,793	2,440	1,121	20	80	7,100	2,069	36,928	10,916	22	1,700	10,620	2,747	181
55	Communication equipment	64.2	PST&D Plant - Customer	2,858,158	2,480,749	276,748	3,235	1,485	26	106	9,410	2,742	48,946	14,468	29	2,254	14,077	3,641	240
56	Miscellaneous equipment	64.2	PST&D Plant - Customer	46,736	40,564	4,525	53	24	0	2	154	45	800	237	0	37	230	60	4
57																			
58	Total General Plant			20,701,487	17,967,938	2,004,468	23,428	10,759	192	767	68,159	19,860	354,515	104,795	209	16,323	101,959	26,374	1,741
59																			
60	Corporate Allocated Plant	64.2	PST&D Plant - Customer	9,333,932	8,101,424	903,779	10,563	4,851	86	346	30,732	8,955	159,845	47,250	94	7,360	45,971	11,892	785
61																			
62	TOTAL RESERVE - CUSTOMER			359,058,880	315,517,740	31,229,400	380,842	130,672	3,211	12,844	1,166,961	347,143	6,144,841	1,800,722	3,429	186,965	1,675,556	430,221	28,332

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Intangible Plant:																		
2																			
3	Organization	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	5,916	3,937	1,041	0	1	2	-	31	15	175	107	-	2	289	270	46
5	Leasehold Improvements	64.1	PST&D Plant - Demand	861,106	573,093	151,574	30	107	248	-	4,439	2,205	25,517	15,566	-	326	42,012	39,295	6,694
6																			
7	Total Intangible Plant			867,022	577,030	152,615	30	108	250	0	4,470	2,220	25,692	15,673	0	328	42,300	39,565	6,740
8																			
9	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Rights-of-way	11.0	CP Demand for Transmission Allocation	2,618,823	1,883,481	498,150	-	352	1,725	-	-	7,247	-	51,159	-	1,070	-	129,143	46,497
16	Structures and imp. - compressor stations	11.0	CP Demand for Transmission Allocation	3,725,786	2,679,618	708,716	-	501	2,455	-	-	10,310	-	72,783	-	1,523	-	183,731	66,151
17	Structures and imp. - meas. & reg. stations	11.0	CP Demand for Transmission Allocation	900,604	647,722	171,312	-	121	593	-	-	2,492	-	17,593	-	368	-	44,412	15,990
18	Mains	11.0	CP Demand for Transmission Allocation	41,690,393	29,984,099	7,930,309	-	5,601	27,465	-	-	115,363	-	814,421	-	17,036	-	2,055,888	740,210
19	Compressor station equipment	11.0	CP Demand for Transmission Allocation	12,474,396	8,971,696	2,372,869	-	1,676	8,218	-	-	34,518	-	243,687	-	5,098	-	615,153	221,482
20	Measuring and regulating station equipment	11.0	CP Demand for Transmission Allocation	3,824,188	2,750,389	727,434	-	514	2,519	-	-	10,582	-	74,705	-	1,563	-	188,583	67,898
21	Other Equipment	11.0	CP Demand for Transmission Allocation	800	575	152	-	0	1	-	-	2	-	16	-	0	-	39	14
22																			
23	Total Transmission Plant			65,234,990	46,917,581	12,408,941	0	8,765	42,977	0	0	180,514	0	1,274,364	0	26,658	0	3,216,948	1,158,242
24																			
25	Distribution:																		
26																			
27	Rights-of-way	50.1	Distribution Plant Less - Demand	97,327	60,705	16,055	6	11	-	-	893	234	5,130	1,649	-	34	8,447	4,162	-
28	Structures and improvements	50.1	Distribution Plant Less - Demand	69,775	43,520	11,510	4	8	-	-	640	167	3,678	1,182	-	25	6,056	2,984	-
29	Mains	10.0	CP Demand - Retail Customers	44,761,444	27,918,636	7,384,028	2,797	5,216	-	-	410,518	107,416	2,359,529	758,319	-	15,863	3,884,855	1,914,267	-
30	Mains - Metalic	10.0	CP Demand - Retail Customers	41,933,670	26,154,895	6,917,547	2,620	4,886	-	-	384,584	100,630	2,210,467	710,413	-	14,861	3,639,432	1,793,335	-
31	Meas. and reg. sta. equip. - general	10.0	CP Demand - Retail Customers	8,593,315	5,359,828	1,417,588	537	1,001	-	-	78,811	20,622	452,983	145,582	-	3,045	745,816	367,502	-
32	Meas. and reg. sta. equip. - city gate	10.0	CP Demand - Retail Customers	3,770,540	2,351,764	622,003	236	439	-	-	34,581	9,048	198,758	63,878	-	1,336	327,246	161,251	-
33	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41																			
42	Total Distribution Plant			99,226,071	61,889,347	16,368,731	6,201	11,562	0	0	910,027	238,118	5,230,546	1,681,024	0	35,164	8,611,851	4,243,501	0
43																			
44	General Plant:																		
45																			
46	Land	64.1	PST&D Plant - Demand	(5,490)	(3,653)	(966)	(0)	(1)	(2)	-	(28)	(14)	(163)	(99)	-	(2)	(268)	(251)	(43)
47	Structures and improvements - owned	64.1	PST&D Plant - Demand	3,629,611	2,415,619	638,892	127	451	1,047	-	18,713	9,294	107,554	65,612	-	1,373	177,082	165,629	28,217
48	Office furniture and equipment	64.1	PST&D Plant - Demand	530,733	353,220	93,421	19	66	153	-	2,736	1,359	15,727	9,594	-	201	25,894	24,219	4,126
49	Computers and other electronic equipment	64.1	PST&D Plant - Demand	1,679,879	1,118,012	295,696	59	209	485	-	8,661	4,302	49,779	30,367	-	635	81,958	76,658	13,060
50	Transportation equipment	64.1	PST&D Plant - Demand	3,571,324	2,376,827	628,632	125	444	1,030	-	18,412	9,145	105,826	64,559	-	1,350	174,238	162,969	27,764
51	Stores equipment	64.1	PST&D Plant - Demand	178,983	119,119	31,505	6	22	52	-	923	458	5,304	3,235	-	68	8,732	8,167	1,391
52	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	185,089	123,182	32,580	7	23	53	-	954	474	5,485	3,346	-	70	9,030	8,446	1,439
53	Laboratory equipment	64.1	PST&D Plant - Demand	(100,856)	(67,122)	(17,753)	(4)	(13)	(29)	-	(520)	(258)	(2,989)	(1,823)	-	(38)	(4,921)	(4,602)	(784)
54	Power operated equipment	64.1	PST&D Plant - Demand	1,333,115	887,230	234,658	47	166	385	-	6,873	3,414	39,503	24,099	-	504	65,040	60,834	10,364
55	Communication equipment	64.1	PST&D Plant - Demand	1,766,999	1,175,993	311,031	62	220	510	-	9,110	4,525	52,360	31,942	-	668	86,209	80,633	13,737
56	Miscellaneous equipment	64.1	PST&D Plant - Demand	28,893	19,229	5,086	1	4	8	-	149	74	856	522	-	11	1,410	1,318	225
57																			
58	Total General Plant			12,798,280	8,517,655	2,252,782	450	1,591	3,692	0	65,982	32,771	379,242	231,355	0	4,840	624,405	584,021	99,496
59																			
60	Corporate Allocated Plant	64.1	PST&D Plant - Demand	5,770,517	3,840,459	1,015,739	203	717	1,665	-	29,750	14,776	170,994	104,314	-	2,182	281,533	263,325	44,861
61																			
62	TOTAL RESERVE - DEMAND			183,896,880	121,742,071	32,198,809	6,883	22,743	48,583	0	1,010,229	468,400	5,806,473	3,306,730	0	69,172	9,560,089	8,347,358	1,309,340

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Intangible Plant:																		
2																			
3	Organization	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	10	8	2	0	0	0	0	-	-	-	-	-	-	-	-	-
5	Leasehold Improvements	64.3	PST&D Plant - Commodity	1,405	1,109	288	0	6	1	0	-	-	-	-	-	-	-	-	-
6																			
7	Total Intangible Plant			1,415	1,117	290	0	6	1	0	0	0	0	0	0	0	0	0	0
8																			
9	Production Plant	20.0	MCF - Sales Customers	597,410	471,533	122,555	62	2,444	620	197	-	-	-	-	-	-	-	-	-
10																			
11	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Transmission																		
14																			
15	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22																			
23	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																			
25	Distribution:																		
26																			
27	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Mains - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41																			
42	Total Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43																			
44	General Plant:																		
45																			
46	Land	64.3	PST&D Plant - Commodity	(9)	(7)	(2)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-
47	Structures and improvements - owned	64.3	PST&D Plant - Commodity	5,923	4,675	1,215	1	24	6	2	-	-	-	-	-	-	-	-	-
48	Office furniture and equipment	64.3	PST&D Plant - Commodity	866	684	178	0	4	1	0	-	-	-	-	-	-	-	-	-
49	Computers and other electronic equipment	64.3	PST&D Plant - Commodity	2,741	2,164	562	0	11	3	1	-	-	-	-	-	-	-	-	-
50	Transportation equipment	64.3	PST&D Plant - Commodity	5,828	4,600	1,196	1	24	6	2	-	-	-	-	-	-	-	-	-
51	Stores equipment	64.3	PST&D Plant - Commodity	292	231	60	0	1	0	0	-	-	-	-	-	-	-	-	-
52	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	302	238	62	0	1	0	0	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	64.3	PST&D Plant - Commodity	(165)	(130)	(34)	(0)	(1)	(0)	(0)	-	-	-	-	-	-	-	-	-
54	Power operated equipment	64.3	PST&D Plant - Commodity	2,175	1,717	446	0	9	2	1	-	-	-	-	-	-	-	-	-
55	Communication equipment	64.3	PST&D Plant - Commodity	2,884	2,276	592	0	12	3	1	-	-	-	-	-	-	-	-	-
56	Miscellaneous equipment	64.3	PST&D Plant - Commodity	47	37	10	0	0	0	0	-	-	-	-	-	-	-	-	-
57																			
58	Total General Plant			20,885	16,485	4,285	2	85	22	7	0	0	0	0	0	0	0	0	0
59																			
60	Corporate Allocated Plant	64.3	PST&D Plant - Commodity	9,417	7,433	1,932	1	39	10	3	-	-	-	-	-	-	-	-	-
61																			
62	TOTAL RESERVE - COMMODITY			629,127	496,567	129,062	65	2,574	653	207	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Reserve for Depreciation																		
1	Intangible Plant:																		
2																			
3	Organization			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Miscellaneous Intangible Plant			15,495	12,251	1,970	11	6	2	0	62	24	339	155	0	10	336	282	47
5	Leasehold Improvements			2,255,367	1,783,137	286,728	1,607	837	263	52	9,025	3,541	49,369	22,617	14	1,424	48,872	41,069	6,812
6																			
7	Total Intangible Plant			2,270,862	1,795,387	288,698	1,618	842	265	52	9,087	3,566	49,709	22,772	14	1,434	49,208	41,351	6,858
8																			
9	Production Plant			597,410	471,533	122,555	62	2,444	620	197	0	0	0	0	0	0	0	0	0
10																			
11	Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																			
13	Transmission																		
14																			
15	Rights-of-way			2,618,823	1,883,481	498,150	0	352	1,725	0	0	7,247	0	51,159	0	1,070	0	129,143	46,497
16	Structures and imp. - compressor stations			3,725,786	2,679,618	708,716	0	501	2,455	0	0	10,310	0	72,783	0	1,523	0	183,731	66,151
17	Structures and imp. - meas. & reg. stations			900,604	647,722	171,312	0	121	593	0	0	2,492	0	17,593	0	368	0	44,412	15,990
18	Mains			41,690,393	29,984,099	7,930,309	0	5,601	27,465	0	0	115,363	0	814,421	0	17,036	0	2,055,888	740,210
19	Compressor station equipment			12,474,396	8,971,696	2,372,869	0	1,676	8,218	0	0	34,518	0	243,687	0	5,098	0	615,153	221,482
20	Measuring and regulating station equipment			3,824,188	2,750,389	727,434	0	514	2,519	0	0	10,582	0	74,705	0	1,563	0	188,583	67,898
21	Other Equipment			800	575	152	0	0	1	0	0	2	0	16	0	0	0	39	14
22																			
23	Total Transmission Plant			65,234,990	46,917,581	12,408,941	0	8,765	42,977	0	0	180,514	0	1,274,364	0	26,658	0	3,216,948	1,158,242
24																			
25	Distribution:																		
26																			
27	Rights-of-way			377,379	303,777	43,172	323	157	3	10	1,815	502	9,926	3,067	3	255	9,826	4,519	24
28	Structures and improvements			270,548	217,782	30,951	232	112	2	7	1,301	360	7,116	2,198	2	183	7,045	3,240	17
29	Mains			92,499,213	71,474,980	11,104,522	45,606	22,063	0	0	454,596	119,908	2,561,706	824,029	75	50,496	3,917,691	1,923,542	0
30	Mains - Metalic			86,655,637	66,959,596	10,403,001	42,725	20,669	0	0	425,877	112,332	2,399,872	771,972	70	47,306	3,670,194	1,802,024	0
31	Meas. and reg. sta. equip. - general			8,593,315	5,359,828	1,417,588	537	1,001	0	0	78,811	20,622	452,983	145,582	0	3,045	745,816	367,502	0
32	Meas. and reg. sta. equip. - city gate			3,770,540	2,351,764	622,003	236	439	0	0	34,581	9,048	198,758	63,878	0	1,336	327,246	161,251	0
33	Services			161,695,235	144,178,450	11,635,379	154,594	0	1,650	6,601	572,660	174,934	3,086,092	889,521	1,650	0	781,931	198,198	13,575
34	Services - Metalic			28,506,511	25,418,341	2,051,291	27,255	0	291	1,164	100,959	30,840	544,071	156,821	291	0	137,853	34,942	2,393
35	Meters			17,271,675	12,966,294	2,959,669	23,027	22,630	457	1,828	123,354	31,717	609,133	186,683	504	59,435	223,240	59,435	4,269
36	AMR			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Meter installations			20,823,866	16,180,647	3,802,819	50,526	40,393	197	786	68,213	20,837	367,605	105,957	197	24,170	127,097	32,216	2,207
38	House regulators			6,215,555	4,556,076	470,632	6,253	18,372	320	1,281	111,159	33,956	599,039	172,664	320	10,993	184,517	46,770	3,203
39	Other Property Customer Premise			170,290	155,374	13,272	153	60	0	0	157	45	721	234	0	124	117	33	0
40	Other Equipment			(2,658)	(2,425)	(207)	(2)	(1)	0	0	(2)	(1)	(11)	(4)	(0)	(2)	(2)	(1)	0
41																			
42	Total Distribution Plant			426,847,106	350,120,485	44,554,091	351,464	125,895	2,920	11,679	1,973,479	555,101	10,837,011	3,322,602	3,112	197,341	10,132,569	4,633,670	25,688
43																			
44	General Plant:																		
45																			
46	Land			(14,378)	(11,368)	(1,828)	(10)	(5)	(2)	(0)	(58)	(23)	(315)	(144)	(0)	(9)	(312)	(262)	(43)
47	Structures and improvements - owned			9,506,505	7,516,027	1,208,577	6,772	3,527	1,108	220	38,043	14,926	208,095	95,332	59	6,002	205,998	173,109	28,711
48	Office furniture and equipment			1,390,072	1,099,018	176,722	990	516	162	32	5,563	2,183	30,428	13,940	9	878	30,122	25,313	4,198
49	Computers and other electronic equipment			4,399,860	3,478,615	559,361	3,134	1,632	513	102	17,607	6,908	96,312	44,122	27	2,778	95,341	80,119	13,288
50	Transportation equipment			9,353,843	7,395,329	1,189,169	6,664	3,470	1,090	216	37,432	14,687	204,753	93,801	58	5,905	202,690	170,329	28,250
51	Stores equipment			468,783	370,629	59,597	334	174	55	11	1,876	736	10,262	4,701	3	296	10,158	8,536	1,416
52	Tools Shop and Garage Equipment			484,776	383,273	61,630	345	180	56	11	1,940	761	10,612	4,861	3	306	10,505	8,828	1,464
53	Laboratory equipment			(264,156)	(208,847)	(33,583)	(188)	(98)	(31)	(6)	(1,057)	(415)	(5,782)	(2,649)	(2)	(167)	(5,724)	(4,810)	(798)
54	Power operated equipment			3,491,632	2,760,552	443,897	2,487	1,295	407	81	13,973	5,482	76,431	35,014	22	2,204	75,661	63,581	10,545
55	Communication equipment			4,628,040	3,659,018	588,370	3,297	1,717	539	107	18,520	7,267	101,306	46,411	29	2,922	100,286	84,274	13,977
56	Miscellaneous equipment			75,676	59,831	9,621	54	28	9	2	303	119	1,657	759	0	48	1,640	1,378	229
57																			
58	Total General Plant			33,520,653	26,502,077	4,261,534	23,880	12,436	3,905	774	134,141	52,631	733,758	336,149	209	21,163	726,363	610,395	101,237
59																			
60	Corporate Allocated Plant			15,113,866	11,949,315	1,921,450	10,767	5,607	1,761	349	60,482	23,731	330,838	151,564	94	9,542	327,504	275,216	45,646
61																			
62	TOTAL RESERVE FOR DEPRECIATION			543,584,887	437,756,379	63,557,270	387,791	155,989	52,447	13,051	2,177,190	815,543	11,951,315	5,107,451	3,429	256,137	11,235,644	8,777,580	1,337,672

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Working Capital:																		
2																			
3	Prepayments - Misc.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Prepayments	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Materials and Supplies	65.2	O&M less A&G - Customer	2,889,088	2,494,205	335,413	3,372	1,762	12	52	5,291	1,571	26,841	8,069	13	2,232	8,004	2,097	154
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9																			
10	Total Working Capital			2,889,088	2,494,205	335,413	3,372	1,762	12	52	5,291	1,571	26,841	8,069	13	2,232	8,004	2,097	154
11																			
12	Rate Base Adjustments:																		
13																			
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	132,575,280	115,069,241	12,836,899	150,036	68,902	1,228	4,914	436,503	127,186	2,270,367	671,119	1,339	104,535	652,958	168,903	11,149
15	Investment Tax Credit Adjustment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	34.0	Customer Deposits	17,580,776	11,362,879	5,573,985	-	-	-	-	46,883	13,939	200,309	65,373	-	38,222	218,308	60,879	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	4,952,279	4,298,350	479,516	5,605	2,574	46	184	16,305	4,751	84,808	25,069	50	3,905	24,391	6,309	416
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20																			
21	Total Rate Base Adjustments			155,108,335	130,730,470	18,890,400	155,641	71,476	1,274	5,098	499,691	145,876	2,555,484	761,562	1,389	146,662	895,656	236,090	11,566
22																			
23	TOTAL OTHER RB - CUSTOMER			(152,219,247)	(128,236,265)	(18,554,986)	(152,269)	(69,714)	(1,262)	(5,045)	(494,401)	(144,305)	(2,528,643)	(753,492)	(1,377)	(144,430)	(887,653)	(233,994)	(11,412)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Working Capital:																		
2																			
3	Prepayments - Misc.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Prepayments	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Materials and Supplies	65.1	O&M less A&G - Demand	886,338	583,703	156,873	35	109	221	1	5,031	2,228	28,917	15,729	-	329	47,610	39,705	5,849
6	Gas Storage Inventory & Line Pack	7.0	CP Demand - Sales Customers	41,153,564	32,510,983	8,598,629	3,257	6,074	29,780	4,842	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9																			
10	Total Working Capital			42,039,902	33,094,686	8,755,502	3,292	6,183	30,001	4,842	5,031	2,228	28,917	15,729	0	329	47,610	39,705	5,849
11																			
12	Rate Base Adjustments:																		
13																			
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	81,962,015	54,548,276	14,427,137	2,879	10,190	23,643	-	422,557	209,873	2,428,721	1,481,628	-	30,993	3,998,776	3,740,153	637,188
15	Investment Tax Credit Adjustment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	1,721,072	1,073,468	283,915	108	201	-	-	15,784	4,130	90,724	29,157	-	610	149,372	73,603	-
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20																			
21	Total Rate Base Adjustments			83,683,087	55,621,744	14,711,052	2,987	10,391	23,643	0	438,341	214,003	2,519,445	1,510,785	0	31,603	4,148,149	3,813,757	637,188
22																			
23	TOTAL OTHER RB - DEMAND			(41,643,185)	(22,527,059)	(5,955,550)	305	(4,208)	6,359	4,842	(433,310)	(211,775)	(2,490,528)	(1,495,056)	0	(31,274)	(4,100,538)	(3,774,052)	(631,339)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Working Capital:																		
2																			
3	Prepayments - Misc.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Prepayments	20.0	MCF - Sales Customers	1,722,793	1,359,792	353,421	179	7,047	1,787	567	-	-	-	-	-	-	-	-	-
5	Materials and Supplies	65.3	O&M less A&G - Commodity	91,675	70,870	18,420	8	367	93	26	-	48	-	300	3	228	-	1,072	240
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9																			
10	Total Working Capital			1,814,469	1,430,661	371,840	187	7,415	1,880	593	0	48	0	300	3	228	0	1,072	240
11																			
12	Rate Base Adjustments:																		
13																			
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	133,753	105,571	27,439	14	547	139	44	-	-	-	-	-	-	-	-	-
15	Investment Tax Credit Adjustment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20																			
21	Total Rate Base Adjustments			133,753	105,571	27,439	14	547	139	44	0	0	0	0	0	0	0	0	0
22																			
23	TOTAL OTHER RB - COMMODITY			1,680,716	1,325,091	344,402	173	6,867	1,741	549	0	48	0	300	3	228	0	1,072	240

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Other Rate Base																		
1	Working Capital:																		
2																			
3	Prepayments - Misc.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Prepayments			1,722,793	1,359,792	353,421	179	7,047	1,787	567	0	0	0	0	0	0	0	0	0
5	Materials and Supplies			3,867,102	3,148,778	510,705	3,415	2,238	326	79	10,322	3,847	55,758	24,098	15	2,789	55,614	42,874	6,243
6	Gas Storage Inventory & Line Pack			41,153,564	32,510,983	8,598,629	3,257	6,074	29,780	4,842	0	0	0	0	0	0	0	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																			
10	Total Working Capital			46,743,459	37,019,552	9,462,755	6,851	15,359	31,894	5,488	10,322	3,847	55,758	24,098	15	2,789	55,614	42,874	6,243
11																			
12	Rate Base Adjustments:																		
13																			
14	Accumulated Deferred Income Taxes			214,671,048	169,723,088	27,291,475	152,929	79,639	25,010	4,958	859,059	337,059	4,699,088	2,152,747	1,339	135,529	4,651,734	3,909,056	648,337
15	Investment Tax Credit Adjustment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Customer Deposits			17,580,776	11,362,879	5,573,985	0	0	0	0	46,883	13,939	200,309	65,373	0	38,222	218,308	60,879	0
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			6,673,351	5,371,818	763,430	5,712	2,774	46	184	32,090	8,881	175,532	54,227	50	4,515	173,763	79,913	416
19	Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																			
21	Total Rate Base Adjustments			238,925,175	186,457,785	33,628,890	158,642	82,414	25,056	5,142	938,032	359,879	5,074,929	2,272,347	1,389	178,266	5,043,805	4,049,847	648,754
22																			
23	TOTAL OTHER RATE BASE			(192,181,716)	(149,438,233)	(24,166,135)	(151,790)	(67,055)	6,838	346	(927,711)	(356,032)	(5,019,171)	(2,248,249)	(1,374)	(175,476)	(4,988,191)	(4,006,973)	(642,510)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
		Customer																	
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Operation																		
24	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Maintenance																		
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance																		
75	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

							General		Irrigation	Kansas Gas	Sales for	Small	Small	General	General	CNG	Irrigation	Large Vol	Large Vol	Wholesale
		Allocation	Allocation	Total	Residential	Service	Generator	Sales	Supply	Resale	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
		Factor	Basis	Company	RS	GS	SGS	GIS	KGSSD	SSRk	STk	STt	GTk	GTt	CNG	GIT	LVTk	LVTt	WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.	44.2	Distribution Labor - Customer	2,008,122	1,720,986	235,547	2,963	1,773	11	47	4,516	1,361	23,661	6,962	12	1,530	6,864	1,758	129
87	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Mains & Services Expense	48.2	Mains & Services - Customer	7,541,816	6,793,574	562,521	7,014	1,170	43	173	18,027	5,439	94,695	27,811	48	2,406	22,716	5,824	355
89	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind	38.0	Direct to GS	438,556	-	438,556	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Meter & House Regulator Expense	33.0	Meter & Regulator Installation	9,530,993	7,405,812	1,740,534	23,126	18,488	90	360	31,221	9,537	168,251	48,496	90	11,062	58,172	14,745	1,010
93	Customer Installations Expense	3.0	Total Customers	6,856,306	6,255,428	534,326	6,148	2,420	11	64	6,330	1,794	29,036	9,437	11	4,974	4,716	1,332	279
94	Other Expenses	49.2	Distribution Plant - Customer	3,562,578	3,092,154	344,955	4,032	1,852	33	132	11,730	3,418	61,010	18,034	36	2,809	17,546	4,539	300
95	Rents	49.2	Distribution Plant - Customer	425,127	368,991	41,164	481	221	4	16	1,400	408	7,280	2,152	4	335	2,094	542	36
96	Maintenance																		
97	Supervision & Eng.	44.2	Distribution Labor - Customer	573,160	491,206	67,230	846	506	3	13	1,289	388	6,753	1,987	3	437	1,959	502	37
98	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Mains	47.2	Mains - Customer	4,604,269	4,200,974	358,839	4,129	1,625	-	-	4,251	1,205	19,500	6,338	7	3,340	3,167	895	-
100	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Meas. & Reg Station Expense - Ind	38.0	Direct to GS	313,187	-	313,187	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Services	30.0	Services	2,583,051	2,303,224	185,873	2,470	-	26	105	9,148	2,795	49,300	14,210	26	-	12,491	3,166	217
104	Meters & House Regulators	33.0	Meter & Regulator Installation	2,374,474	1,845,024	433,622	5,761	4,606	22	90	7,778	2,376	41,917	12,082	22	2,756	14,492	3,673	252
105	Maintenance of Other Equipment	49.2	Distribution Plant - Customer	764	663	74	1	0	0	0	3	1	13	4	0	1	4	1	0
106	Total Distribution			40,812,404	34,478,035	5,256,428	56,970	32,660	244	1,000	95,693	28,721	501,416	147,513	261	29,650	144,222	36,976	2,614
107																			
108	Customer Accounts:																		
109	Operation																		
110	Supervision	36.0	Customer Accounts Labor	1,242,962	1,134,030	96,867	1,115	439	2	12	1,148	325	5,264	1,711	2	902	855	241	51
111	Meter Reading Expenses	3.0	Total Customers	5,140,346	4,689,852	400,598	4,609	1,814	8	48	4,746	1,345	21,769	7,075	8	3,729	3,536	999	209
112	Customer Records and Collection Exp.	3.0	Total Customers	16,872,043	15,393,399	1,314,873	15,129	5,954	26	159	15,577	4,415	71,452	23,223	26	12,240	11,605	3,278	687
113	Uncollectible Accounts	34.0	Customer Deposits	2,185,884	1,412,789	693,034	-	-	-	-	5,829	1,733	24,905	8,128	-	4,752	27,143	7,569	-
114	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	604,952	551,935	47,145	542	213	1	6	559	158	2,562	833	1	439	416	118	25
115	Total Customer Accounts			26,046,186	23,182,006	2,552,516	21,396	8,420	37	224	27,859	7,976	125,952	40,969	37	22,062	43,554	12,205	972
116																			
117	Customer Service and Information:																		
118	Operation																		
119	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Customer Assistance Expenses	4.0	Retail Customers	682	622	53	1	0	-	-	1	0	3	1	0	0	0	0	-
121	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Total Customer Service and Information			682	622	53	1	0	0	0	1	0	3	1	0	0	0	0	0
124																			
125	Sales:																		
126	Operation																		
127	Supervision	3.0	Total Customers	235,064	214,464	18,319	211	83	0	2	217	62	995	324	0	171	162	46	10
128	Demonstration & Selling Expenses	3.0	Total Customers	992,937	905,917	77,382	890	350	2	9	917	260	4,205	1,367	2	720	683	193	40
129	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Total Sales			1,228,001	1,120,381	95,701	1,101	433	2	12	1,134	321	5,201	1,690	2	891	845	239	50
132																			
133	Administrative & General:																		
134	Operation																		
135	Salaries	43.2	Labor - A&G - Customer	15,322,052	13,424,651	1,588,534	19,538	10,718	65	282	27,430	8,178	140,519	42,038	68	11,483	37,899	9,803	847
136	Office Supplies and Expenses	43.2	Labor - A&G - Customer	3,347,247	2,932,741	347,030	4,268	2,341	14	62	5,992	1,787	30,698	9,184	15	2,508	8,279	2,142	185
137	Administrative Expense Transfer	43.2	Labor - A&G - Customer	(1,447,813)	(1,268,523)	(150,104)	(1,846)	(1,013)	(6)	(27)	(2,592)	(773)	(13,278)	(3,972)	(6)	(1,085)	(3,581)	(926)	(80)
138	Outside Services Employed	43.2	Labor - A&G - Customer	907,824	795,404	94,120	1,158	635	4	17	1,625	485	8,326	2,491	4	680	2,246	581	50
139	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Injuries and Damages	43.2	Labor - A&G - Customer	761,335	667,055	78,932	971	533	3	14	1,363	406	6,982	2,089	3	571	1,883	487	42
141	Pensions & Benefits	43.2	Labor - A&G - Customer	22,246,848	19,491,916	2,306,472	28,368	15,562	94	410	39,826	11,874	204,027	61,037	99	16,672	55,028	14,234	1,229
142	Franchise Requirements	63.2	Gross Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Regulatory Expense	63.2	Gross Plant - Customer	439,658	381,603	42,571	498	228	4	16	1,448	422	7,529	2,226	4	347	2,165	560	37
144	Duplicate Charges - Credit	43.2	Labor - A&G - Customer	(21,436,219)	(18,781,672)	(2,222,429)	(27,334)	(14,995)	(90)	(395)	(38,375)	(11,441)	(196,593)	(58,812)	(96)	(16,065)	(53,023)	(13,715)	(1,185)
145	General Advertising Expenses	63.2	Gross Plant - Customer	48,620	42,200	4,708	55	25	0	2	160	47	833	246	0	38	239	62	4
146	Miscellaneous General Expenses	63.2	Gross Plant - Customer	8,254,602	7,164,614	799,270	9,342	4,290	76	306	27,178	7,919	141,361	41,786	83	6,509	40,655	10,516	694
147	Rents	51.2	General Plant - Customer	750,241	651,174	72,644	849	390	7	28	2,470	720	12,848	3,798	8	592	3,695	956	63
148	Maintenance																		
149	Maintenance of General Plant	51.2	General Plant - Customer	499,879	433,872	48,402	566	260	5	19	1,646	480	8,560	2,530	5	394	2,462	637	42
150	Total A&G			29,694,272	25,935,035	3,010,151	36,431	18,975	176	733	68,171	20,102	351,813	104,639	189	22,644	97,949	25,336	1,929
151																			
152	Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153																			
154	TOTAL O&M EXPENSE - CUSTOMER			97,781,545	84,716,079	10,914,849	115,898	60,489	459	1,969	192,857	57,121	984,384	294,812	489	75,247	286,570	74,756	5,565

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Operation																		
24	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Maintenance																		
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	7.0	CP Demand - Sales Customers	596	471	125	0	0	0	0	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	7.0	CP Demand - Sales Customers	21	17	4	0	0	0	0	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	7.0	CP Demand - Sales Customers	137,455	108,588	28,720	11	20	99	16	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	7.0	CP Demand - Sales Customers	37	29	8	0	0	0	0	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			138,109	109,105	28,857	11	20	100	16	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Operation supervision and engineering	46.1	Transmission Labor - Demand	593,176	426,618	112,833	-	80	391	-	-	1,641	-	11,588	-	242	-	29,251	10,532
64	System control and load dispatching	11.0	CP Demand for Transmission Allocation	1,463,344	1,052,450	278,356	-	197	964	-	-	4,049	-	28,586	-	598	-	72,162	25,982
65	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	11.0	CP Demand for Transmission Allocation	721,453	518,875	137,234	-	97	475	-	-	1,996	-	14,094	-	295	-	35,577	12,809
67	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Mains expenses	11.0	CP Demand for Transmission Allocation	2,505,538	1,802,005	476,601	-	337	1,651	-	-	6,933	-	48,946	-	1,024	-	123,556	44,486
70	Measuring and regulating station expenses	11.0	CP Demand for Transmission Allocation	578,551	416,099	110,052	-	78	381	-	-	1,601	-	11,302	-	236	-	28,530	10,272
71	Transmission and compression of gas by others	11.0	CP Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	11.0	CP Demand for Transmission Allocation	124,782	89,744	23,736	-	17	82	-	-	345	-	2,438	-	51	-	6,153	2,215
73	Rents	11.0	CP Demand for Transmission Allocation	4,095	2,945	779	-	1	3	-	-	11	-	80	-	2	-	202	73
74	Maintenance																		
75	Maint. Sup., & Eng.	46.1	Transmission Labor - Demand	186,331	134,011	35,444	-	25	123	-	-	516	-	3,640	-	76	-	9,189	3,308
76	Structures and Improvements	11.0	CP Demand for Transmission Allocation	12,244	8,806	2,329	-	2	8	-	-	34	-	239	-	5	-	604	217
77	Mains	11.0	CP Demand for Transmission Allocation	720,555	518,230	137,063	-	97	475	-	-	1,994	-	14,076	-	294	-	35,533	12,793
78	Compressor Station Equip Maint	11.0	CP Demand for Transmission Allocation	404,378	290,832	76,920	-	54	266	-	-	1,119	-	7,900	-	165	-	19,941	7,180
79	Meas. & Regul. Station Equip Maint	11.0	CP Demand for Transmission Allocation	448,602	322,639	85,333	-	60	296	-	-	1,241	-	8,763	-	183	-	22,122	7,965
80	Communication Equipment Maintenance	11.0	CP Demand for Transmission Allocation	403	290	77	-	0	0	-	-	1	-	8	-	0	-	20	7
81	Other Equipment Maintenance	11.0	CP Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			7,763,452	5,583,543	1,476,757	0	1,043	5,115	0	0	21,483	0	151,659	0	3,172	0	382,841	137,840

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.	44.1	Distribution Labor - Demand	606,016	349,482	138,130	35	65	-	-	5,139	1,345	29,536	9,493	-	199	48,630	23,963	-
87	Load Dispatching	10.0	CP Demand - Retail Customers	43,528	27,149	7,181	3	5	-	-	399	104	2,294	737	-	15	3,778	1,862	-
88	Mains & Services Expense	48.1	Mains & Services - Demand	3,109,400	1,939,397	512,939	194	362	-	-	28,517	7,462	163,907	52,677	-	1,102	269,865	132,977	-
89	Meas. & Reg Station Expense - Gen	10.0	CP Demand - Retail Customers	1,424,801	888,678	235,041	89	166	-	-	13,067	3,419	75,106	24,138	-	505	123,659	60,933	-
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - City Gate	10.0	CP Demand - Retail Customers	330,279	206,002	54,484	21	38	-	-	3,029	793	17,410	5,595	-	117	28,665	14,125	-
92	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Other Expenses	41.1	Distribution O&M - Demand	1,137,591	709,539	187,662	71	133	-	-	10,433	2,730	59,966	19,272	-	403	98,732	48,650	-
95	Rents	49.1	Distribution Plant - Demand	147,745	92,152	24,373	9	17	-	-	1,355	355	7,788	2,503	-	52	12,823	6,318	-
96	Maintenance																		
97	Supervision & Eng.	44.1	Distribution Labor - Demand	172,970	99,750	39,425	10	19	-	-	1,467	384	8,430	2,709	-	57	13,880	6,839	-
98	Structure & Improv.	10.0	CP Demand - Retail Customers	299,645	186,895	49,431	19	35	-	-	2,748	719	15,795	5,076	-	106	26,006	12,815	-
99	Mains	47.1	Mains - Demand	4,317,205	2,692,730	712,184	270	503	-	-	39,594	10,360	227,575	73,139	-	1,530	374,691	184,630	-
100	Meas. & Reg Station Expense - Gen	10.0	CP Demand - Retail Customers	834,713	520,628	137,698	52	97	-	-	7,655	2,003	44,001	14,141	-	296	72,445	35,697	-
101	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate	10.0	CP Demand - Retail Customers	562,663	350,944	92,819	35	66	-	-	5,160	1,350	29,660	9,532	-	199	48,834	24,063	-
103	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Maintenance of Other Equipment	49.1	Distribution Plant - Demand	266	166	44	0	0	-	-	2	1	14	5	-	0	23	11	-
106	Total Distribution			12,986,819	8,063,510	2,191,408	808	1,506	0	0	118,567	31,024	681,483	219,019	0	4,582	1,122,031	552,882	0
107																			
108	Customer Accounts:																		
109	Operation																		
110	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116																			
117	Customer Service and Information:																		
118	Operation																		
119	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124																			
125	Sales:																		
126	Operation																		
127	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132																			
133	Administrative & General:																		
134	Operation																		
135	Salaries	43.1	Labor - A&G - Demand	5,049,158	3,200,421	1,074,485	175	598	1,334	-	25,642	12,314	147,384	86,929	-	1,818	242,660	219,440	35,957
136	Office Supplies and Expenses	43.1	Labor - A&G - Demand	1,103,036	699,162	234,731	38	131	291	-	5,602	2,690	32,197	18,990	-	397	53,011	47,939	7,855
137	Administrative Expense Transfer	43.1	Labor - A&G - Demand	(477,105)	(302,414)	(101,530)	(17)	(56)	(126)	-	(2,423)	(1,164)	(13,927)	(8,214)	-	(172)	(22,929)	(20,735)	(3,398)
138	Outside Services Employed	43.1	Labor - A&G - Demand	299,160	189,623	63,663	10	35	79	-	1,519	730	8,732	5,151	-	108	14,378	13,002	2,130
139	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Injuries and Damages	43.1	Labor - A&G - Demand	250,887	159,025	53,390	9	30	66	-	1,274	612	7,323	4,319	-	90	12,058	10,904	1,787
141	Pensions & Benefits	43.1	Labor - A&G - Demand	7,331,123	4,646,851	1,560,098	254	868	1,937	-	37,231	17,879	213,994	126,217	-	2,640	352,331	318,616	52,208
142	Franchise Requirements	63.1	Gross Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Regulatory Expense	63.1	Gross Plant - Demand	301,064	200,367	52,994	11	37	87	-	1,552	771	8,921	5,442	-	114	14,688	13,738	2,341
144	Duplicate Charges - Credit	43.1	Labor - A&G - Demand	(7,063,992)	(4,477,529)	(1,503,252)	(244)	(836)	(1,867)	-	(35,875)	(17,227)	(206,196)	(121,618)	-	(2,544)	(339,492)	(307,006)	(50,306)
145	General Advertising Expenses	63.1	Gross Plant - Demand	33,294	22,158	5,860	1	4	10	-	172	85	987	602	-	13	1,624	1,519	259
146	Miscellaneous General Expenses	63.1	Gross Plant - Demand	5,652,488	3,761,907	994,964	199	703	1,631	-	29,142	14,474	167,496	102,180	-	2,137	275,775	257,939	43,944
147	Rents	51.1	General Plant - Demand	513,741	341,911	90,430	18	64	148	-	2,649	1,315	15,223	9,287	-	194	25,064	23,443	3,994
148	Maintenance																		
149	Maintenance of General Plant	51.1	General Plant - Demand	309,040	205,676	54,398	11	38	89	-	1,593	791	9,158	5,587	-	117	15,077	14,102	2,403
150	Total A&G			13,301,892	8,647,158	2,580,231	464	1,615	3,680	0	68,078	33,270	391,292	234,872	0	4,913	644,245	592,900	99,173
151																			
152	Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153																			
154	TOTAL O&M EXPENSE - DEMAND			34,190,273	22,403,316	6,277,253	1,283	4,185	8,894	16	186,645	85,776	1,072,776	605,550	0	12,667	1,766,275	1,528,623	237,013

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	20.0	MCF - Sales Customers	28	22	6	0	0	0	0	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			28	22	6	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Operation																		
24	Gas processed by others	20.0	MCF - Sales Customers	474,347	374,400	97,309	49	1,940	492	156	-	-	-	-	-	-	-	-	-
25	Purchased Gas Expenses	20.0	MCF - Sales Customers	1,305,861	1,030,710	267,890	136	5,342	1,354	430	-	-	-	-	-	-	-	-	-
26	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(422,976)	(333,853)	(86,771)	(44)	(1,730)	(439)	(139)	-	-	-	-	-	-	-	-	-
28	Gas Used for Production Ext	20.0	MCF - Sales Customers	(474,347)	(374,400)	(97,309)	(49)	(1,940)	(492)	(156)	-	-	-	-	-	-	-	-	-
29	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(106,696)	(84,215)	(21,888)	(11)	(436)	(111)	(35)	-	-	-	-	-	-	-	-	-
30	Other Gas Supply Expenses	20.0	MCF - Sales Customers	1,078,903	851,573	221,331	112	4,413	1,119	355	-	-	-	-	-	-	-	-	-
31	Maintenance																		
32	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			1,855,092	1,464,215	380,561	193	7,588	1,924	611	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Gas for compressor station fuel	24.0	MCF for Transmission Allocation	285,521	192,547	50,044	-	998	253	-	-	1,067	-	6,603	58	5,027	-	23,628	5,296
68	Other fuel and power for compressor stations	24.0	MCF for Transmission Allocation	13,513	9,113	2,368	-	47	12	-	-	50	-	313	3	238	-	1,118	251
69	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other expenses	24.0	MCF for Transmission Allocation	6,365	4,293	1,116	-	22	6	-	-	24	-	147	1	112	-	527	118
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance																		
75	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			305,400	205,952	53,529	0	1,067	271	0	0	1,141	0	7,063	62	5,377	0	25,273	5,665

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Mains & Services Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Maintenance																		
97	Supervision & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107																			
108	Customer Accounts:																		
109	Operation																		
110	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116																			
117	Customer Service and Information:																		
118	Operation																		
119	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124																			
125	Sales:																		
126	Operation																		
127	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132																			
133	Administrative & General:																		
134	Operation																		
135	Salaries	43.3	Labor - A&G - Commodity	373,395	294,719	76,600	39	1,527	387	123	-	-	-	-	-	-	-	-	-
136	Office Supplies and Expenses	43.3	Labor - A&G - Commodity	81,572	64,384	16,734	8	334	85	27	-	-	-	-	-	-	-	-	-
137	Administrative Expense Transfer	43.3	Labor - A&G - Commodity	(35,283)	(27,849)	(7,238)	(4)	(144)	(37)	(12)	-	-	-	-	-	-	-	-	-
138	Outside Services Employed	43.3	Labor - A&G - Commodity	22,123	17,462	4,538	2	90	23	7	-	-	-	-	-	-	-	-	-
139	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Injuries and Damages	43.3	Labor - A&G - Commodity	18,554	14,644	3,806	2	76	19	6	-	-	-	-	-	-	-	-	-
141	Pensions & Benefits	43.3	Labor - A&G - Commodity	542,151	427,917	111,219	56	2,218	562	179	-	-	-	-	-	-	-	-	-
142	Franchise Requirements	63.3	Gross Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Regulatory Expense	63.3	Gross Plant - Commodity	239	188	49	0	1	0	0	-	-	-	-	-	-	-	-	-
144	Duplicate Charges - Credit	43.3	Labor - A&G - Commodity	(522,396)	(412,325)	(107,166)	(54)	(2,137)	(542)	(172)	-	-	-	-	-	-	-	-	-
145	General Advertising Expenses	63.3	Gross Plant - Commodity	26	21	5	0	0	0	0	-	-	-	-	-	-	-	-	-
146	Miscellaneous General Expenses	63.3	Gross Plant - Commodity	4,479	3,535	919	0	18	5	1	-	-	-	-	-	-	-	-	-
147	Rents	51.3	General Plant - Commodity	407	321	84	0	2	0	0	-	-	-	-	-	-	-	-	-
148	Maintenance																		
149	Maintenance of General Plant	51.3	General Plant - Commodity	504	398	103	0	2	1	0	-	-	-	-	-	-	-	-	-
150	Total A&G			485,772	383,417	99,653	51	1,987	504	160	0	0	0	0	0	0	0	0	0
151																			
152	Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153																			
154	TOTAL O&M EXPENSE - COMMODITY			2,646,292	2,053,606	533,748	243	10,643	2,699	771	0	1,141	0	7,063	62	5,377	0	25,273	5,665

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total O&M Expenses																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense			28	22	6	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Maintenance																		
12	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering			28	22	6	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Operation																		
24	Gas processed by others			474,347	374,400	97,309	49	1,940	492	156	0	0	0	0	0	0	0	0	0
25	Purchased Gas Expenses			1,305,861	1,030,710	267,890	136	5,342	1,354	430	0	0	0	0	0	0	0	0	0
26	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Gas Used for Compressor Sta. Fuel			(422,976)	(333,853)	(86,771)	(44)	(1,730)	(439)	(139)	0	0	0	0	0	0	0	0	0
28	Gas Used for Production Ext			(474,347)	(374,400)	(97,309)	(49)	(1,940)	(492)	(156)	0	0	0	0	0	0	0	0	0
29	Gas Used for Other Utility Ops			(106,696)	(84,215)	(21,888)	(11)	(436)	(111)	(35)	0	0	0	0	0	0	0	0	0
30	Other Gas Supply Expenses			1,078,903	851,573	221,331	112	4,413	1,119	355	0	0	0	0	0	0	0	0	0
31	Maintenance																		
32	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Total Other Gas Supply Expenses			1,855,092	1,464,215	380,561	193	7,588	1,924	611	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records			596	471	125	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense			21	17	4	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power			137,455	108,588	28,720	11	20	99	16	0	0	0	0	0	0	0	0	0
43	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses			37	29	8	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Rents			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Maintenance																		
51	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense			138,109	109,105	28,857	11	20	100	16	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Operation supervision and engineering			593,176	426,618	112,833	0	80	391	0	0	1,641	0	11,588	0	242	0	29,251	10,532
64	System control and load dispatching			1,463,344	1,052,450	278,356	0	197	964	0	0	4,049	0	28,586	0	598	0	72,162	25,982
65	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Compressor station labor and expense			721,453	518,875	137,234	0	97	475	0	0	1,996	0	14,094	0	295	0	35,577	12,809
67	Gas for compressor station fuel			285,521	192,547	50,044	0	998	253	0	0	1,067	0	6,603	58	5,027	0	23,628	5,296
68	Other fuel and power for compressor stations			13,513	9,113	2,368	0	47	12	0	0	50	0	313	3	238	0	1,118	251
69	Mains expenses			2,505,538	1,802,005	476,601	0	337	1,651	0	0	6,933	0	48,946	0	1,024	0	123,556	44,486
70	Measuring and regulating station expenses			578,551	416,099	110,052	0	78	381	0	0	1,601	0	11,302	0	236	0	28,530	10,272
71	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Other expenses			131,147	94,037	24,852	0	39	88	0	0	369	0	2,585	1	163	0	6,680	2,334
73	Rents			4,095	2,945	779	0	1	3	0	0	11	0	80	0	2	0	202	73
74	Maintenance																		
75	Maint. Sup., & Eng.			186,331	134,011	35,444	0	25	123	0	0	516	0	3,640	0	76	0	9,189	3,308
76	Structures and Improvements			12,244	8,806	2,329	0	2	8	0	0	34	0	239	0	5	0	604	217
77	Mains			720,555	518,230	137,063	0	97	475	0	0	1,994	0	14,076	0	294	0	35,533	12,793
78	Compressor Station Equip Maint			404,378	290,832	76,920	0	54	266	0	0	1,119	0	7,900	0	165	0	19,941	7,180
79	Meas. & Regul. Station Equip Maint			448,602	322,639	85,333	0	60	296	0	0	1,241	0	8,763	0	183	0	22,122	7,965
80	Communication Equipment Maintenance			403	290	77	0	0	0	0	0	1	0	8	0	0	0	20	7
81	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Total Transmission Expense			8,068,852	5,789,495	1,530,285	0	2,110	5,385	0	0	22,624	0	158,722	62	8,549	0	408,114	143,505

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF O&M EXPENSES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.			2,614,138	2,070,468	373,677	2,998	1,838	11	47	9,655	2,706	53,197	16,455	12	1,729	55,495	25,721	129
87	Load Dispatching			43,528	27,149	7,181	3	5	0	0	399	104	2,294	737	0	15	3,778	1,862	0
88	Mains & Services Expense			10,651,216	8,732,971	1,075,460	7,208	1,533	43	173	46,545	12,901	258,602	80,488	48	3,508	292,581	138,800	355
89	Meas. & Reg Station Expense - Gen			1,424,801	888,678	235,041	89	166	0	0	13,067	3,419	75,106	24,138	0	505	123,659	60,933	0
90	Meas. & Reg Station Expense - Gen GSS			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Meas. & Reg Station Expense - Ind			438,556	0	438,556	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Meas. & Reg Station Expense - City Gate			330,279	206,002	54,484	21	38	0	0	3,029	793	17,410	5,595	0	117	28,665	14,125	0
92	Meter & House Regulator Expense			9,530,993	7,405,812	1,740,534	23,126	18,488	90	360	31,221	9,537	168,251	48,496	90	11,062	58,172	14,745	1,010
93	Customer Installations Expense			6,856,306	6,255,428	534,326	6,148	2,420	11	64	6,330	1,794	29,036	9,437	11	4,974	4,716	1,332	279
94	Other Expenses			4,700,169	3,801,693	532,616	4,103	1,984	33	132	22,163	6,148	120,976	37,307	36	3,212	116,278	53,189	300
95	Rents			572,872	461,142	65,536	490	238	4	16	2,755	762	15,068	4,655	4	388	14,917	6,860	36
96	Maintenance																		
97	Supervision & Eng.			746,130	590,955	106,655	856	525	3	13	2,756	772	15,184	4,697	3	493	15,839	7,341	37
98	Structure & Improv.			299,645	186,895	49,431	19	35	0	0	2,748	719	15,795	5,076	0	106	26,006	12,815	0
99	Mains			8,921,475	6,893,704	1,071,022	4,399	2,128	0	0	43,845	11,565	247,074	79,477	7	4,870	377,858	185,524	0
100	Meas. & Reg Station Expense - Gen			834,713	520,628	137,698	52	97	0	0	7,655	2,003	44,001	14,141	0	296	72,445	35,697	0
101	Meas. & Reg Station Expense - Ind			313,187	0	313,187	0	0	0	0	0	0	0	0	0	0	0	0	0
102	Meas. & Reg Station Expense - City Gate			562,663	350,944	92,819	35	66	0	0	5,160	1,350	29,660	9,532	0	199	48,834	24,063	0
103	Services			2,583,051	2,303,224	185,873	2,470	0	26	105	9,148	2,795	49,300	14,210	26	0	12,491	3,166	217
104	Meters & House Regulators			2,374,474	1,845,024	433,622	5,761	4,606	22	90	7,778	2,376	41,917	12,082	22	2,756	14,492	3,673	252
105	Maintenance of Other Equipment			1,030	829	118	1	0	0	0	5	1	27	8	0	1	27	12	0
106	Total Distribution			53,799,223	42,541,545	7,447,836	57,778	34,167	244	1,000	214,260	59,746	1,182,899	366,532	261	34,232	1,266,252	589,858	2,614
107																			
108	Customer Accounts:																		
109	Operation																		
110	Supervision			1,242,962	1,134,030	96,867	1,115	439	2	12	1,148	325	5,264	1,711	2	902	855	241	51
111	Meter Reading Expenses			5,140,346	4,689,852	400,598	4,609	1,814	8	48	4,746	1,345	21,769	7,075	8	3,729	3,536	999	209
112	Customer Records and Collection Exp.			16,872,043	15,393,399	1,314,873	15,129	5,954	26	159	15,577	4,415	71,452	23,223	26	12,240	11,605	3,278	687
113	Uncollectible Accounts			2,185,884	1,412,789	693,034	0	0	0	0	5,829	1,733	24,905	8,128	0	4,752	27,143	7,569	0
114	Miscellaneous Customer Accounts Exp.			604,952	551,935	47,145	542	213	1	6	559	158	2,562	833	1	439	416	118	25
115	Total Customer Accounts			26,046,186	23,182,006	2,552,516	21,396	8,420	37	224	27,859	7,976	125,952	40,969	37	22,062	43,554	12,205	972
116																			
117	Customer Service and Information:																		
118	Operation																		
119	Supervision			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Customer Assistance Expenses			682	622	53	1	0	0	0	1	0	3	1	0	0	0	0	0
121	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Total Customer Service and Information			682	622	53	1	0	0	0	1	0	3	1	0	0	0	0	0
124																			
125	Sales:																		
126	Operation																		
127	Supervision			235,064	214,464	18,319	211	83	0	2	217	62	995	324	0	171	162	46	10
128	Demonstration & Selling Expenses			992,937	905,917	77,382	890	350	2	9	917	260	4,205	1,367	2	720	683	193	40
129	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Total Sales			1,228,001	1,120,381	95,701	1,101	433	2	12	1,134	321	5,201	1,690	2	891	845	239	50
132																			
133	Administrative & General:																		
134	Operation																		
135	Salaries			20,744,606	16,919,792	2,739,620	19,751	12,843	1,786	405	53,072	20,491	287,903	128,967	68	13,301	280,560	229,243	36,804
136	Office Supplies and Expenses			4,531,854	3,696,288	598,496	4,315	2,806	390	88	11,594	4,477	62,895	28,174	15	2,906	61,291	50,080	8,040
137	Administrative Expense Transfer			(1,960,201)	(1,598,786)	(258,872)	(1,866)	(1,214)	(169)	(38)	(5,015)	(1,936)	(27,205)	(12,186)	(6)	(1,257)	(26,511)	(21,662)	(3,478)
138	Outside Services Employed			1,229,107	1,002,489	162,321	1,170	761	106	24	3,144	1,214	17,058	7,641	4	788	16,623	13,583	2,181
139	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Injuries and Damages			1,030,775	840,724	136,128	981	638	89	20	2,637	1,018	14,306	6,408	3	661	13,941	11,391	1,829
141	Pensions & Benefits			30,120,122	24,566,684	3,977,789	28,678	18,648	2,593	588	77,058	29,753	418,021	187,253	99	19,312	407,359	332,849	53,437
142	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Regulatory Expense			740,961	582,159	95,614	508	267	91	16	3,000	1,193	16,450	7,668	4	461	16,854	14,299	2,378
144	Duplicate Charges - Credit			(29,022,608)	(23,671,526)	(3,832,847)	(27,633)	(17,968)	(2,499)	(567)	(74,250)	(28,668)	(402,789)	(180,430)	(96)	(18,609)	(392,515)	(320,721)	(51,490)
145	General Advertising Expenses			81,940	64,379	10,574	56	30	10	2	332	132	1,819	848	0	51	1,864	1,581	263
146	Miscellaneous General Expenses			13,911,569	10,930,057	1,795,153	9,541	5,011	1,712	307	56,320	22,393	308,857	143,966	83	8,646	316,430	268,455	44,638
147	Rents			1,264,389	993,406	163,157	867	455	156	28	5,119	2,035	28,071	13,085	8	786	28,760	24,399	4,057
148	Maintenance																		
149	Maintenance of General Plant			809,423	639,945	102,903	577	300	94	19	3,239	1,271	17,718	8,117	5	511	17,539	14,739	2,445
150	Total A&G			43,481,936	34,965,610	5,690,035	36,945	22,577	4,359	893	136,249	53,372	743,105	339,511	189	27,557	742,194	618,236	101,103
151																			
152	Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153																			
154	TOTAL O&M EXPENSE			134,618,110	109,173,000	17,725,850	117,424	75,317	12,052	2,757	379,502	144,039	2,057,159	907,425	551	93,291	2,052,845	1,628,653	248,243

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Wellhead Purchases																		
24	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Company Used Gas																		
32	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Op., Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Meas. & Regul. Station Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance																		
75	Maint. Sup., & Enq.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
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ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																				
84	Distribution:																			
85		Operation																		
86		Supervision & Eng.	44.2	Distribution Labor - Customer	1,124,837	963,999	131,940	1,660	993	6	26	2,530	762	13,254	3,900	7	857	3,845	985	72
87		Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		Mains & Services Expense	48.2	Mains & Services - Customer	2,461,173	2,216,994	183,571	2,289	382	14	56	5,883	1,775	30,902	9,076	16	785	7,413	1,901	116
89		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90		Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92		Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93		Meter & House Regulator Expense	33.0	Meter & Regulator Installation	4,536,761	3,525,173	828,496	11,008	8,800	43	171	14,861	4,540	80,088	23,084	43	5,266	27,690	7,019	481
94		Customer Installations Expense	3.0	Total Customers	3,942,765	3,597,227	307,268	3,536	1,391	6	37	3,640	1,032	16,697	5,427	6	2,860	2,712	766	161
95		Other Expenses	41.2	Distribution O&M - Customer	1,130,682	951,472	150,308	1,602	930	6	26	2,549	768	13,371	3,931	7	811	3,844	984	70
96		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97		Maintenance																		
98		Supervision & Eng.	44.2	Distribution Labor - Customer	317,323	271,950	37,221	468	280	2	7	714	215	3,739	1,100	2	242	1,085	278	20
99		Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		Mains	47.2	Mains - Customer	1,875,753	1,711,453	146,189	1,682	662	-	-	1,732	491	7,944	2,582	3	1,361	1,290	364	-
101		Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102		Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103		Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104		Services	30.0	Services	1,188,572	1,059,811	85,528	1,136	-	12	49	4,209	1,286	22,685	6,539	12	-	5,748	1,457	100
105		Meters & House Regulators	33.0	Meter & Regulator Installation	1,133,144	880,480	206,933	2,749	2,198	11	43	3,712	1,134	20,003	5,766	11	1,315	6,916	1,753	120
106		Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Total Distribution				17,711,010	15,178,560	2,077,454	26,130	15,637	101	416	39,830	12,003	208,684	61,404	106	13,497	60,542	15,506	1,140
108																				
109	Customer Accounts:																			
110		Operation																		
111		Supervision	36.0	Customer Accounts Labor	695,558	634,600	54,206	624	245	1	7	642	182	2,946	957	1	505	478	135	28
112		Meter Reading Expenses	3.0	Total Customers	1,466,865	1,338,311	114,316	1,315	518	2	14	1,354	384	6,212	2,019	2	1,064	1,009	285	60
113		Meter Reading Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Customer Records and Collection Exp.	3.0	Total Customers	6,427,823	5,864,497	500,933	5,764	2,268	10	60	5,935	1,682	27,221	8,847	10	4,663	4,421	1,249	262
115		Uncollectible Accounts	34.0	Customer Deposits	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	167,336	152,671	13,041	150	59	0	2	154	44	709	230	0	121	115	33	7
117	Total Customer Accounts				8,757,581	7,990,078	682,496	7,853	3,090	14	82	8,086	2,291	37,088	12,054	14	6,353	6,024	1,701	357
118																				
119	Customer Service and Information:																			
120		Operation																		
121		Supervision	40.0	Customer Service Labor	139,698	127,461	10,887	125	49	-	-	129	37	592	192	0	101	96	27	-
122		Customer Assistance Expenses	4.0	Retail Customers	473,490	432,016	36,902	425	167	-	-	437	124	2,005	652	1	344	326	92	-
123		Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124		Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Total Customer Service and Information				613,187	559,477	47,789	550	216	0	0	566	160	2,597	844	1	445	422	119	0
126																				
127	Sales:																			
128		Operation																		
129		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131		Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132		Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Total Sales				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134																				
135	Administrative & General:																			
136		Operation																		
137		Salaries	43.2	Labor - A&G - Customer	4,392,509	3,848,564	455,399	5,601	3,073	19	81	7,863	2,344	40,284	12,051	20	3,292	10,865	2,810	243
138		Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139		Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140		Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141		Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142		Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143		Pensions & Benefits	43.2	Labor - A&G - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144		Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145		Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147		General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150		Maintenance																		
151		Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	Total A&G				4,392,509	3,848,564	455,399	5,601	3,073	19	81	7,863	2,344	40,284	12,051	20	3,292	10,865	2,810	243
153																				
154	Other Utility Plant Related Payroll		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155																				
156	TOTAL LABOR EXPENSE - CUSTOMER				31,474,288	27,576,679	3,263,139	40,134	22,017	133	579	56,345	16,799	288,653	86,353	140	23,587	77,852	20,137	1,739

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Requl. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Wellhead Purchases																		
24	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Company Used Gas																		
32	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Requl. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Op., Sup., & Eng.	46.1	Transmission Labor - Demand	336,192	241,792	63,950	-	45	221	-	-	930	-	6,567	-	137	-	16,579	5,969
64	System Control & Load Dispatching	54.1	Transmission Plant - Demand	871,048	626,466	165,690	-	117	574	-	-	2,410	-	17,016	-	356	-	42,954	15,465
65	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor Station Labor Expense	54.1	Transmission Plant - Demand	325,815	234,329	61,976	-	44	215	-	-	902	-	6,365	-	133	-	16,067	5,785
67	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Mains Expense	61.0	Transmission Mains	954,733	686,652	181,608	-	128	629	-	-	2,642	-	18,651	-	390	-	47,081	16,951
69	Meas. & Requl. Station Expenses	54.1	Transmission Plant - Demand	254,692	183,176	48,447	-	34	168	-	-	705	-	4,975	-	104	-	12,560	4,522
70	Meas. & Regul. Station Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other Expenses	54.1	Transmission Plant - Demand	19,713	14,178	3,750	-	3	13	-	-	55	-	385	-	8	-	972	350
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance																		
75	Maint. Sup., & Eng.	46.1	Transmission Labor - Demand	107,834	77,555	20,512	-	14	71	-	-	298	-	2,107	-	44	-	5,318	1,915
76	Structures and Improvements	54.1	Transmission Plant - Demand	1,649	1,186	314	-	0	1	-	-	5	-	32	-	1	-	81	29
77	Mains	61.0	Transmission Mains	334,161	240,332	63,564	-	45	220	-	-	925	-	6,528	-	137	-	16,479	5,933
78	Compressor Station Equip Maint	54.1	Transmission Plant - Demand	196,390	141,245	37,357	-	26	129	-	-	543	-	3,836	-	80	-	9,685	3,487
79	Meas. & Requl. Station Equip Maint	54.1	Transmission Plant - Demand	177,304	127,518	33,727	-	24	117	-	-	491	-	3,464	-	72	-	8,743	3,148
80	Communication Equipment Maintenance	54.1	Transmission Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	54.1	Transmission Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			3,579,530	2,574,430	680,895	0	481	2,358	0	0	9,905	0	69,926	0	1,463	0	176,518	63,554

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.	44.1	Distribution Labor - Demand	339,456	195,760	77,373	20	37	-	-	2,878	753	16,545	5,317	-	111	27,240	13,422	-
87	Load Dispatching	10.0	CP Demand - Retail Customers	326	203	54	0	0	-	-	3	1	17	6	-	0	28	14	-
88	Mains & Services Expense	48.1	Mains & Services - Demand	1,014,712	632,897	167,391	63	118	-	-	9,306	2,435	53,489	17,191	-	360	88,067	43,395	-
89	Meas. & Reg Station Expense - Gen	10.0	CP Demand - Retail Customers	545,758	340,401	90,030	34	64	-	-	5,005	1,310	28,769	9,246	-	193	47,366	23,340	-
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Ind	38.0	Direct to GS	210,192	-	210,192	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - City Gate	10.0	CP Demand - Retail Customers	168,125	104,863	27,735	11	20	-	-	1,542	403	8,862	2,848	-	60	14,592	7,190	-
92	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Other Expenses	41.1	Distribution O&M - Demand	361,045	225,191	59,560	23	42	-	-	3,311	866	19,032	6,117	-	128	31,335	15,440	-
95	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Maintenance																		
97	Supervision & Eng.	44.1	Distribution Labor - Demand	95,763	55,225	21,827	6	10	-	-	812	212	4,667	1,500	-	31	7,685	3,787	-
98	Structure & Improv.	10.0	CP Demand - Retail Customers	93,275	58,178	15,387	6	11	-	-	855	224	4,917	1,580	-	33	8,095	3,989	-
99	Mains	47.1	Mains - Demand	1,758,805	1,097,003	290,139	110	205	-	-	16,130	4,221	92,713	29,797	-	623	152,647	75,217	-
100	Meas. & Reg Station Expense - Gen	10.0	CP Demand - Retail Customers	336,061	209,608	55,438	21	39	-	-	3,082	806	17,715	5,693	-	119	29,167	14,372	-
101	Meas. & Reg Station Expense - Ind	38.0	Direct to GS	160,026	-	160,026	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - City Gate	10.0	CP Demand - Retail Customers	261,328	162,996	43,110	16	30	-	-	2,397	627	13,775	4,427	-	93	22,681	11,176	-
103	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Total Distribution			5,344,873	3,082,326	1,218,261	309	576	0	0	45,323	11,859	260,501	83,721	0	1,751	428,903	211,343	0
107																			
108	Customer Accounts:																		
109	Operation																		
110	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Meter Reading Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117																			
118	Customer Service and Information:																		
119	Operation																		
120	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125																			
126	Sales:																		
127	Operation																		
128	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133																			
134	Administrative & General:																		
135	Operation																		
136	Salaries	43.1	Labor - A&G - Demand	1,447,487	917,493	308,032	50	171	382	-	7,351	3,530	42,252	24,921	-	521	69,566	62,909	10,308
137	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Maintenance																		
150	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Total A&G			1,447,487	917,493	308,032	50	171	382	0	7,351	3,530	42,252	24,921	0	521	69,566	62,909	10,308
152																			
153	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154																			
155	TOTAL LABOR EXPENSE - DEMAND			10,371,890	6,574,249	2,207,189	359	1,228	2,741	0	52,674	25,294	302,753	178,568	0	3,735	498,469	450,769	73,862

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Field Meas. & Requl. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance																		
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Gas Processed By Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Wellhead Purchases																		
24	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Purchased Gas Expenses	20.0	MCF - Sales Customers	17,899	14,127	3,672	2	73	19	6	-	-	-	-	-	-	-	-	-
30	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Company Used Gas																		
32	Other Gas Supply Expenses	20.0	MCF - Sales Customers	642,079	506,790	131,719	67	2,627	666	211	-	-	-	-	-	-	-	-	-
33	Total Other Gas Supply Expenses			659,978	520,917	135,390	69	2,700	685	217	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Maintenance																		
51	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Meas. & Requl. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Meas. & Regul. Station Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Maintenance																		
75	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Mains & Services Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Meas. & Reg Station Expense - Gen GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Maintenance																		
98	Supervision & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108																			
109	Customer Accounts:																		
110	Operation																		
111	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Meter Reading Expenses - GSS	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118																			
119	Customer Service and Information:																		
120	Operation																		
121	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126																			
127	Sales:																		
128	Operation																		
129	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134																			
135	Administrative & General:																		
136	Operation																		
137	Salaries	43.3	Labor - A&G - Commodity	107,045	84,490	21,960	11	438	111	35	-	-	-	-	-	-	-	-	-
138	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Maintenance																		
151	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	Total A&G			107,045	84,490	21,960	11	438	111	35	0	0	0	0	0	0	0	0	0
153																			
154	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155																			
	TOTAL LABOR EXPENSE - COMMODITY			767,022	605,407	157,350	80	3,138	796	253	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Labor Expenses																		
1	Production & Gathering:																		
2	Operation																		
3	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Field Meas. & Requl. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Maintenance																		
12	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																			
22	Other Gas Supply Expenses:																		
23	Wellhead Purchases																		
24	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Purchased Gas Expenses			17,899	14,127	3,672	2	73	19	6	0	0	0	0	0	0	0	0	0
30	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Company Used Gas																		
32	Other Gas Supply Expenses			642,079	506,790	131,719	67	2,627	666	211	0	0	0	0	0	0	0	0	0
33	Total Other Gas Supply Expenses			659,978	520,917	135,390	69	2,700	685	217	0	0	0	0	0	0	0	0	0
34																			
35	Underground Storage:																		
36	Operation																		
37	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Rents			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Maintenance																		
51	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Meas. & Requl. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																			
61	Transmission:																		
62	Operation																		
63	Op., Sup., & Eng.			336,192	241,792	63,950	0	45	221	0	0	930	0	6,567	0	137	0	16,579	5,969
64	System Control & Load Dispatching			871,048	626,466	165,690	0	117	574	0	0	2,410	0	17,016	0	356	0	42,954	15,465
65	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Compressor Station Labor Expense			325,815	234,329	61,976	0	44	215	0	0	902	0	6,365	0	133	0	16,067	5,785
67	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Mains Expense			954,733	686,652	181,608	0	128	629	0	0	2,642	0	18,651	0	390	0	47,081	16,951
69	Meas. & Requl. Station Expenses			254,692	183,176	48,447	0	34	168	0	0	705	0	4,975	0	104	0	12,560	4,522
70	Meas. & Regul. Station Expenses - GSS			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Other Expenses			19,713	14,178	3,750	0	3	13	0	0	55	0	385	0	8	0	972	350
73	Rents			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Maintenance																		
75	Maint. Sup., & Eng.			107,834	77,555	20,512	0	14	71	0	0	298	0	2,107	0	44	0	5,318	1,915
76	Structures and Improvements			1,649	1,186	314	0	0	1	0	0	5	0	32	0	1	0	81	29
77	Mains			334,161	240,332	63,564	0	45	220	0	0	925	0	6,528	0	137	0	16,479	5,933
78	Compressor Station Equip Maint			196,390	141,245	37,357	0	26	129	0	0	543	0	3,836	0	80	0	9,685	3,487
79	Meas. & Requl. Station Equip Maint			177,304	127,518	33,727	0	24	117	0	0	491	0	3,464	0	72	0	8,743	3,148
80	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Total Transmission Expense			3,579,530	2,574,430	680,895	0	481	2,358	0	0	9,905	0	69,926	0	1,463	0	176,518	63,554

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF PAYROLL

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
83																			
84	Distribution:																		
85	Operation																		
86	Supervision & Eng.			1,464,293	1,159,760	209,313	1,679	1,030	6	26	5,408	1,515	29,798	9,217	7	968	31,085	14,407	72
87	Load Dispatching			326	203	54	0	0	0	0	3	1	17	6	0	0	28	14	0
88	Mains & Services Expense			3,475,885	2,849,891	350,962	2,352	500	14	56	15,189	4,210	84,391	26,266	16	1,145	95,480	45,296	116
89	Meas. & Reg Station Expense - Gen			545,758	340,401	90,030	34	64	0	0	5,005	1,310	28,769	9,246	0	193	47,366	23,340	0
90	Meas. & Reg Station Expense - Gen GSS			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Meas. & Reg Station Expense - Ind			210,192	0	210,192	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Meas. & Reg Station Expense - City Gate			168,125	104,863	27,735	11	20	0	0	1,542	403	8,862	2,848	0	60	14,592	7,190	0
93	Meter & House Regulator Expense			4,536,761	3,525,173	828,496	11,008	8,800	43	171	14,861	4,540	80,088	23,084	43	5,266	27,690	7,019	481
94	Customer Installations Expense			3,942,765	3,597,227	307,268	3,536	1,391	6	37	3,640	1,032	16,697	5,427	6	2,860	2,712	766	161
95	Other Expenses			1,491,727	1,176,664	209,868	1,625	973	6	26	5,860	1,635	32,403	10,048	7	939	35,179	16,425	70
96	Rents			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Maintenance																		
98	Supervision & Eng.			413,086	327,175	59,048	474	290	2	7	1,526	428	8,406	2,600	2	273	8,769	4,064	20
99	Structure & Improv.			93,275	58,178	15,387	6	11	0	0	855	224	4,917	1,580	0	33	8,095	3,989	0
100	Mains			3,634,558	2,808,456	436,328	1,792	867	0	0	17,862	4,712	100,657	32,378	3	1,984	153,937	75,581	0
101	Meas. & Reg Station Expense - Gen			336,061	209,608	55,438	21	39	0	0	3,082	806	17,715	5,693	0	119	29,167	14,372	0
102	Meas. & Reg Station Expense - Ind			160,026	0	160,026	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Meas. & Reg Station Expense - City Gate			261,328	162,996	43,110	16	30	0	0	2,397	627	13,775	4,427	0	93	22,681	11,176	0
104	Services			1,188,572	1,059,811	85,528	1,136	0	12	49	4,209	1,286	22,685	6,539	12	0	5,748	1,457	100
105	Meters & House Regulators			1,133,144	880,480	206,933	2,749	2,198	11	43	3,712	1,134	20,003	5,766	11	1,315	6,916	1,753	120
106	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Total Distribution			23,055,883	18,260,886	3,295,716	26,439	16,213	101	416	85,153	23,862	469,185	145,125	106	15,249	489,445	226,849	1,140
108																			
109	Customer Accounts:																		
110	Operation																		
111	Supervision			695,558	634,600	54,206	624	245	1	7	642	182	2,946	957	1	505	478	135	28
112	Meter Reading Expenses			1,466,865	1,338,311	114,316	1,315	518	2	14	1,354	384	6,212	2,019	2	1,064	1,009	285	60
113	Meter Reading Expenses - GSS			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	Customer Records and Collection Exp.			6,427,823	5,864,497	500,933	5,764	2,268	10	60	5,935	1,682	27,221	8,847	10	4,663	4,421	1,249	262
115	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Miscellaneous Customer Accounts Exp.			167,336	152,671	13,041	150	59	0	2	154	44	709	230	0	121	115	33	7
117	Total Customer Accounts			8,757,581	7,990,078	682,496	7,853	3,090	14	82	8,086	2,291	37,088	12,054	14	6,353	6,024	1,701	357
118																			
119	Customer Service and Information:																		
120	Operation																		
121	Supervision			139,698	127,461	10,887	125	49	0	0	129	37	592	192	0	101	96	27	0
122	Customer Assistance Expenses			473,490	432,016	36,902	425	167	0	0	437	124	2,005	652	1	344	326	92	0
123	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	Total Customer Service and Information			613,187	559,477	47,789	550	216	0	0	566	160	2,597	844	1	445	422	119	0
126																			
127	Sales:																		
128	Operation																		
129	Supervision			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Demonstration & Selling Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Total Sales			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134																			
135	Administrative & General:																		
136	Operation																		
137	Salaries			5,947,040	4,850,547	785,391	5,662	3,682	512	116	15,215	5,874	82,536	36,972	20	3,813	80,431	65,719	10,551
138	Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Rents			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Maintenance																		
151	Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Total A&G			5,947,040	4,850,547	785,391	5,662	3,682	512	116	15,215	5,874	82,536	36,972	20	3,813	80,431	65,719	10,551
153																			
154	Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
155																			
	TOTAL LABOR EXPENSE			42,613,200	34,756,335	5,627,678	40,573	26,382	3,669	832	109,019	42,093	591,406	264,921	140	27,323	576,321	470,907	75,602

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2																			
3	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4																			
5	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Transmission:																		
8																			
9	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16																			
17	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																			
19	Distribution:																		
20																			
21	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Other equipment	49.2	Distribution Plant - Customer	25,934,723	22,510,146	2,511,188	29,351	13,479	240	961	85,390	24,880	444,135	131,286	262	20,450	127,733	33,041	2,181
35																			
36	Total Distribution Plant			25,934,723	22,510,146	2,511,188	29,351	13,479	240	961	85,390	24,880	444,135	131,286	262	20,450	127,733	33,041	2,181
37																			
38	General Plant:																		
39																			
40	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Miscellaneous equipment	51.2	General Plant - Customer	1,598,527	1,387,448	154,781	1,809	831	15	59	5,263	1,534	27,375	8,092	16	1,260	7,873	2,037	134
52																			
53	Total General Plant			1,598,527	1,387,448	154,781	1,809	831	15	59	5,263	1,534	27,375	8,092	16	1,260	7,873	2,037	134
54																			
55	TOTAL DEPRECIATION EXPENSE			27,533,250	23,897,594	2,665,969	31,160	14,310	255	1,021	90,653	26,414	471,510	139,378	278	21,710	135,606	35,078	2,316
56																			
57	Amortization Expense:																		
58																			
59	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Distribution Plant	49.2	Distribution Plant - Customer	185,514	161,018	17,963	210	96	2	7	611	178	3,177	939	2	146	914	236	16
61	General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Regulatory Debit	63.7	Net Plant - Customer	3,207,190	2,762,001	330,364	3,773	1,980	30	121	10,645	3,062	54,946	16,330	34	3,068	16,316	4,239	280
64	Corporate Allocated	63.7	Net Plant - Customer	1,258,755	1,084,028	129,661	1,481	777	12	48	4,178	1,202	21,565	6,409	13	1,204	6,404	1,664	110
65																			
66	Total Amortization Expense			4,651,459	4,007,047	477,988	5,463	2,854	44	176	15,434	4,441	79,689	23,678	49	4,418	23,634	6,138	406
67																			
68	TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			32,184,709	27,904,641	3,143,957	36,623	17,163	299	1,197	106,087	30,855	551,199	163,056	327	26,128	159,240	41,216	2,721

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2																			
3	Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4																			
5	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Transmission:																		
8																			
9	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	5,764,521	4,145,895	1,096,522	-	775	3,798	-	-	15,951	-	112,610	-	2,356	-	284,267	102,349
16																			
17	Total Transmission Plant			5,764,521	4,145,895	1,096,522	0	775	3,798	0	0	15,951	0	112,610	0	2,356	0	284,267	102,349
18																			
19	Distribution:																		
20																			
21	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Other equipment	49.1	Distribution Plant - Demand	9,013,127	5,621,673	1,486,842	563	1,050	-	-	82,662	21,629	475,113	152,695	-	3,194	782,251	385,455	-
35																			
36	Total Distribution Plant			9,013,127	5,621,673	1,486,842	563	1,050	0	0	82,662	21,629	475,113	152,695	0	3,194	782,251	385,455	0
37																			
38	General Plant:																		
39																			
40	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Miscellaneous equipment	51.1	General Plant - Demand	988,257	657,716	173,955	35	123	285	-	5,095	2,531	29,284	17,865	-	374	48,215	45,097	7,683
52																			
53	Total General Plant			988,257	657,716	173,955	35	123	285	0	5,095	2,531	29,284	17,865	0	374	48,215	45,097	7,683
54																			
55	TOTAL DEPRECIATION EXPENSE			15,765,905	10,425,284	2,757,319	598	1,948	4,083	0	87,757	40,111	504,397	283,169	0	5,923	830,466	714,819	110,032
56																			
57	Amortization Expense:																		
58																			
59	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Distribution Plant	49.1	Distribution Plant - Demand	64,472	40,212	10,636	4	8	-	-	591	155	3,399	1,092	-	23	5,596	2,757	-
61	General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Regulatory Debit	63.6	Net Plant - Demand	2,196,181	1,465,253	387,536	75	274	659	-	10,974	5,638	63,076	39,799	-	833	103,852	100,466	17,748
64	Corporate Allocated	63.6	Net Plant - Demand	861,955	575,081	152,100	29	107	258	-	4,307	2,213	24,756	15,620	-	327	40,760	39,431	6,966
65																			
66	Total Amortization Expense			3,122,608	2,080,546	550,271	108	389	917	0	15,873	8,005	91,231	56,511	0	1,182	150,208	142,655	24,713
67																			
68	TOTAL DEP. AND AMORT. EXPENSE - DEMAND			18,888,514	12,505,830	3,307,590	706	2,336	5,000	0	103,629	48,116	595,628	339,680	0	7,106	980,674	857,474	134,745

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2																			
3	Production Plant	20.0	MCF - Sales Customers	11,149	8,800	2,287	1	46	12	4	-	-	-	-	-	-	-	-	-
4																			
5	Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Transmission:																		
8																			
9	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16																			
17	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																			
19	Distribution:																		
20																			
21	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Other equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35																			
36	Total Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37																			
38	General Plant:																		
39																			
40	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Miscellaneous equipment	51.3	General Plant - Commodity	1,613	1,273	331	0	7	2	1	-	-	-	-	-	-	-	-	-
52																			
53	Total General Plant			1,613	1,273	331	0	7	2	1	0	0	0	0	0	0	0	0	0
54																			
55	TOTAL DEPRECIATION EXPENSE			12,762	10,073	2,618	1	52	13	4	0	0	0	0	0	0	0	0	0
56																			
57	Amortization Expense:																		
58																			
59	Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Regulatory Debit	63.8	Net Plant - Commodity	1,740	1,374	357	0	7	2	1	-	-	-	-	-	-	-	-	-
64	Corporate Allocated	63.8	Net Plant - Commodity	683	539	140	0	3	1	0	-	-	-	-	-	-	-	-	-
65																			
66	Total Amortization Expense			2,423	1,913	497	0	10	3	1	0	0	0	0	0	0	0	0	0
67																			
68	TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			15,185	11,985	3,115	2	62	16	5	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Depreciation Expense																		
1	Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																			
3	Production Plant			11,149	8,800	2,287	1	46	12	4	0	0	0	0	0	0	0	0	0
4																			
5	Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																			
7	Transmission:																		
8																			
9	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mains			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Measuring and regulating station equip.			5,764,521	4,145,895	1,096,522	0	775	3,798	0	0	15,951	0	112,610	0	2,356	0	284,267	102,349
16																			
17	Total Transmission Plant			5,764,521	4,145,895	1,096,522	0	775	3,798	0	0	15,951	0	112,610	0	2,356	0	284,267	102,349
18																			
19	Distribution:																		
20																			
21	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Services			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Meters			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	House regulators			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Other equipment			34,947,850	28,131,819	3,998,029	29,914	14,529	240	961	168,051	46,510	919,248	283,981	262	23,644	909,984	418,496	2,181
35																			
36	Total Distribution Plant			34,947,850	28,131,819	3,998,029	29,914	14,529	240	961	168,051	46,510	919,248	283,981	262	23,644	909,984	418,496	2,181
37																			
38	General Plant:																		
39																			
40	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Structures			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Miscellaneous equipment			2,588,397	2,046,437	329,067	1,844	960	302	60	10,358	4,064	56,659	25,957	16	1,634	56,088	47,133	7,817
52																			
53	Total General Plant			2,588,397	2,046,437	329,067	1,844	960	302	60	10,358	4,064	56,659	25,957	16	1,634	56,088	47,133	7,817
54																			
55	TOTAL DEPRECIATION EXPENSE			43,311,917	34,332,950	5,425,906	31,759	16,309	4,351	1,025	178,410	66,525	975,907	422,547	278	27,633	966,073	749,897	112,347
56																			
57	Amortization Expense:																		
58																			
59	Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Distribution Plant			249,986	201,230	28,598	214	104	2	7	1,202	333	6,575	2,031	2	169	6,509	2,994	16
61	General Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	Acquisition Premium			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Regulatory Debit			5,405,111	4,228,628	718,257	3,847	2,261	691	122	21,619	8,699	118,023	56,129	34	3,900	120,169	104,705	18,028
64	Corporate Allocated			2,121,393	1,659,648	281,901	1,510	887	271	48	8,485	3,414	46,321	22,029	13	1,531	47,164	41,095	7,076
65																			
66	Total Amortization Expense			7,776,491	6,089,506	1,028,756	5,572	3,252	964	177	31,306	12,446	170,920	80,190	49	5,600	173,842	148,793	25,119
67																			
68	TOTAL DEP. AND AMORT. EXPENSE			51,088,408	40,422,456	6,454,662	37,330	19,562	5,315	1,202	209,716	78,971	1,146,827	502,737	327	33,233	1,139,914	898,690	137,466

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Customer																		
1	Taxes Other Than Income:																		
2																			
3	Payroll	62.2	Labor - Customer	2,897,624	2,538,798	300,415	3,695	2,027	12	53	5,187	1,547	26,574	7,950	13	2,172	7,167	1,854	160
4	Real Estate and Personal Property	63.7	Net Plant - Customer	13,289,591	11,444,870	1,368,926	15,632	8,206	126	503	44,110	12,687	227,681	67,667	139	12,711	67,610	17,563	1,161
5	Other	63.2	Gross Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Total Taxes, Other			16,187,215	13,983,668	1,669,341	19,327	10,233	138	557	49,297	14,234	254,255	75,616	152	14,883	74,777	19,417	1,321
8																			
9	Adjustments to Pre-Tax Income:																		
10																			
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Other	62.2	Labor - Customer	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																			
14	Total Adjustments to Pre-Tax Income			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																			
16	Income Taxes:																		
17																			
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	6,525,297	2,175,149	1,436,664	26,384	42,633	4,006	3,179	173,916	36,385	578,752	222,398	1,349	256,691	807,909	619,242	140,640
20																			
21	Total Income Taxes			6,525,297	2,175,149	1,436,664	26,384	42,633	4,006	3,179	173,916	36,385	578,752	222,398	1,349	256,691	807,909	619,242	140,640
22																			
23	Adjustments to After-Tax Income:																		
24																			
25	Amortization	45.0	Income Before Taxes	(228,022)	(76,009)	(50,203)	(922)	(1,490)	(140)	(111)	(6,077)	(1,271)	(20,224)	(7,772)	(47)	(8,970)	(28,232)	(21,639)	(4,915)
26	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27																			
28	Total Adjustments to After-Tax Income			(228,022)	(76,009)	(50,203)	(922)	(1,490)	(140)	(111)	(6,077)	(1,271)	(20,224)	(7,772)	(47)	(8,970)	(28,232)	(21,639)	(4,915)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Demand																		
1	Taxes Other Than Income:																		
2																			
3	Payroll	62.1	Labor - Demand	954,870	605,247	203,201	33	113	252	-	4,849	2,329	27,872	16,440	-	344	45,891	41,499	6,800
4	Real Estate and Personal Property	63.6	Net Plant - Demand	9,100,288	6,071,549	1,605,826	310	1,134	2,729	-	45,474	23,360	261,369	164,914	-	3,450	430,331	416,301	73,541
5	Other	63.1	Gross Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Total Taxes, Other			10,055,158	6,676,795	1,809,027	343	1,247	2,981	0	50,323	25,689	289,241	181,354	0	3,794	476,222	457,801	80,341
8																			
9	Adjustments to Pre-Tax Income:																		
10																			
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Other	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																			
14	Total Adjustments to Pre-Tax Income			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																			
16	Income Taxes:																		
17																			
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	5,440,429	1,813,518	1,197,810	21,997	35,545	3,340	2,650	145,001	30,335	482,531	185,423	1,125	214,015	673,590	516,289	117,258
20																			
21	Total Income Taxes			5,440,429	1,813,518	1,197,810	21,997	35,545	3,340	2,650	145,001	30,335	482,531	185,423	1,125	214,015	673,590	516,289	117,258
22																			
23	Adjustments to After-Tax Income:																		
24																			
25	Amortization	45.0	Income Before Taxes	(156,142)	(52,049)	(34,378)	(631)	(1,020)	(96)	(76)	(4,162)	(871)	(13,849)	(5,322)	(32)	(6,142)	(19,332)	(14,818)	(3,365)
26	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27																			
28	Total Adjustments to After-Tax Income			(156,142)	(52,049)	(34,378)	(631)	(1,020)	(96)	(76)	(4,162)	(871)	(13,849)	(5,322)	(32)	(6,142)	(19,332)	(14,818)	(3,365)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Commodity																		
1	Taxes Other Than Income:																		
2																			
3	Payroll	62.3	Labor - Commodity	70,615	55,736	14,486	7	289	73	23	-	-	-	-	-	-	-	-	-
4	Real Estate and Personal Property	63.8	Net Plant - Commodity	7,211	5,692	1,479	1	29	7	2	-	-	-	-	-	-	-	-	-
5	Other	63.3	Gross Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																			
7	Total Taxes, Other			77,826	61,427	15,965	8	318	81	26	0	0	0	0	0	0	0	0	0
8																			
9	Adjustments to Pre-Tax Income:																		
10																			
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Other	62.3	Labor - Commodity	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																			
14	Total Adjustments to Pre-Tax Income			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																			
16	Income Taxes:																		
17																			
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	30,927	10,309	6,809	125	202	19	15	824	172	2,743	1,054	6	1,217	3,829	2,935	667
20																			
21	Total Income Taxes			30,927	10,309	6,809	125	202	19	15	824	172	2,743	1,054	6	1,217	3,829	2,935	667
22																			
23	Adjustments to After-Tax Income:																		
24																			
25	Amortization	45.0	Income Before Taxes	(124)	(41)	(27)	(1)	(1)	(0)	(0)	(3)	(1)	(11)	(4)	(0)	(5)	(15)	(12)	(3)
26	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27																			
28	Total Adjustments to After-Tax Income			(124)	(41)	(27)	(1)	(1)	(0)	(0)	(3)	(1)	(11)	(4)	(0)	(5)	(15)	(12)	(3)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Total Taxes Other																		
1	Taxes Other Than Income:																		
2																			
3	Payroll			3,923,108	3,199,780	518,102	3,735	2,429	338	77	10,037	3,875	54,447	24,389	13	2,515	53,058	43,353	6,960
4	Real Estate and Personal Property			22,397,090	17,522,110	2,976,231	15,943	9,369	2,862	506	89,583	36,047	489,049	232,581	139	16,161	497,942	433,865	74,702
5	Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																			
7	Total Taxes, Other			26,320,198	20,721,890	3,494,334	19,678	11,798	3,200	582	99,620	39,923	543,496	256,970	152	18,677	551,000	477,218	81,662
8																			
9	Adjustments to Pre-Tax Income:																		
10																			
11	Interest on Long-Term Debt			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																			
14	Total Adjustments to Pre-Tax Income			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																			
16	Income Taxes:																		
17																			
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
20																			
21	Total Income Taxes			11,996,652	3,998,976	2,641,283	48,506	78,380	7,365	5,845	319,741	66,893	1,064,026	408,875	2,480	471,923	1,485,328	1,138,466	258,564
22																			
23	Adjustments to After-Tax Income:																		
24																			
25	Amortization			(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)
26	Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																			
28	Total Adjustments to After-Tax Income			(384,288)	(128,099)	(84,608)	(1,554)	(2,511)	(236)	(187)	(10,242)	(2,143)	(34,084)	(13,097)	(79)	(15,117)	(47,579)	(36,468)	(8,283)

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	General Service GS	Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
1	**Rate Schedule Revenue:**																		
2																			
3	Sales Service Revenues	Input		216,520,514	178,978,917	36,701,603	337,262	398,050	54,804	49,878	-	-	-	-	-	-	-	-	-
4	Gas Purchased	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		32,551,204	-	-	-	-	-	-	1,690,137	479,537	7,624,162	3,197,998	10,172	1,874,613	9,175,192	7,110,951	1,388,442
6	Adjustments:																		
7	Transport Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Sales Adjustments	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Weather Normalization	Input		(3,156,326)	(2,136,368)	(522,677)	(56)	57	(729)	66	(34,941)	(11,803)	(173,736)	(92,668)	-	-	(99,719)	(57,612)	(26,138)
10	Customer Annualization	Input		132,116	(93,233)	(77,453)	8,423	(6,168)	(7,223)	(23,964)	184,837	30,185	56,277	(4,821)	-	12,626	(10,743)	22,957	40,416
11	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																			
13	Total Rate Schedule Revenue			246,047,508	176,749,315	36,101,473	345,629	391,939	46,852	25,980	1,840,032	497,918	7,506,703	3,100,509	10,172	1,887,239	9,064,730	7,076,296	1,402,721
14																			
15	**Other Revenue:**																		
16																			
17	Other Utility Revenue	35.4	Rate Schedule Revenues	5,150,658	3,699,998	755,733	7,235	8,205	981	544	38,518	10,423	157,142	64,905	213	39,507	189,757	148,132	29,364
18	Competitive Transport Revenue	35.4	Rate Schedule Revenues	7,598,399	5,458,344	1,114,880	10,674	12,104	1,447	802	56,824	15,377	231,821	95,749	314	58,281	279,936	218,529	43,319
19	Sales Adjustments (R-3, 4, 9, 12, 15)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Other Operating Revenue	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21																			
22	Total Non-Rate Revenue			12,749,057	9,158,341	1,870,613	17,909	20,309	2,428	1,346	95,342	25,800	388,963	160,654	527	97,788	469,693	366,661	72,683
23																			
24	TOTAL REVENUE			258,796,565	185,907,657	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION FACTORS

			Total Company	Residential RS	General Service GS	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Input	Value	632,865	582,320	49,741	572	225	1	6	0	0	0	0	0	0	0	0	0
1.0	Sales Customers	%	100.0000%	92.0133%	7.8596%	0.0904%	0.0356%	0.0002%	0.0009%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	5,391	0	0	0	0	0	0	589	167	2,703	878	1	463	439	124	26
2.0	Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9313%	3.0979%	50.1407%	16.2963%	0.0186%	8.5892%	8.1436%	2.3002%	0.4823%
	Internally Generated	Value	638,255	582,320	49,741	572	225	1	6	589	167	2,703	878	1	463	439	124	26
3.0	Total Customers	%	100.0000%	91.2361%	7.7932%	0.0897%	0.0353%	0.0002%	0.0009%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0041%
	Internally Generated	Value	638,222	582,320	49,741	572	225	0	0	589	167	2,703	878	1	463	439	124	0
4.0	Retail Customers	%	100.0000%	91.2408%	7.7936%	0.0897%	0.0353%	0.0000%	0.0000%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0000%
	Internally Generated	Value	633,946	582,320	49,741	0	225	1	0	0	167	0	878	1	463	0	124	26
5.0	Customers for Transmission Allocation	%	100.0000%	91.8564%	7.8462%	0.0000%	0.0355%	0.0002%	0.0000%	0.0000%	0.0263%	0.0000%	0.1386%	0.0002%	0.0730%	0.0000%	0.0196%	0.0041%
	Input	Value	11,752,144	9,284,099	2,455,494	930	1,734	8,504	1,383	0	0	0	0	0	0	0	0	0
7.0	CP Demand - Sales Customers	%	100.0000%	78.9992%	20.8940%	0.0079%	0.0148%	0.0724%	0.0118%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	3,371,965	0	0	0	0	0	0	136,514	35,720	784,641	252,173	0	5,275	1,291,875	636,573	229,194
8.0	CP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	4.0485%	1.0593%	23.2695%	7.4785%	0.0000%	0.1564%	38.3122%	18.8784%	6.7971%
	Internally Generated	Value	15,124,108	9,284,099	2,455,494	930	1,734	8,504	1,383	136,514	35,720	784,641	252,173	0	5,275	1,291,875	636,573	229,194
9.0	CP Demand - Total Customers	%	100.0000%	61.3861%	16.2356%	0.0062%	0.0115%	0.0562%	0.0091%	0.9026%	0.2362%	5.1880%	1.6674%	0.0000%	0.0349%	8.5418%	4.2090%	1.5154%
	Internally Generated	Value	14,885,027	9,284,099	2,455,494	930	1,734	0	0	136,514	35,720	784,641	252,173	0	5,275	1,291,875	636,573	0
10.0	CP Demand - Retail Customers	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	12,908,766	9,284,099	2,455,494	0	1,734	8,504	0	0	35,720	0	252,173	0	5,275	0	636,573	229,194
11.0	CP Demand for Transmission Allocation	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Input	Value	54,941,700	43,365,197	11,270,958	5,715	224,746	56,988	18,096	0	0	0	0	0	0	0	0	0
20.0	MCF - Sales Customers	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	25,016,836	0	0	0	0	0	0	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
21.0	MCF - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.7108%	0.9604%	17.9314%	5.9448%	0.0521%	4.5256%	40.8350%	21.2719%	4.7681%
	Internally Generated	Value	79,958,536	43,365,197	11,270,958	5,715	224,746	56,988	18,096	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
22.0	MCF - Total	%	100.0000%	54.2346%	14.0960%	0.0071%	0.2811%	0.0713%	0.0226%	1.1610%	0.3005%	5.6102%	1.8600%	0.0163%	1.4159%	12.7761%	6.6554%	1.4918%
	Internally Generated	Value	78,690,631	43,365,197	11,270,958	5,715	224,746	0	0	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	0
23.0	MCF - Retail Customers	%	100.0000%	55.1085%	14.3231%	0.0073%	0.2856%	0.0000%	0.0000%	1.1797%	0.3053%	5.7006%	1.8899%	0.0166%	1.4388%	12.9820%	6.7626%	0.0000%
	Internally Generated	Value	64,304,922	43,365,197	11,270,958	0	224,746	56,988	0	0	240,258	0	1,487,189	13,036	1,132,170	0	5,321,557	1,192,821
24.0	MCF for Transmission Allocation	%	100.0000%	67.4368%	17.5274%	0.0000%	0.3495%	0.0886%	0.0000%	0.0000%	0.3736%	0.0000%	2.3127%	0.0203%	1.7606%	0.0000%	8.2755%	1.8549%
	Internally Generated	Value	54,917,890	43,365,197	11,270,958	0	224,746	56,988	0	0	0	0	0	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	100.0000%	78.9637%	20.5233%	0.0000%	0.4092%	0.1038%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	79,958,536	43,365,197	11,270,958	5,715	224,746	56,988	18,096	928,317	240,258	4,485,872	1,487,189	13,036	1,132,170	10,215,615	5,321,557	1,192,821
26.0	MCF Less Flex	%	100.0000%	54.2346%	14.0960%	0.0071%	0.2811%	0.0713%	0.0226%	1.1610%	0.3005%	5.6102%	1.8600%	0.0163%	1.4159%	12.7761%	6.6554%	1.4918%
	Internally Generated	Value	216,520,514	178,978,917	36,701,603	337,262	398,050	54,804	49,878	0	0	0	0	0	0	0	0	0
28.0	Net Sales Revenues	%	100.0000%	82.6614%	16.9506%	0.1558%	0.1838%	0.0253%	0.0230%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	303,732,755	270,828,747	21,856,214	290,394	-	3,100	12,400	1,075,700	328,600	5,797,000	1,670,900	3,100	-	1,468,800	372,300	25,500
30.0	Services	%	100.0000%	89.1668%	7.1959%	0.0956%	0.0000%	0.0010%	0.0041%	0.3542%	0.1082%	1.9086%	0.5501%	0.0010%	0.0000%	0.4836%	0.1226%	0.0084%
	Input	Value	39,443,369	29,611,160	6,759,003	52,587	51,680	1,044	4,175	281,704	72,432	1,391,078	426,329	1,150	135,732	509,813	135,732	9,750
31.0	Meters	%	100.0000%	75.0726%	17.1360%	0.1333%	0.1310%	0.0026%	0.0106%	0.7142%	0.1836%	3.5268%	1.0809%	0.0029%	0.3441%	1.2925%	0.3441%	0.0247%
	Input	Value	11,350,695	8,320,195	859,456	11,419	33,550	585	2,340	202,995	62,010	1,093,950	315,315	585	20,075	336,960	85,410	5,850
32.0	Regulators	%	100.0000%	73.3012%	7.5718%	0.1006%	0.2956%	0.0052%	0.0206%	1.7884%	0.5463%	9.6377%	2.7779%	0.0052%	0.1769%	2.9686%	0.7525%	0.0515%
	Input	Value	85,536,950	66,464,278	15,620,613	207,544	165,920	807	3,230	280,196	85,593	1,509,988	435,232	807	99,280	522,069	132,330	9,064
33.0	Meter & Regulator Installation	%	100.0000%	77.7024%	18.2618%	0.2426%	0.1940%	0.0009%	0.0038%	0.3276%	0.1001%	1.7653%	0.5088%	0.0009%	0.1161%	0.6103%	0.1547%	0.0106%
	Input	Value	17,409,666	11,252,287	5,519,734	-	-	-	-	46,427	13,803	198,359	64,737	-	37,850	216,183	60,286	-
34.0	Customer Deposits	%	100.0000%	64.6324%	31.7050%	0.0000%	0.0000%	0.0000%	0.0000%	0.2667%	0.0793%	1.1394%	0.3718%	0.0000%	0.2174%	1.2417%	0.3463%	0.0000%
	Internally Generated	Value	213,661,188	176,749,315	36,101,473	345,629	391,939	46,852	25,980	0	0	0	0	0	0	0	0	0
35.0	Sales Revenues	%	100.0000%	82.7241%	16.8966%	0.1618%	0.1834%	0.0219%	0.0122%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	32,386,320	0	0	0	0	0	0	1,840,032	497,918	7,506,703	3,100,509	10,172	1,887,239	9,064,730	7,076,296	1,402,721
35.2	Transportation Revenues	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5.6815%	1.5374%	23.1786%	9.5735%	0.0314%	5.8273%	27.9894%	21.8496%	4.3312%
	Internally Generated	Value	246,047,508	176,749,315	36,101,473	345,629	391,939	46,852	25,980	1,840,032	497,918	7,506,703	3,100,509	10,172	1,887,239	9,064,730	7,076,296	1,402,721
35.4	Rate Schedule Revenues	%	100.0000%	71.8354%	14.6726%	0.1405%	0.1593%	0.0190%	0.0106%	0.7478%	0.2024%	3.0509%	1.2601%	0.0041%	0.7670%	3.6841%	2.8760%	0.5701%
	Internally Generated	Value	258,796,565	185,907,657	37,972,086	363,537	412,248	49,280	27,326	1,935,374	523,718	7,895,666	3,261,164	10,699	1,985,027	9,534,423	7,442,957	1,475,403
35.6	Total Revenues	%	100.0000%	71.8354%	14.6726%	0.1405%	0.1593%	0.0190%	0.0106%	0.7478%	0.2024%	3.0509%	1.2601%	0.0041%	0.7670%	3.6841%	2.8760%	0.5701%

KANSAS GAS SERVICE COMPANY
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ALLOCATION FACTORS

			Total Company	Residential RS	General Service GS	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Internally Generated	Value	8,062,023	7,355,478	628,290	7,229	2,845	13	76	7,443	2,109	34,142	11,097	13	5,849	5,545	1,566	328
36.0	Customer Accounts Labor	%	100.0000%	91.2361%	7.7932%	0.0897%	0.0353%	0.0002%	0.0009%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0041%
	Internally Generated	Value	24,198,272	21,496,040	2,408,505	19,739	7,768	34	207	26,153	7,493	118,126	38,426	34	20,721	42,283	11,846	897
37.0	Customer Relations	%	100.0000%	88.8330%	9.9532%	0.0816%	0.0321%	0.0001%	0.0009%	0.1081%	0.0310%	0.4882%	0.1588%	0.0001%	0.0856%	0.1747%	0.0490%	0.0037%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	24,198,272	21,496,040	2,408,505	19,739	7,768	34	207	26,153	7,493	118,126	38,426	34	20,721	42,283	11,846	897
37.2	Customer Relations - Customer	%	100.0000%	88.8330%	9.9532%	0.0816%	0.0321%	0.0001%	0.0009%	0.1081%	0.0310%	0.4882%	0.1588%	0.0001%	0.0856%	0.1747%	0.0490%	0.0037%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
38.0	Direct to GS	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	682	622	53	1	0	0	0	1	0	3	1	0	0	0	0	0
39.0	Customer Assistance	%	100.0000%	91.2408%	7.7936%	0.0897%	0.0353%	0.0000%	0.0000%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0000%
	Internally Generated	Value	473,490	432,016	36,902	425	167	0	0	437	124	2,005	652	1	344	326	92	0
40.0	Customer Service Labor	%	100.0000%	91.2408%	7.7936%	0.0897%	0.0353%	0.0000%	0.0000%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0000%
	Internally Generated	Value	45,738,787	36,078,429	6,434,888	49,821	29,820	197	808	179,686	50,120	993,542	308,074	209	28,797	1,078,640	503,607	2,148
41.0	Distribution O&M	%	100.0000%	78.8793%	14.0688%	0.1089%	0.0652%	0.0004%	0.0018%	0.3929%	0.1096%	2.1722%	0.6736%	0.0005%	0.0630%	2.3583%	1.1011%	0.0047%
	Internally Generated	Value	11,070,243	6,904,739	1,826,192	692	1,290	0	0	101,528	26,566	583,550	187,545	0	3,923	960,789	473,430	0
41.1	Distribution O&M - Demand	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	34,668,544	29,173,690	4,608,696	49,130	28,530	197	808	78,158	23,554	409,992	120,529	209	24,874	117,852	30,178	2,148
41.2	Distribution O&M - Customer	%	100.0000%	84.1503%	13.2936%	0.1417%	0.0823%	0.0006%	0.0023%	0.2254%	0.0679%	1.1826%	0.3477%	0.0006%	0.0717%	0.3399%	0.0870%	0.0062%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.3	Distribution O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	11,350,695	8,320,195	859,456	11,419	33,550	585	2,340	202,995	62,010	1,093,950	315,315	585	20,075	336,960	85,410	5,850
42.0	House Regulators	%	100.0000%	73.3012%	7.5718%	0.1006%	0.2956%	0.0052%	0.0206%	1.7884%	0.5463%	9.6377%	2.7779%	0.0052%	0.1769%	2.9686%	0.7525%	0.0515%
	Internally Generated	Value	8,924,404	5,656,756	1,899,156	309	1,057	2,358	0	45,323	21,764	260,501	153,647	0	3,214	428,903	387,861	63,554
43.1	Labor - A&G - Demand	%	100.0000%	63.3853%	21.2805%	0.0035%	0.0118%	0.0264%	0.0000%	0.5079%	0.2439%	2.9190%	1.7217%	0.0000%	0.0360%	4.8060%	4.3461%	0.7121%
	Internally Generated	Value	27,081,779	23,728,116	2,807,740	34,533	18,944	114	499	48,482	14,454	248,369	74,302	121	20,295	66,987	17,327	1,497
43.2	Labor - A&G - Customer	%	100.0000%	87.6165%	10.3676%	0.1275%	0.0700%	0.0004%	0.0018%	0.1790%	0.0534%	0.9171%	0.2744%	0.0004%	0.0749%	0.2474%	0.0640%	0.0055%
	Internally Generated	Value	659,978	520,917	135,390	69	2,700	685	217	-	-	-	-	-	-	-	-	-
43.3	Labor - A&G - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	4,909,654	2,831,340	1,119,062	284	529	-	-	41,632	10,894	239,289	76,904	-	1,609	393,979	194,133	-
44.1	Distribution Labor - Demand	%	100.0000%	57.6688%	22.7931%	0.0058%	0.0108%	0.0000%	0.0000%	0.8480%	0.2219%	4.8739%	1.5664%	0.0000%	0.0328%	8.0246%	3.9541%	0.0000%
	Internally Generated	Value	16,268,850	13,942,610	1,908,293	24,002	14,364	92	382	36,587	11,025	191,691	56,404	97	12,398	55,612	14,244	1,047
44.2	Distribution Labor - Customer	%	100.0000%	85.7013%	11.7297%	0.1475%	0.0883%	0.0006%	0.0024%	0.2249%	0.0678%	1.1783%	0.3467%	0.0006%	0.0762%	0.3418%	0.0876%	0.0064%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.3	Distribution Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	46,769,850	15,590,310	10,297,241	189,105	305,571	28,713	22,786	1,246,536	260,786	4,148,183	1,594,031	9,670	1,839,825	5,790,664	4,438,397	1,008,033
45.0	Income Before Taxes	%	100.0000%	33.3341%	22.0168%	0.4043%	0.6534%	0.0614%	0.0487%	2.6653%	0.5576%	8.8694%	3.4082%	0.0207%	3.9338%	12.3812%	9.4899%	2.1553%
	Internally Generated	Value	3,135,505	2,255,083	596,433	-	421	2,066	-	-	8,676	-	61,252	-	1,281	-	154,622	55,671
46.1	Transmission Labor - Demand	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	269,434,562	168,051,893	44,447,007	16,837	31,394	-	-	2,471,052	646,576	14,202,818	4,564,586	-	95,484	23,384,280	11,522,634	-
47.1	Mains - Demand	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	287,350,085	262,180,651	22,394,937	257,683	101,408	0	0	265,316	75,189	1,216,971	395,529	450	208,468	197,653	55,829	0
47.2	Mains - Customer	%	100.0000%	91.2408%	7.7936%	0.0897%	0.0353%	0.0000%	0.0000%	0.0923%	0.0262%	0.4235%	0.1376%	0.0002%	0.0725%	0.0688%	0.0194%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47.3	Mains - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	269,434,562	168,051,893	44,447,007	16,837	31,394	-	-	2,471,052	646,576	14,202,818	4,564,586	-	95,484	23,384,280	11,522,634	-
48.1	Mains & Services - Demand	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	653,510,723	588,674,338	48,743,380	607,763	101,408	3,737	14,949	1,562,110	471,328	8,205,461	2,409,858	4,187	208,468	1,968,344	504,650	30,741
48.2	Mains & Services - Customer	%	100.0000%	90.0788%	7.4587%	0.0930%	0.0155%	0.0006%	0.0023%	0.2390%	0.0721%	1.2556%	0.3688%	0.0006%	0.0319%	0.3012%	0.0772%	0.0047%

KANSAS GAS SERVICE COMPANY
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TEST YEAR ENDING 12/31/2011

ALLOCATION FACTORS

			Total Company	Residential RS	General Service GS	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48.3	Mains & Services - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,154,097,297	929,008,688	132,028,579	987,854	479,796	7,936	31,745	5,549,631	1,535,910	30,356,704	9,378,011	8,652	780,793	30,050,791	13,820,180	72,026
49.0	Distribution Plant	%	100.0000%	80.4966%	11.4400%	0.0856%	0.0416%	0.0007%	0.0028%	0.4809%	0.1331%	2.6303%	0.8126%	0.0007%	0.0677%	2.6038%	1.1975%	0.0062%
	Internally Generated	Value	297,644,215	185,646,835	49,100,585	18,599	34,681	-	-	2,729,770	714,272	15,689,845	5,042,496	-	105,481	25,832,602	12,729,048	-
49.1	Distribution Plant - Demand	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	856,453,082	743,361,853	82,927,994	969,255	445,115	7,936	31,745	2,819,862	821,638	14,666,858	4,335,515	8,652	675,312	4,218,189	1,091,132	72,026
49.2	Distribution Plant - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49.3	Distribution Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	296,925,860	185,198,782	48,982,082	18,555	34,598	-	-	2,723,181	712,548	15,651,978	5,030,326	-	105,226	25,770,255	12,698,327	-
50.1	Distribution Plant Less - Demand	%	100.0000%	62.3721%	16.4964%	0.0062%	0.0117%	0.0000%	0.0000%	0.9171%	0.2400%	5.2713%	1.6941%	0.0000%	0.0354%	8.6790%	4.2766%	0.0000%
	Internally Generated	Value	854,386,059	741,567,772	82,727,850	966,915	444,040	7,917	31,668	2,813,056	819,655	14,631,460	4,325,051	8,631	673,683	4,208,009	1,088,498	71,853
50.2	Distribution Plant Less - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50.3	Distribution Plant Less - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	94,112,562	74,407,214	11,964,681	67,045	34,914	10,965	2,174	376,615	147,768	2,060,097	943,772	587	59,416	2,039,337	1,713,744	284,233
51.0	General Plant	%	100.0000%	79.0619%	12.7132%	0.0712%	0.0371%	0.0117%	0.0023%	0.4002%	0.1570%	2.1890%	1.0028%	0.0006%	0.0631%	2.1669%	1.8210%	0.3020%
	Internally Generated	Value	35,932,443	23,914,161	6,324,909	1,262	4,467	10,365	-	185,250	92,009	1,064,760	649,551	-	13,588	1,753,078	1,639,697	279,346
51.1	General Plant - Demand	%	100.0000%	66.5531%	17.6022%	0.0035%	0.0124%	0.0288%	0.0000%	0.5156%	0.2561%	2.9632%	1.8077%	0.0000%	0.0378%	4.8788%	4.5633%	0.7774%
	Internally Generated	Value	58,121,481	50,446,770	5,627,743	65,777	30,207	539	2,154	191,364	55,759	995,337	294,221	587	45,829	286,259	74,047	4,888
51.2	General Plant - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	58,638	46,282	12,029	6	240	61	19	0	0	0	0	0	0	0	0	0
51.3	General Plant - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	231,840,772	166,741,931	44,100,544	0	31,150	152,736	0	0	641,536	0	4,529,005	0	94,740	0	11,432,816	4,116,316
54.0	Transmission Plant	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Internally Generated	Value	231,840,772	166,741,931	44,100,544	-	31,150	152,736	-	-	641,536	-	4,529,005	-	94,740	-	11,432,816	4,116,316
54.1	Transmission Plant - Demand	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	231,840,772	166,741,931	44,100,544	0	31,150	152,736	0	0	641,536	0	4,529,005	0	94,740	0	11,432,816	4,116,316
56.0	Transmission Plant	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Internally Generated	Value	231,840,772	166,741,931	44,100,544	0	31,150	152,736	0	0	641,536	0	4,529,005	0	94,740	0	11,432,816	4,116,316
56.1	Transmission Plant - Demand	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,385,938,069	1,095,750,619	176,129,123	987,854	510,946	160,672	31,745	5,549,631	2,177,446	30,356,704	13,907,016	8,652	875,533	30,050,791	25,252,995	4,188,342
57.0	T&D Plant	%	100.0000%	79.0620%	12.7083%	0.0713%	0.0369%	0.0116%	0.0023%	0.4004%	0.1571%	2.1903%	1.0034%	0.0006%	0.0632%	2.1683%	1.8221%	0.3022%
	Internally Generated	Value	529,484,987	352,388,766	93,201,129	18,599	65,831	152,736	-	2,729,770	1,355,808	15,689,845	9,571,501	-	200,221	25,832,602	24,161,864	4,116,316
57.1	T&D Plant - Demand	%	100.0000%	66.5531%	17.6022%	0.0035%	0.0124%	0.0288%	0.0000%	0.5156%	0.2561%	2.9632%	1.8077%	0.0000%	0.0378%	4.8788%	4.5633%	0.7774%
	Internally Generated	Value	856,453,082	743,361,853	82,927,994	969,255	445,115	7,936	31,745	2,819,862	821,638	14,666,858	4,335,515	8,652	675,312	4,218,189	1,091,132	72,026
57.2	T&D Plant - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57.3	T&D Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	725,687,937	568,196,380	94,553,471	527,993	321,113	98,209	16,641	2,920,205	1,192,630	15,987,781	7,744,590	4,591	517,772	16,401,884	14,636,128	2,568,549
58.0	Rate Base Less Working Capital	%	100.0000%	78.2976%	13.0295%	0.0728%	0.0442%	0.0135%	0.0023%	0.4024%	0.1643%	2.2031%	1.0672%	0.0006%	0.0713%	2.2602%	2.0169%	0.3539%
	Internally Generated	Value	27,941,047	15,590,310	10,297,241	189,105	305,571	28,713	22,786	1,246,536	260,786	0	0	0	0	0	0	0
59.0	Income Before Taxes	%	100.0000%	55.7972%	36.8535%	0.6768%	1.0936%	0.1028%	0.0815%	4.4613%	0.9333%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	181,904,545	130,827,355	34,601,719	0	24,440	119,838	0	0	503,355	0	3,553,502	0	74,334	0	8,970,299	3,229,702
61.0	Transmission Mains	%	100.0000%	71.9209%	19.0219%	0.0000%	0.0134%	0.0659%	0.0000%	0.0000%	0.2767%	0.0000%	1.9535%	0.0000%	0.0409%	0.0000%	4.9313%	1.7755%

KANSAS GAS SERVICE COMPANY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 12/31/2011

ALLOCATION FACTORS

			Total Company	Residential RS	General Service GS	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Small Transport STk	Small Transport STt	General Transport GTk	General Transport GTt	CNG Transport CNG	Irrigation Transport GIT	Large Vol Transport LVTk	Large Vol Transport LVTt	Wholesale Transport WTt
	Internally Generated	Value	10,371,890	6,574,249	2,207,189	359	1,228	2,741	-	52,674	25,294	302,753	178,568	-	3,735	498,469	450,769	73,862
62.1	Labor - Demand	%	100.0000%	63.3853%	21.2805%	0.0035%	0.0118%	0.0264%	0.0000%	0.5079%	0.2439%	2.9190%	1.7217%	0.0000%	0.0360%	4.8060%	4.3461%	0.7121%
	Internally Generated	Value	31,474,288	27,576,679	3,263,139	40,134	22,017	133	579	56,345	16,799	288,653	86,353	140	23,587	77,852	20,137	1,739
62.2	Labor - Customer	%	100.0000%	87.6165%	10.3676%	0.1275%	0.0700%	0.0004%	0.0018%	0.1790%	0.0534%	0.9171%	0.2744%	0.0004%	0.0749%	0.2474%	0.0640%	0.0055%
	Internally Generated	Value	767,022	605,407	157,350	80	3,138	796	253	0	0	0	0	0	0	0	0	0
62.3	Labor - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,508,198,000	1,192,410,543	191,739,631	1,074,425	559,516	175,712	34,833	6,035,427	2,368,052	33,014,025	15,124,388	9,410	952,174	32,681,334	27,463,555	4,554,975
63.0	Gross Plant	%	100.0000%	79.0619%	12.7132%	0.0712%	0.0371%	0.0117%	0.0023%	0.4002%	0.1570%	2.1890%	1.0028%	0.0006%	0.0631%	2.1669%	1.8210%	0.3020%
	Internally Generated	Value	575,834,274	383,235,662	101,359,634	20,228	71,594	166,106	-	2,968,724	1,474,490	17,063,280	10,409,358	-	217,747	28,093,898	26,276,910	4,476,644
63.1	Gross Plant - Demand	%	100.0000%	66.5531%	17.6022%	0.0035%	0.0124%	0.0288%	0.0000%	0.5156%	0.2561%	2.9632%	1.8077%	0.0000%	0.0378%	4.8788%	4.5633%	0.7774%
	Internally Generated	Value	931,424,027	808,433,182	90,187,224	1,054,100	484,078	8,631	34,524	3,066,703	893,561	15,950,744	4,715,030	9,410	734,427	4,587,435	1,186,646	78,331
63.2	Gross Plant - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	939,698	741,699	192,773	98	3,844	975	310	0	0	0	0	0	0	0	0	0
63.3	Gross Plant - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	964,613,112	754,654,165	128,182,361	686,634	403,527	123,265	21,782	3,858,237	1,552,509	21,062,710	10,016,937	5,980	696,037	21,445,689	18,685,976	3,217,303
63.5	Net Plant	%	100.0000%	78.2339%	13.2885%	0.0712%	0.0418%	0.0128%	0.0023%	0.4000%	0.1609%	2.1835%	1.0384%	0.0006%	0.0722%	2.2232%	1.9371%	0.3335%
	Internally Generated	Value	391,937,394	261,493,591	69,160,825	13,344	48,851	117,523	-	1,958,495	1,006,091	11,256,807	7,102,628	-	148,576	18,533,810	17,929,551	3,167,304
63.6	Net Plant - Demand	%	100.0000%	66.7182%	17.6459%	0.0034%	0.0125%	0.0300%	0.0000%	0.4997%	0.2567%	2.8721%	1.8122%	0.0000%	0.0379%	4.7288%	4.5746%	0.8081%
	Internally Generated	Value	572,365,147	492,915,442	58,957,824	673,258	353,406	5,420	21,680	1,899,742	546,418	9,805,903	2,914,309	5,980	547,462	2,911,880	756,424	49,999
63.7	Net Plant - Customer	%	100.0000%	86.1191%	10.3007%	0.1176%	0.0617%	0.0009%	0.0038%	0.3319%	0.0955%	1.7132%	0.5092%	0.0010%	0.0956%	0.5087%	0.1322%	0.0087%
	Internally Generated	Value	310,571	245,132	63,712	32	1,270	322	102	0	0	0	0	0	0	0	0	0
63.8	Net Plant - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,386,802,130	1,096,432,618	176,306,380	987,944	514,480	161,568	32,030	5,549,631	2,177,446	30,356,704	13,907,016	8,652	875,533	30,050,791	25,252,995	4,188,342
64.0	PST&D Plant	%	100.0000%	79.0619%	12.7132%	0.0712%	0.0371%	0.0117%	0.0023%	0.4002%	0.1570%	2.1890%	1.0028%	0.0006%	0.0631%	2.1669%	1.8210%	0.3020%
	Internally Generated	Value	529,484,987	352,388,766	93,201,129	18,599	65,831	152,736	-	2,729,770	1,355,808	15,689,845	9,571,501	-	200,221	25,832,602	24,161,864	4,116,316
64.1	PST&D Plant - Demand	%	100.0000%	66.5531%	17.6022%	0.0035%	0.0124%	0.0288%	0.0000%	0.5156%	0.2561%	2.9632%	1.8077%	0.0000%	0.0378%	4.8788%	4.5633%	0.7774%
	Internally Generated	Value	856,453,082	743,361,853	82,927,994	969,255	445,115	7,936	31,745	2,819,862	821,638	14,666,858	4,335,515	8,652	675,312	4,218,189	1,091,132	72,026
64.2	PST&D Plant - Customer	%	100.0000%	86.7954%	9.6827%	0.1132%	0.0520%	0.0009%	0.0037%	0.3292%	0.0959%	1.7125%	0.5062%	0.0010%	0.0788%	0.4925%	0.1274%	0.0084%
	Internally Generated	Value	864,061	681,999	177,257	90	3,535	896	285	0	0	0	0	0	0	0	0	0
64.3	PST&D Plant - Commodity	%	100.0000%	78.9295%	20.5144%	0.0104%	0.4091%	0.1037%	0.0329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	91,136,174	74,207,390	12,035,815	80,479	52,740	7,693	1,864	243,253	90,667	1,314,054	567,914	362	65,734	1,310,652	1,010,416	147,141
65.0	O&M less A&G	%	100.0000%	81.4247%	13.2064%	0.0883%	0.0579%	0.0084%	0.0020%	0.2669%	0.0995%	1.4419%	0.6231%	0.0004%	0.0721%	1.4381%	1.1087%	0.1615%
	Internally Generated	Value	20,888,381	13,756,158	3,697,022	819	2,570	5,214	16	118,567	52,507	681,483	370,678	-	7,754	1,122,031	935,723	137,840
65.1	O&M less A&G - Demand	%	100.0000%	65.8556%	17.6989%	0.0039%	0.0123%	0.0250%	0.0001%	0.5676%	0.2514%	3.2625%	1.7746%	0.0000%	0.0371%	5.3716%	4.4796%	0.6599%
	Internally Generated	Value	68,087,273	58,781,044	7,904,698	79,467	41,514	284	1,236	124,686	37,019	632,571	190,173	300	52,603	188,621	49,420	3,636
65.2	O&M less A&G - Customer	%	100.0000%	86.3319%	11.6097%	0.1167%	0.0610%	0.0004%	0.0018%	0.1831%	0.0544%	0.9291%	0.2793%	0.0004%	0.0773%	0.2770%	0.0726%	0.0053%
	Internally Generated	Value	2,160,520	1,670,189	434,095	193	8,656	2,195	611	0	1,141	0	7,063	62	5,377	0	25,273	5,665
65.3	O&M less A&G - Commodity	%	100.0000%	77.3049%	20.0922%	0.0089%	0.4006%	0.1016%	0.0283%	0.0000%	0.0528%	0.0000%	0.3269%	0.0029%	0.2489%	0.0000%	1.1698%	0.2622%
		Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Class	Customers	MCF	Service Charge	Delivery Charge	Revenues
RS	575,841	43,365,197	$ 19.25	$ 2.1777	$ 227,455,682
GS - Small	34,895	2,638,546	$ 27.30	$ 2.1777	$ 17,177,579
GS - Large	13,752	6,651,453	$ 39.75	$ 1.3991	$ 15,865,521
GS - Transport Eligible	720	1,980,959	$ 50.45	$ 1.3177	$ 3,046,152
SGS	567	5,715	$ 50.00	$ 0.9596	$ 345,628
GIS	228	224,746	$ 35.00	$ 1.4673	$ 425,404
KGSSD	1	56,988	$ 350.00	$ 0.7429	$ 46,852
SSR	4	18,096	$ 85.00	$ 1.1387	$ 24,197
STk	589	928,317	$ 50.45	$ 1.3177	$ 1,579,669
STt	165	240,258	$ 50.45	$ 1.7549	$ 521,417
GTk	2,719	4,485,872	$ 50.45	$ 1.3177	$ 7,557,238
GTt	869	1,487,189	$ 50.45	$ 1.7549	$ 3,136,039
CNG	1	13,036	$ 60.00	$ 0.7385	$ 10,047
GIT	458	1,132,170	$ 35.00	$ 1.4673	$ 1,853,737
LVTk	436	10,215,615	$ 300.00	$ 0.7296	$ 9,023,399
LVTt	126	5,321,557	$ 750.00	$ 1.0881	$ 6,921,777
WTt	27	1,192,821	$ 85.00	$ 1.1387	$ 1,385,353
Migration					$ (431,819)
EFM Charges					$ 206,094
Tariff Minimum Charge					$ 290,754
Post Period Adj.					$ 327,928
Forfeited Discounts	-	-	$ -	$ -	$ 1,852,483
Miscellaneous Service	-	-	$ -	$ -	$ 1,755,017
IT	-	-	$ -	$ -	$ 724,466
Natural Gas processed by Others	-	-	$ -	$ -	$ 346,317
Rent	-	-	$ -	$ -	$ 476,289
Other Gas Revenue	-	-	$ -	$ -	$ (3,914)
LVTk FLEX	-	-	$ -	$ -	$ 1,918,119
LVTt FLEX	-	-	$ -	$ -	$ 5,453,612
WTt FLEX	-	-	$ -	$ -	$ 226,668
Total	631,396	79,958,536			$ 309,517,706
MFRs/CCOSS					$ 309,504,419

	Current Rates				Proposed Rates				Total Increase	
5	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 13.38	$ 2.2082	$ 5.6253		$ 19.25	$ 2.1777	$ 5.6253		Avg Monthly Bill Increase	% Increase
5	$ 160.56	$ 11.04	$ 28.13	$ 199.73	$ 231.00	$ 10.89	$ 28.13	$ 270.02	$ 5.86	35.2%
10	$ 160.56	$ 22.08	$ 56.25	$ 238.90	$ 231.00	$ 21.78	$ 56.25	$ 309.03	$ 5.84	29.4%
15	$ 160.56	$ 33.12	$ 84.38	$ 278.06	$ 231.00	$ 32.67	$ 84.38	$ 348.05	$ 5.83	25.2%
20	$ 160.56	$ 44.16	$ 112.51	$ 317.23	$ 231.00	$ 43.55	$ 112.51	$ 387.06	$ 5.82	22.0%
25	$ 160.56	$ 55.21	$ 140.63	$ 356.40	$ 231.00	$ 54.44	$ 140.63	$ 426.08	$ 5.81	19.6%
30	$ 160.56	$ 66.25	$ 168.76	$ 395.57	$ 231.00	$ 65.33	$ 168.76	$ 465.09	$ 5.79	17.6%
35	$ 160.56	$ 77.29	$ 196.89	$ 434.73	$ 231.00	$ 76.22	$ 196.89	$ 504.11	$ 5.78	16.0%
40	$ 160.56	$ 88.33	$ 225.01	$ 473.90	$ 231.00	$ 87.11	$ 225.01	$ 543.12	$ 5.77	14.6%
45	$ 160.56	$ 99.37	$ 253.14	$ 513.07	$ 231.00	$ 98.00	$ 253.14	$ 582.14	$ 5.76	13.5%
50	$ 160.56	$ 110.41	$ 281.27	$ 552.24	$ 231.00	$ 108.89	$ 281.27	$ 621.15	$ 5.74	12.5%
55	$ 160.56	$ 121.45	$ 309.39	$ 591.40	$ 231.00	$ 119.77	$ 309.39	$ 660.17	$ 5.73	11.6%
60	$ 160.56	$ 132.49	$ 337.52	$ 630.57	$ 231.00	$ 130.66	$ 337.52	$ 699.18	$ 5.72	10.9%
65	$ 160.56	$ 143.53	$ 365.64	$ 669.74	$ 231.00	$ 141.55	$ 365.64	$ 738.20	$ 5.70	10.2%
70	$ 160.56	$ 154.57	$ 393.77	$ 708.91	$ 231.00	$ 152.44	$ 393.77	$ 777.21	$ 5.69	9.6%
75	$ 160.56	$ 165.62	$ 421.90	$ 748.07	$ 231.00	$ 163.33	$ 421.90	$ 816.23	$ 5.68	9.1%
80	$ 160.56	$ 176.66	$ 450.02	$ 787.24	$ 231.00	$ 174.22	$ 450.02	$ 855.24	$ 5.67	8.6%
85	$ 160.56	$ 187.70	$ 478.15	$ 826.41	$ 231.00	$ 185.10	$ 478.15	$ 894.26	$ 5.65	8.2%
90	$ 160.56	$ 198.74	$ 506.28	$ 865.58	$ 231.00	$ 195.99	$ 506.28	$ 933.27	$ 5.64	7.8%
95	$ 160.56	$ 209.78	$ 534.40	$ 904.74	$ 231.00	$ 206.88	$ 534.40	$ 972.29	$ 5.63	7.5%
100	$ 160.56	$ 220.82	$ 562.53	$ 943.91	$ 231.00	$ 217.77	$ 562.53	$ 1,011.30	$ 5.62	7.1%
105	$ 160.56	$ 231.86	$ 590.66	$ 983.08	$ 231.00	$ 228.66	$ 590.66	$ 1,050.32	$ 5.60	6.8%
110	$ 160.56	$ 242.90	$ 618.78	$ 1,022.25	$ 231.00	$ 239.55	$ 618.78	$ 1,089.33	$ 5.59	6.6%
115	$ 160.56	$ 253.94	$ 646.91	$ 1,061.41	$ 231.00	$ 250.44	$ 646.91	$ 1,128.35	$ 5.58	6.3%
120	$ 160.56	$ 264.98	$ 675.04	$ 1,100.58	$ 231.00	$ 261.32	$ 675.04	$ 1,167.36	$ 5.57	6.1%
125	$ 160.56	$ 276.03	$ 703.16	$ 1,139.75	$ 231.00	$ 272.21	$ 703.16	$ 1,206.38	$ 5.55	5.8%
130	$ 160.56	$ 287.07	$ 731.29	$ 1,178.92	$ 231.00	$ 283.10	$ 731.29	$ 1,245.39	$ 5.54	5.6%
135	$ 160.56	$ 298.11	$ 759.42	$ 1,218.08	$ 231.00	$ 293.99	$ 759.42	$ 1,284.41	$ 5.53	5.4%
140	$ 160.56	$ 309.15	$ 787.54	$ 1,257.25	$ 231.00	$ 304.88	$ 787.54	$ 1,323.42	$ 5.51	5.3%
145	$ 160.56	$ 320.19	$ 815.67	$ 1,296.42	$ 231.00	$ 315.77	$ 815.67	$ 1,362.44	$ 5.50	5.1%
150	$ 160.56	$ 331.23	$ 843.80	$ 1,335.59	$ 231.00	$ 326.66	$ 843.80	$ 1,401.45	$ 5.49	4.9%
155	$ 160.56	$ 342.27	$ 871.92	$ 1,374.75	$ 231.00	$ 337.54	$ 871.92	$ 1,440.47	$ 5.48	4.8%
160	$ 160.56	$ 353.31	$ 900.05	$ 1,413.92	$ 231.00	$ 348.43	$ 900.05	$ 1,479.48	$ 5.46	4.6%
165	$ 160.56	$ 364.35	$ 928.17	$ 1,453.09	$ 231.00	$ 359.32	$ 928.17	$ 1,518.50	$ 5.45	4.5%
170	$ 160.56	$ 375.39	$ 956.30	$ 1,492.26	$ 231.00	$ 370.21	$ 956.30	$ 1,557.51	$ 5.44	4.4%
175	$ 160.56	$ 386.44	$ 984.43	$ 1,531.42	$ 231.00	$ 381.10	$ 984.43	$ 1,596.53	$ 5.43	4.3%
180	$ 160.56	$ 397.48	$ 1,012.55	$ 1,570.59	$ 231.00	$ 391.99	$ 1,012.55	$ 1,635.54	$ 5.41	4.1%
185	$ 160.56	$ 408.52	$ 1,040.68	$ 1,609.76	$ 231.00	$ 402.87	$ 1,040.68	$ 1,674.56	$ 5.40	4.0%
190	$ 160.56	$ 419.56	$ 1,068.81	$ 1,648.93	$ 231.00	$ 413.76	$ 1,068.81	$ 1,713.57	$ 5.39	3.9%
195	$ 160.56	$ 430.60	$ 1,096.93	$ 1,688.09	$ 231.00	$ 424.65	$ 1,096.93	$ 1,752.59	$ 5.37	3.8%
200	$ 160.56	$ 441.64	$ 1,125.06	$ 1,727.26	$ 231.00	$ 435.54	$ 1,125.06	$ 1,791.60	$ 5.36	3.7%
205	$ 160.56	$ 452.68	$ 1,153.19	$ 1,766.43	$ 231.00	$ 446.43	$ 1,153.19	$ 1,830.62	$ 5.35	3.6%
210	$ 160.56	$ 463.72	$ 1,181.31	$ 1,805.60	$ 231.00	$ 457.32	$ 1,181.31	$ 1,869.63	$ 5.34	3.5%

	Current Rates				Proposed Rates				Total Increase	
5	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 26.19	$ 2.0598	$ 5.6253		$ 27.30	$ 2.1777	$ 5.6253		Avg Monthly Bill Increase	% Increase
5	$ 314.28	$ 10.30	$ 28.13	$ 352.71	$ 327.60	$ 10.89	$ 28.13	$ 366.62	$ 1.16	3.9%
10	$ 314.28	$ 20.60	$ 56.25	$ 391.13	$ 327.60	$ 21.78	$ 56.25	$ 405.63	$ 1.21	3.7%
15	$ 314.28	$ 30.90	$ 84.38	$ 429.56	$ 327.60	$ 32.67	$ 84.38	$ 444.65	$ 1.26	3.5%
20	$ 314.28	$ 41.20	$ 112.51	$ 467.98	$ 327.60	$ 43.55	$ 112.51	$ 483.66	$ 1.31	3.4%
25	$ 314.28	$ 51.50	$ 140.63	$ 506.41	$ 327.60	$ 54.44	$ 140.63	$ 522.68	$ 1.36	3.2%
30	$ 314.28	$ 61.79	$ 168.76	$ 544.83	$ 327.60	$ 65.33	$ 168.76	$ 561.69	$ 1.40	3.1%
35	$ 314.28	$ 72.09	$ 196.89	$ 583.26	$ 327.60	$ 76.22	$ 196.89	$ 600.71	$ 1.45	3.0%
40	$ 314.28	$ 82.39	$ 225.01	$ 621.68	$ 327.60	$ 87.11	$ 225.01	$ 639.72	$ 1.50	2.9%
45	$ 314.28	$ 92.69	$ 253.14	$ 660.11	$ 327.60	$ 98.00	$ 253.14	$ 678.74	$ 1.55	2.8%
50	$ 314.28	$ 102.99	$ 281.27	$ 698.54	$ 327.60	$ 108.89	$ 281.27	$ 717.75	$ 1.60	2.8%
55	$ 314.28	$ 113.29	$ 309.39	$ 736.96	$ 327.60	$ 119.77	$ 309.39	$ 756.77	$ 1.65	2.7%
60	$ 314.28	$ 123.59	$ 337.52	$ 775.39	$ 327.60	$ 130.66	$ 337.52	$ 795.78	$ 1.70	2.6%
65	$ 314.28	$ 133.89	$ 365.64	$ 813.81	$ 327.60	$ 141.55	$ 365.64	$ 834.80	$ 1.75	2.6%
70	$ 314.28	$ 144.19	$ 393.77	$ 852.24	$ 327.60	$ 152.44	$ 393.77	$ 873.81	$ 1.80	2.5%
75	$ 314.28	$ 154.49	$ 421.90	$ 890.66	$ 327.60	$ 163.33	$ 421.90	$ 912.83	$ 1.85	2.5%
80	$ 314.28	$ 164.78	$ 450.02	$ 929.09	$ 327.60	$ 174.22	$ 450.02	$ 951.84	$ 1.90	2.4%
85	$ 314.28	$ 175.08	$ 478.15	$ 967.51	$ 327.60	$ 185.10	$ 478.15	$ 990.86	$ 1.95	2.4%
90	$ 314.28	$ 185.38	$ 506.28	$ 1,005.94	$ 327.60	$ 195.99	$ 506.28	$ 1,029.87	$ 1.99	2.4%
95	$ 314.28	$ 195.68	$ 534.40	$ 1,044.36	$ 327.60	$ 206.88	$ 534.40	$ 1,068.89	$ 2.04	2.3%
100	$ 314.28	$ 205.98	$ 562.53	$ 1,082.79	$ 327.60	$ 217.77	$ 562.53	$ 1,107.90	$ 2.09	2.3%
105	$ 314.28	$ 216.28	$ 590.66	$ 1,121.22	$ 327.60	$ 228.66	$ 590.66	$ 1,146.92	$ 2.14	2.3%
110	$ 314.28	$ 226.58	$ 618.78	$ 1,159.64	$ 327.60	$ 239.55	$ 618.78	$ 1,185.93	$ 2.19	2.3%
115	$ 314.28	$ 236.88	$ 646.91	$ 1,198.07	$ 327.60	$ 250.44	$ 646.91	$ 1,224.95	$ 2.24	2.2%
120	$ 314.28	$ 247.18	$ 675.04	$ 1,236.49	$ 327.60	$ 261.32	$ 675.04	$ 1,263.96	$ 2.29	2.2%
125	$ 314.28	$ 257.48	$ 703.16	$ 1,274.92	$ 327.60	$ 272.21	$ 703.16	$ 1,302.98	$ 2.34	2.2%
130	$ 314.28	$ 267.77	$ 731.29	$ 1,313.34	$ 327.60	$ 283.10	$ 731.29	$ 1,341.99	$ 2.39	2.2%
135	$ 314.28	$ 278.07	$ 759.42	$ 1,351.77	$ 327.60	$ 293.99	$ 759.42	$ 1,381.01	$ 2.44	2.2%
140	$ 314.28	$ 288.37	$ 787.54	$ 1,390.19	$ 327.60	$ 304.88	$ 787.54	$ 1,420.02	$ 2.49	2.1%
145	$ 314.28	$ 298.67	$ 815.67	$ 1,428.62	$ 327.60	$ 315.77	$ 815.67	$ 1,459.04	$ 2.53	2.1%
150	$ 314.28	$ 308.97	$ 843.80	$ 1,467.05	$ 327.60	$ 326.66	$ 843.80	$ 1,498.05	$ 2.58	2.1%
155	$ 314.28	$ 319.27	$ 871.92	$ 1,505.47	$ 327.60	$ 337.54	$ 871.92	$ 1,537.07	$ 2.63	2.1%
160	$ 314.28	$ 329.57	$ 900.05	$ 1,543.90	$ 327.60	$ 348.43	$ 900.05	$ 1,576.08	$ 2.68	2.1%
165	$ 314.28	$ 339.87	$ 928.17	$ 1,582.32	$ 327.60	$ 359.32	$ 928.17	$ 1,615.10	$ 2.73	2.1%
170	$ 314.28	$ 350.17	$ 956.30	$ 1,620.75	$ 327.60	$ 370.21	$ 956.30	$ 1,654.11	$ 2.78	2.1%
175	$ 314.28	$ 360.47	$ 984.43	$ 1,659.17	$ 327.60	$ 381.10	$ 984.43	$ 1,693.13	$ 2.83	2.0%
180	$ 314.28	$ 370.76	$ 1,012.55	$ 1,697.60	$ 327.60	$ 391.99	$ 1,012.55	$ 1,732.14	$ 2.88	2.0%
185	$ 314.28	$ 381.06	$ 1,040.68	$ 1,736.02	$ 327.60	$ 402.87	$ 1,040.68	$ 1,771.16	$ 2.93	2.0%
190	$ 314.28	$ 391.36	$ 1,068.81	$ 1,774.45	$ 327.60	$ 413.76	$ 1,068.81	$ 1,810.17	$ 2.98	2.0%
195	$ 314.28	$ 401.66	$ 1,096.93	$ 1,812.87	$ 327.60	$ 424.65	$ 1,096.93	$ 1,849.19	$ 3.03	2.0%
200	$ 314.28	$ 411.96	$ 1,125.06	$ 1,851.30	$ 327.60	$ 435.54	$ 1,125.06	$ 1,888.20	$ 3.08	2.0%

	Current Rates				Proposed Rates				Total Increase	
20	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 26.19	$ 2.0598	$ 5.6253		$ 39.75	$ 1.3991	$ 5.6253		Avg Monthly Bill Increase	% Increase
200	$ 314.28	$ 411.96	$ 1,125.06	$ 1,851.30	$ 477.00	$ 279.82	$ 1,125.06	$ 1,881.88	$ 2.55	1.7%
220	$ 314.28	$ 453.16	$ 1,237.57	$ 2,005.00	$ 477.00	$ 307.80	$ 1,237.57	$ 2,022.37	$ 1.45	0.9%
240	$ 314.28	$ 494.35	$ 1,350.07	$ 2,158.70	$ 477.00	$ 335.78	$ 1,350.07	$ 2,162.86	$ 0.35	0.2%
260	$ 314.28	$ 535.55	$ 1,462.58	$ 2,312.41	$ 477.00	$ 363.77	$ 1,462.58	$ 2,303.34	$ (0.76)	-0.4%
280	$ 314.28	$ 576.74	$ 1,575.08	$ 2,466.11	$ 477.00	$ 391.75	$ 1,575.08	$ 2,443.83	$ (1.86)	-0.9%
300	$ 314.28	$ 617.94	$ 1,687.59	$ 2,619.81	$ 477.00	$ 419.73	$ 1,687.59	$ 2,584.32	$ (2.96)	-1.4%
320	$ 314.28	$ 659.14	$ 1,800.10	$ 2,773.51	$ 477.00	$ 447.71	$ 1,800.10	$ 2,724.81	$ (4.06)	-1.8%
340	$ 314.28	$ 700.33	$ 1,912.60	$ 2,927.21	$ 477.00	$ 475.69	$ 1,912.60	$ 2,865.30	$ (5.16)	-2.1%
360	$ 314.28	$ 741.53	$ 2,025.11	$ 3,080.92	$ 477.00	$ 503.68	$ 2,025.11	$ 3,005.78	$ (6.26)	-2.4%
380	$ 314.28	$ 782.72	$ 2,137.61	$ 3,234.62	$ 477.00	$ 531.66	$ 2,137.61	$ 3,146.27	$ (7.36)	-2.7%
400	$ 314.28	$ 823.92	$ 2,250.12	$ 3,388.32	$ 477.00	$ 559.64	$ 2,250.12	$ 3,286.76	$ (8.46)	-3.0%
420	$ 314.28	$ 865.12	$ 2,362.63	$ 3,542.02	$ 477.00	$ 587.62	$ 2,362.63	$ 3,427.25	$ (9.56)	-3.2%
440	$ 314.28	$ 906.31	$ 2,475.13	$ 3,695.72	$ 477.00	$ 615.60	$ 2,475.13	$ 3,567.74	$ (10.67)	-3.5%
460	$ 314.28	$ 947.51	$ 2,587.64	$ 3,849.43	$ 477.00	$ 643.59	$ 2,587.64	$ 3,708.22	$ (11.77)	-3.7%
480	$ 314.28	$ 988.70	$ 2,700.14	$ 4,003.13	$ 477.00	$ 671.57	$ 2,700.14	$ 3,848.71	$ (12.87)	-3.9%
500	$ 314.28	$ 1,029.90	$ 2,812.65	$ 4,156.83	$ 477.00	$ 699.55	$ 2,812.65	$ 3,989.20	$ (13.97)	-4.0%
520	$ 314.28	$ 1,071.10	$ 2,925.16	$ 4,310.53	$ 477.00	$ 727.53	$ 2,925.16	$ 4,129.69	$ (15.07)	-4.2%
540	$ 314.28	$ 1,112.29	$ 3,037.66	$ 4,464.23	$ 477.00	$ 755.51	$ 3,037.66	$ 4,270.18	$ (16.17)	-4.3%
560	$ 314.28	$ 1,153.49	$ 3,150.17	$ 4,617.94	$ 477.00	$ 783.50	$ 3,150.17	$ 4,410.66	$ (17.27)	-4.5%
580	$ 314.28	$ 1,194.68	$ 3,262.67	$ 4,771.64	$ 477.00	$ 811.48	$ 3,262.67	$ 4,551.15	$ (18.37)	-4.6%
600	$ 314.28	$ 1,235.88	$ 3,375.18	$ 4,925.34	$ 477.00	$ 839.46	$ 3,375.18	$ 4,691.64	$ (19.48)	-4.7%
620	$ 314.28	$ 1,277.08	$ 3,487.69	$ 5,079.04	$ 477.00	$ 867.44	$ 3,487.69	$ 4,832.13	$ (20.58)	-4.9%
640	$ 314.28	$ 1,318.27	$ 3,600.19	$ 5,232.74	$ 477.00	$ 895.42	$ 3,600.19	$ 4,972.62	$ (21.68)	-5.0%
660	$ 314.28	$ 1,359.47	$ 3,712.70	$ 5,386.45	$ 477.00	$ 923.41	$ 3,712.70	$ 5,113.10	$ (22.78)	-5.1%
680	$ 314.28	$ 1,400.66	$ 3,825.20	$ 5,540.15	$ 477.00	$ 951.39	$ 3,825.20	$ 5,253.59	$ (23.88)	-5.2%
700	$ 314.28	$ 1,441.86	$ 3,937.71	$ 5,693.85	$ 477.00	$ 979.37	$ 3,937.71	$ 5,394.08	$ (24.98)	-5.3%
720	$ 314.28	$ 1,483.06	$ 4,050.22	$ 5,847.55	$ 477.00	$ 1,007.35	$ 4,050.22	$ 5,534.57	$ (26.08)	-5.4%
740	$ 314.28	$ 1,524.25	$ 4,162.72	$ 6,001.25	$ 477.00	$ 1,035.33	$ 4,162.72	$ 5,675.06	$ (27.18)	-5.4%
760	$ 314.28	$ 1,565.45	$ 4,275.23	$ 6,154.96	$ 477.00	$ 1,063.32	$ 4,275.23	$ 5,815.54	$ (28.28)	-5.5%
780	$ 314.28	$ 1,606.64	$ 4,387.73	$ 6,308.66	$ 477.00	$ 1,091.30	$ 4,387.73	$ 5,956.03	$ (29.39)	-5.6%
800	$ 314.28	$ 1,647.84	$ 4,500.24	$ 6,462.36	$ 477.00	$ 1,119.28	$ 4,500.24	$ 6,096.52	$ (30.49)	-5.7%
820	$ 314.28	$ 1,689.04	$ 4,612.75	$ 6,616.06	$ 477.00	$ 1,147.26	$ 4,612.75	$ 6,237.01	$ (31.59)	-5.7%
840	$ 314.28	$ 1,730.23	$ 4,725.25	$ 6,769.76	$ 477.00	$ 1,175.24	$ 4,725.25	$ 6,377.50	$ (32.69)	-5.8%
860	$ 314.28	$ 1,771.43	$ 4,837.76	$ 6,923.47	$ 477.00	$ 1,203.23	$ 4,837.76	$ 6,517.98	$ (33.79)	-5.9%
880	$ 314.28	$ 1,812.62	$ 4,950.26	$ 7,077.17	$ 477.00	$ 1,231.21	$ 4,950.26	$ 6,658.47	$ (34.89)	-5.9%
900	$ 314.28	$ 1,853.82	$ 5,062.77	$ 7,230.87	$ 477.00	$ 1,259.19	$ 5,062.77	$ 6,798.96	$ (35.99)	-6.0%
920	$ 314.28	$ 1,895.02	$ 5,175.28	$ 7,384.57	$ 477.00	$ 1,287.17	$ 5,175.28	$ 6,939.45	$ (37.09)	-6.0%
940	$ 314.28	$ 1,936.21	$ 5,287.78	$ 7,538.27	$ 477.00	$ 1,315.15	$ 5,287.78	$ 7,079.94	$ (38.19)	-6.1%
960	$ 314.28	$ 1,977.41	$ 5,400.29	$ 7,691.98	$ 477.00	$ 1,343.14	$ 5,400.29	$ 7,220.42	$ (39.30)	-6.1%
980	$ 314.28	$ 2,018.60	$ 5,512.79	$ 7,845.68	$ 477.00	$ 1,371.12	$ 5,512.79	$ 7,360.91	$ (40.40)	-6.2%
1000	$ 314.28	$ 2,059.80	$ 5,625.30	$ 7,999.38	$ 477.00	$ 1,399.10	$ 5,625.30	$ 7,501.40	$ (41.50)	-6.2%
1020	$ 314.28	$ 2,101.00	$ 5,737.81	$ 8,153.08	$ 477.00	$ 1,427.08	$ 5,737.81	$ 7,641.89	$ (42.60)	-6.3%

	Current Rates				Proposed Rates				Total Increase	
50	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 26.19	$ 2.0598	$ 5.6253		$ 50.45	$ 1.3177	$ 5.6253		Avg Monthly Bill Increase	% Increase
1500	$ 314.28	$ 3,089.70	$ 8,437.95	$ 11,841.93	$ 605.40	$ 1,976.55	$ 8,437.95	$ 11,019.90	$ (68.50)	-6.9%
1550	$ 314.28	$ 3,192.69	$ 8,719.22	$ 12,226.19	$ 605.40	$ 2,042.44	$ 8,719.22	$ 11,367.05	$ (71.59)	-7.0%
1600	$ 314.28	$ 3,295.68	$ 9,000.48	$ 12,610.44	$ 605.40	$ 2,108.32	$ 9,000.48	$ 11,714.20	$ (74.69)	-7.1%
1650	$ 314.28	$ 3,398.67	$ 9,281.75	$ 12,994.70	$ 605.40	$ 2,174.21	$ 9,281.75	$ 12,061.35	$ (77.78)	-7.2%
1700	$ 314.28	$ 3,501.66	$ 9,563.01	$ 13,378.95	$ 605.40	$ 2,240.09	$ 9,563.01	$ 12,408.50	$ (80.87)	-7.3%
1750	$ 314.28	$ 3,604.65	$ 9,844.28	$ 13,763.21	$ 605.40	$ 2,305.98	$ 9,844.28	$ 12,755.65	$ (83.96)	-7.3%
1800	$ 314.28	$ 3,707.64	$ 10,125.54	$ 14,147.46	$ 605.40	$ 2,371.86	$ 10,125.54	$ 13,102.80	$ (87.06)	-7.4%
1850	$ 314.28	$ 3,810.63	$ 10,406.81	$ 14,531.72	$ 605.40	$ 2,437.75	$ 10,406.81	$ 13,449.95	$ (90.15)	-7.4%
1900	$ 314.28	$ 3,913.62	$ 10,688.07	$ 14,915.97	$ 605.40	$ 2,503.63	$ 10,688.07	$ 13,797.10	$ (93.24)	-7.5%
1950	$ 314.28	$ 4,016.61	$ 10,969.34	$ 15,300.23	$ 605.40	$ 2,569.52	$ 10,969.34	$ 14,144.25	$ (96.33)	-7.6%
2000	$ 314.28	$ 4,119.60	$ 11,250.60	$ 15,684.48	$ 605.40	$ 2,635.40	$ 11,250.60	$ 14,491.40	$ (99.42)	-7.6%
2050	$ 314.28	$ 4,222.59	$ 11,531.87	$ 16,068.74	$ 605.40	$ 2,701.29	$ 11,531.87	$ 14,838.55	$ (102.52)	-7.7%
2100	$ 314.28	$ 4,325.58	$ 11,813.13	$ 16,452.99	$ 605.40	$ 2,767.17	$ 11,813.13	$ 15,185.70	$ (105.61)	-7.7%
2150	$ 314.28	$ 4,428.57	$ 12,094.40	$ 16,837.25	$ 605.40	$ 2,833.06	$ 12,094.40	$ 15,532.85	$ (108.70)	-7.7%
2200	$ 314.28	$ 4,531.56	$ 12,375.66	$ 17,221.50	$ 605.40	$ 2,898.94	$ 12,375.66	$ 15,880.00	$ (111.79)	-7.8%
2250	$ 314.28	$ 4,634.55	$ 12,656.93	$ 17,605.76	$ 605.40	$ 2,964.83	$ 12,656.93	$ 16,227.15	$ (114.88)	-7.8%
2300	$ 314.28	$ 4,737.54	$ 12,938.19	$ 17,990.01	$ 605.40	$ 3,030.71	$ 12,938.19	$ 16,574.30	$ (117.98)	-7.9%
2350	$ 314.28	$ 4,840.53	$ 13,219.46	$ 18,374.27	$ 605.40	$ 3,096.60	$ 13,219.46	$ 16,921.45	$ (121.07)	-7.9%
2400	$ 314.28	$ 4,943.52	$ 13,500.72	$ 18,758.52	$ 605.40	$ 3,162.48	$ 13,500.72	$ 17,268.60	$ (124.16)	-7.9%
2450	$ 314.28	$ 5,046.51	$ 13,781.99	$ 19,142.78	$ 605.40	$ 3,228.37	$ 13,781.99	$ 17,615.75	$ (127.25)	-8.0%
2500	$ 314.28	$ 5,149.50	$ 14,063.25	$ 19,527.03	$ 605.40	$ 3,294.25	$ 14,063.25	$ 17,962.90	$ (130.34)	-8.0%
2550	$ 314.28	$ 5,252.49	$ 14,344.52	$ 19,911.29	$ 605.40	$ 3,360.14	$ 14,344.52	$ 18,310.05	$ (133.44)	-8.0%
2600	$ 314.28	$ 5,355.48	$ 14,625.78	$ 20,295.54	$ 605.40	$ 3,426.02	$ 14,625.78	$ 18,657.20	$ (136.53)	-8.1%
2650	$ 314.28	$ 5,458.47	$ 14,907.05	$ 20,679.80	$ 605.40	$ 3,491.91	$ 14,907.05	$ 19,004.35	$ (139.62)	-8.1%
2700	$ 314.28	$ 5,561.46	$ 15,188.31	$ 21,064.05	$ 605.40	$ 3,557.79	$ 15,188.31	$ 19,351.50	$ (142.71)	-8.1%
2750	$ 314.28	$ 5,664.45	$ 15,469.58	$ 21,448.31	$ 605.40	$ 3,623.68	$ 15,469.58	$ 19,698.65	$ (145.80)	-8.2%
2800	$ 314.28	$ 5,767.44	$ 15,750.84	$ 21,832.56	$ 605.40	$ 3,689.56	$ 15,750.84	$ 20,045.80	$ (148.90)	-8.2%
2850	$ 314.28	$ 5,870.43	$ 16,032.11	$ 22,216.82	$ 605.40	$ 3,755.45	$ 16,032.11	$ 20,392.95	$ (151.99)	-8.2%
2900	$ 314.28	$ 5,973.42	$ 16,313.37	$ 22,601.07	$ 605.40	$ 3,821.33	$ 16,313.37	$ 20,740.10	$ (155.08)	-8.2%
2950	$ 314.28	$ 6,076.41	$ 16,594.64	$ 22,985.33	$ 605.40	$ 3,887.22	$ 16,594.64	$ 21,087.25	$ (158.17)	-8.3%
3000	$ 314.28	$ 6,179.40	$ 16,875.90	$ 23,369.58	$ 605.40	$ 3,953.10	$ 16,875.90	$ 21,434.40	$ (161.27)	-8.3%
3050	$ 314.28	$ 6,282.39	$ 17,157.17	$ 23,753.84	$ 605.40	$ 4,018.99	$ 17,157.17	$ 21,781.55	$ (164.36)	-8.3%
3100	$ 314.28	$ 6,385.38	$ 17,438.43	$ 24,138.09	$ 605.40	$ 4,084.87	$ 17,438.43	$ 22,128.70	$ (167.45)	-8.3%
3150	$ 314.28	$ 6,488.37	$ 17,719.70	$ 24,522.35	$ 605.40	$ 4,150.76	$ 17,719.70	$ 22,475.85	$ (170.54)	-8.3%
3200	$ 314.28	$ 6,591.36	$ 18,000.96	$ 24,906.60	$ 605.40	$ 4,216.64	$ 18,000.96	$ 22,823.00	$ (173.63)	-8.4%
3250	$ 314.28	$ 6,694.35	$ 18,282.23	$ 25,290.86	$ 605.40	$ 4,282.53	$ 18,282.23	$ 23,170.15	$ (176.73)	-8.4%
3300	$ 314.28	$ 6,797.34	$ 18,563.49	$ 25,675.11	$ 605.40	$ 4,348.41	$ 18,563.49	$ 23,517.30	$ (179.82)	-8.4%
3350	$ 314.28	$ 6,900.33	$ 18,844.76	$ 26,059.37	$ 605.40	$ 4,414.30	$ 18,844.76	$ 23,864.45	$ (182.91)	-8.4%
3400	$ 314.28	$ 7,003.32	$ 19,126.02	$ 26,443.62	$ 605.40	$ 4,480.18	$ 19,126.02	$ 24,211.60	$ (186.00)	-8.4%
3450	$ 314.28	$ 7,106.31	$ 19,407.29	$ 26,827.88	$ 605.40	$ 4,546.07	$ 19,407.29	$ 24,558.75	$ (189.09)	-8.5%
3500	$ 314.28	$ 7,209.30	$ 19,688.55	$ 27,212.13	$ 605.40	$ 4,611.95	$ 19,688.55	$ 24,905.90	$ (192.19)	-8.5%
3550	$ 314.28	$ 7,312.29	$ 19,969.82	$ 27,596.39	$ 605.40	$ 4,677.84	$ 19,969.82	$ 25,253.05	$ (195.28)	-8.5%

	Current Rates				Proposed Rates				Total Increase	
5	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 33.40	$ 1.8862	$ -		$ 50.45	$ 1.3177	$ -		Avg Monthly Bill Increase	% Increase
1500	$ 400.80	$ 2,829.30	$ -	$ 3,230.10	$ 605.40	$ 1,976.55	$ -	$ 2,581.95	$ (54.01)	-20.1%
1505	$ 400.80	$ 2,838.73	$ -	$ 3,239.53	$ 605.40	$ 1,983.14	$ -	$ 2,588.54	$ (54.25)	-20.1%
1510	$ 400.80	$ 2,848.16	$ -	$ 3,248.96	$ 605.40	$ 1,989.73	$ -	$ 2,595.13	$ (54.49)	-20.1%
1515	$ 400.80	$ 2,857.59	$ -	$ 3,258.39	$ 605.40	$ 1,996.32	$ -	$ 2,601.72	$ (54.72)	-20.2%
1520	$ 400.80	$ 2,867.02	$ -	$ 3,267.82	$ 605.40	$ 2,002.90	$ -	$ 2,608.30	$ (54.96)	-20.2%
1525	$ 400.80	$ 2,876.46	$ -	$ 3,277.26	$ 605.40	$ 2,009.49	$ -	$ 2,614.89	$ (55.20)	-20.2%
1530	$ 400.80	$ 2,885.89	$ -	$ 3,286.69	$ 605.40	$ 2,016.08	$ -	$ 2,621.48	$ (55.43)	-20.2%
1535	$ 400.80	$ 2,895.32	$ -	$ 3,296.12	$ 605.40	$ 2,022.67	$ -	$ 2,628.07	$ (55.67)	-20.3%
1540	$ 400.80	$ 2,904.75	$ -	$ 3,305.55	$ 605.40	$ 2,029.26	$ -	$ 2,634.66	$ (55.91)	-20.3%
1545	$ 400.80	$ 2,914.18	$ -	$ 3,314.98	$ 605.40	$ 2,035.85	$ -	$ 2,641.25	$ (56.14)	-20.3%
1550	$ 400.80	$ 2,923.61	$ -	$ 3,324.41	$ 605.40	$ 2,042.44	$ -	$ 2,647.84	$ (56.38)	-20.4%
1555	$ 400.80	$ 2,933.04	$ -	$ 3,333.84	$ 605.40	$ 2,049.02	$ -	$ 2,654.42	$ (56.62)	-20.4%
1560	$ 400.80	$ 2,942.47	$ -	$ 3,343.27	$ 605.40	$ 2,055.61	$ -	$ 2,661.01	$ (56.86)	-20.4%
1565	$ 400.80	$ 2,951.90	$ -	$ 3,352.70	$ 605.40	$ 2,062.20	$ -	$ 2,667.60	$ (57.09)	-20.4%
1570	$ 400.80	$ 2,961.33	$ -	$ 3,362.13	$ 605.40	$ 2,068.79	$ -	$ 2,674.19	$ (57.33)	-20.5%
1575	$ 400.80	$ 2,970.77	$ -	$ 3,371.57	$ 605.40	$ 2,075.38	$ -	$ 2,680.78	$ (57.57)	-20.5%
1580	$ 400.80	$ 2,980.20	$ -	$ 3,381.00	$ 605.40	$ 2,081.97	$ -	$ 2,687.37	$ (57.80)	-20.5%
1585	$ 400.80	$ 2,989.63	$ -	$ 3,390.43	$ 605.40	$ 2,088.55	$ -	$ 2,693.95	$ (58.04)	-20.5%
1590	$ 400.80	$ 2,999.06	$ -	$ 3,399.86	$ 605.40	$ 2,095.14	$ -	$ 2,700.54	$ (58.28)	-20.6%
1595	$ 400.80	$ 3,008.49	$ -	$ 3,409.29	$ 605.40	$ 2,101.73	$ -	$ 2,707.13	$ (58.51)	-20.6%
1600	$ 400.80	$ 3,017.92	$ -	$ 3,418.72	$ 605.40	$ 2,108.32	$ -	$ 2,713.72	$ (58.75)	-20.6%
1605	$ 400.80	$ 3,027.35	$ -	$ 3,428.15	$ 605.40	$ 2,114.91	$ -	$ 2,720.31	$ (58.99)	-20.6%
1610	$ 400.80	$ 3,036.78	$ -	$ 3,437.58	$ 605.40	$ 2,121.50	$ -	$ 2,726.90	$ (59.22)	-20.7%
1615	$ 400.80	$ 3,046.21	$ -	$ 3,447.01	$ 605.40	$ 2,128.09	$ -	$ 2,733.49	$ (59.46)	-20.7%
1620	$ 400.80	$ 3,055.64	$ -	$ 3,456.44	$ 605.40	$ 2,134.67	$ -	$ 2,740.07	$ (59.70)	-20.7%
1625	$ 400.80	$ 3,065.08	$ -	$ 3,465.88	$ 605.40	$ 2,141.26	$ -	$ 2,746.66	$ (59.93)	-20.8%
1630	$ 400.80	$ 3,074.51	$ -	$ 3,475.31	$ 605.40	$ 2,147.85	$ -	$ 2,753.25	$ (60.17)	-20.8%
1635	$ 400.80	$ 3,083.94	$ -	$ 3,484.74	$ 605.40	$ 2,154.44	$ -	$ 2,759.84	$ (60.41)	-20.8%
1640	$ 400.80	$ 3,093.37	$ -	$ 3,494.17	$ 605.40	$ 2,161.03	$ -	$ 2,766.43	$ (60.65)	-20.8%
1645	$ 400.80	$ 3,102.80	$ -	$ 3,503.60	$ 605.40	$ 2,167.62	$ -	$ 2,773.02	$ (60.88)	-20.9%
1650	$ 400.80	$ 3,112.23	$ -	$ 3,513.03	$ 605.40	$ 2,174.21	$ -	$ 2,779.61	$ (61.12)	-20.9%
1655	$ 400.80	$ 3,121.66	$ -	$ 3,522.46	$ 605.40	$ 2,180.79	$ -	$ 2,786.19	$ (61.36)	-20.9%
1660	$ 400.80	$ 3,131.09	$ -	$ 3,531.89	$ 605.40	$ 2,187.38	$ -	$ 2,792.78	$ (61.59)	-20.9%
1665	$ 400.80	$ 3,140.52	$ -	$ 3,541.32	$ 605.40	$ 2,193.97	$ -	$ 2,799.37	$ (61.83)	-21.0%
1670	$ 400.80	$ 3,149.95	$ -	$ 3,550.75	$ 605.40	$ 2,200.56	$ -	$ 2,805.96	$ (62.07)	-21.0%
1675	$ 400.80	$ 3,159.39	$ -	$ 3,560.19	$ 605.40	$ 2,207.15	$ -	$ 2,812.55	$ (62.30)	-21.0%
1680	$ 400.80	$ 3,168.82	$ -	$ 3,569.62	$ 605.40	$ 2,213.74	$ -	$ 2,819.14	$ (62.54)	-21.0%
1685	$ 400.80	$ 3,178.25	$ -	$ 3,579.05	$ 605.40	$ 2,220.32	$ -	$ 2,825.72	$ (62.78)	-21.0%
1690	$ 400.80	$ 3,187.68	$ -	$ 3,588.48	$ 605.40	$ 2,226.91	$ -	$ 2,832.31	$ (63.01)	-21.1%
1695	$ 400.80	$ 3,197.11	$ -	$ 3,597.91	$ 605.40	$ 2,233.50	$ -	$ 2,838.90	$ (63.25)	-21.1%
1700	$ 400.80	$ 3,206.54	$ -	$ 3,607.34	$ 605.40	$ 2,240.09	$ -	$ 2,845.49	$ (63.49)	-21.1%
1705	$ 400.80	$ 3,215.97	$ -	$ 3,616.77	$ 605.40	$ 2,246.68	$ -	$ 2,852.08	$ (63.72)	-21.1%

	Current Rates				Proposed Rates				Total Increase	
5	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 33.81	$ 1.9654	$ -		Annual Usage (Mcfs)	$ 50.45	$ 1.7549	$ -	Avg Monthly Bill Increase	% Increase
1350	$ 405.72	$ 2,653.29	$ -	$ 3,059.01	1350	$ 605.40	$ 2,369.12	$ -	$ 2,974.52	$ (7.04)	-2.8%
1355	$ 405.72	$ 2,663.12	$ -	$ 3,068.84	1355	$ 605.40	$ 2,377.89	$ -	$ 2,983.29	$ (7.13)	-2.8%
1360	$ 405.72	$ 2,672.94	$ -	$ 3,078.66	1360	$ 605.40	$ 2,386.66	$ -	$ 2,992.06	$ (7.22)	-2.8%
1365	$ 405.72	$ 2,682.77	$ -	$ 3,088.49	1365	$ 605.40	$ 2,395.44	$ -	$ 3,000.84	$ (7.30)	-2.8%
1370	$ 405.72	$ 2,692.60	$ -	$ 3,098.32	1370	$ 605.40	$ 2,404.21	$ -	$ 3,009.61	$ (7.39)	-2.9%
1375	$ 405.72	$ 2,702.43	$ -	$ 3,108.15	1375	$ 605.40	$ 2,412.99	$ -	$ 3,018.39	$ (7.48)	-2.9%
1380	$ 405.72	$ 2,712.25	$ -	$ 3,117.97	1380	$ 605.40	$ 2,421.76	$ -	$ 3,027.16	$ (7.57)	-2.9%
1385	$ 405.72	$ 2,722.08	$ -	$ 3,127.80	1385	$ 605.40	$ 2,430.54	$ -	$ 3,035.94	$ (7.66)	-2.9%
1390	$ 405.72	$ 2,731.91	$ -	$ 3,137.63	1390	$ 605.40	$ 2,439.31	$ -	$ 3,044.71	$ (7.74)	-3.0%
1395	$ 405.72	$ 2,741.73	$ -	$ 3,147.45	1395	$ 605.40	$ 2,448.09	$ -	$ 3,053.49	$ (7.83)	-3.0%
1400	$ 405.72	$ 2,751.56	$ -	$ 3,157.28	1400	$ 605.40	$ 2,456.86	$ -	$ 3,062.26	$ (7.92)	-3.0%
1405	$ 405.72	$ 2,761.39	$ -	$ 3,167.11	1405	$ 605.40	$ 2,465.63	$ -	$ 3,071.03	$ (8.01)	-3.0%
1410	$ 405.72	$ 2,771.21	$ -	$ 3,176.93	1410	$ 605.40	$ 2,474.41	$ -	$ 3,079.81	$ (8.09)	-3.1%
1415	$ 405.72	$ 2,781.04	$ -	$ 3,186.76	1415	$ 605.40	$ 2,483.18	$ -	$ 3,088.58	$ (8.18)	-3.1%
1420	$ 405.72	$ 2,790.87	$ -	$ 3,196.59	1420	$ 605.40	$ 2,491.96	$ -	$ 3,097.36	$ (8.27)	-3.1%
1425	$ 405.72	$ 2,800.70	$ -	$ 3,206.42	1425	$ 605.40	$ 2,500.73	$ -	$ 3,106.13	$ (8.36)	-3.1%
1430	$ 405.72	$ 2,810.52	$ -	$ 3,216.24	1430	$ 605.40	$ 2,509.51	$ -	$ 3,114.91	$ (8.44)	-3.2%
1435	$ 405.72	$ 2,820.35	$ -	$ 3,226.07	1435	$ 605.40	$ 2,518.28	$ -	$ 3,123.68	$ (8.53)	-3.2%
1440	$ 405.72	$ 2,830.18	$ -	$ 3,235.90	1440	$ 605.40	$ 2,527.06	$ -	$ 3,132.46	$ (8.62)	-3.2%
1445	$ 405.72	$ 2,840.00	$ -	$ 3,245.72	1445	$ 605.40	$ 2,535.83	$ -	$ 3,141.23	$ (8.71)	-3.2%
1450	$ 405.72	$ 2,849.83	$ -	$ 3,255.55	1450	$ 605.40	$ 2,544.61	$ -	$ 3,150.01	$ (8.80)	-3.2%
1455	$ 405.72	$ 2,859.66	$ -	$ 3,265.38	1455	$ 605.40	$ 2,553.38	$ -	$ 3,158.78	$ (8.88)	-3.3%
1460	$ 405.72	$ 2,869.48	$ -	$ 3,275.20	1460	$ 605.40	$ 2,562.15	$ -	$ 3,167.55	$ (8.97)	-3.3%
1465	$ 405.72	$ 2,879.31	$ -	$ 3,285.03	1465	$ 605.40	$ 2,570.93	$ -	$ 3,176.33	$ (9.06)	-3.3%
1470	$ 405.72	$ 2,889.14	$ -	$ 3,294.86	1470	$ 605.40	$ 2,579.70	$ -	$ 3,185.10	$ (9.15)	-3.3%
1475	$ 405.72	$ 2,898.97	$ -	$ 3,304.69	1475	$ 605.40	$ 2,588.48	$ -	$ 3,193.88	$ (9.23)	-3.4%
1480	$ 405.72	$ 2,908.79	$ -	$ 3,314.51	1480	$ 605.40	$ 2,597.25	$ -	$ 3,202.65	$ (9.32)	-3.4%
1485	$ 405.72	$ 2,918.62	$ -	$ 3,324.34	1485	$ 605.40	$ 2,606.03	$ -	$ 3,211.43	$ (9.41)	-3.4%
1490	$ 405.72	$ 2,928.45	$ -	$ 3,334.17	1490	$ 605.40	$ 2,614.80	$ -	$ 3,220.20	$ (9.50)	-3.4%
1495	$ 405.72	$ 2,938.27	$ -	$ 3,343.99	1495	$ 605.40	$ 2,623.58	$ -	$ 3,228.98	$ (9.58)	-3.4%
1500	$ 405.72	$ 2,948.10	$ -	$ 3,353.82	1500	$ 605.40	$ 2,632.35	$ -	$ 3,237.75	$ (9.67)	-3.5%
1505	$ 405.72	$ 2,957.93	$ -	$ 3,363.65	1505	$ 605.40	$ 2,641.12	$ -	$ 3,246.52	$ (9.76)	-3.5%
1510	$ 405.72	$ 2,967.75	$ -	$ 3,373.47	1510	$ 605.40	$ 2,649.90	$ -	$ 3,255.30	$ (9.85)	-3.5%
1515	$ 405.72	$ 2,977.58	$ -	$ 3,383.30	1515	$ 605.40	$ 2,658.67	$ -	$ 3,264.07	$ (9.94)	-3.5%
1520	$ 405.72	$ 2,987.41	$ -	$ 3,393.13	1520	$ 605.40	$ 2,667.45	$ -	$ 3,272.85	$ (10.02)	-3.5%
1525	$ 405.72	$ 2,997.24	$ -	$ 3,402.96	1525	$ 605.40	$ 2,676.22	$ -	$ 3,281.62	$ (10.11)	-3.6%
1530	$ 405.72	$ 3,007.06	$ -	$ 3,412.78	1530	$ 605.40	$ 2,685.00	$ -	$ 3,290.40	$ (10.20)	-3.6%
1535	$ 405.72	$ 3,016.89	$ -	$ 3,422.61	1535	$ 605.40	$ 2,693.77	$ -	$ 3,299.17	$ (10.29)	-3.6%
1540	$ 405.72	$ 3,026.72	$ -	$ 3,432.44	1540	$ 605.40	$ 2,702.55	$ -	$ 3,307.95	$ (10.37)	-3.6%
1545	$ 405.72	$ 3,036.54	$ -	$ 3,442.26	1545	$ 605.40	$ 2,711.32	$ -	$ 3,316.72	$ (10.46)	-3.6%
1550	$ 405.72	$ 3,046.37	$ -	$ 3,452.09	1550	$ 605.40	$ 2,720.10	$ -	$ 3,325.50	$ (10.55)	-3.7%
1555	$ 405.72	$ 3,056.20	$ -	$ 3,461.92	1555	$ 605.40	$ 2,728.87	$ -	$ 3,334.27	$ (10.64)	-3.7%

	Current Rates				Proposed Rates				Total Increase	
10	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 29.69	$ 1.5414	$ -		$ 50.45	$ 1.3177	$ -		Avg Monthly Bill Increase	% Increase
1500	$ 356.28	$ 2,312.10	$ -	$ 2,668.38	$ 605.40	$ 1,976.55	$ -	$ 2,581.95	$ (7.20)	-3.2%
1510	$ 356.28	$ 2,327.51	$ -	$ 2,683.79	$ 605.40	$ 1,989.73	$ -	$ 2,595.13	$ (7.39)	-3.3%
1520	$ 356.28	$ 2,342.93	$ -	$ 2,699.21	$ 605.40	$ 2,002.90	$ -	$ 2,608.30	$ (7.58)	-3.4%
1530	$ 356.28	$ 2,358.34	$ -	$ 2,714.62	$ 605.40	$ 2,016.08	$ -	$ 2,621.48	$ (7.76)	-3.4%
1540	$ 356.28	$ 2,373.76	$ -	$ 2,730.04	$ 605.40	$ 2,029.26	$ -	$ 2,634.66	$ (7.95)	-3.5%
1550	$ 356.28	$ 2,389.17	$ -	$ 2,745.45	$ 605.40	$ 2,042.44	$ -	$ 2,647.84	$ (8.13)	-3.6%
1560	$ 356.28	$ 2,404.58	$ -	$ 2,760.86	$ 605.40	$ 2,055.61	$ -	$ 2,661.01	$ (8.32)	-3.6%
1570	$ 356.28	$ 2,420.00	$ -	$ 2,776.28	$ 605.40	$ 2,068.79	$ -	$ 2,674.19	$ (8.51)	-3.7%
1580	$ 356.28	$ 2,435.41	$ -	$ 2,791.69	$ 605.40	$ 2,081.97	$ -	$ 2,687.37	$ (8.69)	-3.7%
1590	$ 356.28	$ 2,450.83	$ -	$ 2,807.11	$ 605.40	$ 2,095.14	$ -	$ 2,700.54	$ (8.88)	-3.8%
1600	$ 356.28	$ 2,466.24	$ -	$ 2,822.52	$ 605.40	$ 2,108.32	$ -	$ 2,713.72	$ (9.07)	-3.9%
1610	$ 356.28	$ 2,481.65	$ -	$ 2,837.93	$ 605.40	$ 2,121.50	$ -	$ 2,726.90	$ (9.25)	-3.9%
1620	$ 356.28	$ 2,497.07	$ -	$ 2,853.35	$ 605.40	$ 2,134.67	$ -	$ 2,740.07	$ (9.44)	-4.0%
1630	$ 356.28	$ 2,512.48	$ -	$ 2,868.76	$ 605.40	$ 2,147.85	$ -	$ 2,753.25	$ (9.63)	-4.0%
1640	$ 356.28	$ 2,527.90	$ -	$ 2,884.18	$ 605.40	$ 2,161.03	$ -	$ 2,766.43	$ (9.81)	-4.1%
1650	$ 356.28	$ 2,543.31	$ -	$ 2,899.59	$ 605.40	$ 2,174.21	$ -	$ 2,779.61	$ (10.00)	-4.1%
1660	$ 356.28	$ 2,558.72	$ -	$ 2,915.00	$ 605.40	$ 2,187.38	$ -	$ 2,792.78	$ (10.19)	-4.2%
1670	$ 356.28	$ 2,574.14	$ -	$ 2,930.42	$ 605.40	$ 2,200.56	$ -	$ 2,805.96	$ (10.37)	-4.2%
1680	$ 356.28	$ 2,589.55	$ -	$ 2,945.83	$ 605.40	$ 2,213.74	$ -	$ 2,819.14	$ (10.56)	-4.3%
1690	$ 356.28	$ 2,604.97	$ -	$ 2,961.25	$ 605.40	$ 2,226.91	$ -	$ 2,832.31	$ (10.74)	-4.4%
1700	$ 356.28	$ 2,620.38	$ -	$ 2,976.66	$ 605.40	$ 2,240.09	$ -	$ 2,845.49	$ (10.93)	-4.4%
1710	$ 356.28	$ 2,635.79	$ -	$ 2,992.07	$ 605.40	$ 2,253.27	$ -	$ 2,858.67	$ (11.12)	-4.5%
1720	$ 356.28	$ 2,651.21	$ -	$ 3,007.49	$ 605.40	$ 2,266.44	$ -	$ 2,871.84	$ (11.30)	-4.5%
1730	$ 356.28	$ 2,666.62	$ -	$ 3,022.90	$ 605.40	$ 2,279.62	$ -	$ 2,885.02	$ (11.49)	-4.6%
1740	$ 356.28	$ 2,682.04	$ -	$ 3,038.32	$ 605.40	$ 2,292.80	$ -	$ 2,898.20	$ (11.68)	-4.6%
1750	$ 356.28	$ 2,697.45	$ -	$ 3,053.73	$ 605.40	$ 2,305.98	$ -	$ 2,911.38	$ (11.86)	-4.7%
1760	$ 356.28	$ 2,712.86	$ -	$ 3,069.14	$ 605.40	$ 2,319.15	$ -	$ 2,924.55	$ (12.05)	-4.7%
1770	$ 356.28	$ 2,728.28	$ -	$ 3,084.56	$ 605.40	$ 2,332.33	$ -	$ 2,937.73	$ (12.24)	-4.8%
1780	$ 356.28	$ 2,743.69	$ -	$ 3,099.97	$ 605.40	$ 2,345.51	$ -	$ 2,950.91	$ (12.42)	-4.8%
1790	$ 356.28	$ 2,759.11	$ -	$ 3,115.39	$ 605.40	$ 2,358.68	$ -	$ 2,964.08	$ (12.61)	-4.9%
1800	$ 356.28	$ 2,774.52	$ -	$ 3,130.80	$ 605.40	$ 2,371.86	$ -	$ 2,977.26	$ (12.80)	-4.9%
1810	$ 356.28	$ 2,789.93	$ -	$ 3,146.21	$ 605.40	$ 2,385.04	$ -	$ 2,990.44	$ (12.98)	-5.0%
1820	$ 356.28	$ 2,805.35	$ -	$ 3,161.63	$ 605.40	$ 2,398.21	$ -	$ 3,003.61	$ (13.17)	-5.0%
1830	$ 356.28	$ 2,820.76	$ -	$ 3,177.04	$ 605.40	$ 2,411.39	$ -	$ 3,016.79	$ (13.35)	-5.0%
1840	$ 356.28	$ 2,836.18	$ -	$ 3,192.46	$ 605.40	$ 2,424.57	$ -	$ 3,029.97	$ (13.54)	-5.1%
1850	$ 356.28	$ 2,851.59	$ -	$ 3,207.87	$ 605.40	$ 2,437.75	$ -	$ 3,043.15	$ (13.73)	-5.1%
1860	$ 356.28	$ 2,867.00	$ -	$ 3,223.28	$ 605.40	$ 2,450.92	$ -	$ 3,056.32	$ (13.91)	-5.2%
1870	$ 356.28	$ 2,882.42	$ -	$ 3,238.70	$ 605.40	$ 2,464.10	$ -	$ 3,069.50	$ (14.10)	-5.2%
1880	$ 356.28	$ 2,897.83	$ -	$ 3,254.11	$ 605.40	$ 2,477.28	$ -	$ 3,082.68	$ (14.29)	-5.3%
1890	$ 356.28	$ 2,913.25	$ -	$ 3,269.53	$ 605.40	$ 2,490.45	$ -	$ 3,095.85	$ (14.47)	-5.3%
1900	$ 356.28	$ 2,928.66	$ -	$ 3,284.94	$ 605.40	$ 2,503.63	$ -	$ 3,109.03	$ (14.66)	-5.4%
1910	$ 356.28	$ 2,944.07	$ -	$ 3,300.35	$ 605.40	$ 2,516.81	$ -	$ 3,122.21	$ (14.85)	-5.4%

	Current Rates				Proposed Rates				Total Increase	
10	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 37.10	$ 1.9979	$ -		$ 50.45	$ 1.7549	$ -		Avg Monthly Bill Increase	% Increase
1500	$ 445.20	$ 2,996.85	$ -	$ 3,442.05	$ 605.40	$ 2,632.35	$ -	$ 3,237.75	$ (17.03)	-5.9%
1510	$ 445.20	$ 3,016.83	$ -	$ 3,462.03	$ 605.40	$ 2,649.90	$ -	$ 3,255.30	$ (17.23)	-6.0%
1520	$ 445.20	$ 3,036.81	$ -	$ 3,482.01	$ 605.40	$ 2,667.45	$ -	$ 3,272.85	$ (17.43)	-6.0%
1530	$ 445.20	$ 3,056.79	$ -	$ 3,501.99	$ 605.40	$ 2,685.00	$ -	$ 3,290.40	$ (17.63)	-6.0%
1540	$ 445.20	$ 3,076.77	$ -	$ 3,521.97	$ 605.40	$ 2,702.55	$ -	$ 3,307.95	$ (17.84)	-6.1%
1550	$ 445.20	$ 3,096.75	$ -	$ 3,541.95	$ 605.40	$ 2,720.10	$ -	$ 3,325.50	$ (18.04)	-6.1%
1560	$ 445.20	$ 3,116.72	$ -	$ 3,561.92	$ 605.40	$ 2,737.64	$ -	$ 3,343.04	$ (18.24)	-6.1%
1570	$ 445.20	$ 3,136.70	$ -	$ 3,581.90	$ 605.40	$ 2,755.19	$ -	$ 3,360.59	$ (18.44)	-6.2%
1580	$ 445.20	$ 3,156.68	$ -	$ 3,601.88	$ 605.40	$ 2,772.74	$ -	$ 3,378.14	$ (18.65)	-6.2%
1590	$ 445.20	$ 3,176.66	$ -	$ 3,621.86	$ 605.40	$ 2,790.29	$ -	$ 3,395.69	$ (18.85)	-6.2%
1600	$ 445.20	$ 3,196.64	$ -	$ 3,641.84	$ 605.40	$ 2,807.84	$ -	$ 3,413.24	$ (19.05)	-6.3%
1610	$ 445.20	$ 3,216.62	$ -	$ 3,661.82	$ 605.40	$ 2,825.39	$ -	$ 3,430.79	$ (19.25)	-6.3%
1620	$ 445.20	$ 3,236.60	$ -	$ 3,681.80	$ 605.40	$ 2,842.94	$ -	$ 3,448.34	$ (19.46)	-6.3%
1630	$ 445.20	$ 3,256.58	$ -	$ 3,701.78	$ 605.40	$ 2,860.49	$ -	$ 3,465.89	$ (19.66)	-6.4%
1640	$ 445.20	$ 3,276.56	$ -	$ 3,721.76	$ 605.40	$ 2,878.04	$ -	$ 3,483.44	$ (19.86)	-6.4%
1650	$ 445.20	$ 3,296.54	$ -	$ 3,741.74	$ 605.40	$ 2,895.59	$ -	$ 3,500.99	$ (20.06)	-6.4%
1660	$ 445.20	$ 3,316.51	$ -	$ 3,761.71	$ 605.40	$ 2,913.13	$ -	$ 3,518.53	$ (20.27)	-6.5%
1670	$ 445.20	$ 3,336.49	$ -	$ 3,781.69	$ 605.40	$ 2,930.68	$ -	$ 3,536.08	$ (20.47)	-6.5%
1680	$ 445.20	$ 3,356.47	$ -	$ 3,801.67	$ 605.40	$ 2,948.23	$ -	$ 3,553.63	$ (20.67)	-6.5%
1690	$ 445.20	$ 3,376.45	$ -	$ 3,821.65	$ 605.40	$ 2,965.78	$ -	$ 3,571.18	$ (20.87)	-6.6%
1700	$ 445.20	$ 3,396.43	$ -	$ 3,841.63	$ 605.40	$ 2,983.33	$ -	$ 3,588.73	$ (21.08)	-6.6%
1710	$ 445.20	$ 3,416.41	$ -	$ 3,861.61	$ 605.40	$ 3,000.88	$ -	$ 3,606.28	$ (21.28)	-6.6%
1720	$ 445.20	$ 3,436.39	$ -	$ 3,881.59	$ 605.40	$ 3,018.43	$ -	$ 3,623.83	$ (21.48)	-6.6%
1730	$ 445.20	$ 3,456.37	$ -	$ 3,901.57	$ 605.40	$ 3,035.98	$ -	$ 3,641.38	$ (21.68)	-6.7%
1740	$ 445.20	$ 3,476.35	$ -	$ 3,921.55	$ 605.40	$ 3,053.53	$ -	$ 3,658.93	$ (21.89)	-6.7%
1750	$ 445.20	$ 3,496.33	$ -	$ 3,941.53	$ 605.40	$ 3,071.08	$ -	$ 3,676.48	$ (22.09)	-6.7%
1760	$ 445.20	$ 3,516.30	$ -	$ 3,961.50	$ 605.40	$ 3,088.62	$ -	$ 3,694.02	$ (22.29)	-6.8%
1770	$ 445.20	$ 3,536.28	$ -	$ 3,981.48	$ 605.40	$ 3,106.17	$ -	$ 3,711.57	$ (22.49)	-6.8%
1780	$ 445.20	$ 3,556.26	$ -	$ 4,001.46	$ 605.40	$ 3,123.72	$ -	$ 3,729.12	$ (22.70)	-6.8%
1790	$ 445.20	$ 3,576.24	$ -	$ 4,021.44	$ 605.40	$ 3,141.27	$ -	$ 3,746.67	$ (22.90)	-6.8%
1800	$ 445.20	$ 3,596.22	$ -	$ 4,041.42	$ 605.40	$ 3,158.82	$ -	$ 3,764.22	$ (23.10)	-6.9%
1810	$ 445.20	$ 3,616.20	$ -	$ 4,061.40	$ 605.40	$ 3,176.37	$ -	$ 3,781.77	$ (23.30)	-6.9%
1820	$ 445.20	$ 3,636.18	$ -	$ 4,081.38	$ 605.40	$ 3,193.92	$ -	$ 3,799.32	$ (23.51)	-6.9%
1830	$ 445.20	$ 3,656.16	$ -	$ 4,101.36	$ 605.40	$ 3,211.47	$ -	$ 3,816.87	$ (23.71)	-6.9%
1840	$ 445.20	$ 3,676.14	$ -	$ 4,121.34	$ 605.40	$ 3,229.02	$ -	$ 3,834.42	$ (23.91)	-7.0%
1850	$ 445.20	$ 3,696.12	$ -	$ 4,141.32	$ 605.40	$ 3,246.57	$ -	$ 3,851.97	$ (24.11)	-7.0%
1860	$ 445.20	$ 3,716.09	$ -	$ 4,161.29	$ 605.40	$ 3,264.11	$ -	$ 3,869.51	$ (24.32)	-7.0%
1870	$ 445.20	$ 3,736.07	$ -	$ 4,181.27	$ 605.40	$ 3,281.66	$ -	$ 3,887.06	$ (24.52)	-7.0%
1880	$ 445.20	$ 3,756.05	$ -	$ 4,201.25	$ 605.40	$ 3,299.21	$ -	$ 3,904.61	$ (24.72)	-7.1%
1890	$ 445.20	$ 3,776.03	$ -	$ 4,221.23	$ 605.40	$ 3,316.76	$ -	$ 3,922.16	$ (24.92)	-7.1%
1900	$ 445.20	$ 3,796.01	$ -	$ 4,241.21	$ 605.40	$ 3,334.31	$ -	$ 3,939.71	$ (25.13)	-7.1%
1910	$ 445.20	$ 3,815.99	$ -	$ 4,261.19	$ 605.40	$ 3,351.86	$ -	$ 3,957.26	$ (25.33)	-7.1%

	Current Rates				Proposed Rates				Total Increase	
10	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 26.05	$ 1.5452	$ 5.6253		Annual Usage (Mcfs)	$ 35.00	$ 1.4673	$ 5.6253	Avg Monthly Bill Increase	% Increase
800	$ 312.60	$ 1,236.16	$ 4,500.24	$ 6,049.00	800	$ 420.00	$ 1,173.84	$ 4,500.24	$ 6,094.08	$ 3.76	0.7%
810	$ 312.60	$ 1,251.61	$ 4,556.49	$ 6,120.71	810	$ 420.00	$ 1,188.51	$ 4,556.49	$ 6,165.01	$ 3.69	0.7%
820	$ 312.60	$ 1,267.06	$ 4,612.75	$ 6,192.41	820	$ 420.00	$ 1,203.19	$ 4,612.75	$ 6,235.93	$ 3.63	0.7%
830	$ 312.60	$ 1,282.52	$ 4,669.00	$ 6,264.12	830	$ 420.00	$ 1,217.86	$ 4,669.00	$ 6,306.86	$ 3.56	0.7%
840	$ 312.60	$ 1,297.97	$ 4,725.25	$ 6,335.82	840	$ 420.00	$ 1,232.53	$ 4,725.25	$ 6,377.78	$ 3.50	0.7%
850	$ 312.60	$ 1,313.42	$ 4,781.51	$ 6,407.53	850	$ 420.00	$ 1,247.21	$ 4,781.51	$ 6,448.71	$ 3.43	0.6%
860	$ 312.60	$ 1,328.87	$ 4,837.76	$ 6,479.23	860	$ 420.00	$ 1,261.88	$ 4,837.76	$ 6,519.64	$ 3.37	0.6%
870	$ 312.60	$ 1,344.32	$ 4,894.01	$ 6,550.94	870	$ 420.00	$ 1,276.55	$ 4,894.01	$ 6,590.56	$ 3.30	0.6%
880	$ 312.60	$ 1,359.78	$ 4,950.26	$ 6,622.64	880	$ 420.00	$ 1,291.22	$ 4,950.26	$ 6,661.49	$ 3.24	0.6%
890	$ 312.60	$ 1,375.23	$ 5,006.52	$ 6,694.35	890	$ 420.00	$ 1,305.90	$ 5,006.52	$ 6,732.41	$ 3.17	0.6%
900	$ 312.60	$ 1,390.68	$ 5,062.77	$ 6,766.05	900	$ 420.00	$ 1,320.57	$ 5,062.77	$ 6,803.34	$ 3.11	0.6%
910	$ 312.60	$ 1,406.13	$ 5,119.02	$ 6,837.76	910	$ 420.00	$ 1,335.24	$ 5,119.02	$ 6,874.27	$ 3.04	0.5%
920	$ 312.60	$ 1,421.58	$ 5,175.28	$ 6,909.46	920	$ 420.00	$ 1,349.92	$ 5,175.28	$ 6,945.19	$ 2.98	0.5%
930	$ 312.60	$ 1,437.04	$ 5,231.53	$ 6,981.17	930	$ 420.00	$ 1,364.59	$ 5,231.53	$ 7,016.12	$ 2.91	0.5%
940	$ 312.60	$ 1,452.49	$ 5,287.78	$ 7,052.87	940	$ 420.00	$ 1,379.26	$ 5,287.78	$ 7,087.04	$ 2.85	0.5%
950	$ 312.60	$ 1,467.94	$ 5,344.04	$ 7,124.58	950	$ 420.00	$ 1,393.94	$ 5,344.04	$ 7,157.97	$ 2.78	0.5%
960	$ 312.60	$ 1,483.39	$ 5,400.29	$ 7,196.28	960	$ 420.00	$ 1,408.61	$ 5,400.29	$ 7,228.90	$ 2.72	0.5%
970	$ 312.60	$ 1,498.84	$ 5,456.54	$ 7,267.99	970	$ 420.00	$ 1,423.28	$ 5,456.54	$ 7,299.82	$ 2.65	0.4%
980	$ 312.60	$ 1,514.30	$ 5,512.79	$ 7,339.69	980	$ 420.00	$ 1,437.95	$ 5,512.79	$ 7,370.75	$ 2.59	0.4%
990	$ 312.60	$ 1,529.75	$ 5,569.05	$ 7,411.40	990	$ 420.00	$ 1,452.63	$ 5,569.05	$ 7,441.67	$ 2.52	0.4%
1000	$ 312.60	$ 1,545.20	$ 5,625.30	$ 7,483.10	1000	$ 420.00	$ 1,467.30	$ 5,625.30	$ 7,512.60	$ 2.46	0.4%
1010	$ 312.60	$ 1,560.65	$ 5,681.55	$ 7,554.81	1010	$ 420.00	$ 1,481.97	$ 5,681.55	$ 7,583.53	$ 2.39	0.4%
1020	$ 312.60	$ 1,576.10	$ 5,737.81	$ 7,626.51	1020	$ 420.00	$ 1,496.65	$ 5,737.81	$ 7,654.45	$ 2.33	0.4%
1030	$ 312.60	$ 1,591.56	$ 5,794.06	$ 7,698.22	1030	$ 420.00	$ 1,511.32	$ 5,794.06	$ 7,725.38	$ 2.26	0.4%
1040	$ 312.60	$ 1,607.01	$ 5,850.31	$ 7,769.92	1040	$ 420.00	$ 1,525.99	$ 5,850.31	$ 7,796.30	$ 2.20	0.3%
1050	$ 312.60	$ 1,622.46	$ 5,906.57	$ 7,841.63	1050	$ 420.00	$ 1,540.67	$ 5,906.57	$ 7,867.23	$ 2.13	0.3%
1060	$ 312.60	$ 1,637.91	$ 5,962.82	$ 7,913.33	1060	$ 420.00	$ 1,555.34	$ 5,962.82	$ 7,938.16	$ 2.07	0.3%
1070	$ 312.60	$ 1,653.36	$ 6,019.07	$ 7,985.04	1070	$ 420.00	$ 1,570.01	$ 6,019.07	$ 8,009.08	$ 2.00	0.3%
1080	$ 312.60	$ 1,668.82	$ 6,075.32	$ 8,056.74	1080	$ 420.00	$ 1,584.68	$ 6,075.32	$ 8,080.01	$ 1.94	0.3%
1090	$ 312.60	$ 1,684.27	$ 6,131.58	$ 8,128.45	1090	$ 420.00	$ 1,599.36	$ 6,131.58	$ 8,150.93	$ 1.87	0.3%
1100	$ 312.60	$ 1,699.72	$ 6,187.83	$ 8,200.15	1100	$ 420.00	$ 1,614.03	$ 6,187.83	$ 8,221.86	$ 1.81	0.3%
1110	$ 312.60	$ 1,715.17	$ 6,244.08	$ 8,271.86	1110	$ 420.00	$ 1,628.70	$ 6,244.08	$ 8,292.79	$ 1.74	0.3%
1120	$ 312.60	$ 1,730.62	$ 6,300.34	$ 8,343.56	1120	$ 420.00	$ 1,643.38	$ 6,300.34	$ 8,363.71	$ 1.68	0.2%
1130	$ 312.60	$ 1,746.08	$ 6,356.59	$ 8,415.27	1130	$ 420.00	$ 1,658.05	$ 6,356.59	$ 8,434.64	$ 1.61	0.2%
1140	$ 312.60	$ 1,761.53	$ 6,412.84	$ 8,486.97	1140	$ 420.00	$ 1,672.72	$ 6,412.84	$ 8,505.56	$ 1.55	0.2%
1150	$ 312.60	$ 1,776.98	$ 6,469.10	$ 8,558.68	1150	$ 420.00	$ 1,687.40	$ 6,469.10	$ 8,576.49	$ 1.48	0.2%
1160	$ 312.60	$ 1,792.43	$ 6,525.35	$ 8,630.38	1160	$ 420.00	$ 1,702.07	$ 6,525.35	$ 8,647.42	$ 1.42	0.2%
1170	$ 312.60	$ 1,807.88	$ 6,581.60	$ 8,702.09	1170	$ 420.00	$ 1,716.74	$ 6,581.60	$ 8,718.34	$ 1.35	0.2%
1180	$ 312.60	$ 1,823.34	$ 6,637.85	$ 8,773.79	1180	$ 420.00	$ 1,731.41	$ 6,637.85	$ 8,789.27	$ 1.29	0.2%
1190	$ 312.60	$ 1,838.79	$ 6,694.11	$ 8,845.50	1190	$ 420.00	$ 1,746.09	$ 6,694.11	$ 8,860.19	$ 1.22	0.2%
1200	$ 312.60	$ 1,854.24	$ 6,750.36	$ 8,917.20	1200	$ 420.00	$ 1,760.76	$ 6,750.36	$ 8,931.12	$ 1.16	0.2%
1210	$ 312.60	$ 1,869.69	$ 6,806.61	$ 8,988.91	1210	$ 420.00	$ 1,775.43	$ 6,806.61	$ 9,002.05	$ 1.10	0.1%

	Current Rates					Proposed Rates					Total Increase	
50	Service Charge	Delivery Charge	Cost of Gas	Total		Service Charge	Delivery Charge	Cost of Gas	Total			
Annual Usage (Mcfs)	$ 30.30	$ 1.6296	$ -		Annual Usage (Mcfs)	$ 35.00	$ 1.4673	$ -			Avg Monthly Bill Increase	% Increase
1500	$ 363.60	$ 2,444.40	$ -	$ 2,808.00	1500	$ 420.00	$ 2,200.95	$ -	$ 2,620.95		$ (15.59)	-6.7%
1550	$ 363.60	$ 2,525.88	$ -	$ 2,889.48	1550	$ 420.00	$ 2,274.32	$ -	$ 2,694.32		$ (16.26)	-6.8%
1600	$ 363.60	$ 2,607.36	$ -	$ 2,970.96	1600	$ 420.00	$ 2,347.68	$ -	$ 2,767.68		$ (16.94)	-6.8%
1650	$ 363.60	$ 2,688.84	$ -	$ 3,052.44	1650	$ 420.00	$ 2,421.05	$ -	$ 2,841.05		$ (17.62)	-6.9%
1700	$ 363.60	$ 2,770.32	$ -	$ 3,133.92	1700	$ 420.00	$ 2,494.41	$ -	$ 2,914.41		$ (18.29)	-7.0%
1750	$ 363.60	$ 2,851.80	$ -	$ 3,215.40	1750	$ 420.00	$ 2,567.78	$ -	$ 2,987.78		$ (18.97)	-7.1%
1800	$ 363.60	$ 2,933.28	$ -	$ 3,296.88	1800	$ 420.00	$ 2,641.14	$ -	$ 3,061.14		$ (19.65)	-7.2%
1850	$ 363.60	$ 3,014.76	$ -	$ 3,378.36	1850	$ 420.00	$ 2,714.51	$ -	$ 3,134.51		$ (20.32)	-7.2%
1900	$ 363.60	$ 3,096.24	$ -	$ 3,459.84	1900	$ 420.00	$ 2,787.87	$ -	$ 3,207.87		$ (21.00)	-7.3%
1950	$ 363.60	$ 3,177.72	$ -	$ 3,541.32	1950	$ 420.00	$ 2,861.24	$ -	$ 3,281.24		$ (21.67)	-7.3%
2000	$ 363.60	$ 3,259.20	$ -	$ 3,622.80	2000	$ 420.00	$ 2,934.60	$ -	$ 3,354.60		$ (22.35)	-7.4%
2050	$ 363.60	$ 3,340.68	$ -	$ 3,704.28	2050	$ 420.00	$ 3,007.97	$ -	$ 3,427.97		$ (23.03)	-7.5%
2100	$ 363.60	$ 3,422.16	$ -	$ 3,785.76	2100	$ 420.00	$ 3,081.33	$ -	$ 3,501.33		$ (23.70)	-7.5%
2150	$ 363.60	$ 3,503.64	$ -	$ 3,867.24	2150	$ 420.00	$ 3,154.70	$ -	$ 3,574.70		$ (24.38)	-7.6%
2200	$ 363.60	$ 3,585.12	$ -	$ 3,948.72	2200	$ 420.00	$ 3,228.06	$ -	$ 3,648.06		$ (25.06)	-7.6%
2250	$ 363.60	$ 3,666.60	$ -	$ 4,030.20	2250	$ 420.00	$ 3,301.43	$ -	$ 3,721.43		$ (25.73)	-7.7%
2300	$ 363.60	$ 3,748.08	$ -	$ 4,111.68	2300	$ 420.00	$ 3,374.79	$ -	$ 3,794.79		$ (26.41)	-7.7%
2350	$ 363.60	$ 3,829.56	$ -	$ 4,193.16	2350	$ 420.00	$ 3,448.16	$ -	$ 3,868.16		$ (27.08)	-7.8%
2400	$ 363.60	$ 3,911.04	$ -	$ 4,274.64	2400	$ 420.00	$ 3,521.52	$ -	$ 3,941.52		$ (27.76)	-7.8%
2450	$ 363.60	$ 3,992.52	$ -	$ 4,356.12	2450	$ 420.00	$ 3,594.89	$ -	$ 4,014.89		$ (28.44)	-7.8%
2500	$ 363.60	$ 4,074.00	$ -	$ 4,437.60	2500	$ 420.00	$ 3,668.25	$ -	$ 4,088.25		$ (29.11)	-7.9%
2550	$ 363.60	$ 4,155.48	$ -	$ 4,519.08	2550	$ 420.00	$ 3,741.62	$ -	$ 4,161.62		$ (29.79)	-7.9%
2600	$ 363.60	$ 4,236.96	$ -	$ 4,600.56	2600	$ 420.00	$ 3,814.98	$ -	$ 4,234.98		$ (30.47)	-7.9%
2650	$ 363.60	$ 4,318.44	$ -	$ 4,682.04	2650	$ 420.00	$ 3,888.35	$ -	$ 4,308.35		$ (31.14)	-8.0%
2700	$ 363.60	$ 4,399.92	$ -	$ 4,763.52	2700	$ 420.00	$ 3,961.71	$ -	$ 4,381.71		$ (31.82)	-8.0%
2750	$ 363.60	$ 4,481.40	$ -	$ 4,845.00	2750	$ 420.00	$ 4,035.08	$ -	$ 4,455.08		$ (32.49)	-8.0%
2800	$ 363.60	$ 4,562.88	$ -	$ 4,926.48	2800	$ 420.00	$ 4,108.44	$ -	$ 4,528.44		$ (33.17)	-8.1%
2850	$ 363.60	$ 4,644.36	$ -	$ 5,007.96	2850	$ 420.00	$ 4,181.81	$ -	$ 4,601.81		$ (33.85)	-8.1%
2900	$ 363.60	$ 4,725.84	$ -	$ 5,089.44	2900	$ 420.00	$ 4,255.17	$ -	$ 4,675.17		$ (34.52)	-8.1%
2950	$ 363.60	$ 4,807.32	$ -	$ 5,170.92	2950	$ 420.00	$ 4,328.54	$ -	$ 4,748.54		$ (35.20)	-8.2%
3000	$ 363.60	$ 4,888.80	$ -	$ 5,252.40	3000	$ 420.00	$ 4,401.90	$ -	$ 4,821.90		$ (35.88)	-8.2%
3050	$ 363.60	$ 4,970.28	$ -	$ 5,333.88	3050	$ 420.00	$ 4,475.27	$ -	$ 4,895.27		$ (36.55)	-8.2%
3100	$ 363.60	$ 5,051.76	$ -	$ 5,415.36	3100	$ 420.00	$ 4,548.63	$ -	$ 4,968.63		$ (37.23)	-8.2%
3150	$ 363.60	$ 5,133.24	$ -	$ 5,496.84	3150	$ 420.00	$ 4,622.00	$ -	$ 5,042.00		$ (37.90)	-8.3%
3200	$ 363.60	$ 5,214.72	$ -	$ 5,578.32	3200	$ 420.00	$ 4,695.36	$ -	$ 5,115.36		$ (38.58)	-8.3%
3250	$ 363.60	$ 5,296.20	$ -	$ 5,659.80	3250	$ 420.00	$ 4,768.73	$ -	$ 5,188.73		$ (39.26)	-8.3%
3300	$ 363.60	$ 5,377.68	$ -	$ 5,741.28	3300	$ 420.00	$ 4,842.09	$ -	$ 5,262.09		$ (39.93)	-8.3%
3350	$ 363.60	$ 5,459.16	$ -	$ 5,822.76	3350	$ 420.00	$ 4,915.46	$ -	$ 5,335.46		$ (40.61)	-8.4%
3400	$ 363.60	$ 5,540.64	$ -	$ 5,904.24	3400	$ 420.00	$ 4,988.82	$ -	$ 5,408.82		$ (41.28)	-8.4%
3450	$ 363.60	$ 5,622.12	$ -	$ 5,985.72	3450	$ 420.00	$ 5,062.19	$ -	$ 5,482.19		$ (41.96)	-8.4%
3500	$ 363.60	$ 5,703.60	$ -	$ 6,067.20	3500	$ 420.00	$ 5,135.55	$ -	$ 5,555.55		$ (42.64)	-8.4%
3550	$ 363.60	$ 5,785.08	$ -	$ 6,148.68	3550	$ 420.00	$ 5,208.92	$ -	$ 5,628.92		$ (43.31)	-8.5%

	Current Rates					Proposed Rates					Total Increase	
1	Service Charge	Delivery Charge	Cost of Gas	Total		Service Charge	Delivery Charge	Cost of Gas	Total			
Annual Usage (Mcfs)	$ 52.20	$ 0.6427	$ 5.6253		Annual Usage (Mcfs)	$ 50.00	$ 0.9596	$ 5.6253			Avg Monthly Bill Increase	% Increase
1	$ 626.40	$ 0.64	$ 5.63	$ 632.67	1	$ 600.00	$ 0.96	$ 5.63	$ 606.58		$ (2.17)	-4.1%
2	$ 626.40	$ 1.29	$ 11.25	$ 638.94	2	$ 600.00	$ 1.92	$ 11.25	$ 613.17		$ (2.15)	-4.0%
3	$ 626.40	$ 1.93	$ 16.88	$ 645.20	3	$ 600.00	$ 2.88	$ 16.88	$ 619.75		$ (2.12)	-3.9%
4	$ 626.40	$ 2.57	$ 22.50	$ 651.47	4	$ 600.00	$ 3.84	$ 22.50	$ 626.34		$ (2.09)	-3.9%
5	$ 626.40	$ 3.21	$ 28.13	$ 657.74	5	$ 600.00	$ 4.80	$ 28.13	$ 632.92		$ (2.07)	-3.8%
6	$ 626.40	$ 3.86	$ 33.75	$ 664.01	6	$ 600.00	$ 5.76	$ 33.75	$ 639.51		$ (2.04)	-3.7%
7	$ 626.40	$ 4.50	$ 39.38	$ 670.28	7	$ 600.00	$ 6.72	$ 39.38	$ 646.09		$ (2.02)	-3.6%
8	$ 626.40	$ 5.14	$ 45.00	$ 676.54	8	$ 600.00	$ 7.68	$ 45.00	$ 652.68		$ (1.99)	-3.5%
9	$ 626.40	$ 5.78	$ 50.63	$ 682.81	9	$ 600.00	$ 8.64	$ 50.63	$ 659.26		$ (1.96)	-3.4%
10	$ 626.40	$ 6.43	$ 56.25	$ 689.08	10	$ 600.00	$ 9.60	$ 56.25	$ 665.85		$ (1.94)	-3.4%
11	$ 626.40	$ 7.07	$ 61.88	$ 695.35	11	$ 600.00	$ 10.56	$ 61.88	$ 672.43		$ (1.91)	-3.3%
12	$ 626.40	$ 7.71	$ 67.50	$ 701.62	12	$ 600.00	$ 11.52	$ 67.50	$ 679.02		$ (1.88)	-3.2%
13	$ 626.40	$ 8.36	$ 73.13	$ 707.88	13	$ 600.00	$ 12.47	$ 73.13	$ 685.60		$ (1.86)	-3.1%
14	$ 626.40	$ 9.00	$ 78.75	$ 714.15	14	$ 600.00	$ 13.43	$ 78.75	$ 692.19		$ (1.83)	-3.1%
15	$ 626.40	$ 9.64	$ 84.38	$ 720.42	15	$ 600.00	$ 14.39	$ 84.38	$ 698.77		$ (1.80)	-3.0%
16	$ 626.40	$ 10.28	$ 90.00	$ 726.69	16	$ 600.00	$ 15.35	$ 90.00	$ 705.36		$ (1.78)	-2.9%
17	$ 626.40	$ 10.93	$ 95.63	$ 732.96	17	$ 600.00	$ 16.31	$ 95.63	$ 711.94		$ (1.75)	-2.9%
18	$ 626.40	$ 11.57	$ 101.26	$ 739.22	18	$ 600.00	$ 17.27	$ 101.26	$ 718.53		$ (1.72)	-2.8%
19	$ 626.40	$ 12.21	$ 106.88	$ 745.49	19	$ 600.00	$ 18.23	$ 106.88	$ 725.11		$ (1.70)	-2.7%
20	$ 626.40	$ 12.85	$ 112.51	$ 751.76	20	$ 600.00	$ 19.19	$ 112.51	$ 731.70		$ (1.67)	-2.7%
21	$ 626.40	$ 13.50	$ 118.13	$ 758.03	21	$ 600.00	$ 20.15	$ 118.13	$ 738.28		$ (1.65)	-2.6%
22	$ 626.40	$ 14.14	$ 123.76	$ 764.30	22	$ 600.00	$ 21.11	$ 123.76	$ 744.87		$ (1.62)	-2.5%
23	$ 626.40	$ 14.78	$ 129.38	$ 770.56	23	$ 600.00	$ 22.07	$ 129.38	$ 751.45		$ (1.59)	-2.5%
24	$ 626.40	$ 15.42	$ 135.01	$ 776.83	24	$ 600.00	$ 23.03	$ 135.01	$ 758.04		$ (1.57)	-2.4%
25	$ 626.40	$ 16.07	$ 140.63	$ 783.10	25	$ 600.00	$ 23.99	$ 140.63	$ 764.62		$ (1.54)	-2.4%
26	$ 626.40	$ 16.71	$ 146.26	$ 789.37	26	$ 600.00	$ 24.95	$ 146.26	$ 771.21		$ (1.51)	-2.3%
27	$ 626.40	$ 17.35	$ 151.88	$ 795.64	27	$ 600.00	$ 25.91	$ 151.88	$ 777.79		$ (1.49)	-2.2%
28	$ 626.40	$ 18.00	$ 157.51	$ 801.90	28	$ 600.00	$ 26.87	$ 157.51	$ 784.38		$ (1.46)	-2.2%
29	$ 626.40	$ 18.64	$ 163.13	$ 808.17	29	$ 600.00	$ 27.83	$ 163.13	$ 790.96		$ (1.43)	-2.1%
30	$ 626.40	$ 19.28	$ 168.76	$ 814.44	30	$ 600.00	$ 28.79	$ 168.76	$ 797.55		$ (1.41)	-2.1%
31	$ 626.40	$ 19.92	$ 174.38	$ 820.71	31	$ 600.00	$ 29.75	$ 174.38	$ 804.13		$ (1.38)	-2.0%
32	$ 626.40	$ 20.57	$ 180.01	$ 826.98	32	$ 600.00	$ 30.71	$ 180.01	$ 810.72		$ (1.35)	-2.0%
33	$ 626.40	$ 21.21	$ 185.63	$ 833.24	33	$ 600.00	$ 31.67	$ 185.63	$ 817.30		$ (1.33)	-1.9%
34	$ 626.40	$ 21.85	$ 191.26	$ 839.51	34	$ 600.00	$ 32.63	$ 191.26	$ 823.89		$ (1.30)	-1.9%
35	$ 626.40	$ 22.49	$ 196.89	$ 845.78	35	$ 600.00	$ 33.59	$ 196.89	$ 830.47		$ (1.28)	-1.8%
36	$ 626.40	$ 23.14	$ 202.51	$ 852.05	36	$ 600.00	$ 34.55	$ 202.51	$ 837.06		$ (1.25)	-1.8%
37	$ 626.40	$ 23.78	$ 208.14	$ 858.32	37	$ 600.00	$ 35.51	$ 208.14	$ 843.64		$ (1.22)	-1.7%
38	$ 626.40	$ 24.42	$ 213.76	$ 864.58	38	$ 600.00	$ 36.46	$ 213.76	$ 850.23		$ (1.20)	-1.7%
39	$ 626.40	$ 25.07	$ 219.39	$ 870.85	39	$ 600.00	$ 37.42	$ 219.39	$ 856.81		$ (1.17)	-1.6%
40	$ 626.40	$ 25.71	$ 225.01	$ 877.12	40	$ 600.00	$ 38.38	$ 225.01	$ 863.40		$ (1.14)	-1.6%
41	$ 626.40	$ 26.35	$ 230.64	$ 883.39	41	$ 600.00	$ 39.34	$ 230.64	$ 869.98		$ (1.12)	-1.5%
42	$ 626.40	$ 26.99	$ 236.26	$ 889.66	42	$ 600.00	$ 40.30	$ 236.26	$ 876.57		$ (1.09)	-1.5%

	Current Rates				Proposed Rates				Total Increase	
250	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 362.52	$ 0.8564	$ 5.6253		$ 350.00	$ 0.7429	$ 5.6253		Avg Monthly Bill Increase	% Increase
50000	$ 4,350.24	$ 42,820.00	$ 281,265.00	$ 328,435.24	$ 4,200.00	$ 37,145.00	$ 281,265.00	$ 322,610.00	$ (485.44)	-1.8%
50250	$ 4,350.24	$ 43,034.10	$ 282,671.33	$ 330,055.67	$ 4,200.00	$ 37,330.73	$ 282,671.33	$ 324,202.05	$ (487.80)	-1.8%
50500	$ 4,350.24	$ 43,248.20	$ 284,077.65	$ 331,676.09	$ 4,200.00	$ 37,516.45	$ 284,077.65	$ 325,794.10	$ (490.17)	-1.8%
50750	$ 4,350.24	$ 43,462.30	$ 285,483.98	$ 333,296.52	$ 4,200.00	$ 37,702.18	$ 285,483.98	$ 327,386.15	$ (492.53)	-1.8%
51000	$ 4,350.24	$ 43,676.40	$ 286,890.30	$ 334,916.94	$ 4,200.00	$ 37,887.90	$ 286,890.30	$ 328,978.20	$ (494.89)	-1.8%
51250	$ 4,350.24	$ 43,890.50	$ 288,296.63	$ 336,537.37	$ 4,200.00	$ 38,073.63	$ 288,296.63	$ 330,570.25	$ (497.26)	-1.8%
51500	$ 4,350.24	$ 44,104.60	$ 289,702.95	$ 338,157.79	$ 4,200.00	$ 38,259.35	$ 289,702.95	$ 332,162.30	$ (499.62)	-1.8%
51750	$ 4,350.24	$ 44,318.70	$ 291,109.28	$ 339,778.22	$ 4,200.00	$ 38,445.08	$ 291,109.28	$ 333,754.35	$ (501.99)	-1.8%
52000	$ 4,350.24	$ 44,532.80	$ 292,515.60	$ 341,398.64	$ 4,200.00	$ 38,630.80	$ 292,515.60	$ 335,346.40	$ (504.35)	-1.8%
52250	$ 4,350.24	$ 44,746.90	$ 293,921.93	$ 343,019.07	$ 4,200.00	$ 38,816.53	$ 293,921.93	$ 336,938.45	$ (506.72)	-1.8%
52500	$ 4,350.24	$ 44,961.00	$ 295,328.25	$ 344,639.49	$ 4,200.00	$ 39,002.25	$ 295,328.25	$ 338,530.50	$ (509.08)	-1.8%
52750	$ 4,350.24	$ 45,175.10	$ 296,734.58	$ 346,259.92	$ 4,200.00	$ 39,187.98	$ 296,734.58	$ 340,122.55	$ (511.45)	-1.8%
53000	$ 4,350.24	$ 45,389.20	$ 298,140.90	$ 347,880.34	$ 4,200.00	$ 39,373.70	$ 298,140.90	$ 341,714.60	$ (513.81)	-1.8%
53250	$ 4,350.24	$ 45,603.30	$ 299,547.23	$ 349,500.77	$ 4,200.00	$ 39,559.43	$ 299,547.23	$ 343,306.65	$ (516.18)	-1.8%
53500	$ 4,350.24	$ 45,817.40	$ 300,953.55	$ 351,121.19	$ 4,200.00	$ 39,745.15	$ 300,953.55	$ 344,898.70	$ (518.54)	-1.8%
53750	$ 4,350.24	$ 46,031.50	$ 302,359.88	$ 352,741.62	$ 4,200.00	$ 39,930.88	$ 302,359.88	$ 346,490.75	$ (520.91)	-1.8%
54000	$ 4,350.24	$ 46,245.60	$ 303,766.20	$ 354,362.04	$ 4,200.00	$ 40,116.60	$ 303,766.20	$ 348,082.80	$ (523.27)	-1.8%
54250	$ 4,350.24	$ 46,459.70	$ 305,172.53	$ 355,982.47	$ 4,200.00	$ 40,302.33	$ 305,172.53	$ 349,674.85	$ (525.63)	-1.8%
54500	$ 4,350.24	$ 46,673.80	$ 306,578.85	$ 357,602.89	$ 4,200.00	$ 40,488.05	$ 306,578.85	$ 351,266.90	$ (528.00)	-1.8%
54750	$ 4,350.24	$ 46,887.90	$ 307,985.18	$ 359,223.32	$ 4,200.00	$ 40,673.78	$ 307,985.18	$ 352,858.95	$ (530.36)	-1.8%
55000	$ 4,350.24	$ 47,102.00	$ 309,391.50	$ 360,843.74	$ 4,200.00	$ 40,859.50	$ 309,391.50	$ 354,451.00	$ (532.73)	-1.8%
55250	$ 4,350.24	$ 47,316.10	$ 310,797.83	$ 362,464.17	$ 4,200.00	$ 41,045.23	$ 310,797.83	$ 356,043.05	$ (535.09)	-1.8%
55500	$ 4,350.24	$ 47,530.20	$ 312,204.15	$ 364,084.59	$ 4,200.00	$ 41,230.95	$ 312,204.15	$ 357,635.10	$ (537.46)	-1.8%
55750	$ 4,350.24	$ 47,744.30	$ 313,610.48	$ 365,705.02	$ 4,200.00	$ 41,416.68	$ 313,610.48	$ 359,227.15	$ (539.82)	-1.8%
56000	$ 4,350.24	$ 47,958.40	$ 315,016.80	$ 367,325.44	$ 4,200.00	$ 41,602.40	$ 315,016.80	$ 360,819.20	$ (542.19)	-1.8%
56250	$ 4,350.24	$ 48,172.50	$ 316,423.13	$ 368,945.87	$ 4,200.00	$ 41,788.13	$ 316,423.13	$ 362,411.25	$ (544.55)	-1.8%
56500	$ 4,350.24	$ 48,386.60	$ 317,829.45	$ 370,566.29	$ 4,200.00	$ 41,973.85	$ 317,829.45	$ 364,003.30	$ (546.92)	-1.8%
56750	$ 4,350.24	$ 48,600.70	$ 319,235.78	$ 372,186.72	$ 4,200.00	$ 42,159.58	$ 319,235.78	$ 365,595.35	$ (549.28)	-1.8%
57000	$ 4,350.24	$ 48,814.80	$ 320,642.10	$ 373,807.14	$ 4,200.00	$ 42,345.30	$ 320,642.10	$ 367,187.40	$ (551.64)	-1.8%
57250	$ 4,350.24	$ 49,028.90	$ 322,048.43	$ 375,427.57	$ 4,200.00	$ 42,531.03	$ 322,048.43	$ 368,779.45	$ (554.01)	-1.8%
57500	$ 4,350.24	$ 49,243.00	$ 323,454.75	$ 377,047.99	$ 4,200.00	$ 42,716.75	$ 323,454.75	$ 370,371.50	$ (556.37)	-1.8%
57750	$ 4,350.24	$ 49,457.10	$ 324,861.08	$ 378,668.42	$ 4,200.00	$ 42,902.48	$ 324,861.08	$ 371,963.55	$ (558.74)	-1.8%
58000	$ 4,350.24	$ 49,671.20	$ 326,267.40	$ 380,288.84	$ 4,200.00	$ 43,088.20	$ 326,267.40	$ 373,555.60	$ (561.10)	-1.8%
58250	$ 4,350.24	$ 49,885.30	$ 327,673.73	$ 381,909.27	$ 4,200.00	$ 43,273.93	$ 327,673.73	$ 375,147.65	$ (563.47)	-1.8%
58500	$ 4,350.24	$ 50,099.40	$ 329,080.05	$ 383,529.69	$ 4,200.00	$ 43,459.65	$ 329,080.05	$ 376,739.70	$ (565.83)	-1.8%
58750	$ 4,350.24	$ 50,313.50	$ 330,486.38	$ 385,150.12	$ 4,200.00	$ 43,645.38	$ 330,486.38	$ 378,331.75	$ (568.20)	-1.8%
59000	$ 4,350.24	$ 50,527.60	$ 331,892.70	$ 386,770.54	$ 4,200.00	$ 43,831.10	$ 331,892.70	$ 379,923.80	$ (570.56)	-1.8%
59250	$ 4,350.24	$ 50,741.70	$ 333,299.03	$ 388,390.97	$ 4,200.00	$ 44,016.83	$ 333,299.03	$ 381,515.85	$ (572.93)	-1.8%
59500	$ 4,350.24	$ 50,955.80	$ 334,705.35	$ 390,011.39	$ 4,200.00	$ 44,202.55	$ 334,705.35	$ 383,107.90	$ (575.29)	-1.8%
59750	$ 4,350.24	$ 51,169.90	$ 336,111.68	$ 391,631.82	$ 4,200.00	$ 44,388.28	$ 336,111.68	$ 384,699.95	$ (577.66)	-1.8%
60000	$ 4,350.24	$ 51,384.00	$ 337,518.00	$ 393,252.24	$ 4,200.00	$ 44,574.00	$ 337,518.00	$ 386,292.00	$ (580.02)	-1.8%
60250	$ 4,350.24	$ 51,598.10	$ 338,924.33	$ 394,872.67	$ 4,200.00	$ 44,759.73	$ 338,924.33	$ 387,884.05	$ (582.38)	-1.8%

	Current Rates				Proposed Rates				Total Increase	
100	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 56.52	$ 1.1362	$ 5.6253		Annual Usage (Mcfs) $ 85.00	$ 1.1387	$ 5.6253		Avg Monthly Bill Increase	% Increase
3000	$ 678.24	$ 3,408.60	$ 16,875.90	$ 20,962.74	3000 $ 1,020.00	$ 3,416.10	$ 16,875.90	$ 21,312.00	$ 29.10	1.7%
3100	$ 678.24	$ 3,522.22	$ 17,438.43	$ 21,638.89	3100 $ 1,020.00	$ 3,529.97	$ 17,438.43	$ 21,988.40	$ 29.13	1.6%
3200	$ 678.24	$ 3,635.84	$ 18,000.96	$ 22,315.04	3200 $ 1,020.00	$ 3,643.84	$ 18,000.96	$ 22,664.80	$ 29.15	1.6%
3300	$ 678.24	$ 3,749.46	$ 18,563.49	$ 22,991.19	3300 $ 1,020.00	$ 3,757.71	$ 18,563.49	$ 23,341.20	$ 29.17	1.5%
3400	$ 678.24	$ 3,863.08	$ 19,126.02	$ 23,667.34	3400 $ 1,020.00	$ 3,871.58	$ 19,126.02	$ 24,017.60	$ 29.19	1.5%
3500	$ 678.24	$ 3,976.70	$ 19,688.55	$ 24,343.49	3500 $ 1,020.00	$ 3,985.45	$ 19,688.55	$ 24,694.00	$ 29.21	1.4%
3600	$ 678.24	$ 4,090.32	$ 20,251.08	$ 25,019.64	3600 $ 1,020.00	$ 4,099.32	$ 20,251.08	$ 25,370.40	$ 29.23	1.4%
3700	$ 678.24	$ 4,203.94	$ 20,813.61	$ 25,695.79	3700 $ 1,020.00	$ 4,213.19	$ 20,813.61	$ 26,046.80	$ 29.25	1.4%
3800	$ 678.24	$ 4,317.56	$ 21,376.14	$ 26,371.94	3800 $ 1,020.00	$ 4,327.06	$ 21,376.14	$ 26,723.20	$ 29.27	1.3%
3900	$ 678.24	$ 4,431.18	$ 21,938.67	$ 27,048.09	3900 $ 1,020.00	$ 4,440.93	$ 21,938.67	$ 27,399.60	$ 29.29	1.3%
4000	$ 678.24	$ 4,544.80	$ 22,501.20	$ 27,724.24	4000 $ 1,020.00	$ 4,554.80	$ 22,501.20	$ 28,076.00	$ 29.31	1.3%
4100	$ 678.24	$ 4,658.42	$ 23,063.73	$ 28,400.39	4100 $ 1,020.00	$ 4,668.67	$ 23,063.73	$ 28,752.40	$ 29.33	1.2%
4200	$ 678.24	$ 4,772.04	$ 23,626.26	$ 29,076.54	4200 $ 1,020.00	$ 4,782.54	$ 23,626.26	$ 29,428.80	$ 29.36	1.2%
4300	$ 678.24	$ 4,885.66	$ 24,188.79	$ 29,752.69	4300 $ 1,020.00	$ 4,896.41	$ 24,188.79	$ 30,105.20	$ 29.38	1.2%
4400	$ 678.24	$ 4,999.28	$ 24,751.32	$ 30,428.84	4400 $ 1,020.00	$ 5,010.28	$ 24,751.32	$ 30,781.60	$ 29.40	1.2%
4500	$ 678.24	$ 5,112.90	$ 25,313.85	$ 31,104.99	4500 $ 1,020.00	$ 5,124.15	$ 25,313.85	$ 31,458.00	$ 29.42	1.1%
4600	$ 678.24	$ 5,226.52	$ 25,876.38	$ 31,781.14	4600 $ 1,020.00	$ 5,238.02	$ 25,876.38	$ 32,134.40	$ 29.44	1.1%
4700	$ 678.24	$ 5,340.14	$ 26,438.91	$ 32,457.29	4700 $ 1,020.00	$ 5,351.89	$ 26,438.91	$ 32,810.80	$ 29.46	1.1%
4800	$ 678.24	$ 5,453.76	$ 27,001.44	$ 33,133.44	4800 $ 1,020.00	$ 5,465.76	$ 27,001.44	$ 33,487.20	$ 29.48	1.1%
4900	$ 678.24	$ 5,567.38	$ 27,563.97	$ 33,809.59	4900 $ 1,020.00	$ 5,579.63	$ 27,563.97	$ 34,163.60	$ 29.50	1.0%
5000	$ 678.24	$ 5,681.00	$ 28,126.50	$ 34,485.74	5000 $ 1,020.00	$ 5,693.50	$ 28,126.50	$ 34,840.00	$ 29.52	1.0%
5100	$ 678.24	$ 5,794.62	$ 28,689.03	$ 35,161.89	5100 $ 1,020.00	$ 5,807.37	$ 28,689.03	$ 35,516.40	$ 29.54	1.0%
5200	$ 678.24	$ 5,908.24	$ 29,251.56	$ 35,838.04	5200 $ 1,020.00	$ 5,921.24	$ 29,251.56	$ 36,192.80	$ 29.56	1.0%
5300	$ 678.24	$ 6,021.86	$ 29,814.09	$ 36,514.19	5300 $ 1,020.00	$ 6,035.11	$ 29,814.09	$ 36,869.20	$ 29.58	1.0%
5400	$ 678.24	$ 6,135.48	$ 30,376.62	$ 37,190.34	5400 $ 1,020.00	$ 6,148.98	$ 30,376.62	$ 37,545.60	$ 29.61	1.0%
5500	$ 678.24	$ 6,249.10	$ 30,939.15	$ 37,866.49	5500 $ 1,020.00	$ 6,262.85	$ 30,939.15	$ 38,222.00	$ 29.63	0.9%
5600	$ 678.24	$ 6,362.72	$ 31,501.68	$ 38,542.64	5600 $ 1,020.00	$ 6,376.72	$ 31,501.68	$ 38,898.40	$ 29.65	0.9%
5700	$ 678.24	$ 6,476.34	$ 32,064.21	$ 39,218.79	5700 $ 1,020.00	$ 6,490.59	$ 32,064.21	$ 39,574.80	$ 29.67	0.9%
5800	$ 678.24	$ 6,589.96	$ 32,626.74	$ 39,894.94	5800 $ 1,020.00	$ 6,604.46	$ 32,626.74	$ 40,251.20	$ 29.69	0.9%
5900	$ 678.24	$ 6,703.58	$ 33,189.27	$ 40,571.09	5900 $ 1,020.00	$ 6,718.33	$ 33,189.27	$ 40,927.60	$ 29.71	0.9%
6000	$ 678.24	$ 6,817.20	$ 33,751.80	$ 41,247.24	6000 $ 1,020.00	$ 6,832.20	$ 33,751.80	$ 41,604.00	$ 29.73	0.9%
6100	$ 678.24	$ 6,930.82	$ 34,314.33	$ 41,923.39	6100 $ 1,020.00	$ 6,946.07	$ 34,314.33	$ 42,280.40	$ 29.75	0.9%
6200	$ 678.24	$ 7,044.44	$ 34,876.86	$ 42,599.54	6200 $ 1,020.00	$ 7,059.94	$ 34,876.86	$ 42,956.80	$ 29.77	0.8%
6300	$ 678.24	$ 7,158.06	$ 35,439.39	$ 43,275.69	6300 $ 1,020.00	$ 7,173.81	$ 35,439.39	$ 43,633.20	$ 29.79	0.8%
6400	$ 678.24	$ 7,271.68	$ 36,001.92	$ 43,951.84	6400 $ 1,020.00	$ 7,287.68	$ 36,001.92	$ 44,309.60	$ 29.81	0.8%
6500	$ 678.24	$ 7,385.30	$ 36,564.45	$ 44,627.99	6500 $ 1,020.00	$ 7,401.55	$ 36,564.45	$ 44,986.00	$ 29.83	0.8%
6600	$ 678.24	$ 7,498.92	$ 37,126.98	$ 45,304.14	6600 $ 1,020.00	$ 7,515.42	$ 37,126.98	$ 45,662.40	$ 29.86	0.8%
6700	$ 678.24	$ 7,612.54	$ 37,689.51	$ 45,980.29	6700 $ 1,020.00	$ 7,629.29	$ 37,689.51	$ 46,338.80	$ 29.88	0.8%
6800	$ 678.24	$ 7,726.16	$ 38,252.04	$ 46,656.44	6800 $ 1,020.00	$ 7,743.16	$ 38,252.04	$ 47,015.20	$ 29.90	0.8%
6900	$ 678.24	$ 7,839.78	$ 38,814.57	$ 47,332.59	6900 $ 1,020.00	$ 7,857.03	$ 38,814.57	$ 47,691.60	$ 29.92	0.8%
7000	$ 678.24	$ 7,953.40	$ 39,377.10	$ 48,008.74	7000 $ 1,020.00	$ 7,970.90	$ 39,377.10	$ 48,368.00	$ 29.94	0.7%
7100	$ 678.24	$ 8,067.02	$ 39,939.63	$ 48,684.89	7100 $ 1,020.00	$ 8,084.77	$ 39,939.63	$ 49,044.40	$ 29.96	0.7%

	Current Rates				Proposed Rates				Total Increase	
100	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 38.50	$ 0.8352	$ -		$ 60.00	$ 0.7385	$ -		Avg Monthly Bill Increase	% Increase
20000	$ 462.00	$ 16,704.00	$ -	$ 17,166.00	$ 720.00	$ 14,770.00	$ -	$ 15,490.00	$ (139.67)	-9.8%
20100	$ 462.00	$ 16,787.52	$ -	$ 17,249.52	$ 720.00	$ 14,843.85	$ -	$ 15,563.85	$ (140.47)	-9.8%
20200	$ 462.00	$ 16,871.04	$ -	$ 17,333.04	$ 720.00	$ 14,917.70	$ -	$ 15,637.70	$ (141.28)	-9.8%
20300	$ 462.00	$ 16,954.56	$ -	$ 17,416.56	$ 720.00	$ 14,991.55	$ -	$ 15,711.55	$ (142.08)	-9.8%
20400	$ 462.00	$ 17,038.08	$ -	$ 17,500.08	$ 720.00	$ 15,065.40	$ -	$ 15,785.40	$ (142.89)	-9.8%
20500	$ 462.00	$ 17,121.60	$ -	$ 17,583.60	$ 720.00	$ 15,139.25	$ -	$ 15,859.25	$ (143.70)	-9.8%
20600	$ 462.00	$ 17,205.12	$ -	$ 17,667.12	$ 720.00	$ 15,213.10	$ -	$ 15,933.10	$ (144.50)	-9.8%
20700	$ 462.00	$ 17,288.64	$ -	$ 17,750.64	$ 720.00	$ 15,286.95	$ -	$ 16,006.95	$ (145.31)	-9.8%
20800	$ 462.00	$ 17,372.16	$ -	$ 17,834.16	$ 720.00	$ 15,360.80	$ -	$ 16,080.80	$ (146.11)	-9.8%
20900	$ 462.00	$ 17,455.68	$ -	$ 17,917.68	$ 720.00	$ 15,434.65	$ -	$ 16,154.65	$ (146.92)	-9.8%
21000	$ 462.00	$ 17,539.20	$ -	$ 18,001.20	$ 720.00	$ 15,508.50	$ -	$ 16,228.50	$ (147.73)	-9.8%
21100	$ 462.00	$ 17,622.72	$ -	$ 18,084.72	$ 720.00	$ 15,582.35	$ -	$ 16,302.35	$ (148.53)	-9.9%
21200	$ 462.00	$ 17,706.24	$ -	$ 18,168.24	$ 720.00	$ 15,656.20	$ -	$ 16,376.20	$ (149.34)	-9.9%
21300	$ 462.00	$ 17,789.76	$ -	$ 18,251.76	$ 720.00	$ 15,730.05	$ -	$ 16,450.05	$ (150.14)	-9.9%
21400	$ 462.00	$ 17,873.28	$ -	$ 18,335.28	$ 720.00	$ 15,803.90	$ -	$ 16,523.90	$ (150.95)	-9.9%
21500	$ 462.00	$ 17,956.80	$ -	$ 18,418.80	$ 720.00	$ 15,877.75	$ -	$ 16,597.75	$ (151.75)	-9.9%
21600	$ 462.00	$ 18,040.32	$ -	$ 18,502.32	$ 720.00	$ 15,951.60	$ -	$ 16,671.60	$ (152.56)	-9.9%
21700	$ 462.00	$ 18,123.84	$ -	$ 18,585.84	$ 720.00	$ 16,025.45	$ -	$ 16,745.45	$ (153.37)	-9.9%
21800	$ 462.00	$ 18,207.36	$ -	$ 18,669.36	$ 720.00	$ 16,099.30	$ -	$ 16,819.30	$ (154.17)	-9.9%
21900	$ 462.00	$ 18,290.88	$ -	$ 18,752.88	$ 720.00	$ 16,173.15	$ -	$ 16,893.15	$ (154.98)	-9.9%
22000	$ 462.00	$ 18,374.40	$ -	$ 18,836.40	$ 720.00	$ 16,247.00	$ -	$ 16,967.00	$ (155.78)	-9.9%
22100	$ 462.00	$ 18,457.92	$ -	$ 18,919.92	$ 720.00	$ 16,320.85	$ -	$ 17,040.85	$ (156.59)	-9.9%
22200	$ 462.00	$ 18,541.44	$ -	$ 19,003.44	$ 720.00	$ 16,394.70	$ -	$ 17,114.70	$ (157.40)	-9.9%
22300	$ 462.00	$ 18,624.96	$ -	$ 19,086.96	$ 720.00	$ 16,468.55	$ -	$ 17,188.55	$ (158.20)	-9.9%
22400	$ 462.00	$ 18,708.48	$ -	$ 19,170.48	$ 720.00	$ 16,542.40	$ -	$ 17,262.40	$ (159.01)	-10.0%
22500	$ 462.00	$ 18,792.00	$ -	$ 19,254.00	$ 720.00	$ 16,616.25	$ -	$ 17,336.25	$ (159.81)	-10.0%
22600	$ 462.00	$ 18,875.52	$ -	$ 19,337.52	$ 720.00	$ 16,690.10	$ -	$ 17,410.10	$ (160.62)	-10.0%
22700	$ 462.00	$ 18,959.04	$ -	$ 19,421.04	$ 720.00	$ 16,763.95	$ -	$ 17,483.95	$ (161.42)	-10.0%
22800	$ 462.00	$ 19,042.56	$ -	$ 19,504.56	$ 720.00	$ 16,837.80	$ -	$ 17,557.80	$ (162.23)	-10.0%
22900	$ 462.00	$ 19,126.08	$ -	$ 19,588.08	$ 720.00	$ 16,911.65	$ -	$ 17,631.65	$ (163.04)	-10.0%
23000	$ 462.00	$ 19,209.60	$ -	$ 19,671.60	$ 720.00	$ 16,985.50	$ -	$ 17,705.50	$ (163.84)	-10.0%
23100	$ 462.00	$ 19,293.12	$ -	$ 19,755.12	$ 720.00	$ 17,059.35	$ -	$ 17,779.35	$ (164.65)	-10.0%
23200	$ 462.00	$ 19,376.64	$ -	$ 19,838.64	$ 720.00	$ 17,133.20	$ -	$ 17,853.20	$ (165.45)	-10.0%
23300	$ 462.00	$ 19,460.16	$ -	$ 19,922.16	$ 720.00	$ 17,207.05	$ -	$ 17,927.05	$ (166.26)	-10.0%
23400	$ 462.00	$ 19,543.68	$ -	$ 20,005.68	$ 720.00	$ 17,280.90	$ -	$ 18,000.90	$ (167.07)	-10.0%
23500	$ 462.00	$ 19,627.20	$ -	$ 20,089.20	$ 720.00	$ 17,354.75	$ -	$ 18,074.75	$ (167.87)	-10.0%
23600	$ 462.00	$ 19,710.72	$ -	$ 20,172.72	$ 720.00	$ 17,428.60	$ -	$ 18,148.60	$ (168.68)	-10.0%
23700	$ 462.00	$ 19,794.24	$ -	$ 20,256.24	$ 720.00	$ 17,502.45	$ -	$ 18,222.45	$ (169.48)	-10.0%
23800	$ 462.00	$ 19,877.76	$ -	$ 20,339.76	$ 720.00	$ 17,576.30	$ -	$ 18,296.30	$ (170.29)	-10.0%
23900	$ 462.00	$ 19,961.28	$ -	$ 20,423.28	$ 720.00	$ 17,650.15	$ -	$ 18,370.15	$ (171.09)	-10.1%
24000	$ 462.00	$ 20,044.80	$ -	$ 20,506.80	$ 720.00	$ 17,724.00	$ -	$ 18,444.00	$ (171.90)	-10.1%
24100	$ 462.00	$ 20,128.32	$ -	$ 20,590.32	$ 720.00	$ 17,797.85	$ -	$ 18,517.85	$ (172.71)	-10.1%

	Current Rates				Proposed Rates				Total Increase	
100	Service Charge	Delivery Charge	Cost of Gas	Total	Service Charge	Delivery Charge	Cost of Gas	Total		
Annual Usage (Mcfs)	$ 262.42	$ 0.8618	$ -		$ 300.00	$ 0.7296	$ -		Avg Monthly Bill Increase	% Increase
21000	$ 3,149.04	$ 18,097.80	$ -	$ 21,246.84	$ 3,600.00	$ 15,321.60	$ -	$ 18,921.60	$ (193.77)	-10.9%
21100	$ 3,149.04	$ 18,183.98	$ -	$ 21,333.02	$ 3,600.00	$ 15,394.56	$ -	$ 18,994.56	$ (194.87)	-11.0%
21200	$ 3,149.04	$ 18,270.16	$ -	$ 21,419.20	$ 3,600.00	$ 15,467.52	$ -	$ 19,067.52	$ (195.97)	-11.0%
21300	$ 3,149.04	$ 18,356.34	$ -	$ 21,505.38	$ 3,600.00	$ 15,540.48	$ -	$ 19,140.48	$ (197.08)	-11.0%
21400	$ 3,149.04	$ 18,442.52	$ -	$ 21,591.56	$ 3,600.00	$ 15,613.44	$ -	$ 19,213.44	$ (198.18)	-11.0%
21500	$ 3,149.04	$ 18,528.70	$ -	$ 21,677.74	$ 3,600.00	$ 15,686.40	$ -	$ 19,286.40	$ (199.28)	-11.0%
21600	$ 3,149.04	$ 18,614.88	$ -	$ 21,763.92	$ 3,600.00	$ 15,759.36	$ -	$ 19,359.36	$ (200.38)	-11.0%
21700	$ 3,149.04	$ 18,701.06	$ -	$ 21,850.10	$ 3,600.00	$ 15,832.32	$ -	$ 19,432.32	$ (201.48)	-11.1%
21800	$ 3,149.04	$ 18,787.24	$ -	$ 21,936.28	$ 3,600.00	$ 15,905.28	$ -	$ 19,505.28	$ (202.58)	-11.1%
21900	$ 3,149.04	$ 18,873.42	$ -	$ 22,022.46	$ 3,600.00	$ 15,978.24	$ -	$ 19,578.24	$ (203.69)	-11.1%
22000	$ 3,149.04	$ 18,959.60	$ -	$ 22,108.64	$ 3,600.00	$ 16,051.20	$ -	$ 19,651.20	$ (204.79)	-11.1%
22100	$ 3,149.04	$ 19,045.78	$ -	$ 22,194.82	$ 3,600.00	$ 16,124.16	$ -	$ 19,724.16	$ (205.89)	-11.1%
22200	$ 3,149.04	$ 19,131.96	$ -	$ 22,281.00	$ 3,600.00	$ 16,197.12	$ -	$ 19,797.12	$ (206.99)	-11.1%
22300	$ 3,149.04	$ 19,218.14	$ -	$ 22,367.18	$ 3,600.00	$ 16,270.08	$ -	$ 19,870.08	$ (208.09)	-11.2%
22400	$ 3,149.04	$ 19,304.32	$ -	$ 22,453.36	$ 3,600.00	$ 16,343.04	$ -	$ 19,943.04	$ (209.19)	-11.2%
22500	$ 3,149.04	$ 19,390.50	$ -	$ 22,539.54	$ 3,600.00	$ 16,416.00	$ -	$ 20,016.00	$ (210.30)	-11.2%
22600	$ 3,149.04	$ 19,476.68	$ -	$ 22,625.72	$ 3,600.00	$ 16,488.96	$ -	$ 20,088.96	$ (211.40)	-11.2%
22700	$ 3,149.04	$ 19,562.86	$ -	$ 22,711.90	$ 3,600.00	$ 16,561.92	$ -	$ 20,161.92	$ (212.50)	-11.2%
22800	$ 3,149.04	$ 19,649.04	$ -	$ 22,798.08	$ 3,600.00	$ 16,634.88	$ -	$ 20,234.88	$ (213.60)	-11.2%
22900	$ 3,149.04	$ 19,735.22	$ -	$ 22,884.26	$ 3,600.00	$ 16,707.84	$ -	$ 20,307.84	$ (214.70)	-11.3%
23000	$ 3,149.04	$ 19,821.40	$ -	$ 22,970.44	$ 3,600.00	$ 16,780.80	$ -	$ 20,380.80	$ (215.80)	-11.3%
23100	$ 3,149.04	$ 19,907.58	$ -	$ 23,056.62	$ 3,600.00	$ 16,853.76	$ -	$ 20,453.76	$ (216.91)	-11.3%
23200	$ 3,149.04	$ 19,993.76	$ -	$ 23,142.80	$ 3,600.00	$ 16,926.72	$ -	$ 20,526.72	$ (218.01)	-11.3%
23300	$ 3,149.04	$ 20,079.94	$ -	$ 23,228.98	$ 3,600.00	$ 16,999.68	$ -	$ 20,599.68	$ (219.11)	-11.3%
23400	$ 3,149.04	$ 20,166.12	$ -	$ 23,315.16	$ 3,600.00	$ 17,072.64	$ -	$ 20,672.64	$ (220.21)	-11.3%
23500	$ 3,149.04	$ 20,252.30	$ -	$ 23,401.34	$ 3,600.00	$ 17,145.60	$ -	$ 20,745.60	$ (221.31)	-11.3%
23600	$ 3,149.04	$ 20,338.48	$ -	$ 23,487.52	$ 3,600.00	$ 17,218.56	$ -	$ 20,818.56	$ (222.41)	-11.4%
23700	$ 3,149.04	$ 20,424.66	$ -	$ 23,573.70	$ 3,600.00	$ 17,291.52	$ -	$ 20,891.52	$ (223.52)	-11.4%
23800	$ 3,149.04	$ 20,510.84	$ -	$ 23,659.88	$ 3,600.00	$ 17,364.48	$ -	$ 20,964.48	$ (224.62)	-11.4%
23900	$ 3,149.04	$ 20,597.02	$ -	$ 23,746.06	$ 3,600.00	$ 17,437.44	$ -	$ 21,037.44	$ (225.72)	-11.4%
24000	$ 3,149.04	$ 20,683.20	$ -	$ 23,832.24	$ 3,600.00	$ 17,510.40	$ -	$ 21,110.40	$ (226.82)	-11.4%
24100	$ 3,149.04	$ 20,769.38	$ -	$ 23,918.42	$ 3,600.00	$ 17,583.36	$ -	$ 21,183.36	$ (227.92)	-11.4%
24200	$ 3,149.04	$ 20,855.56	$ -	$ 24,004.60	$ 3,600.00	$ 17,656.32	$ -	$ 21,256.32	$ (229.02)	-11.4%
24300	$ 3,149.04	$ 20,941.74	$ -	$ 24,090.78	$ 3,600.00	$ 17,729.28	$ -	$ 21,329.28	$ (230.13)	-11.5%
24400	$ 3,149.04	$ 21,027.92	$ -	$ 24,176.96	$ 3,600.00	$ 17,802.24	$ -	$ 21,402.24	$ (231.23)	-11.5%
24500	$ 3,149.04	$ 21,114.10	$ -	$ 24,263.14	$ 3,600.00	$ 17,875.20	$ -	$ 21,475.20	$ (232.33)	-11.5%
24600	$ 3,149.04	$ 21,200.28	$ -	$ 24,349.32	$ 3,600.00	$ 17,948.16	$ -	$ 21,548.16	$ (233.43)	-11.5%
24700	$ 3,149.04	$ 21,286.46	$ -	$ 24,435.50	$ 3,600.00	$ 18,021.12	$ -	$ 21,621.12	$ (234.53)	-11.5%
24800	$ 3,149.04	$ 21,372.64	$ -	$ 24,521.68	$ 3,600.00	$ 18,094.08	$ -	$ 21,694.08	$ (235.63)	-11.5%
24900	$ 3,149.04	$ 21,458.82	$ -	$ 24,607.86	$ 3,600.00	$ 18,167.04	$ -	$ 21,767.04	$ (236.74)	-11.5%
25000	$ 3,149.04	$ 21,545.00	$ -	$ 24,694.04	$ 3,600.00	$ 18,240.00	$ -	$ 21,840.00	$ (237.84)	-11.6%
25100	$ 3,149.04	$ 21,631.18	$ -	$ 24,780.22	$ 3,600.00	$ 18,312.96	$ -	$ 21,912.96	$ (238.94)	-11.6%

	Current Rates				Proposed Rates				Total Increase	
2000 Annual Usage (Mcfs)	Service Charge	Delivery Charge	Cost of Gas	Total	Annual Usage (Mcfs)	Service Charge	Delivery Charge	Total	Avg Monthly Bill Increase	% Increase
	$ 442.43	$ 1.2920	$ -			$ 750.00	$ 1.0881	$ -		
3000	$ 5,309.16	$ 3,876.00	$ -	$ 9,185.16	3000	$ 9,000.00	$ 3,264.30	$ -	$ 12,264.30	$ 256.60	33.5%
5000	$ 5,309.16	$ 6,460.00	$ -	$ 11,769.16	5000	$ 9,000.00	$ 5,440.50	$ -	$ 14,440.50	$ 222.61	22.7%
7000	$ 5,309.16	$ 9,044.00	$ -	$ 14,353.16	7000	$ 9,000.00	$ 7,616.70	$ -	$ 16,616.70	$ 188.63	15.8%
9000	$ 5,309.16	$ 11,628.00	$ -	$ 16,937.16	9000	$ 9,000.00	$ 9,792.90	$ -	$ 18,792.90	$ 154.65	11.0%
11000	$ 5,309.16	$ 14,212.00	$ -	$ 19,521.16	11000	$ 9,000.00	$ 11,969.10	$ -	$ 20,969.10	$ 120.66	7.4%
13000	$ 5,309.16	$ 16,796.00	$ -	$ 22,105.16	13000	$ 9,000.00	$ 14,145.30	$ -	$ 23,145.30	$ 86.68	4.7%
15000	$ 5,309.16	$ 19,380.00	$ -	$ 24,689.16	15000	$ 9,000.00	$ 16,321.50	$ -	$ 25,321.50	$ 52.70	2.6%
17000	$ 5,309.16	$ 21,964.00	$ -	$ 27,273.16	17000	$ 9,000.00	$ 18,497.70	$ -	$ 27,497.70	$ 18.71	0.8%
19000	$ 5,309.16	$ 24,548.00	$ -	$ 29,857.16	19000	$ 9,000.00	$ 20,673.90	$ -	$ 29,673.90	$ (15.27)	-0.6%
21000	$ 5,309.16	$ 27,132.00	$ -	$ 32,441.16	21000	$ 9,000.00	$ 22,850.10	$ -	$ 31,850.10	$ (49.25)	-1.8%
23000	$ 5,309.16	$ 29,716.00	$ -	$ 35,025.16	23000	$ 9,000.00	$ 25,026.30	$ -	$ 34,026.30	$ (83.24)	-2.9%
25000	$ 5,309.16	$ 32,300.00	$ -	$ 37,609.16	25000	$ 9,000.00	$ 27,202.50	$ -	$ 36,202.50	$ (117.22)	-3.7%
27000	$ 5,309.16	$ 34,884.00	$ -	$ 40,193.16	27000	$ 9,000.00	$ 29,378.70	$ -	$ 38,378.70	$ (151.21)	-4.5%
29000	$ 5,309.16	$ 37,468.00	$ -	$ 42,777.16	29000	$ 9,000.00	$ 31,554.90	$ -	$ 40,554.90	$ (185.19)	-5.2%
31000	$ 5,309.16	$ 40,052.00	$ -	$ 45,361.16	31000	$ 9,000.00	$ 33,731.10	$ -	$ 42,731.10	$ (219.17)	-5.8%
33000	$ 5,309.16	$ 42,636.00	$ -	$ 47,945.16	33000	$ 9,000.00	$ 35,907.30	$ -	$ 44,907.30	$ (253.16)	-6.3%
35000	$ 5,309.16	$ 45,220.00	$ -	$ 50,529.16	35000	$ 9,000.00	$ 38,083.50	$ -	$ 47,083.50	$ (287.14)	-6.8%
37000	$ 5,309.16	$ 47,804.00	$ -	$ 53,113.16	37000	$ 9,000.00	$ 40,259.70	$ -	$ 49,259.70	$ (321.12)	-7.3%
39000	$ 5,309.16	$ 50,388.00	$ -	$ 55,697.16	39000	$ 9,000.00	$ 42,435.90	$ -	$ 51,435.90	$ (355.11)	-7.7%
41000	$ 5,309.16	$ 52,972.00	$ -	$ 58,281.16	41000	$ 9,000.00	$ 44,612.10	$ -	$ 53,612.10	$ (389.09)	-8.0%
43000	$ 5,309.16	$ 55,556.00	$ -	$ 60,865.16	43000	$ 9,000.00	$ 46,788.30	$ -	$ 55,788.30	$ (423.07)	-8.3%
45000	$ 5,309.16	$ 58,140.00	$ -	$ 63,449.16	45000	$ 9,000.00	$ 48,964.50	$ -	$ 57,964.50	$ (457.06)	-8.6%
47000	$ 5,309.16	$ 60,724.00	$ -	$ 66,033.16	47000	$ 9,000.00	$ 51,140.70	$ -	$ 60,140.70	$ (491.04)	-8.9%
49000	$ 5,309.16	$ 63,308.00	$ -	$ 68,617.16	49000	$ 9,000.00	$ 53,316.90	$ -	$ 62,316.90	$ (525.02)	-9.2%
51000	$ 5,309.16	$ 65,892.00	$ -	$ 71,201.16	51000	$ 9,000.00	$ 55,493.10	$ -	$ 64,493.10	$ (559.01)	-9.4%
53000	$ 5,309.16	$ 68,476.00	$ -	$ 73,785.16	53000	$ 9,000.00	$ 57,669.30	$ -	$ 66,669.30	$ (592.99)	-9.6%
55000	$ 5,309.16	$ 71,060.00	$ -	$ 76,369.16	55000	$ 9,000.00	$ 59,845.50	$ -	$ 68,845.50	$ (626.97)	-9.9%
57000	$ 5,309.16	$ 73,644.00	$ -	$ 78,953.16	57000	$ 9,000.00	$ 62,021.70	$ -	$ 71,021.70	$ (660.95)	-10.0%
59000	$ 5,309.16	$ 76,228.00	$ -	$ 81,537.16	59000	$ 9,000.00	$ 64,197.90	$ -	$ 73,197.90	$ (694.94)	-10.2%
61000	$ 5,309.16	$ 78,812.00	$ -	$ 84,121.16	61000	$ 9,000.00	$ 66,374.10	$ -	$ 75,374.10	$ (728.92)	-10.4%
63000	$ 5,309.16	$ 81,396.00	$ -	$ 86,705.16	63000	$ 9,000.00	$ 68,550.30	$ -	$ 77,550.30	$ (762.91)	-10.6%
65000	$ 5,309.16	$ 83,980.00	$ -	$ 89,289.16	65000	$ 9,000.00	$ 70,726.50	$ -	$ 79,726.50	$ (796.89)	-10.7%
67000	$ 5,309.16	$ 86,564.00	$ -	$ 91,873.16	67000	$ 9,000.00	$ 72,902.70	$ -	$ 81,902.70	$ (830.87)	-10.9%
69000	$ 5,309.16	$ 89,148.00	$ -	$ 94,457.16	69000	$ 9,000.00	$ 75,078.90	$ -	$ 84,078.90	$ (864.86)	-11.0%
71000	$ 5,309.16	$ 91,732.00	$ -	$ 97,041.16	71000	$ 9,000.00	$ 77,255.10	$ -	$ 86,255.10	$ (898.84)	-11.1%
73000	$ 5,309.16	$ 94,316.00	$ -	$ 99,625.16	73000	$ 9,000.00	$ 79,431.30	$ -	$ 88,431.30	$ (932.82)	-11.2%
75000	$ 5,309.16	$ 96,900.00	$ -	$ 102,209.16	75000	$ 9,000.00	$ 81,607.50	$ -	$ 90,607.50	$ (966.81)	-11.4%
77000	$ 5,309.16	$ 99,484.00	$ -	$ 104,793.16	77000	$ 9,000.00	$ 83,783.70	$ -	$ 92,783.70	$ (1,000.79)	-11.5%
79000	$ 5,309.16	$ 102,068.00	$ -	$ 107,377.16	79000	$ 9,000.00	$ 85,959.90	$ -	$ 94,959.90	$ (1,034.77)	-11.6%
81000	$ 5,309.16	$ 104,652.00	$ -	$ 109,961.16	81000	$ 9,000.00	$ 88,136.10	$ -	$ 97,136.10	$ (1,068.76)	-11.7%
83000	$ 5,309.16	$ 107,236.00	$ -	$ 112,545.16	83000	$ 9,000.00	$ 90,312.30	$ -	$ 99,312.30	$ (1,102.74)	-11.8%
85000	$ 5,309.16	$ 109,820.00	$ -	$ 115,129.16	85000	$ 9,000.00	$ 92,488.50	$ -	$ 101,488.50	$ (1,136.72)	-11.8%

	Current Rates				Proposed Rates				Total Increase	
2000 Annual Usage (Mcfs)	Service Charge	Delivery Charge	Cost of Gas	Total	Annual Usage (Mcfs)	Service Charge	Delivery Charge	Cost of Gas	Total	Avg Monthly Bill Increase	% Increase
	$ 144.53	$ 1.2314	$ -			$ 85.00	$ 1.1387	$ -			
3000	$ 1,734.36	$ 3,694.20	$ -	$ 5,428.56	3000	$ 1,020.00	$ 3,416.10	$ -	$ 4,436.10	$ (82.71)	-18.3%
5000	$ 1,734.36	$ 6,157.00	$ -	$ 7,891.36	5000	$ 1,020.00	$ 5,693.50	$ -	$ 6,713.50	$ (98.16)	-14.9%
7000	$ 1,734.36	$ 8,619.80	$ -	$ 10,354.16	7000	$ 1,020.00	$ 7,970.90	$ -	$ 8,990.90	$ (113.61)	-13.2%
9000	$ 1,734.36	$ 11,082.60	$ -	$ 12,816.96	9000	$ 1,020.00	$ 10,248.30	$ -	$ 11,268.30	$ (129.06)	-12.1%
11000	$ 1,734.36	$ 13,545.40	$ -	$ 15,279.76	11000	$ 1,020.00	$ 12,525.70	$ -	$ 13,545.70	$ (144.51)	-11.3%
13000	$ 1,734.36	$ 16,008.20	$ -	$ 17,742.56	13000	$ 1,020.00	$ 14,803.10	$ -	$ 15,823.10	$ (159.96)	-10.8%
15000	$ 1,734.36	$ 18,471.00	$ -	$ 20,205.36	15000	$ 1,020.00	$ 17,080.50	$ -	$ 18,100.50	$ (175.41)	-10.4%
17000	$ 1,734.36	$ 20,933.80	$ -	$ 22,668.16	17000	$ 1,020.00	$ 19,357.90	$ -	$ 20,377.90	$ (190.86)	-10.1%
19000	$ 1,734.36	$ 23,396.60	$ -	$ 25,130.96	19000	$ 1,020.00	$ 21,635.30	$ -	$ 22,655.30	$ (206.31)	-9.9%
21000	$ 1,734.36	$ 25,859.40	$ -	$ 27,593.76	21000	$ 1,020.00	$ 23,912.70	$ -	$ 24,932.70	$ (221.76)	-9.6%
23000	$ 1,734.36	$ 28,322.20	$ -	$ 30,056.56	23000	$ 1,020.00	$ 26,190.10	$ -	$ 27,210.10	$ (237.21)	-9.5%
25000	$ 1,734.36	$ 30,785.00	$ -	$ 32,519.36	25000	$ 1,020.00	$ 28,467.50	$ -	$ 29,487.50	$ (252.66)	-9.3%
27000	$ 1,734.36	$ 33,247.80	$ -	$ 34,982.16	27000	$ 1,020.00	$ 30,744.90	$ -	$ 31,764.90	$ (268.11)	-9.2%
29000	$ 1,734.36	$ 35,710.60	$ -	$ 37,444.96	29000	$ 1,020.00	$ 33,022.30	$ -	$ 34,042.30	$ (283.56)	-9.1%
31000	$ 1,734.36	$ 38,173.40	$ -	$ 39,907.76	31000	$ 1,020.00	$ 35,299.70	$ -	$ 36,319.70	$ (299.01)	-9.0%
33000	$ 1,734.36	$ 40,636.20	$ -	$ 42,370.56	33000	$ 1,020.00	$ 37,577.10	$ -	$ 38,597.10	$ (314.46)	-8.9%
35000	$ 1,734.36	$ 43,099.00	$ -	$ 44,833.36	35000	$ 1,020.00	$ 39,854.50	$ -	$ 40,874.50	$ (329.91)	-8.8%
37000	$ 1,734.36	$ 45,561.80	$ -	$ 47,296.16	37000	$ 1,020.00	$ 42,131.90	$ -	$ 43,151.90	$ (345.36)	-8.8%
39000	$ 1,734.36	$ 48,024.60	$ -	$ 49,758.96	39000	$ 1,020.00	$ 44,409.30	$ -	$ 45,429.30	$ (360.81)	-8.7%
41000	$ 1,734.36	$ 50,487.40	$ -	$ 52,221.76	41000	$ 1,020.00	$ 46,686.70	$ -	$ 47,706.70	$ (376.26)	-8.6%
43000	$ 1,734.36	$ 52,950.20	$ -	$ 54,684.56	43000	$ 1,020.00	$ 48,964.10	$ -	$ 49,984.10	$ (391.71)	-8.6%
45000	$ 1,734.36	$ 55,413.00	$ -	$ 57,147.36	45000	$ 1,020.00	$ 51,241.50	$ -	$ 52,261.50	$ (407.16)	-8.5%
47000	$ 1,734.36	$ 57,875.80	$ -	$ 59,610.16	47000	$ 1,020.00	$ 53,518.90	$ -	$ 54,538.90	$ (422.61)	-8.5%
49000	$ 1,734.36	$ 60,338.60	$ -	$ 62,072.96	49000	$ 1,020.00	$ 55,796.30	$ -	$ 56,816.30	$ (438.06)	-8.5%
51000	$ 1,734.36	$ 62,801.40	$ -	$ 64,535.76	51000	$ 1,020.00	$ 58,073.70	$ -	$ 59,093.70	$ (453.51)	-8.4%
53000	$ 1,734.36	$ 65,264.20	$ -	$ 66,998.56	53000	$ 1,020.00	$ 60,351.10	$ -	$ 61,371.10	$ (468.95)	-8.4%
55000	$ 1,734.36	$ 67,727.00	$ -	$ 69,461.36	55000	$ 1,020.00	$ 62,628.50	$ -	$ 63,648.50	$ (484.41)	-8.4%
57000	$ 1,734.36	$ 70,189.80	$ -	$ 71,924.16	57000	$ 1,020.00	$ 64,905.90	$ -	$ 65,925.90	$ (499.86)	-8.3%
59000	$ 1,734.36	$ 72,652.60	$ -	$ 74,386.96	59000	$ 1,020.00	$ 67,183.30	$ -	$ 68,203.30	$ (515.31)	-8.3%
61000	$ 1,734.36	$ 75,115.40	$ -	$ 76,849.76	61000	$ 1,020.00	$ 69,460.70	$ -	$ 70,480.70	$ (530.76)	-8.3%
63000	$ 1,734.36	$ 77,578.20	$ -	$ 79,312.56	63000	$ 1,020.00	$ 71,738.10	$ -	$ 72,758.10	$ (546.20)	-8.3%
65000	$ 1,734.36	$ 80,041.00	$ -	$ 81,775.36	65000	$ 1,020.00	$ 74,015.50	$ -	$ 75,035.50	$ (561.66)	-8.2%
67000	$ 1,734.36	$ 82,503.80	$ -	$ 84,238.16	67000	$ 1,020.00	$ 76,292.90	$ -	$ 77,312.90	$ (577.11)	-8.2%
69000	$ 1,734.36	$ 84,966.60	$ -	$ 86,700.96	69000	$ 1,020.00	$ 78,570.30	$ -	$ 79,590.30	$ (592.56)	-8.2%
71000	$ 1,734.36	$ 87,429.40	$ -	$ 89,163.76	71000	$ 1,020.00	$ 80,847.70	$ -	$ 81,867.70	$ (608.01)	-8.2%
73000	$ 1,734.36	$ 89,892.20	$ -	$ 91,626.56	73000	$ 1,020.00	$ 83,125.10	$ -	$ 84,145.10	$ (623.45)	-8.2%
75000	$ 1,734.36	$ 92,355.00	$ -	$ 94,089.36	75000	$ 1,020.00	$ 85,402.50	$ -	$ 86,422.50	$ (638.91)	-8.1%
77000	$ 1,734.36	$ 94,817.80	$ -	$ 96,552.16	77000	$ 1,020.00	$ 87,679.90	$ -	$ 88,699.90	$ (654.36)	-8.1%
79000	$ 1,734.36	$ 97,280.60	$ -	$ 99,014.96	79000	$ 1,020.00	$ 89,957.30	$ -	$ 90,977.30	$ (669.81)	-8.1%
81000	$ 1,734.36	$ 99,743.40	$ -	$ 101,477.76	81000	$ 1,020.00	$ 92,234.70	$ -	$ 93,254.70	$ (685.26)	-8.1%
83000	$ 1,734.36	$ 102,206.20	$ -	$ 103,940.56	83000	$ 1,020.00	$ 94,512.10	$ -	$ 95,532.10	$ (700.70)	-8.1%
85000	$ 1,734.36	$ 104,669.00	$ -	$ 106,403.36	85000	$ 1,020.00	$ 96,789.50	$ -	$ 97,809.50	$ (716.16)	-8.1%

Residential Recovery

Year	Current WNA	Proposed Winter WNA	Proposed Annual WNA	VAR Winter	VAR Annual
2007	$1,957,247	$4,022,111	$1,938,155	$2,064,864	($19,092)
2008	($7,027,426)	($3,166,380)	($6,815,715)	$3,861,046	$211,711
2009	($1,595,304)	$6,207,896	($1,529,737)	$7,803,200	$65,567
2010	($1,342,649)	($3,538,871)	($1,255,735)	($2,196,222)	$86,914
2011	($2,273,884)	($161,997)	($2,184,655)	$2,111,887	$89,229
Total	($10,282,016)	$3,362,759	($9,847,687)	**$13,644,775**	$434,329

GS Recovery

Year	Current WNA	Proposed Winter WNA	Proposed Annual WNA	VAR Winter	VAR Annual
2007	$526,220	$1,080,999	$487,507	$554,779	($38,713)
2008	($1,698,531)	($760,477)	($1,544,127)	$938,054	$154,404
2009	($359,482)	$1,670,741	($339,934)	$2,030,223	$19,548
2010	($251,817)	($831,371)	($212,571)	($579,554)	$39,246
2011	($513,499)	$711	($462,638)	$514,210	$50,861
Total	($2,297,109)	$1,160,603	($2,071,763)	**$3,457,712**	$225,346

Total Recovery

Year	Current WNA	Proposed Winter WNA	Proposed Annual WNA	VAR Winter	VAR Annual
2007	$2,483,467	$5,103,110	$2,425,662	$2,619,643	($57,805)
2008	($8,725,957)	($3,926,857)	($8,359,842)	$4,799,100	$366,115
2009	($1,954,786)	$7,878,637	($1,869,671)	$9,833,423	$85,115
2010	($1,594,466)	($4,370,242)	($1,468,306)	($2,775,776)	$126,160
2011	($2,787,383)	($161,286)	($2,647,293)	$2,626,097	$140,090
Total	($12,579,125)	$4,523,362	($11,919,450)	**$17,102,487**	$659,675