

The Law Offices of

**WILSON, HUTCHINSON & LITTLEPAGE**

611 Frederica Street  
Owensboro, Kentucky 42301  
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RECEIVED

JAN 21 2016

PUBLIC SERVICE  
COMMISSION

William L. Wilson, Jr.  
Mark R. Hutchinson  
T. Tommy Littlepage

[bill@whplawfirm.com](mailto:bill@whplawfirm.com)  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)  
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January 20, 2016

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Case No. 2016-00053

Re: WKG Storage, Inc.  
Application For Adjustment  
Of Rates Pursuant to 807 KAR 5:076

Dear Mr. Derouen:

WKG Gas Storage, Inc. ("WKG") submits the attached Application For Rate Adjustment for Small Utilities Pursuant to 807 KAR 5:076 (Alternative Rate Filing). Pursuant to 807 KAR 5:076, Section 17, WKG requests a deviation from the requirements of 807 KAR 5:076, Section 2 (3) and 807 KAR 5:076 Section 3(1).

Section 2 of 807 KAR 5:076 provides that a utility may apply for an adjustment of rates under the procedure established for small utilities if it:

- (1) Had gross annual revenue in the immediate calendar year of \$5,000,000 or less;
- (2) Maintained adequate financial records fully separated from a commonly owned enterprise; and
- (3) Filed with the commission fully completed annual reports for the immediate past year and for the two (2) prior years if the utility has been in existence that long.

WKG satisfies the requirements of (1) and (2) above, but seeks a deviation from the requirements of subsection (3), for the reasons set forth herein. WKG is not required to file the annual reports referred to in subpart (3) of Section 2 above and accordingly has not filed such reports with the Commission. For the reasons set forth below, good cause exists for allowing

WKG to proceed with this case even though annual reports have not been filed.

The equivalent information and financial data that would have been reflected in the annual reports for 2013 and 2014 had they been filed, are reflected in the financial reports appended to the Application under the Tabs designated as "Annual Report 2013" and "Annual Report 2014." Accordingly, the Commission is being provided with the information and financial data that would have been reflected in the annual reports for 2013 and 2014 had they been filed. The data for 2015 is not available yet as that year has just recently ended. The twelve months prior information through June 30, 2015 is included under the Tab designated as "Statement of Adjusted Operations." WKG will supplement its filing with the equivalent information and financial data for 2015 when that information is available. WKG notes that if it was required to file the annual reports referenced in Section 2 of 807 KAR 5:076, the 2015 report would not be due until April 1, 2016.

Section 3 of 807 KAR 5:076 lists seven categories of information that can make up the record upon which the Commission's decision is based. Subsection (1) of 807 KAR 5:076, Section 3 refers to the annual reports for the current year as well as the prior two years as one of the categories. This subsection, however, contains the qualifier, when referring to the prior two years of reports, "...if the utility has been in existence that long". This same qualifier is contained in subsection 3 of Section (2) of 807 KAR 5:076, referred to above.

The significance of this qualifier is not that it applies to WKG (as WKG has been in existence for longer than three years), but rather, that a determination of a rate adjustment request can be made under 807 KAR 5:076 without two years of annual reports.

The other categories of information listed in Section 3 of 807 KAR 5:076 consist of a fully completed ARF FORM-1(which is submitted herewith) as well as additional information to be submitted during the discovery and/or hearing process. Accordingly, except for the non-existent annual reports, all other information and items that are to be contained in the record supporting the Commission's decision are either contained in WKG's attached Application or can be submitted to the record during the discovery or hearing phases of this proceeding.

WKG respectfully submits that financial information contained in its attached Application is sufficient for the Commission to determine whether WKG's requested rate adjustment will produce fair, just and reasonable rates. If that is not the case and the Commission needs additional information, it can and will be provided by WKG during the discovery and hearing phases.

WKG clearly qualifies as a small utility as its annual gross revenue for the year ending June 30, 2015, was far less than \$5,000,000 and it has maintained adequate records. Also significant is the fact that WKG has only one customer. Clearly, this is the very type of case that should be handled under the simplified procedures of 807 KAR 5:076.

Lastly, the Commission has previously allowed small companies such as WKG to proceed under 807 KAR 5:076 for a rate adjustment even though annual reports had not been filed. See, e.g., Apache Gas Transmission Company, Inc. KSPC 2007-00354.

Respectfully submitted.

Wilson, Hutchinson & Littlepage

By:   
T. Tommy Littlepage

**SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY**

**APPLICATION FOR RATE ADJUSTMENT  
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

**WKG Storage, Inc.**

RECEIVED  
JAN 21 2016  
PUBLIC SERVICE  
COMMISSION

(Name of Utility)

**2929 W Sam Houston Parkway, Suite 200**

(Business Mailing Address - Number and Street, or P.O. Box)

**Houston, Texas 77043**

(Business Mailing Address - City, State, and Zip)

**713.428.4600**

(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

**T. Tommy Littlepage**

(Name)

**611 Frederica Street**

(Address - Number and Street or P.O. Box)

**Owensboro, Kentucky 42301**

(Address - City, State, Zip)

**(270) 926-5011**

(Telephone Number)

**ttommy@whplawfirm.com**

(Email Address)

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

|   | YES                                 | NO                                  | N/A |
|---|-------------------------------------|-------------------------------------|-----|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less or less in gross annual revenue.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |     |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |     |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |     |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |     |
| 3. Applicant's records are kept separate from other commonly-owned enterprises.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |     |

- |  | YES                                 | NO                                  | N/A                                 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 4. a. Applicant is a corporation that is organized under the laws of the state of <u>Delaware</u> , is authorized to operate in, and is in good standing in the state of Kentucky.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| d. Applicant is a sole proprietorship or partnership.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| e. Applicant is a water district organized pursuant to KRS Chapter 74.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| f. Applicant is a water association organized pursuant to KRS Chapter 273.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b>   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. <b>(Attach a copy of customer notice.)</b> | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." <b>(Attach completed "Reasons for Application" Attachment.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |

- |  | YES                                 | NO                                  | N/A                                 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." <b>(Attach completed "Current and Proposed Rates" Attachment.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, _____.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| 10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." <b>(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of <u>\$733,333</u> and total revenues from service rates of <u>\$2,308,333</u> . The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. <b>(Attach a completed "Revenue Requirement Calculation" Attachment.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 12. As of the <b>date of the filing of this application</b> , Applicant <u>1</u> had customers.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 13. A billing analysis of Applicant's current and proposed rates is attached to this application. <b>(Attach a completed "Billing Analysis" Attachment.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 14. Applicant's depreciation schedule of utility plant in service is attached. <b>(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

- |   | YES                                 | NO                                  | N/A                                 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| b. Applicant is required to file state and federal tax returns.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| c. Applicant's most recent state and federal tax returns are attached to this Application.<br>(Attach a copy of returns.)   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 17. Approximately \$0 (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |
| 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.                           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

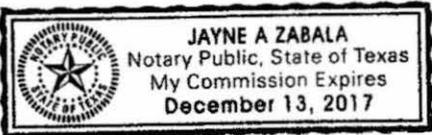
Signed Louis P. Gregory  
Officer of the Company/Authorized Representative

Title Sr. VP, General Counsel & Corp. Secretary

Date 12.9.2015

State of Texas  
COMMONWEALTH OF KENTUCKY  
COUNTY OF Dicks

Before me appeared Louis P. Gregory, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.



Jayne A. Zabala  
Notary Public  
My commission expires: 12.13.2017

LIST OF ATTACHMENTS  
(Indicate all documents submitted by checking box)

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment"
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

Rob Ellis  
WKG Storage, Inc.  
381 Riverside Drive Suite 120  
Franklin, TN 37064

October 16, 2015

**VIA ELECTRONIC MAIL**

Atmos Energy Corporation  
Attn: Contract Administration  
5430 LBJ Freeway, Suite 1600  
Dallas TX 75240

To Whom it May Concern:

Pursuant to Article 2.2 of the Underground Natural Gas Storage Agreement, dated May 1, 2004 between WKG Storage, Inc. ("WKG") and Atmos Energy Corporation, WKG hereby provides advance written notice that it intends to make a filing with the Kentucky Public Service Commission ("Commission") seeking changes in the effective rate schedules and tariff of WKG. WKG intends to make this filing with the Commission on or shortly after, but in no case earlier, than November 16, 2015.

Should Atmos Energy Corporation have any specific questions about this filing, please contact David M. Tucker at 615-465-5805.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Ellis", is written over a horizontal line.

Rob Ellis  
Vice President  
WKG Storage, Inc.

# WKG Storage, Inc. ARF Form 1 Reasons for Application Attachment

Application For Rate Adjustment  
Before the Public Service Commission  
For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

## Question 7. Reasons for Application

Applicant requires a rate adjustment to reflect current operating costs and investments in its regulated rates. Please see response to 10 for the detail of revenue, expenses, and investment which indicates that current revenues are insufficient to meet current revenue requirement of \$2,308,333.

# WKG Storage, Inc. ARF Form 1 Attachment

Application For Rate Adjustment  
Before the Public Service Commission  
For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

## Question 8. Current and Proposed Rates

| <u>Line No.</u> | <u>Description</u><br>(a)                             | <u>Current Rate</u><br>(b) | <u>Proposed Rate</u><br>(c) |
|-----------------|---|----------------------------|-----------------------------|
| 1               | <b>Firm Transportation Rates (\$/1000 cubic feet)</b> |                            |                             |
| 2               | Storage Transportation (TS-1) Injection               | \$0.1500                   | \$0.1649                    |
| 3               | Storage Transportation (TS-1) -<br>Withdrawal         | \$0.1500                   | \$0.1649                    |
| 4               | Storage Service (S-1) - Reservation                   | \$0.0500                   | \$0.0824                    |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
COST OF SERVICE SCHEDULES AND WORKPAPERS  
TEST YEAR ENDING JUNE 30, 2015**

Totals may vary due to rounding.

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
RATE COMPARISON / PROOF OF REVENUES  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description<br>(a)                                    | Current Rate<br>(b)    | Proposed Rate<br>(c)        |                        |                      |                       |
|----------|---|------------------------|-----------------------------|------------------------|----------------------|-----------------------|
| 1        | <b>Firm Transportation Rates (\$/1000 cubic feet)</b> |                        |                             |                        |                      |                       |
| 2        | Storage Transportation (TS-1) Injection               | \$0.1500               | \$0.1649                    |                        |                      |                       |
| 3        | Storage Transportation (TS-1) - Withdrawal            | \$0.1500               | \$0.1649                    |                        |                      |                       |
| 4        | Storage Service (S-1) - Reservation                   | \$0.0500               | \$0.0824                    |                        |                      |                       |
|          |   | <u>Capacity</u><br>(b) | <u>Proposed Rate</u><br>(c) | <u>Discount</u><br>(d) | <u>Months</u><br>(e) | <u>Revenue</u><br>(f) |
| 5        | <b>Proof of Revenue - Proposed Rates:</b>             |                        |                             |                        |                      |                       |
| 6        | TS-1 Rate - Injection                                 | 1,750,000              | \$0.1649                    |                        |                      | 288,575               |
| 7        | TS-1 Rate - Withdrawal                                | 1,750,000              | \$0.1649                    |                        |                      | 288,575               |
| 8        | Total TS-1  |                        |                             |                        |                      | <u>577,150</u>        |
| 9        | S-1 Storage Reservation                               | 1,750,000              | \$0.0824                    | 90%                    | 12                   | 1,557,360             |
| 10       | Annual Demand Charge                                  |                        |                             |                        |                      | <u>2,134,510</u>      |
| 11       | Monthly Demand Charge                                 |                        |                             |                        |                      | 177,876               |
| 12       | <b>Proof of Revenue - Existing Rates:</b>             |                        |                             |                        |                      |                       |
| 13       | TS-1 Rate - Injection                                 | 1,750,000              | \$0.1500                    |                        |                      | 262,500               |
| 14       | TS-1 Rate - Withdrawal                                | 1,750,000              | \$0.1500                    |                        |                      | 262,500               |
| 15       | Total TS-1  |                        |                             |                        |                      | <u>525,000</u>        |
| 16       | S-1 Storage Reservation                               | 1,750,000              | \$0.0500                    | 90%                    | 12                   | 945,000               |
| 17       | Annual Demand Charge                                  |                        |                             |                        |                      | <u>1,470,000</u>      |
| 18       | Monthly Demand Charge                                 |                        |                             |                        |                      | 122,500               |

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**RATE DESIGN**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description<br>(A)                                     | Reference<br>(B)    | Storage<br>Transportation<br>(TS-1)<br>(C) | Storage<br>Service (S-1)<br>(D) | Total Cost of<br>Service<br>(E) |
|----------|--|---------------------|--|---------------------------------|---------------------------------|
| 1        | Allocated Storage Costs 1/                             | Schedule A          | \$ 577,083                                 | \$ 1,731,250                    | \$ 2,308,333                    |
| 2        | Monthly Billing Determinants<br><b>Proposed Rates:</b> | Contracted Capacity | 1,750,000                                  | 1,750,000                       |                                 |
| 3        | Transportation Injection                               |                     | \$0.1649                                   |                                 |                                 |
| 4        | Transportation Withdrawal                              |                     | \$0.1649                                   |                                 |                                 |
| 5        | Storage Reservation<br><b>Current Rates:</b>           |                     |  | \$0.0824                        |                                 |
| 6        | Transportation Injection                               |                     | \$0.1500                                   |                                 |                                 |
| 7        | Transportation Withdrawal                              |                     | \$0.1500                                   |                                 |                                 |
| 8        | Storage Reservation                                    |                     |  | \$0.050                         |                                 |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
COST OF SERVICE  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description  | Reference  | Per Book     | Adjustments | Adjusted Cost of Service |
|----------|--|------------|--------------|-------------|--------------------------|
|          | (a)  | (b)        | (c)          | (d)         | (e)                      |
| 1        | <b>Summary - Cost of Service:</b>                  |            |              |             |                          |
| 2        | Revenues   | Schedule J | \$ 1,470,000 | \$ 733,333  | \$ 2,203,333             |
| 3        | Revenues - adjustment to reflect full tariff rates | Schedule J |              | 105,000     |                          |
| 4        |  |            |              |             |                          |
| 5        |  |            |              |             |                          |
| 6        | Rate Base  | Schedule B | 10,062,646   | (366,290)   | 9,696,356                |
| 7        | Requested Rate of Return                           | Schedule I | 7.83%        |             | 7.83%                    |
| 8        | Required Return on Rate Base                       |            | 787,905      | (28,680)    | 759,225                  |
| 9        |  |            |              |             |                          |
| 10       | Operation and Maintenance Expenses                 | Schedule E | 937,240      |             | 937,240                  |
| 11       |  |            |              |             |                          |
| 12       | Taxes Other than Income Taxes                      | Schedule G | 71,917       |             | 71,917                   |
| 13       |  |            |              |             |                          |
| 14       | Depreciation and Amortization Expense              | Schedule F | 338,644      |             | 338,644                  |
| 15       |  |            |              |             |                          |
| 16       | Income Taxes                                       | Schedule H | (50,050)     | 251,356     | 201,306                  |
| 17       |  |            |              |             |                          |
| 18       | Cost of Service                                    |            | \$ 2,085,657 | \$ 222,676  | \$ 2,308,333             |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
RATE BASE  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description                              | Reference     | Amount per Books | Adjustment   | Total Requested |
|----------|--|---------------|------------------|--------------|-----------------|
|          | (a)                                      | (b)           | (c)              | (d)          | (e) = (c) + (d) |
| 1        | <u>Net Plant:</u>                        |               |                  |              |                 |
| 2        | Gross Plant                              | Schedule C    | \$ 14,744,460    | \$ -         | \$ 14,744,460   |
| 3        | Construction Work In Progress            | Trial Balance | 1,025,651        | -            | 1,025,651       |
| 4        | Less Accumulated Depreciation            | Schedule D    | 3,954,377        | -            | 3,954,377       |
| 5        | Total Net Plant (Ln 2 + Ln 3 - Ln 4)     |               | \$ 11,815,734    | \$ -         | \$ 11,815,734   |
| 6        |  |               |                  |              |                 |
| 7        | <u>Additions:</u>                        |               |                  |              |                 |
| 8        |  |               | \$ -             | \$ -         | \$ -            |
| 9        | Prepayments                              | WP_B-2        | 30,708           | 532          | 31,240          |
| 10       | Total Additions (Ln 8 + Ln 9)            |               | \$ 30,708        | \$ 532       | \$ 31,240       |
| 11       |  |               |                  |              |                 |
| 12       | <u>Deductions:</u>                       |               |                  |              |                 |
| 13       | Injuries and Damages Reserve             | WP_B-1        | \$ 5,661         | \$ (5,446)   | \$ 215          |
| 14       | Accumulated Deferred Income Taxes        | WP_B-3        | 1,778,135        | 489,422      | 2,267,557       |
| 15       | Total Deductions (Ln 13 + Ln 14)         |               | \$ 1,783,796     | \$ 483,976   | \$ 2,267,772    |
| 16       |  |               |                  |              |                 |
| 17       | Total Cash Working Capital (1)           |               | \$ -             | 117,155      | \$ 117,155      |
| 18       |  |               |                  |              |                 |
| 19       | Rate Base (Ln 5 + Ln 10 - Ln 15 + Ln 17) |               | \$ 10,062,646    | \$ (366,289) | \$ 9,696,356    |

21 Note:

22 1. Cash Working Capital is calculated as 1/8 of O&M to be consistent with treatment in Docket No. 2013-00148.

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
INJURIES AND DAMAGES RESERVES  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Month\Year Ending                      | Per Book Amount | Adjustments (2) | Adjusted Amount | Allocation Factor | Allocated Amount |
|----------|--|-----------------|-----------------|-----------------|-------------------|------------------|
|          | (a)                                    | (b)             | (c)             | (d) = (b) + (c) | (e)               | (f) = (d) * (e)  |
| 1        | <b><u>WKG Storage, Inc. Direct</u></b> |                 |                 |                 |                   |                  |
| 2        | June 30, 2014                          | \$ -            | \$ -            | \$ -            | 100%              | \$ -             |
| 3        | July 31, 2014                          | -               | -               | -               | 100%              | -                |
| 4        | August 31, 2014                        | -               | -               | -               | 100%              | -                |
| 5        | September 30, 2014                     | -               | -               | -               | 100%              | -                |
| 6        | October 31, 2014                       | -               | -               | -               | 100%              | -                |
| 7        | November 30, 2014                      | -               | -               | -               | 100%              | -                |
| 8        | December 31, 2014                      | -               | -               | -               | 100%              | -                |
| 9        | January 31, 2015                       | -               | -               | -               | 100%              | -                |
| 10       | February 28, 2015                      | -               | -               | -               | 100%              | -                |
| 11       | March 31, 2015                         | -               | -               | -               | 100%              | -                |
| 12       | April 30, 2015                         | -               | -               | -               | 100%              | -                |
| 13       | May 31, 2015                           | -               | -               | -               | 100%              | -                |
| 14       | June 30, 2015                          | -               | -               | -               | 100%              | -                |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
INJURIES AND DAMAGES RESERVES  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Month\Year Ending  | Per Book Amount | Adjustments (2) | Adjusted Amount | Allocation Factor | Allocated Amount |
|----------|--|-----------------|-----------------|-----------------|-------------------|------------------|
|          | (a)  | (b)             | (c)             | (d) = (b) + (c) | (e)               | (f) = (d) * (e)  |
| 15       | <b>Shared Services General Office (Div 002)</b>                |                 |                 |                 |                   |                  |
| 16       | June 30, 2014  | \$ 11,600,805   | \$ (11,538,170) | \$ 62,635       | 0.12%             | \$ 75            |
| 17       | July 31, 2014  | 11,581,779      | (11,538,170)    | 43,609          | 0.12%             | 52               |
| 18       | August 31, 2014  | 11,559,039      | (11,538,170)    | 20,869          | 0.12%             | 25               |
| 19       | September 30, 2014   | 12,536,451      | (12,538,170)    | (1,719)         | 0.12%             | (2)              |
| 20       | October 31, 2014   | 12,517,638      | (12,538,170)    | (20,532)        | 0.12%             | (25)             |
| 21       | November 30, 2014  | 12,496,543      | (12,538,170)    | (41,627)        | 0.12%             | (50)             |
| 22       | December 31, 2014  | 6,476,508       | (6,538,170)     | (61,663)        | 0.12%             | (74)             |
| 23       | January 31, 2015   | 6,761,385       | (6,538,170)     | 223,214         | 0.12%             | 268              |
| 24       | February 28, 2015  | 6,745,690       | (6,538,170)     | 207,519         | 0.12%             | 249              |
| 25       | March 31, 2015   | 5,737,266       | (5,538,170)     | 199,095         | 0.12%             | 239              |
| 26       | April 30, 2015   | 4,759,273       | (4,538,170)     | 221,103         | 0.12%             | 265              |
| 27       | May 31, 2015   | 3,733,129       | (3,538,170)     | 194,959         | 0.12%             | 234              |
| 28       | June 30, 2015  | 4,717,488       | (4,538,170)     | 179,318         | 0.12%             | 215              |
| 29       |  |                 |                 |                 |                   |                  |
| 30       | Total WKG Storage at June 30, 2015 (Col (f) = (Ln 14 + Ln 28)) | <u>\$ 5,661</u> |                 |                 |                   | <u>\$ 215</u>    |

31

32 Notes:

33 1. Injuries and Damages Reserve amounts above are found in Account 228.2 and sub accounts 28102 and 28101.

34 2. The adjustment in Column (c) removes reserves not allocated to the divisions.

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**PREPAYMENTS**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Month\Year Ending                      | Per Book Amount | Adjustments | Adjusted Amount | Allocation Factor | Allocated Amount |
|----------|--|-----------------|-------------|-----------------|-------------------|------------------|
|          | (a)                                    | (b)             | (c)         | (d) = (b) + (c) | (e)               | (g)=(d)*(e)*(f)  |
| 1        | <b>Prepayments - Acct. 165:</b>        |                 |             |                 |                   |                  |
| 2        | <b><u>WKG Storage, Inc. Direct</u></b> |                 |             |                 |                   |                  |
| 3        | June 30, 2014                          | \$ -            | \$ -        | \$ -            | 100%              | \$ -             |
| 4        | July 31, 2014                          | -               | -           | -               | 100%              | -                |
| 5        | August 31, 2014                        | -               | -           | -               | 100%              | -                |
| 6        | September 30, 2014                     | -               | -           | -               | 100%              | -                |
| 7        | October 31, 2014                       | -               | -           | -               | 100%              | -                |
| 8        | November 30, 2014                      | -               | -           | -               | 100%              | -                |
| 9        | December 31, 2014                      | -               | -           | -               | 100%              | -                |
| 10       | January 31, 2015                       | -               | -           | -               | 100%              | -                |
| 11       | February 28, 2015                      | -               | -           | -               | 100%              | -                |
| 12       | March 31, 2015                         | -               | -           | -               | 100%              | -                |
| 13       | April 30, 2015                         | -               | -           | -               | 100%              | -                |
| 14       | May 31, 2015                           | -               | -           | -               | 100%              | -                |
| 15       | June 30, 2015                          | -               | -           | -               | 100%              | -                |
| 16       |  |                 |             |                 |                   |                  |
| 17       | 13-Month Average                       | \$ -            | \$ -        | \$ -            |                   | \$ -             |
| 18       |  |                 |             |                 |                   |                  |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
PREPAYMENTS  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Month\Year Ending<br>(a)                          | Per Book Amount<br>(b) | Adjustments<br>(c) | Adjusted Amount<br>(d) = (b) + (c) | Allocation Factor<br>(e) | Allocated Amount<br>(g)=(d)*(e)*(f) |
|----------|---|------------------------|--------------------|------------------------------------|--------------------------|-------------------------------------|
| 19       | <b>Shared Services - General Office (Div 002)</b> |                        |                    |                                    |                          |                                     |
| 20       | June 30, 2014                                     | \$ 21,462,432          | \$ -               | \$ 21,462,432                      | 0.12%                    | \$ 25,755                           |
| 21       | July 31, 2014                                     | 20,005,383             | -                  | 20,005,383                         | 0.12%                    | 24,006                              |
| 22       | August 31, 2014                                   | 19,127,784             | -                  | 19,127,784                         | 0.12%                    | 22,953                              |
| 23       | September 30, 2014                                | 18,143,237             | -                  | 18,143,237                         | 0.12%                    | 21,772                              |
| 24       | October 31, 2014                                  | 33,046,901             | -                  | 33,046,901                         | 0.12%                    | 39,656                              |
| 25       | November 30, 2014                                 | 32,919,762             | -                  | 32,919,762                         | 0.12%                    | 39,504                              |
| 26       | December 31, 2014                                 | 30,871,095             | -                  | 30,871,095                         | 0.12%                    | 37,045                              |
| 27       | January 31, 2015                                  | 28,350,852             | -                  | 28,350,852                         | 0.12%                    | 34,021                              |
| 28       | February 28, 2015                                 | 24,880,763             | -                  | 24,880,763                         | 0.12%                    | 29,857                              |
| 29       | March 31, 2015                                    | 29,603,127             | -                  | 29,603,127                         | 0.12%                    | 35,524                              |
| 30       | April 30, 2015                                    | 26,491,689             | -                  | 26,491,689                         | 0.12%                    | 31,790                              |
| 31       | May 31, 2015                                      | 27,939,058             | -                  | 27,939,058                         | 0.12%                    | 33,527                              |
| 32       | June 30, 2015                                     | 25,589,870             | -                  | 25,589,870                         | 0.12%                    | 30,708                              |
| 33       |   |                        |                    |                                    |                          |                                     |
| 34       | 13-Month Average                                  | <u>\$ 26,033,227</u>   | <u>\$ -</u>        | <u>\$ 26,033,227</u>               |                          | <u>\$ 31,240</u>                    |
| 35       |   |                        |                    |                                    |                          |                                     |
| 36       | June 30, 2015 Total (Ln 15 + Ln 32)               |                        |                    |                                    |                          | <u>\$ 30,708</u>                    |
| 37       |   |                        |                    |                                    |                          |                                     |
| 38       | 13- Month Average Total (Ln 17 + Ln 34)           |                        |                    |                                    |                          | <u>\$ 31,240</u>                    |

ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
ACCUMULATED DEFERRED INCOME TAXES (1)  
TEST YEAR ENDING JUNE 30, 2015

| Line No. | Description   | Assets / (Liabilities) - Per |                  | Assets / (Liabilities) |                 |
|----------|---|------------------------------|------------------|------------------------|-----------------|
|          |   | Book Balances                | Adjustments (3)  | - Adjusted Balances    | (d) = (b) + (c) |
|          | (a)   | (b)                          | (c)              |                        | (d)             |
| 1        | WKG Storage, Inc. Direct                                    |                              |                  |                        |                 |
| 2        |   | \$ -                         | \$ -             | \$ -                   | -               |
| 3        |   | -                            | -                | -                      | -               |
| 4        |   | -                            | -                | -                      | -               |
| 5        | CWIP  | 26,248                       | -                | 26,248                 | -               |
| 6        |   | -                            | -                | -                      | -               |
| 7        | Fixed Asset Cost Adjustment                                 | (1,262,726)                  | -                | (1,262,726)            | -               |
| 8        | Depreciation Adjustment                                     | (844,674)                    | -                | (844,674)              | -               |
| 9        |   | -                            | -                | -                      | -               |
| 10       |   | -                            | -                | -                      | -               |
| 11       |   | -                            | -                | -                      | -               |
| 12       |   | -                            | -                | -                      | -               |
| 13       | Total WKG STORAGE Direct (Sum Ln 2 through Ln 11)           | \$ (2,081,151)               | \$ -             | \$ (2,081,151)         | -               |
| 14       |   |                              |                  |                        |                 |
| 15       | BSU - General Office (Div. 002):                            |                              |                  |                        |                 |
| 16       | Directors Deferred Bonus                                    | \$ 123,167                   | \$ -             | \$ 123,167             | -               |
| 17       | MIP / VPP Accrual   | 1,253,998                    | -                | 1,253,998              | -               |
| 18       | Miscellaneous Accrued                                       | 14,427                       | -                | 14,427                 | -               |
| 19       | Self Insurance - Adjustment                                 | 4,576,432                    | -                | 4,576,432              | -               |
| 20       |   | -                            | -                | -                      | -               |
| 21       | Worker's Comp Insurance Reserve                             | (628)                        | -                | (628)                  | -               |
| 22       |   | -                            | -                | -                      | -               |
| 23       | SEBP Adjustment   | 24,316,653                   | -                | 24,316,653             | -               |
| 24       | Restricted Stock Grant Plan                                 | 7,385,595                    | -                | 7,385,595              | -               |
| 25       | Rabbi Trust   | 1,534,495                    | -                | 1,534,495              | -               |
| 26       |   | -                            | -                | -                      | -               |
| 27       | Restricted Stock - MIP                                      | 9,513,920                    | -                | 9,513,920              | -               |
| 28       | Director's Stock Awards                                     | 4,119,248                    | -                | 4,119,248              | -               |
| 29       |   | -                            | -                | -                      | -               |
| 30       | Pension Expense   | 1,768,490                    | -                | 1,768,490              | -               |
| 31       | FAS 106 Adjustment  | 8,589,985                    | -                | 8,589,985              | -               |
| 32       | CWIP  | 297,079                      | -                | 297,079                | -               |
| 33       | RWIP  | (4,022)                      | -                | (4,022)                | -               |
| 34       | Fixed Asset Cost Adjustment                                 | (32,721,079)                 | -                | (32,721,079)           | -               |
| 35       | Depreciation Adjustment                                     | 7,633,914                    | -                | 7,633,914              | -               |
| 36       | Section 481(a) Cushion Gas                                  | 549,284                      | -                | 549,284                | -               |
| 37       | Section 481(a) Line Pack Gas                                | 68,648                       | -                | 68,648                 | -               |
| 38       |   | -                            | -                | -                      | -               |
| 39       |   | -                            | -                | -                      | -               |
| 40       |   | -                            | -                | -                      | -               |
| 41       |   | -                            | -                | -                      | -               |
| 42       |   | 0                            | -                | 0                      | -               |
| 43       |   | -                            | -                | -                      | -               |
| 44       |   | -                            | -                | -                      | -               |
| 45       | Clearing Account - Adjustment                               | 141,517                      | -                | 141,517                | -               |
| 46       | Charitable Contribution Carryover                           | 10,525,677                   | -                | 10,525,677             | -               |
| 47       | Prepayments   | (2,775,517)                  | -                | (2,775,517)            | -               |
| 48       |   | -                            | -                | -                      | -               |
| 49       |   | -                            | -                | -                      | -               |
| 50       |   | -                            | -                | -                      | -               |
| 51       | Federal & State Tax Interest                                | 117,991                      | -                | 117,991                | -               |
| 52       |   | -                            | -                | -                      | -               |
| 53       | VA Charitable Contributions                                 | (6,968,881)                  | -                | (6,968,881)            | -               |
| 54       |   | -                            | -                | -                      | -               |
| 55       |   | -                            | -                | -                      | -               |
| 56       | ST - State Net Operating Loss                               | 25,880                       | -                | 25,880                 | -               |
| 57       | ST - Enterprise Zone ITC                                    | 988,593                      | -                | 988,593                | -               |
| 58       | FD - Federal Benefit on State NOL                           | (31,979)                     | -                | (31,979)               | -               |
| 59       | FD - NOL Credit Carryforward - Utility                      | 407,851,903                  | (407,851,903)    | -                      | -               |
| 60       | FD - NOL Credit Carryforward - Non Res                      | (227,845,749)                | -                | (227,845,749)          | -               |
| 61       | FD - NOL Credit Carryforward - Other                        | (2,330,152)                  | -                | (2,330,152)            | -               |
| 62       | FD - FAS 115 Adjustment                                     | (4,131,920)                  | -                | (4,131,920)            | -               |
| 63       | FD - Treasury Lock Adjustment - Realized                    | 16,621,010                   | -                | 16,621,010             | -               |
| 64       | FD - Treasury Lock Adjustment - Unrealized                  | 12,177,704                   | -                | 12,177,704             | -               |
| 65       |   | -                            | -                | -                      | -               |
| 66       | FD - AMT Minimum Tax Credit                                 | 10,099,286                   | -                | 10,099,286             | -               |
| 67       |   | -                            | -                | -                      | -               |
| 68       | Total (Sum Ln 16 through Ln 66)                             | \$ 252,513,160               | \$ (407,851,903) | \$ (155,338,743)       | -               |
| 69       | Allocation Factor   | 0.12%                        | 0.12%            | 0.12%                  | -               |
| 70       | BSU General Office Allocated to WKG STORAGE (Ln 68 x Ln 69) | \$ 303,016                   | \$ (489,422)     | \$ (186,406)           | -               |
| 71       |   | -                            | -                | -                      | -               |
| 72       | Grand Total WKG Storage ADIT (Ln 13 + Ln 70)                | \$ (1,778,135)               | \$ (489,422)     | \$ (2,267,557)         | -               |
| 73       |   |                              |                  |                        |                 |

Notes:

1. Includes FERC Accounts 190, 262 and 263
2. Credit amounts are in parentheses.
3. Adjustments are for those items not included in rate base for ratemaking purposes.

ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
COMPONENTS OF RATE BASE- GROSS PLANT  
TEST YEAR ENDING JUNE 30, 2015

| Line No. | Utility Account                 | Account Description                              | Reference | Amount Per Books     | Adjustments (1) | Adjusted Amount      | Allocation Factor | Allocated Amount     |
|----------|---------------------------------|--|-----------|----------------------|-----------------|----------------------|-------------------|----------------------|
|          | (a)                             | (b)  | (c)       | (d)                  | (e)             | (f) = (d) + (e)      | (g)               | (h) = (f) * (g)      |
| 1        | <u>WKG Storage, Inc. Direct</u> |  |           |                      |                 |                      |                   |                      |
| 2        | <u>Storage Plant</u>            |  |           |                      |                 |                      |                   |                      |
| 3        | 351.20                          | Compressor Station Structures                    |           | \$ 8,046             | \$ -            | \$ 8,046             | 100%              | \$ 8,046             |
| 4        | 352.00                          | Wells  |           | 1,820,495            | -               | 1,820,495            | 100%              | 1,820,495            |
| 5        | 352.03                          | Cusion Gas                                       |           | 4,850,000            | -               | 4,850,000            | 100%              | 4,850,000            |
| 6        | 352.10                          | Storage Rights and Operating Leases              |           | 558,170              | -               | 558,170              | 100%              | 558,170              |
| 7        | 353.00                          | Pipelines  |           | 1,068,990            | -               | 1,068,990            | 100%              | 1,068,990            |
| 8        | 354.00                          | Compressor Station Equipment                     |           | 1,617,225            | -               | 1,617,225            | 100%              | 1,617,225            |
| 9        | 355.00                          | M&R Station Equipment                            |           | 334,413              | -               | 334,413              | 100%              | 334,413              |
| 10       | 356.00                          | Purification Equipment                           |           | 312,996              | -               | 312,996              | 100%              | 312,996              |
| 11       |                                 | Total (Sum Ln 3 through Ln 10)                   |           | <u>\$ 10,570,335</u> | <u>\$ -</u>     | <u>\$ 10,570,335</u> |                   | <u>\$ 10,570,335</u> |
| 12       |                                 |  |           |                      |                 |                      |                   |                      |
| 13       | <u>Transmission Plant</u>       |  |           |                      |                 |                      |                   |                      |
| 14       | 365.20                          | Rights of Way                                    |           | \$ 129,767           | \$ -            | \$ 129,767           | 100%              | \$ 129,767           |
| 15       | 366.00                          | Structures & Improvements                        |           | 9,872                | -               | 9,872                | 100%              | 9,872                |
| 16       | 367.00                          | Mains  |           | 3,345,114            | -               | 3,345,114            | 100%              | 3,345,114            |
| 17       | 369.00                          | M&R Station Equipment                            |           | 461,395              | -               | 461,395              | 100%              | 461,395              |
| 18       |                                 | Total (Sum Ln 14 through Ln 17)                  |           | <u>\$ 3,946,149</u>  | <u>\$ -</u>     | <u>\$ 3,946,149</u>  |                   | <u>\$ 3,946,149</u>  |
| 19       |                                 |  |           |                      |                 |                      |                   |                      |
| 20       | <u>Intangible Plant</u>         |  |           |                      |                 |                      |                   |                      |
| 21       | 301.00                          | Plant Organization                               |           | \$ 683               | \$ -            | \$ 683               | 100%              | \$ 683               |
| 22       |                                 |  |           |                      |                 |                      |                   |                      |
| 23       |                                 | Total WKG STORAGE Direct (Ln 11 + Ln 18 + Ln 21) |           | <u>\$ 14,517,166</u> | <u>\$ -</u>     | <u>\$ 14,517,166</u> |                   | <u>\$ 14,517,166</u> |
| 24       |                                 |  |           |                      |                 |                      |                   |                      |

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**COMPONENTS OF RATE BASE- GROSS PLANT**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Utility Account                        | Account Description                           | Reference | Amount Per Books      | Adjustments (1) | Adjusted Amount       | Allocation Factor | Allocated Amount     |
|----------|--|---|-----------|-----------------------|-----------------|-----------------------|-------------------|----------------------|
|          | (a)                                    | (b)   | (c)       | (d)                   | (e)             | (f) = (d) + (e)       | (g)               | (h) = (f) * (g)      |
| 25       | <u>SSU - General Office (Div 002):</u> |   |           |                       |                 |                       |                   |                      |
| 26       | <u>General Plant</u>                   |   |           |                       |                 |                       |                   |                      |
| 27       | 390.00                                 | Structures & Improvements                     |           | \$ 2,097,104          | \$ -            | \$ 2,097,104          | 0.12%             | \$ 2,517             |
| 28       | 390.09                                 | Improvements to Leased Premises               |           | 8,968,284             | -               | 8,968,284             | 0.12%             | 10,762               |
| 29       | 391.00                                 | Office Furniture & Equipment                  |           | 10,645,619            | -               | 10,645,619            | 0.12%             | 12,775               |
| 30       | 391.01                                 | Office Furniture & Equipment                  |           | -                     | -               | -                     | 0.12%             | -                    |
| 31       | 391.02                                 | Remittance Processing Equipment               |           | -                     | -               | -                     | 0.12%             | -                    |
| 32       | 391.03                                 | Office Furniture & Equipment                  |           | -                     | -               | -                     | 0.12%             | -                    |
| 33       | 392.00                                 | Transportation Equipment                      |           | 103,416               | -               | 103,416               | 0.12%             | 124                  |
| 34       | 393.00                                 | Stores Equipment                              |           | -                     | -               | -                     | 0.12%             | -                    |
| 35       | 394.00                                 | Tools & Work Equipment                        |           | 433,307               | -               | 433,307               | 0.12%             | 520                  |
| 36       | 395.00                                 | Laboratory Equipment                          |           | 23,632                | -               | 23,632                | 0.12%             | 28                   |
| 37       | 397.00                                 | Communication Equipment - Telephone           |           | 2,461,161             | -               | 2,461,161             | 0.12%             | 2,953                |
| 38       | 398.00                                 | Miscellaneous Equipment                       |           | 481,521               | -               | 481,521               | 0.12%             | 578                  |
| 39       | 399.00                                 | Other Tangible Property                       |           | 168,103               | -               | 168,103               | 0.12%             | 202                  |
| 40       | 399.01                                 | Other Tangible Property-Servers Hardware      |           | 38,699,085            | -               | 38,699,085            | 0.12%             | 46,439               |
| 41       | 399.02                                 | Other Tangible Property-Servers Software      |           | 17,001,892            | -               | 17,001,892            | 0.12%             | 20,402               |
| 42       | 399.03                                 | Other Tangible Property-Network-Hardware      |           | 3,270,856             | -               | 3,270,856             | 0.12%             | 3,925                |
| 43       | 399.04                                 | Other Tangible Property-CPU                   |           | -                     | -               | -                     | 0.12%             | -                    |
| 44       | 399.05                                 | Other Tangible Property-MF Hardware           |           | -                     | -               | -                     | 0.12%             | -                    |
| 45       | 399.06                                 | Other Tangible Property-PC Hardware           |           | 2,560,471             | -               | 2,560,471             | 0.12%             | 3,073                |
| 46       | 399.07                                 | Other Tangible Property-PC Software           |           | 1,013,537             | -               | 1,013,537             | 0.12%             | 1,216                |
| 47       | 399.08                                 | Other Tangible Property-Application Software  |           | 99,426,841            | -               | 99,426,841            | 0.12%             | 119,312              |
| 48       | 399.09                                 | Other Tangible Property-System Software       |           | 1,010,232             | -               | 1,010,232             | 0.12%             | 1,212                |
| 49       | 399.24                                 | Other Tangible Property-GenStartupCost        |           | -                     | -               | -                     | 0.12%             | -                    |
| 50       |  | Total (Sum Ln 27 through Ln 49)               |           | <u>\$ 188,364,862</u> | <u>\$ -</u>     | <u>\$ 188,364,862</u> |                   | <u>\$ 226,038</u>    |
| 51       |  |   |           |                       |                 |                       |                   |                      |
| 52       | <u>SSU - General Office (Div 002):</u> |   |           |                       |                 |                       |                   |                      |
| 53       | <u>General Plant</u>                   |   |           |                       |                 |                       |                   |                      |
| 54       | Greenville Data Center (010.11520)     |   |           |                       |                 |                       |                   |                      |
| 55       | 390.05                                 | G-Structures & Improvements                   |           | \$ 9,199,401          | \$ -            | \$ 9,199,401          | 0.014%            | \$ 1,247             |
| 56       | 391.04                                 | G-Office Furniture & Equip.                   |           | 63,741                | -               | 63,741                | 0.014%            | 9                    |
| 57       |  | Total (Sum of Ln 55 through Ln 56)            |           | <u>\$ 9,263,141</u>   | <u>\$ -</u>     | <u>\$ 9,263,141</u>   |                   | <u>\$ 1,256</u>      |
| 58       |  |   |           |                       |                 |                       |                   |                      |
| 59       |  | Total SSU General Office (Ln 50 + Ln 57)      |           | <u>\$ 197,628,004</u> | <u>\$ -</u>     | <u>\$ 197,628,004</u> |                   | <u>\$ 227,294</u>    |
| 60       |  |   |           |                       |                 |                       |                   |                      |
| 61       |  | Total WKG Storage Gross Plant (Ln 23 + Ln 59) |           |                       |                 |                       |                   | <u>\$ 14,744,460</u> |

ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION  
TEST YEAR ENDING JUNE 30, 2015

| Line No. | Utility Account                 | Account Description                              | Reference | Amount Per Books | Adjustments (1) | Adjusted Amount | Allocation Factor | Allocated Amount |
|----------|---------------------------------|--|-----------|------------------|-----------------|-----------------|-------------------|------------------|
|          | (a)                             | (b)  | (c)       | (d)              | (e)             | (f) = (d) + (e) | (g)               | (h) = (f) * (g)  |
| 1        | <u>WKG Storage, Inc. Direct</u> |  |           |                  |                 |                 |                   |                  |
| 2        | <u>Storage Plant</u>            |  |           |                  |                 |                 |                   |                  |
| 3        | 351.20                          | Compressor Station Structures                    |           | \$ 2,414         | \$ -            | \$ 2,414        | 100%              | \$ 2,414         |
| 4        | 352.00                          | Wells  |           | 865,870          | -               | 865,870         | 100%              | 865,870          |
| 5        | 352.03                          | Cusion Gas                                       |           | -                | -               | -               | 100%              | -                |
| 6        | 352.10                          | Storage Rights and Operating Leases              |           | -                | -               | -               | 100%              | -                |
| 7        | 353.00                          | Pipelines  |           | 517,373          | -               | 517,373         | 100%              | 517,373          |
| 8        | 354.00                          | Compressor Station Equipment                     |           | 803,349          | -               | 803,349         | 100%              | 803,349          |
| 9        | 355.00                          | M&R Station Equipment                            |           | 167,019          | -               | 167,019         | 100%              | 167,019          |
| 10       | 356.00                          | Purification Equipment                           |           | 146,368          | -               | 146,368         | 100%              | 146,368          |
| 11       |                                 | Total (Sum Ln 3 through Ln 10)                   |           | \$ 2,502,393     | \$ -            | \$ 2,502,393    |                   | \$ 2,502,393     |
| 12       |                                 |  |           |                  |                 |                 |                   |                  |
| 13       | <u>Transmission Plant</u>       |  |           |                  |                 |                 |                   |                  |
| 14       | 365.20                          | Rights of Way                                    |           | \$ 17,735        | \$ -            | \$ 17,735       | 100%              | \$ 17,735        |
| 15       | 366.00                          | Structures & Improvements                        |           | 3,455            | -               | 3,455           | 100%              | 3,455            |
| 16       | 367.00                          | Mains  |           | 1,110,974        | -               | 1,110,974       | 100%              | 1,110,974        |
| 17       | 369.00                          | M&R Station Equipment                            |           | 175,941          | -               | 175,941         | 100%              | 175,941          |
| 18       |                                 | Total (Sum Ln 14 through Ln 17)                  |           | \$ 1,308,105     | \$ -            | \$ 1,308,105    |                   | \$ 1,308,105     |
| 19       |                                 |  |           |                  |                 |                 |                   |                  |
| 20       | <u>Intangible Plant</u>         |  |           |                  |                 |                 |                   |                  |
| 21       | 301.00                          | Plant Organization                               |           | \$ -             | \$ -            | \$ -            | 100%              | \$ -             |
| 22       |                                 |  |           |                  |                 |                 |                   |                  |
| 23       |                                 | Total WKG STORAGE Direct (Ln 11 + Ln 18 + Ln 21) |           | \$ 3,810,498     | \$ -            | \$ 3,810,498    |                   | \$ 3,810,498     |
| 24       |                                 |  |           |                  |                 |                 |                   |                  |

ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION  
TEST YEAR ENDING JUNE 30, 2015

| Line No. | Utility Account  | Account Description                          | Reference | Amount Per Books | Adjustments (1) | Adjusted Amount | Allocation Factor | Allocated Amount |
|----------|--|--|-----------|------------------|-----------------|-----------------|-------------------|------------------|
|          | (a)  | (b)  | (c)       | (d)              | (e)             | (f) = (d) + (e) | (g)               | (h) = (f) * (g)  |
| 25       | SSU - General Office (Div 002):                            |  |           |                  |                 |                 |                   |                  |
| 26       | General Plant  |  |           |                  |                 |                 |                   |                  |
| 27       | 390.00   | Structures & Improvements                    |           | \$ 239,317       | \$ -            | \$ 239,317      | 0.12%             | \$ 287           |
| 28       | 390.09   | Improvements to Leased Premises              |           | 8,948,258        | -               | 8,948,258       | 0.12%             | 10,738           |
| 29       | 391.00   | Office Furniture & Equipment                 |           | 5,922,689        | -               | 5,922,689       | 0.12%             | 7,107            |
| 30       | 391.01   | Office Furniture & Equipment                 |           | -                | -               | -               | 0.12%             | -                |
| 31       | 391.02   | Remittance Processing Equipment              |           | 5,860            | -               | 5,860           | 0.12%             | 7                |
| 32       | 391.03   | Office Furniture & Equipment                 |           | 2,888            | -               | 2,888           | 0.12%             | 3                |
| 33       | 392.00   | Transportation Equipment                     |           | 79,420           | -               | 79,420          | 0.12%             | 95               |
| 34       | 393.00   | Stores Equipment                             |           | 758              | -               | 758             | 0.12%             | 1                |
| 35       | 394.00   | Tools & Work Equipment                       |           | 94,770           | -               | 94,770          | 0.12%             | 114              |
| 36       | 395.00   | Laboratory Equipment                         |           | 7,672            | -               | 7,672           | 0.12%             | 9                |
| 37       | 397.00   | Communication Equipment - Telephone          |           | 1,263,543        | -               | 1,263,543       | 0.12%             | 1,516            |
| 38       | 398.00   | Miscellaneous Equipment                      |           | 117,191          | -               | 117,191         | 0.12%             | 141              |
| 39       | 399.00   | Other Tangible Property                      |           | 107,686          | -               | 107,686         | 0.12%             | 129              |
| 40       | 399.01   | Other Tangible Property-Servers Hardware     |           | 13,655,018       | -               | 13,655,018      | 0.12%             | 16,386           |
| 41       | 399.02   | Other Tangible Property-Servers Software     |           | 7,091,982        | -               | 7,091,982       | 0.12%             | 8,510            |
| 42       | 399.03   | Other Tangible Property-Network-Hardware     |           | 1,117,093        | -               | 1,117,093       | 0.12%             | 1,341            |
| 43       | 399.04   | Other Tangible Property-CPU                  |           | 17,152           | -               | 17,152          | 0.12%             | 21               |
| 44       | 399.05   | Other Tangible Property-MF Hardware          |           | 15,410           | -               | 15,410          | 0.12%             | 18               |
| 45       | 399.06   | Other Tangible Property-PC Hardware          |           | 2,197,268        | -               | 2,197,268       | 0.12%             | 2,637            |
| 46       | 399.07   | Other Tangible Property-PC Software          |           | 831,166          | -               | 831,166         | 0.12%             | 997              |
| 47       | 399.08   | Other Tangible Property-Application Software |           | 76,828,027       | -               | 76,828,027      | 0.12%             | 91,954           |
| 48       | 399.09   | Other Tangible Property-System Software      |           | 1,126,135        | -               | 1,126,135       | 0.12%             | 1,351            |
| 49       | 399.24   | Other Tangible Property-GenStartupCost       |           | 0                | -               | 0               | 0.12%             | 0                |
| 50       | Total (Sum Ln 27 through Ln 49)                            |  |           | \$ 119,469,302   | \$ -            | \$ 119,469,302  |                   | \$ 143,363       |
| 51       |  |  |           |                  |                 |                 |                   |                  |
| 52       | SSU - General Office (Div 002):                            |  |           |                  |                 |                 |                   |                  |
| 53       | General Plant  |  |           |                  |                 |                 |                   |                  |
| 54       | Greenville Data Center (010.11520)                         |  |           |                  |                 |                 |                   |                  |
| 55       | 390.05   | G-Structures & Improvements                  |           | \$ 3,798,180     | \$ -            | \$ 3,798,180    | 0.014%            | \$ 515           |
| 56       | 391.04   | G-Office Furniture & Equip.                  |           | 9,635            | -               | 9,635           | 0.014%            | 1                |
| 57       | Total (Sum of Ln 55 through Ln 56)                         |  |           | \$ 3,807,815     | \$ -            | \$ 3,807,815    |                   | \$ 516           |
| 58       |  |  |           |                  |                 |                 |                   |                  |
| 59       | Total SSU General Office (Ln 50 + Ln 57)                   |  |           | \$ 123,277,117   | \$ -            | \$ 123,277,117  |                   | \$ 143,880       |
| 60       |  |  |           |                  |                 |                 |                   |                  |
| 61       | Total WKG Storage Accumulated Depreciation (Ln 23 + Ln 59) |  |           |                  |                 |                 |                   | \$ 3,954,377     |

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**OPERATION AND MAINTENANCE EXPENSES**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line<br>No. | FERC<br>Acct | Description  | Per Book<br>Amount | Adjustments     | Adjusted<br>Amount |
|-------------|--------------|--|--------------------|-----------------|--------------------|
| (a)         | (b)          | (c)  | (d)                | (e) = (c) + (d) |                    |
| 1           | 766          | Maintenance of field measuring and regulating station equipment      | \$ 1,797           | \$ -            | \$ 1,797           |
| 2           | 816          | Wells expenses   | 355,854            | -               | 355,854            |
| 3           | 817          | Lines expenses   | 12,960             | -               | 12,960             |
| 4           | 818          | Compressor station expenses  | 18,798             | -               | 18,798             |
| 5           | 820          | Storage-Measuring and regulating station expenses                    | 7,183              | -               | 7,183              |
| 6           | 821          | Storage-Purification expenses  | 12,538             | -               | 12,538             |
| 7           | 824          | Storage-Other expenses   | 19,211             | -               | 19,211             |
| 8           | 825          | Storage well royalties   | 2,190              | -               | 2,190              |
| 9           | 826          | Storage-Rents  | 250                | -               | 250                |
| 10          | 835          | Maintenance of measuring and regulating station equipment            | (189)              | -               | (189)              |
| 11          | 841          | Other storage expenses-Operation labor and expenses                  | 9,000              | -               | 9,000              |
| 12          | 842          | Other storage-Rents  | 818                | -               | 818                |
| 13          | 856          | Transmission - Mains expenses  | 460                | -               | 460                |
| 14          | 863          | Transmission - Maintenance of mains                                  | 109                | -               | 109                |
| 15          | 870          | Operation Supervision and Engineering                                | 303                | -               | 303                |
| 16          | 874          | Mains and Services Expenses  | 27,825             | -               | 27,825             |
| 17          | 903          | Customer Records and Collection Expenses                             | 3,085              | -               | 3,085              |
| 18          | 920          | A&G - Administrative and General Salaries                            | 191,328            | -               | 191,328            |
| 19          | 921          | Office Supplies and Expenses   | (123,486)          | -               | (123,486)          |
| 20          | 922          | Administrative Expenses Transferred - Credit                         | 71,996             | -               | 71,996             |
| 21          | 923          | Outside Services Employed  | 288,299            | -               | 288,299            |
| 22          | 924          | Property Insurance   | 12,732             | -               | 12,732             |
| 23          | 925          | Injuries and Damages   | 32                 | -               | 32                 |
| 24          | 926          | Employee Pensions and Benefits                                       | 22,979             | -               | 22,979             |
| 25          | 930.2        | A&G - Miscellaneous General Expense                                  | 630                | -               | 630                |
| 26          | 931          | A&G - Rents  | 540                | -               | 540                |
| 27          |              |  |                    |                 |                    |
| 28          |              | Total Operation and Maintenance Expenses (Sum of Ln 1 through Ln 26) | <u>\$ 937,240</u>  | <u>\$ -</u>     | <u>\$ 937,240</u>  |

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Utility Account                 | Account Description                              | Total Plant          | Non-depreciable and Fully Depreciated Plant | Depreciable Plant    | Proposed Rates | Proposed Depreciation Expense |
|----------|---------------------------------|--|----------------------|---|----------------------|----------------|-------------------------------|
|          | (a)                             | (b)  | (c)                  | (d)   | (e) = (c) - (d)      | (f)            | (g) = (e) x (f) - (h)         |
| 1        | <u>WKG Storage, Inc. Direct</u> |  |                      |   |                      |                |                               |
| 2        | <u>Storage Plant</u>            |  |                      |   |                      |                |                               |
| 3        | 351.20                          | Compressor Station Structures                    | \$ 8,046             | \$ -  | \$ 8,046             | 3.00%          | \$ 241                        |
| 4        | 352.00                          | Wells  | 1,820,495            | -   | 1,820,495            | 4.86%          | 88,476                        |
| 5        | 352.03                          | Cusion Gas                                       | 4,850,000            | -   | 4,850,000            | 0.00%          | -                             |
| 6        | 352.10                          | Storage Rights and Operating Leases              | 558,170              | -   | 558,170              | 0.00%          | -                             |
| 7        | 353.00                          | Pipelines  | 1,068,990            | -   | 1,068,990            | 3.59%          | 38,377                        |
| 8        | 354.00                          | Compressor Station Equipment                     | 1,617,225            | -   | 1,617,225            | 4.18%          | 67,600                        |
| 9        | 355.00                          | M&R Station Equipment                            | 334,413              | -   | 334,413              | 4.04%          | 13,510                        |
| 10       | 356.00                          | Purification Equipment                           | 312,996              | -   | 312,996              | 3.76%          | 11,769                        |
| 11       |                                 | Total (Sum Ln 3 through Ln 10)                   | <u>\$ 10,570,335</u> | <u>\$ -</u>                                 | <u>\$ 10,570,335</u> |                | <u>\$ 219,973</u>             |
| 12       |                                 |  |                      |   |                      |                |                               |
| 13       |                                 | <u>Transmission Plant</u>                        |                      |   |                      |                |                               |
| 14       | 365.20                          | Rights of Way                                    | \$ 129,767           | \$ -  | \$ 129,767           | 1.00%          | \$ 1,298                      |
| 15       | 366.00                          | Structures & Improvements                        | 9,872                | -   | 9,872                | 5.00%          | 494                           |
| 16       | 367.00                          | Mains  | 3,345,114            | -   | 3,345,114            | 2.43%          | 81,286                        |
| 17       | 369.00                          | M&R Station Equipment                            | 461,395              | -   | 461,395              | 2.79%          | 12,873                        |
| 18       |                                 | Total (Sum Ln 14 through Ln 17)                  | <u>\$ 3,946,149</u>  | <u>\$ -</u>                                 | <u>\$ 3,946,149</u>  |                | <u>\$ 95,950</u>              |
| 19       |                                 |  |                      |   |                      |                |                               |
| 20       |                                 | <u>Intangible Plant</u>                          |                      |   |                      |                |                               |
| 21       | 301.00                          | Plant Organization                               | \$ 683               | \$ 683                                      | \$ -                 | 0.00%          | \$ -                          |
| 22       |                                 |  |                      |   |                      |                |                               |
| 23       |                                 | Total WKG STORAGE Direct (Ln 11 + Ln 18 + Ln 21) | <u>\$ 14,517,166</u> | <u>\$ 683</u>                               | <u>\$ 14,516,484</u> |                | <u>\$ 315,924</u>             |
| 24       |                                 |  |                      |   |                      |                |                               |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Utility Account   | Account Description                          | Total Plant    | Non-depreciable and Fully Depreciated Plant | Depreciable Plant | Proposed Rates        | Proposed Depreciation Expense |
|----------|---|--|----------------|---|-------------------|-----------------------|-------------------------------|
| (a)      | (b)   | (c)  | (d)            | (e) = (c) - (d)                             | (f)               | (g) = (e) x (f) - (h) |                               |
| 25       | <u>SSU - General Office (Div 002):</u>                          |  |                |   |                   |                       |                               |
| 26       | <u>General Plant</u>  |  |                |   |                   |                       |                               |
| 27       | 390.00  | Structures & Improvements                    | \$ 2,097,104   | -   | \$ 2,097,104      | 7.43%                 | \$ 155,815                    |
| 28       | 390.09  | Improvements to Leased Premises              | 8,968,284      | -   | 8,968,284         | 7.43%                 | 666,344                       |
| 29       | 391.00  | Office Furniture & Equipment                 | 10,645,619     | -   | 10,645,619        | 4.89%                 | 520,571                       |
| 30       | 391.01  | Office Furniture & Equipment                 | -              | -   | -                 | 4.89%                 | -                             |
| 31       | 391.02  | Remittance Processing Equipment              | -              | -   | -                 | 11.37%                | -                             |
| 32       | 391.03  | Office Furniture & Equipment                 | -              | -   | -                 | 2.22%                 | -                             |
| 33       | 392.00  | Transportation Equipment                     | 103,416        | -   | 103,416           | 28.96%                | 29,949                        |
| 34       | 393.00  | Stores Equipment                             | -              | -   | -                 | 10.00%                | -                             |
| 35       | 394.00  | Tools & Work Equipment                       | 433,307        | -   | 433,307           | 10.00%                | 43,331                        |
| 36       | 395.00  | Laboratory Equipment                         | 23,632         | -   | 23,632            | 10.00%                | 2,363                         |
| 37       | 397.00  | Communication Equipment - Telephone          | 2,461,161      | -   | 2,461,161         | 7.12%                 | 175,235                       |
| 38       | 398.00  | Miscellaneous Equipment                      | 481,521        | -   | 481,521           | 5.38%                 | 25,810                        |
| 39       | 399.00  | Other Tangible Property                      | 168,103        | -   | 168,103           | 15.75%                | 26,476                        |
| 40       | 399.01  | Other Tangible Property-Servers Hardware     | 38,699,085     | -   | 38,699,085        | 14.29%                | 5,530,099                     |
| 41       | 399.02  | Other Tangible Property-Servers Software     | 17,001,892     | -   | 17,001,892        | 14.29%                | 2,429,570                     |
| 42       | 399.03  | Other Tangible Property-Network-Hardware     | 3,270,656      | -   | 3,270,656         | 14.29%                | 467,377                       |
| 43       | 399.04  | Other Tangible Property-CPU                  | -              | -   | -                 | 26.26%                | -                             |
| 44       | 399.05  | Other Tangible Property-MF Hardware          | -              | -   | -                 | 15.76%                | -                             |
| 45       | 399.06  | Other Tangible Property-PC Hardware          | 2,560,471      | -   | 2,560,471         | 16.83%                | 430,927                       |
| 46       | 399.07  | Other Tangible Property-PC Software          | 1,013,537      | -   | 1,013,537         | 17.73%                | 179,700                       |
| 47       | 399.08  | Other Tangible Property-Application Software | 99,426,841     | -   | 99,426,841        | 8.22%                 | 8,172,886                     |
| 48       | 399.09  | Other Tangible Property-System Software      | 1,010,232      | 1,010,232                                   | -                 | 22.16%                | -                             |
| 49       | 399.24  | Other Tangible Property-GenStartupCost       | -              | -   | -                 | 8.33%                 | -                             |
| 50       | Total (Sum Ln 27 through Ln 49)                                 |  | \$ 188,364,862 | \$ 1,010,232                                | \$ 187,354,630    |                       | \$ 18,856,453                 |
| 51       | Allocation Factor   |  |                |   |                   |                       | 0.12%                         |
| 52       | General Office Allocated to WKG STORAGE (Ln 50 x Ln 51)         |  |                |   |                   |                       | \$ 22,628                     |
| 53       |   |  |                |   |                   |                       |                               |
| 54       | <u>SSU - General Office (Div 002):</u>                          |  |                |   |                   |                       |                               |
| 55       | <u>General Plant</u>  |  |                |   |                   |                       |                               |
| 56       | Greenville Data Center (010.11520)                              |  |                |   |                   |                       |                               |
| 57       | 390.05  | G-Structures & Improvements                  | \$ 9,199,401   | \$ -  | \$ 9,199,401      | 7.43%                 | \$ 683,515                    |
| 58       | 391.04  | G-Office Furniture & Equip.                  | 63,741         | -   | 63,741            | 4.89%                 | 3,117                         |
| 59       | Total (Sum of Ln 101 through Ln 102)                            |  | \$ 9,263,141   | \$ -  | \$ 9,263,141      |                       | \$ 686,632                    |
| 60       | Allocation Factor   |  |                |   |                   |                       | 0.014%                        |
| 61       | Greenville Data Center Allocated to WKG STORAGE (Ln 59 x Ln 60) |  |                |   |                   |                       | \$ 93                         |
| 62       |   |  |                |   |                   |                       |                               |
| 63       | Total SSU General Office (Ln 52 + Ln 61)                        |  |                |   |                   |                       | \$ 22,721                     |
| 64       |   |  |                |   |                   |                       |                               |
| 65       | Total WKG Storage Depreciation Expense (Ln 23 + Ln 63)          |  |                |   |                   |                       | \$ 338,644                    |

ATMOS ENERGY CORPORATION  
WKG STORAGE, INC.  
DEPRECIATION RATES  
TEST YEAR ENDING JUNE 30, 2015

| Line No.                                       | Account | Description                                  | Current<br>Depr Rate |
|--|---------|--|----------------------|
| <b>WKG Storage, Inc. Direct</b>                |         |  |                      |
| <u>Storage Plant</u>                           |         |  |                      |
| 1  | 351.20  | Compressor Station Structures                | 3.00%                |
| 2  | 352.00  | Wells  | 4.88%                |
| 3  | 352.03  | Cusion Gas                                   | 0.00%                |
| 4  | 352.10  | Storage Rights and Operating Leases          | 0.00%                |
| 5  | 353.00  | Pipelines                                    | 3.59%                |
| 6  | 354.00  | Compressor Station Equipment                 | 4.18%                |
| 7  | 355.00  | M&R Station Equipment                        | 4.04%                |
| 8  | 356.00  | Purification Equipment                       | 3.76%                |
| 9  |         |  |                      |
| <u>Transmission Plant</u>                      |         |  |                      |
| 11   | 365.20  | Rights of Way                                | 1.00%                |
| 12   | 366.00  | Structures & Improvements                    | 5.00%                |
| 13   | 367.00  | Mains  | 2.43%                |
| 14   | 369.00  | M&R Station Equipment                        | 2.79%                |
| 15   |         |  |                      |
| <u>Intangible Plant</u>                        |         |  |                      |
| 17   | 301.00  | Plant Organization                           | 0.00%                |
| 18   |         |  |                      |
| <b>SSU - General Office (Div 002):</b>         |         |  |                      |
| <u>General Plant</u>                           |         |  |                      |
| 21   | 390.00  | Structures & Improvements                    | 7.43%                |
| 22   | 390.09  | Improvements to Leased Premises              | 7.43%                |
| 23   | 391.00  | Office Furniture & Equipment                 | 4.89%                |
| 24   | 391.01  | Office Furniture & Equipment                 | 4.89%                |
| 25   | 391.02  | Remittance Processing Equipment              | 11.37%               |
| 26   | 391.03  | Office Furniture & Equipment                 | 2.22%                |
| 27   | 392.00  | Transportation Equipment                     | 28.96%               |
| 28   | 393.00  | Stores Equipment                             | 10.00%               |
| 29   | 394.00  | Tools & Work Equipment                       | 10.00%               |
| 30   | 395.00  | Laboratory Equipment                         | 10.00%               |
| 31   | 397.00  | Communication Equipment - Telephone          | 7.12%                |
| 32   | 398.00  | Miscellaneous Equipment                      | 5.36%                |
| 33   | 399.00  | Other Tangible Property                      | 15.75%               |
| 34   | 399.01  | Other Tangible Property-Servers Hardware     | 14.29%               |
| 35   | 399.02  | Other Tangible Property-Servers Software     | 14.29%               |
| 36   | 399.03  | Other Tangible Property-Network-Hardware     | 14.29%               |
| 37   | 399.04  | Other Tangible Property-CPU                  | 26.26%               |
| 38   | 399.05  | Other Tangible Property-MF Hardware          | 15.76%               |
| 39   | 399.06  | Other Tangible Property-PC Hardware          | 16.83%               |
| 40   | 399.07  | Other Tangible Property-PC Software          | 17.73%               |
| 41   | 399.08  | Other Tangible Property-Application Software | 8.22%                |
| 42   | 399.09  | Other Tangible Property-System Software      | 22.16%               |
| 43   | 399.24  | Other Tangible Property-GenStartupCost       | 8.33%                |
| 44   |         |  |                      |
| <b>SSU - Greenville Data Center (Div 002):</b> |         |  |                      |
| <u>General Plant</u>                           |         |  |                      |
| 46   | 390.05  | G-Structures & Improvements                  | 7.43%                |
| 47   | 391.04  | G-Office Furniture & Equip.                  | 4.89%                |
| 48   |         |  |                      |

**ATMOS ENERGY HOLDINGS**  
**WKG STORAGE, INC.**  
**TAXES OTHER THAN INCOME TAX - ACCOUNT 408.1**  
**TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description   | Per Book Amount  | Adjustments | Adjusted Amount  |
|----------|---|------------------|-------------|------------------|
|          | (a)   | (b)              | (c)         | (d) = (b) + (c)  |
| 1        | <u>Non Revenue - Related</u>                        |                  |             |                  |
| 2        | Ad Valorem Tax                                      | \$ 18,000        | \$ -        | \$ 18,000        |
| 3        | Payroll Tax   | 53,237           | -           | 53,237           |
| 4        | Non Revenue - Related Taxes Allocated from Div 10   | -                | -           | -                |
| 5        | Non Revenue - Related Taxes Allocated from SSU      | 680              | -           | 680              |
| 6        | Total Non Revenue - Related (Sum Ln 2 through Ln 5) | <u>\$ 71,917</u> | <u>\$ -</u> | <u>\$ 71,917</u> |

Note:

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
TOTAL INCOME TAXES  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description<br>(a)                                  | (b)    | Test Period<br>(c) | Revenue Requirement<br>(d) |
|----------|---|--------|--------------------|----------------------------|
| 1        | Net Income before Interest and Income Taxes         |        | \$122,198          | \$759,225                  |
| 2        |   |        |                    |                            |
| 3        | Interest Expense:                                   |        |                    |                            |
| 4        | Rate Base (Schedule B, Col (e), Ln 21)              |        | 10,062,646         | 9,696,356                  |
| 5        | Weighted Cost of Debt (1)                           |        | 2.49%              | 2.49%                      |
| 6        | Total (Ln 4 x Ln 5)                                 |        | 250,862            | 241,730                    |
| 7        | Net Income before Income Taxes (Ln 1 + Ln 3 - Ln 5) |        | (128,664)          | 517,495                    |
| 8        |   |        |                    |                            |
| 9        | Application of State Tax Rate (Ln 7 x 4.63%)        | 6.00%  | (7,720)            | 31,050                     |
| 10       |   |        |                    |                            |
| 11       | Net Income before Federal Tax (Ln 7 - Ln 9)         |        | (120,944)          | 486,445                    |
| 12       |   |        |                    |                            |
| 13       | Application of Federal Tax Rate (Ln 11 x 35%)       | 35.00% | (42,330)           | 170,256                    |
| 14       |   |        |                    |                            |
| 15       | Total (Ln 9 + Ln 13)                                |        | <u>(\$50,050)</u>  | <u>\$201,306</u>           |
| 16       |   |        |                    |                            |
| 17       | Composite Tax Rate                                  | 38.90% |                    |                            |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
SUMMARY OF RETURN  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description<br>(a)  | Proposed Rates<br>(b) | Proposed Amounts<br>(c) |
|----------|---|-----------------------|-------------------------|
| 1        | <u>Net Operating Income/Return</u>  |                       |                         |
| 2        |   |                       |                         |
| 3        | Cost of Debt (1)  | 5.48%                 | \$ 241,752              |
| 4        | Cost of Equity (2)  | 9.80%                 | <u>517,913</u>          |
| 5        |   |                       |                         |
| 6        | Total Return on Invested Capital  |                       | <u>\$ 759,665</u>       |
| 7        |   |                       |                         |
| 8        | <u>Rate Base - Capitalization Structure (1)</u>                               |                       |                         |
| 9        |   |                       |                         |
| 10       | Debt  | 45.50%                | \$ 4,411,534            |
| 11       | Equity  | 54.50%                | <u>5,284,822</u>        |
| 12       |   |                       |                         |
| 13       | Total Invested Capital  |                       | <u>\$ 9,696,356</u>     |
| 14       |   |                       |                         |
| 15       |   |                       |                         |
| 16       | <u>Percent Return - After Tax</u>   |                       |                         |
| 17       | Cost of Debt  | 2.49%                 |                         |
| 18       | Return on Equity  | <u>5.34%</u>          |                         |
| 19       |   |                       |                         |
| 20       | Percent Return - After Tax  | <u><u>7.83%</u></u>   |                         |
| 21       |   |                       |                         |
| 22       | <u>Note:</u>  |                       |                         |
| 23       | 1. Capital Structure and Cost of Debt are June 30, 2015 actual book balances. |                       |                         |
| 24       | 2. Cost of Equity is per the Final Order of Docket No. 2013-00148.            |                       |                         |

**ATMOS ENERGY HOLDINGS  
WKG STORAGE, INC.  
SUMMARY OF REVENUE  
TEST YEAR ENDING JUNE 30, 2015**

| Line No. | Description | Per Books Revenue  | Adjustment[1]    | Tariff Revenue     | Revenue Deficiency | Proposed Revenue   |
|----------|-------------|--------------------|------------------|--------------------|--------------------|--------------------|
|          | (a)         | (b)                | (c)              | (d)                | (e)                | (f)                |
| 1        | July        | 122,500            |                  |                    |                    |                    |
| 2        | August      | 122,500            |                  |                    |                    |                    |
| 3        | September   | 122,500            |                  |                    |                    |                    |
| 4        | October     | 122,500            |                  |                    |                    |                    |
| 5        | November    | 122,500            |                  |                    |                    |                    |
| 6        | December    | 122,500            |                  |                    |                    |                    |
| 7        | January     | 122,500            |                  |                    |                    |                    |
| 8        | February    | 122,500            |                  |                    |                    |                    |
| 9        | March       | 122,500            |                  |                    |                    |                    |
| 10       | April       | 122,500            |                  |                    |                    |                    |
|          | May         | 122,500            |                  |                    |                    |                    |
|          | June        | 122,500            |                  |                    |                    |                    |
|          |             | <u>\$1,470,000</u> | <u>\$105,000</u> | <u>\$1,575,000</u> | <u>\$733,333</u>   | <u>\$2,308,333</u> |

**[1] Calculation of Revenue at Full Tariff Rates**

| TS-1 Rate                    | Working Capacity | Rate / Dth | Months | Annual Amount      |
|------------------------------|------------------|------------|--------|--------------------|
| Injection                    | 1,750,000        | \$0.15     |        | 262,500            |
| Withdrawal                   | 1,750,000        | \$0.15     |        | 262,500            |
| S-1 Rate                     | 1,750,000        | 0.05       | 12     | 1,050,000          |
| Revenue at full tariff rates |                  |            |        | <u>\$1,575,000</u> |

# WKG Storage, Inc. ARF Form 1 Statement of Adjusted Operations Attachment

Application For Rate Adjustment  
Before the Public Service Commission  
For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

Question 10. Statement of Adjusted Operations  
Question 11. Revenue Requirements Calculation

| Line No. | Description<br>(a)                                 | Reference<br>(b) | Per Book<br>(c) | Adjustments<br>(d) | Adjusted Cost of Service<br>(e) |
|----------|--|------------------|-----------------|--------------------|---------------------------------|
| 1        | <b>Summary - Cost of Service:</b>                  |                  |                 |                    |                                 |
| 2        | Revenues   | Schedule J       | \$ 1,470,000    | \$ 733,333         | \$ 2,203,333                    |
| 3        | Revenues - adjustment to reflect full tariff rates | Schedule J       |                 | 105,000            |                                 |
| 4        |  |                  |                 |                    |                                 |
| 5        |  |                  |                 |                    |                                 |
| 6        | Rate Base  | Schedule B       | 10,062,646      | (366,290)          | 9,696,356                       |
| 7        | Requested Rate of Return                           | Schedule I       | 7.83%           |                    | 7.83%                           |
| 8        | Required Return on Rate Base                       |                  | 787,905         | (28,680)           | 759,225                         |
| 9        |  |                  |                 |                    |                                 |
| 10       | Operation and Maintenance Expenses                 | Schedule E       | 937,240         |                    | 937,240                         |
| 11       |  |                  |                 |                    |                                 |
| 12       | Taxes Other than Income Taxes                      | Schedule G       | 71,917          |                    | 71,917                          |
| 13       |  |                  |                 |                    |                                 |
| 14       | Depreciation and Amortization Expense              | Schedule F       | 338,644         |                    | 338,644                         |
| 15       |  |                  |                 |                    |                                 |
| 16       | Income Taxes                                       | Schedule H       | (50,050)        | 251,356            | 201,306                         |
| 17       |  |                  |                 |                    |                                 |
| 18       | Cost of Service                                    |                  | \$ 2,085,657    | \$ 222,676         | \$ 2,308,333                    |

# WKG Storage, Inc. ARF Form 1 Billing Analysis Attachment

Application For Rate Adjustment  
 Before the Public Service Commission  
 For Small Utilities Pursuant to 807 KAR 5:076  
 (Alternative Rate Filing)

**Question 13. Billing Analysis**

|    |   | Capacity  | Proposed<br>Rate | Discount | Months | Revenue   |
|----|---|-----------|------------------|----------|--------|-----------|
|    |   | (b)       | (c)              | (d)      | (e)    | (f)       |
| 5  | <b>Proof of Revenue - Proposed Rates:</b> |           |                  |          |        |           |
| 6  | TS-1 Rate - Injection                     | 1,750,000 | \$0.1649         |          |        | 288,575   |
| 7  | TS-1 Rate - Withdrawal                    | 1,750,000 | \$0.1649         |          |        | 288,575   |
| 8  | Total TS-1                                |           |                  |          |        | 577,150   |
| 9  | S-1 Storage Reservation                   | 1,750,000 | \$0.0824         | 90%      | 12     | 1,557,360 |
| 10 | Annual Demand Charge                      |           |                  |          |        | 2,134,510 |
| 11 | Monthly Demand Charge                     |           |                  |          |        | 177,876   |
| 12 | <b>Proof of Revenue - Existing Rates:</b> |           |                  |          |        |           |
| 13 | TS-1 Rate - Injection                     | 1,750,000 | \$0.1500         |          |        | 262,500   |
| 14 | TS-1 Rate - Withdrawal                    | 1,750,000 | \$0.1500         |          |        | 262,500   |
| 15 | Total TS-1                                |           |                  |          |        | 525,000   |
| 16 | S-1 Storage Reservation                   | 1,750,000 | \$0.0500         | 90%      | 12     | 945,000   |
| 17 | Annual Demand Charge                      |           |                  |          |        | 1,470,000 |
| 18 | Monthly Demand Charge                     |           |                  |          |        | 122,500   |

# WKG Storage, Inc. ARF Form 1 Depreciation Schedules Attachment

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Application For Rate Adjustment  
Before the Public Service Commission  
For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

## Question 14. Depreciation Schedules

Please see attached "2015 WKG STORAGE Statement of Adjusted Operations (COS).xlsx" Tab "Schedule F" for a schedule showing, by account group: the asset's original cost, accumulated depreciation balance at the end of the test period and resulting depreciation expense.

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between WKG Storage, Inc. ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

| Name of Related Party<br>(Individual or Business) | Type of Service Provided<br>By Related Party | Amount of<br>Compensation |
|---|--|---------------------------|
|   |  |                           |
|   |  |                           |
|   |  |                           |
|   |  |                           |

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

DOUGLAS WALTHER  
(Print Name)

Douglas Walther  
(Signed)

DEPUTY GENERAL COUNSEL  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee; director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

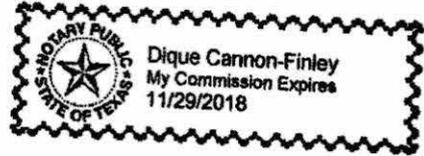
STATE OF TEXAS  
COMMONWEALTH OF KENTUCKY

COUNTY OF Dallas

Subscribed and sworn to before me by Douglas Watter  
(Name)

this 9th day of December, 2015.

Dique Cannon-Finley  
NOTARY PUBLIC  
State-at-Large





**WKG STORAGE, INC.**  
(NAME OF UTILITY)

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate TS-1**

- C. The Company will require a written storage and transportation contract with its customer(s) with terms to be negotiated.
- D. It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under the tariff to the facilities of the Company.
- E. The Company reserves the right to refuse to accept gas that does not meet the Company's quality specification as specified in ANR pipeline quality standards.
- F. The Rules, regulations and Order of the Public Service Commission and of the County, and the Company's general terms and conditions applicable to industrial sales, shall apply to this Tariff and all contracts thereunder.
- G. There will be no minimum charge and there will be no discount for early payment.
- H. The Company may provide special storage and transportation services in accordance with individual contracts with the customer. A copy of such contract will be filed with the Commission pursuant to 807 KAR 5:011 Section 13.
- I. Balancing shall accomplished by a credit on amounts billed or by additional billings to be rendered and paid in accordance with the following terms:
  - i. If it shall be determined that, at any time within twelve (12) months after the date of any statement rendered by WKG Storage, Inc. that there has been an overcharge (imbalance) in the amount billed for gas injected, withdrawn or stored, and a claim, therefore, is made within sixty (60) days from the day of discovery thereof, the overcharge (imbalance), if verified, shall be refunded within thirty (30) days, together with interest at 8% per annum computed for the period beginning sixty (60) days following the date of the statement to the date of the refund.

DATE OF ISSUE January 21, 2016  
Month/Date/Year

DATE EFFECTIVE July 21, 2016  
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in  
Case No. \_\_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

**WKG STORAGE, INC.**

(NAME OF UTILITY)

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate TS-1**

- ii. If it shall be determined that, at any time within twelve (12) months after the date of any statement rendered by WKG Storage, Inc. that there has been an undercharge (imbalance) in the amount billed for injection, storage and/or withdrawal, WKG Storage, Inc. shall submit a statement for such undercharge and customer, upon verification of the same, shall pay such amount within 30 days, such payment shall not include interest unless the undercharge is due to meter tampering and/or fraud, in which event interest shall be due at 12% per annum.

DATE OF ISSUE January 21, 2016  
Month/Date/Year

DATE EFFECTIVE July 21, 2016  
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in  
Case No. \_\_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

WKG STORAGE, INC.

(NAME OF UTILITY)

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**CLASSIFICATION OF SERVICE**

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**Storage Transportation Service Rate TS-2**

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1. Numerical paragraphs 1, 2, and 4 of the Storage Transportation Service Rate TS-1 are applicable to Storage Transportation Service Rate TS-2.
2. Rate – Alternative Flex Provision:

Notwithstanding any other provision in this tariff, the Company may flex the otherwise applicable rate on a customer specific basis where it is affirmatively shown that a flex discount will produce a transportation rate that is competitive. The flex rate discount will not be granted that produces transportation rates below the variable costs associated with service to the customer. The Company reserves the right to confirm, to its satisfaction, the reasonableness of the represented price and volume. The Company further reserves the right to decline to flex or to flex to the degree requested by the customer.

---

DATE OF ISSUE January 21, 2016  
Month/Date/Year

DATE EFFECTIVE July 21, 2016  
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in  
Case No. \_\_\_\_ - \_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

**WKG STORAGE, INC.**

(NAME OF UTILITY)

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate S-1**

1. Terms:

The Applicability, Availability of Service and Terms and Conditions are identical to paragraphs 1, 2, and 4 as set out on Storage Transportation Service Rate TS-1.

2. Terms and Conditions:

A. Storage:

Reservation charge- \$0.0824 per MCF times the contract volume of working gas, payable monthly.

B. Cushion Gas:

Cushion gas is exempt from storage or gathering

C. Fuel and Shrinkage:

A Fuel and Shrinkage of 1% shall be applied to all gas withdrawn from storage.

DATE OF ISSUE January 21, 2016  
Month/Date/Year

DATE EFFECTIVE July 21, 2016  
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in  
Case No. \_\_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

GAS PURCHASES

(Accounts 800, 801, 802, 803, 804, 804.1, 805, 805.1 805.2)

| Name of Seller and Account Number               | Gas Purchased - Mcf | Cost of Gas |
|---|---------------------|-------------|
| 800 Natural Gas Well Head Purchases             |                     | \$0         |
| 801 Natural Gas Field Line Purchases            |                     | 0           |
| 802 Natural Gas Gasoline Plant Outlet Purchases |                     | 0           |
| 803 Natural Gas Transmission Line Purchases     |                     | 0           |
| 804 Natural Gas City Gate Purchases             |                     | 0           |
| 805 Other Gas Purchases                         |                     | 0           |
| 805.1 Purchased Gas Cost Adjustments            |                     | 0           |
| Total   | 0                   | \$0         |

**Note: Not applicable as WKG Storage, Inc. does not have gas purchases.**

PUBLIC SERVICE COMMISSION OF KENTUCKY  
PRINCIPAL PAYMENT AND INTEREST INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2013

1. Amount of Principal Payment during the calendar year None
2. Is Principal current? (Yes) N/A (No) \_\_\_\_\_
3. Is Interest current? (Yes) N/A (No) \_\_\_\_\_

**Note: WKG Storage, Inc. does not have any long-term debt outstanding.**

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

YES X NO \_\_\_\_\_

If yes, which service is performed?

Audit X  
Compilation \_\_\_\_\_  
Review \_\_\_\_\_

Please enclose a copy of the accountant's report with annual report.

**Note: The financial statements of Atmos Energy Corporation, which includes WKG Storage, Inc., are audited by a Certified Public Accountant.**

ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

Please furnish the following information, for Kentucky Operations only, and attach to your annual report.

Name of Counties in which you furnish Gas Service:

**Not applicable as WKG Storage, Inc. does not provide natural gas distribution services**

## Supplemental Gas Information

### Revenues, Customers and MCF Sales

For Reporting Year 2013

|  | Revenues | MCFs of Natural Gas Sold | Customers |
|--|----------|--------------------------|-----------|
| 480 Residential                          | \$ -     | -                        | -         |
| 481 Commercial & Industrial Sales        |          |                          |           |
| Small (or Commercial)                    | -        | -                        | -         |
| Large (or Industrial)                    | -        | -                        | -         |
| 482 Other Sales To Public Authorities    | -        | -                        | -         |
| 484 Interdepartmental Sales              | -        | -                        | -         |
| <b>TOTAL Sales to Ultimate Customers</b> | -        | -                        | -         |
| 483 Sales for Resale                     | -        | -                        | -         |
| <b>TOTAL Natural Gas Service</b>         | \$ -     | -                        | -         |

**Note:** Not applicable for WKG Storage, Inc. as it does not have revenue from natural gas distribution operations.

**THIS PAGE MUST BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

|  |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
| Name of Respondent<br><b>WKG Storage, Inc.</b> | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 2013 |
|--|---|--------------------------------|---------------------------------|

**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

| Line No. | Title<br>(a)   | Date of Change | Name of Officer<br>(b) | Salary for Year<br>(c) |
|----------|--|----------------|------------------------|------------------------|
| 1        | President, Atmos Energy Holdings                             |                | Mark S. Bergeron       | 989,318                |
| 2        |  |                |                        |                        |
| 3        | Senior Vice President & Chief Financial Officer              |                | Bret J. Eckert         | 725,499                |
| 4        |  |                |                        |                        |
| 5        | Senior Vice President, General Counsel & Corporate Secretary |                | Louis P. Gregory       | 1,374,212              |
| 6        |  |                |                        |                        |
| 7        |  |                |                        |                        |
| 8        |  |                |                        |                        |
| 9        |  |                |                        |                        |
| 10       |  |                |                        |                        |
| 11       |  |                |                        |                        |
| 12       |  |                |                        |                        |
| 13       |  |                |                        |                        |
| 14       |  |                |                        |                        |
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| 17       |  |                |                        |                        |
| 18       |  |                |                        |                        |
| 19       |  |                |                        |                        |
| 20       |  |                |                        |                        |
| 21       |  |                |                        |                        |
| 22       |  |                |                        |                        |
| 23       |  |                |                        |                        |
| 24       |  |                |                        |                        |
| 25       |  |                |                        |                        |
| 26       |  |                |                        |                        |
| 27       |  |                |                        |                        |
| 28       |  |                |                        |                        |
| 29       |  |                |                        |                        |
| 30       |  |                |                        |                        |
| 31       |  |                |                        |                        |
| 32       |  |                |                        |                        |
| 33       |  |                |                        |                        |
| 34       |  |                |                        |                        |
| 35       |  |                |                        |                        |
| 36       |  |                |                        |                        |

**WKG Storage, Inc. Only**

| Name of Respondent:<br>WKG Storage, Inc.            |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)   | Year of Report<br>Dec. 31, 2013 |
|---|---|---|----------------------------------|---------------------------------|
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) |   |   |                                  |                                 |
| Line No.  | Title of Account<br>(a)   | Balance at<br>Beginning of Year<br>(c)  | Balance at<br>End of Year<br>(d) |                                 |
| 1   | UTILITY PLANT   |   |                                  |                                 |
| 2   | Utility Plant (101-106, 114)                                      | 27,902  | 27,902                           |                                 |
| 3   | Construction Work in Progress (107)                               | 746,039   | 982,488                          |                                 |
| 4   | TOTAL Utility Plant (Enter Total of lines 2 and 3)                | 773,941   | 1,010,390                        |                                 |
| 5   | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)        | -   | -                                |                                 |
| 6   | Net Utility Plant (Enter Total of line 4 less 5)                  | 773,941   | 1,010,390                        |                                 |
| 7   | Nuclear Fuel (120.1-120.4, 120.6)                                 |   |                                  |                                 |
| 8   | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)   |   |                                  |                                 |
| 9   | Net Nuclear Fuel (Enter Total of line 7 less 8)                   |   |                                  |                                 |
| 10  | Net Utility Plant (Enter Total of lines 6 and 9)                  | 773,941   | 1,010,390                        |                                 |
| 11  | Utility Plant Adjustments (116)                                   |   |                                  |                                 |
| 12  | Gas Stored Underground-Noncurrent (117)                           |   |                                  |                                 |
| 13  | OTHER PROPERTY AND INVESTMENTS                                    |   |                                  |                                 |
| 14  | Nonutility Property (121)   | 14,489,264  | 14,489,264                       |                                 |
| 15  | (Less) Accum. Prov. for Depr. and Amort. (122)                    | 3,020,711   | 3,336,625                        |                                 |
| 16  | Investments in Associated Companies (123)                         |   |                                  |                                 |
| 17  | Investment in Subsidiary Companies (123.1)                        |   |                                  |                                 |
| 18  | (For Cost of Account 123.1, See Footnote Page 224, line 42)       |   |                                  |                                 |
| 19  | Noncurrent Portion of Allowances                                  |   |                                  |                                 |
| 20  | Other Investments (124)   |   |                                  |                                 |
| 21  | Special Funds (125-128)   |   |                                  |                                 |
| 22  | TOTAL Other Property and Investments (Total of lines 14-17,19,21) | 11,468,553  | 11,152,639                       |                                 |
| 23  | CURRENT AND ACCRUED ASSETS  |   |                                  |                                 |
| 24  | Cash (131)  | (1,562)   | (1,289)                          |                                 |
| 25  | Special Deposits (132-134)  |   |                                  |                                 |
| 26  | Working Funds (135)   |   |                                  |                                 |
| 27  | Temporary Cash Investments (136)                                  |   |                                  |                                 |
| 28  | Notes Receivable (141)  |   |                                  |                                 |
| 29  | Customer Accounts Receivable (142)                                |   |                                  |                                 |
| 30  | Other Accounts Receivable (143)                                   |   |                                  |                                 |
| 31  | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144)          |   |                                  |                                 |
| 32  | Notes Receivable from Associated Companies (145)                  |   |                                  |                                 |
| 33  | Accounts Receivable from Assoc. Companies (146)                   | 101,705   | (855,190)                        |                                 |
| 34  | Fuel Stock (151)  |   |                                  |                                 |
| 35  | Fuel Stock Expense Undistributed (152)                            |   |                                  |                                 |
| 36  | Residuals (Elec) and Extracted Products                           |   |                                  |                                 |
| 37  | Plant Material and Operating Supplies (154)                       |   |                                  |                                 |
| 38  | Merchandise (155)   |   |                                  |                                 |
| 39  | Other Materials and Supplies (156)                                |   |                                  |                                 |
| 40  | Nuclear Materials Held for Sale (157)                             |   |                                  |                                 |
| 41  | Allowances (158.1 and 158.2)                                      |   |                                  |                                 |
| 42  | (Less) Noncurrent Portion of Allowances                           |   |                                  |                                 |
| 43  | Stores Expenses Undistributed (163)                               |   |                                  |                                 |
| 44  | Gas Stored Underground - Current (164.1)                          |   |                                  |                                 |
| 45  | Liquefied Natural Gas Held for Processing (164.2-164.3)           |   |                                  |                                 |
| 46  | Prepayments (165)   |   |                                  |                                 |
| 47  | Advances for Gas (166-167)  |   |                                  |                                 |
| 48  | Interest and Dividends Receivable (171)                           |   |                                  |                                 |
| 49  | Rents Receivable (172)  |   |                                  |                                 |
| 50  | Accrued Utility Revenues (173)                                    |   |                                  |                                 |
| 51  | Miscellaneous Current and Accrued Assets (174)                    |   |                                  |                                 |
| 52  | TOTAL Current and Accrued Assets (Total of lines 24 thru 51)      | 100,143   | (856,479)                        |                                 |

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|  |   |                                |                                 |
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|--|---|--------------------------------|---------------------------------|

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

| Line No. | Title of Account<br>(a)   | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|----------|---|-------------------------------------|-------------------------------|
| 53       | DEFERRED DEBITS   |                                     |                               |
| 54       | Unamortized Debt Expenses (181)   |                                     |                               |
| 55       | Extraordinary Property Losses (182.1)   |                                     |                               |
| 56       | Unrecovered Plant and Regulatory Study Costs (182.2)                            |                                     |                               |
| 57       | Other Regulatory Assets (182.3)   |                                     |                               |
| 58       | Prelim. Survey and Investigation Charges (Electric) (183)                       |                                     |                               |
| 59       | Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)                           |                                     |                               |
| 60       | Clearing Accounts (184)   | 3,570                               | 5,399                         |
| 61       | Temporary Facilities (185)  |                                     |                               |
| 62       | Miscellaneous Deferred Debits (186)   |                                     |                               |
| 63       | Def. Losses from Disposition of Utility Plant (187)                             |                                     |                               |
| 64       | Research, Devel. and Demonstration Expend. (188)                                |                                     |                               |
| 65       | Unamortized Loss on Reacquired Debt (189)                                       |                                     |                               |
| 66       | Accumulated Deferred Income Taxes (190)   |                                     |                               |
| 67       | Unrecovered Purchased Gas Costs (191)   |                                     |                               |
| 68       | TOTAL Deferred Debits (Enter Total of lines 54 thru 67)                         | 3,570                               | 5,399                         |
| 69       | TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68) | 12,346,207                          | 11,311,949                    |

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| Name of Respondent:  |  | This Report Is:  | Date of Report                   | Year of Report |
|--|--|--|----------------------------------|----------------|
| WKG Storage, Inc.  |  | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)                     | Dec. 31, 2013  |
| <b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b> |  |  |                                  |                |
| Line No.   | Title of Account<br>(a)  | Balance at<br>Beginning of Year<br>(c)   | Balance at<br>End of Year<br>(d) |                |
| 1  | <b>PROPRIETARY CAPITAL</b>   |  |                                  |                |
| 2  | Common Stock Issued (201)  | 1,000  | 1,000                            |                |
| 3  | Preferred Stock Issued (204)   |  |                                  |                |
| 4  | Capital Stock Subscribed (202, 205)  |  |                                  |                |
| 5  | Stock Liability for Conversion (203, 206)                                      |  |                                  |                |
| 6  | Premium on Capital Stock (207)   |  |                                  |                |
| 7  | Other Paid-In Capital (208-211)  | 8,284,675  | 8,284,675                        |                |
| 8  | Installments Received on Capital Stock (212)                                   |  |                                  |                |
| 9  | (Less) Discount on Capital Stock (213)   |  |                                  |                |
| 10   | (Less) Capital Stock Expense (214)   |  |                                  |                |
| 11   | Retained Earnings (215, 215.1, 216)  | 891,797  | 581,184                          |                |
| 12   | Unappropriated Undistributed Subsidiary Earnings (216.1)                       |  |                                  |                |
| 13   | (Less) Reacquired Capital Stock (217)  |  |                                  |                |
| 14   | <b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>              | <b>9,177,472</b>   | <b>8,866,859</b>                 |                |
| 15   | <b>LONG-TERM DEBT</b>  |  |                                  |                |
| 16   | Bonds (221)  |  |                                  |                |
| 17   | (Less) Reacquired Bonds (222)  |  |                                  |                |
| 18   | Advances from Associated Companies (223)                                       |  |                                  |                |
| 19   | Other Long-Term Debt (224)   |  |                                  |                |
| 20   | Unamortized Premium on Long-Term Debt (225)                                    |  |                                  |                |
| 21   | (Less) Unamortized Discount on Long-Term Debt-Debit (226)                      |  |                                  |                |
| 22   | <b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>                  | <b>0</b>   | <b>0</b>                         |                |
| 23   | <b>OTHER NONCURRENT LIABILITIES</b>  |  |                                  |                |
| 24   | Obligations Under Capital Leases - Noncurrent (227)                            |  |                                  |                |
| 25   | Accumulated Provision for Property Insurance (228.1)                           |  |                                  |                |
| 26   | Accumulated Provision for Injuries and Damages (228.2)                         |  |                                  |                |
| 27   | Accumulated Provision for Pensions and Benefits (228.3)                        |  |                                  |                |
| 28   | Accumulated Miscellaneous Operating Provisions (228.4)                         |  |                                  |                |
| 29   | Accumulated Provision for Rate Refunds (229)                                   |  |                                  |                |
| 30   | <b>TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)</b>          | <b>0</b>   | <b>0</b>                         |                |
| 31   | <b>CURRENT AND ACCRUED LIABILITIES</b>   |  |                                  |                |
| 32   | Notes Payable (231) (3)  |  |                                  |                |
| 33   | Accounts Payable (232)   | 422,433  | 176,237                          |                |
| 34   | Notes Payable to Associated Companies (233)                                    |  |                                  |                |
| 35   | Accounts Payable to Associated Companies (234)                                 |  |                                  |                |
| 36   | Customer Deposits (235)  |  |                                  |                |
| 37   | Taxes Accrued (236)  | 405,848  | 62,827                           |                |
| 38   | Interest Accrued (237)   |  |                                  |                |
| 39   | Dividends Declared (238)   |  |                                  |                |
| 40   | Matured Long-Term Debt (239)   |  |                                  |                |
| 41   | Matured Interest (240)   |  |                                  |                |
| 42   | Tax Collections Payable (241)  | 44,610   |                                  |                |
| 43   | Miscellaneous Current and Accrued Liabilities (242)                            |  |                                  |                |
| 44   | Obligations Under Capital Leases-Current (243)                                 |  |                                  |                |
| 45   | <b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b> | <b>872,891</b>   | <b>239,064</b>                   |                |

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|--|---|--------------------------------|---------------------------------|

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

| Line No. | Title of Account<br>(a)  | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|----------|--|-------------------------------------|-------------------------------|
| 46       | DEFERRED CREDITS   |                                     |                               |
| 47       | Customer Advances for Construction (252)                                       |                                     |                               |
| 48       | Accumulated Deferred Investment Tax Credits (255)                              |                                     |                               |
| 49       | Deferred Gains from Disposition of Utility Plant (256)                         |                                     |                               |
| 50       | Other Deferred Credits (253)   |                                     |                               |
| 51       | Other Regulatory Liabilities (254)   |                                     |                               |
| 52       | Unamortized Gain on Reacquired Debt (257)                                      |                                     |                               |
| 53       | Accumulated Deferred Income Taxes (281-283)                                    | 2,295,844                           | 2,206,026                     |
| 54       | TOTAL Deferred Credits (Enter Total of lines 47 thru 53)                       | 2,295,844                           | 2,206,026                     |
| 55       |  |                                     |                               |
| 56       |  |                                     |                               |
| 57       |  |                                     |                               |
| 58       |  |                                     |                               |
| 59       |  |                                     |                               |
| 60       |  |                                     |                               |
| 61       |  |                                     |                               |
| 62       |  |                                     |                               |
| 63       |  |                                     |                               |
| 64       |  |                                     |                               |
| 65       |  |                                     |                               |
| 66       |  |                                     |                               |
| 67       |  |                                     |                               |
| 68       | TOTAL Liabilities and Other Credits (Enter Total of lines 14,22, 30,45 and 54) | 12,346,207                          | 11,311,949                    |

NOTE: These pages reflect the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

|  |   |                                |  |                                 |
|--|---|--------------------------------|--|---------------------------------|
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|--|---|--------------------------------|--|---------------------------------|

**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amounts(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

| Line No. | Account<br>(a)  | Reference Page Number<br>(b) | Total Current Year to Date Balance for Quarter/Year<br>(c) | Total Prior Year to Date Balance for Quarter/Year<br>(d) | Current Three Months Ended Quarter Only No Fourth Qtr<br>(d) | Prior Three Months Ended Quarter Only No Fourth Qtr<br>(d) |
|----------|---|------------------------------|--|--|--|--|
| 1        | UTILITY OPERATING INCOME  |                              |  |  |  |  |
| 2        | Operating Revenues (400)  | 300-301                      | 1,470,000  | 1,470,000  |  |  |
| 3        | Operating Expenses  |                              |  |  |  |  |
| 4        | Operation Expenses (401)  | 317-325                      | 577,176  | 417,953  |  |  |
| 5        | Maintenance Expenses (402)  | 317-325                      | (213)  | (134)  |  |  |
| 6        | Depreciation Expenses (403)   | 336-338                      | 332,654  | 330,252  |  |  |
| 7        | Depreciation Expenses for Asset Retirement Costs (403.1)  | 336-338                      |  |  |  |  |
| 8        | Amort. & Depl. of Utility Plant (404-405)   | 336-338                      |  |  |  |  |
| 9        | Amort. of Utility Plant Acq. Adj. (406)   |                              | -  | -  |  |  |
| 10       | Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)                            |                              |  |  |  |  |
| 11       | Amort. of Conversion Expenses (407.2)   |                              |  |  |  |  |
| 12       | Regulatory Debits (407.3)   |                              | -  | -  |  |  |
| 13       | (Less) Regulatory Credits (407.4)   |                              | -  | -  |  |  |
| 14       | Taxes Other Than Income Taxes (408.1)   | 262-263                      | 74,741   | 44,637   |  |  |
| 15       | Income Taxes - Federal (409.1)  | 262-263                      | 239,828  | 327,093  |  |  |
| 16       | Income Taxes - Other (409.1)  | 262-263                      | 8,716  | 263  |  |  |
| 17       | Provision for Deferred Inc. Taxes (410.1)   | 234-235, 272-277             | (89,818)   | (89,543)   |  |  |
| 18       | (Less) Provision for Deferred Income Taxes-Cr. (411.1)  | 234-235, 272-277             | -  | -  |  |  |
| 19       | Investment Tax Credit Adj. - Net (411.4)  |                              | -  | -  |  |  |
| 20       | (Less) Gains from Disp. of Utility Plant (411.6)  |                              | -  | -  |  |  |
| 21       | Losses from Disp. of Utility Plant (411.7)  |                              | -  | -  |  |  |
| 22       | (Less) Gains from Disposition of Allowances (411.8)   |                              | -  | -  |  |  |
| 23       | Losses from Disposition of Allowances (411.9)   |                              | -  | -  |  |  |
| 24       | Accretion Expense (411.10)  |                              | -  | -  |  |  |
| 25       | TOTAL Utility Operating Expenses<br>(Enter Total of lines 4 thru 24)                              |                              | 1,143,084  | 1,030,521  | 0  | 0  |
| 26       | Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27) |                              | 326,916  | 439,479  | 0  | 0  |

**NOTE:**

These pages reflect the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

| Name of Respondent                                  |  | This Report Is:                                     |   | Date of Report                                    | Year of Report                          | Year of Report | Year of Report                   |
|---|--|---|---|---|---|----------------|----------------------------------|
| WKG Storage, Inc.                                   |  | (1) <input checked="" type="checkbox"/> An Original |   | (Mo, Da, Yr)                                      |   |                | Dec. 31, 2013                    |
|   |  | (2) <input type="checkbox"/> A Resubmission         |   |   |   |                |                                  |
| <b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b> |  |   |   |   |   |                |                                  |
| Line  | Title of Account   | Reference Page Number                               | Total Current Year to Date Balance for Quarter/Year | Total Prior Year to Date Balance for Quarter/Year | Current Three Months Ended Quarter Only | No Fourth Qtr  | Total Previous Year (in dollars) |
| No.   | (a)  | (b)   | (c)   | (d)   | (d)                                     | (d)            | (d)                              |
| 27  | Net Utility Operating Income (Carried forward from page 114)             | --  | 326,916   | 439,479   | 0                                       |                | 0                                |
| 28  | Other Income and Deductions  |   |   |   |   |                |                                  |
| 29  | Other Income   |   |   |   |   |                |                                  |
| 30  | Nonutility Operating Income  |   |   |   |   |                |                                  |
| 31  | Revenues From Merchandising, Jobbing and Contract Work (415)             |   | -   | -   |   |                |                                  |
| 32  | (Less) Costs and Exp. of Merchandising, Jobbing & Contract Work (416)    |   | -   | -   |   |                |                                  |
| 33  | Revenues From Nonutility Operations (417)                                |   | -   | -   |   |                |                                  |
| 34  | (Less) Expenses of Nonutility Operations (417.1)                         |   | -   | -   |   |                |                                  |
| 35  | Nonoperating Rental Income (418)   |   | -   | -   |   |                |                                  |
| 36  | Equity in Earnings of Subsidiary Companies (418.1)                       | 119   | -   | -   |   |                |                                  |
| 37  | Interest and Dividend Income (419)                                       |   | -   | -   |   |                |                                  |
| 38  | Allowance for Other Funds Used in Construction (419.1)                   |   | -   | -   |   |                |                                  |
| 39  | Miscellaneous Nonoperating Income (421)                                  |   | -   | -   |   |                |                                  |
| 40  | Gain on Disposition of Property (421.1)                                  |   |   | -   |   |                |                                  |
| 41  | TOTAL Other Income (Enter Total of lines 31 thru 40)                     |   | 0   | 0   | 0                                       |                | 0                                |
| 42  | Other Income Deductions  |   |   |   |   |                |                                  |
| 43  | Loss on Disposition of Property (421.2)                                  |   | -   | -   |   |                |                                  |
| 44  | Miscellaneous Amortization (425)   | 340   | -   | -   |   |                |                                  |
| 45  | Donations (426.1)  | 340   | -   | -   |   |                |                                  |
| 46  | Life Insurance (426.2)   | 340   |   | -   |   |                |                                  |
| 47  | Penalties (426.3)  | 340   | -   | -   |   |                |                                  |
| 48  | Expenditures for Certain Civic, Political and Related Activities (426.4) | 340   | -   | -   |   |                |                                  |
| 49  | Other Deductions (426.5)   | 340   | 7   | 53  |   |                |                                  |
| 50  | TOTAL Other Income Deductions (Enter Total of lines 43 thru 49)          |   | 7   | 53  | 0                                       |                | 0                                |
| 51  | Taxes Applic. to Other Income and Deductions                             |   |   |   |   |                |                                  |
| 52  | Taxes Other Than Income Taxes (406.2)                                    | 262-263   | -   | -   |   |                |                                  |
| 53  | Income Taxes-Federal (409.2)   | 262-263   | -   | -   |   |                |                                  |
| 54  | Income Taxes-Other (409.2)   | 262-263   | -   | -   |   |                |                                  |
| 55  | Provision for Deferred Inc. Taxes (410.2)                                | 234-235, 272-277                                    | -   | -   |   |                |                                  |
| 56  | (Less) Provision for Deferred Income Taxes-Cr. (411.2)                   | 234-235, 272-277                                    | -   | -   |   |                |                                  |
| 57  | Investment Tax Credit Adj.-Net (411.5)                                   |   | -   | -   |   |                |                                  |
| 58  | (Less) Investment Tax Credits (420)                                      |   | -   | -   |   |                |                                  |
| 59  | TOTAL Taxes On Other Inc. and Ded. (Total of 52-58)                      |   | -   | -   |   |                |                                  |
| 60  | Net Other Income and Deductions (Enter Total of lines 41, 50, 59)        |   | (7)   | (53)  | 0                                       |                | 0                                |
| 61  | Interest Charges   |   |   |   |   |                |                                  |
| 62  | Interest of Long-Term Debt (427)   | 256-257   | -   | 0   |   |                |                                  |
| 63  | Amort. of Debt Disc. and Expense (428)                                   | 258-259   | -   | -   |   |                |                                  |
| 64  | Amortization of Loss on Reacquired Debt (428.1)                          |   | -   | -   |   |                |                                  |
| 65  | (Less) Amort. of Premium on Debt-Credit (429)                            | 258-259   | -   | -   |   |                |                                  |
| 66  | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1)            |   | -   | -   |   |                |                                  |
| 67  | Interest on Debt to Assoc. Companies (430)                               | 340   | -   | -   |   |                |                                  |
| 68  | Other Interest Expense (431)   | 340   | -   | 0   |   |                |                                  |
| 69  | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)   |   | -   | 0   |   |                |                                  |
| 70  | Net Interest Charges (Enter Total of lines 62 thru 69)                   |   | -   | 0   | 0                                       |                | 0                                |
| 71  | Income Before Extraordinary Items (Enter Total of lines 27, 60 and 70)   |   | 326,909   | 439,426   | 0                                       |                | 0                                |
| 72  | Extraordinary Items  |   |   |   |   |                |                                  |
| 73  | Extraordinary Income (434)   |   | -   | -   | -                                       |                | -                                |
| 74  | (Less) Extraordinary Deductions (435)                                    |   | -   | -   | -                                       |                | -                                |
| 75  | Net Extraordinary Items (Enter Total of line 73 less line 74)            |   | -   | -   | -                                       |                | -                                |
| 76  | Income Taxes-Federal and Other (409.3)                                   | 262-263   | -   | -   | -                                       |                | -                                |
| 77  | Extraordinary Items After Taxes (Enter Total of line 75 less line 76)    |   | -   | -   | -                                       |                | -                                |
| 78  | Net Income (Enter Total of lines 65 and 71)                              |   | 326,909   | 439,426   | 0                                       |                | 0                                |

### WKG Storage, Inc. Only

|                    |   |                                |                |
|--------------------|---|--------------------------------|----------------|
| Name of Respondent | This Report Is:                                 | Date of Report<br>(Mo, Da, Yr) | Year of Report |
| WKG Storage, Inc.  | <input checked="" type="checkbox"/> An Original |                                | Dec. 31, 2013  |
|                    | <input type="checkbox"/> A Resubmission         |                                |                |

#### GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

| Line No. | Account<br>(a)  | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
|----------|---|-------------------------------------|------------------|
| 1        | 1. INTANGIBLE PLANT   |                                     |                  |
| 2        | 301 Organization  | 0                                   |                  |
| 3        | 302 Franchises and Consents   | 0                                   |                  |
| 4        | 303 Miscellaneous Intangible Plant                                    | 0                                   |                  |
| 5        | TOTAL Intangible Plant (Enter Total of lines 2 thru 4)                | 0                                   | 0                |
| 6        | 2. PRODUCTION PLANT   |                                     |                  |
| 7        | Natural Gas Production and Gathering Plant                            |                                     |                  |
| 8        | 325.1 Producing Lands   | 0                                   |                  |
| 9        | 325.2 Producing Leaseholds  | 0                                   |                  |
| 10       | 325.3 Gas Rights  | 0                                   |                  |
| 11       | 325.4 Rights-of-Way   | 0                                   |                  |
| 12       | 325.5 Other Land and Land Rights                                      | 0                                   |                  |
| 13       | 326 Gas Well Structures   | 0                                   |                  |
| 14       | 327 Field Compressor Station Structures                               | 0                                   |                  |
| 15       | 328 Field Meas. and Reg. Sta. Structures                              | 0                                   |                  |
| 16       | 329 Other Structures  | 0                                   |                  |
| 17       | 330 Producing Gas Wells-Well Construction                             | 0                                   |                  |
| 18       | 331 Producing Gas Wells-Well Equipment                                | 0                                   |                  |
| 19       | 332 Field Lines   | 0                                   |                  |
| 20       | 333 Field Compressor Station Equipment                                | 0                                   |                  |
| 21       | 334 Field Meas. and Reg. Sta. Equipment                               | 0                                   |                  |
| 22       | 335 Drilling and Cleaning Equipment                                   | 0                                   |                  |
| 23       | 336 Purification Equipment  | 0                                   |                  |
| 24       | 337 Other Equipment   | 0                                   |                  |
| 25       | 338 Unsuccessful Exploration & Devel. Costs                           | 0                                   |                  |
| 26       | TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25) | 0                                   | 0                |
| 27       | PRODUCTS EXTRACTION PLANT   |                                     |                  |
| 28       | 304 Land and Land Rights  | 0                                   |                  |
| 29       | 305 Structures and Improvements                                       | 0                                   |                  |
| 30       | 342 Extraction and Refining Equipment                                 | 0                                   |                  |
| 31       | 343 Pipe Lines  | 0                                   |                  |
| 32       | 344 Extracted Products Storage Equipment                              | 0                                   |                  |
| 33       | 345 Compressor Equipment  | 0                                   |                  |

NOTE: The Gas Plant in Service pages (204-209) include only those assets in WKG Storage, Inc.

**WKG Storage, Inc. Only**

|  |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
| Name of Respondent<br><b>WKG Storage, Inc.</b> | This Report Is:<br><input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 2013 |
|--|---|--------------------------------|---------------------------------|

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) |       | Line<br>No. |
|--------------------|--------------------|------------------|----------------------------------|-------|-------------|
|                    |                    |                  |                                  |       | 1           |
|                    |                    |                  | 0                                | 301   | 2           |
|                    |                    |                  | 0                                | 302   | 3           |
|                    |                    |                  | 0                                | 303   | 4           |
| 0                  | 0                  | 0                | 0                                |       | 5           |
|                    |                    |                  |                                  |       | 6           |
|                    |                    |                  |                                  |       | 7           |
|                    |                    |                  | 0                                | 325.1 | 8           |
|                    |                    |                  | 0                                | 325.2 | 9           |
|                    |                    |                  | 0                                | 325.3 | 10          |
|                    |                    |                  | 0                                | 325.4 | 11          |
|                    |                    |                  | 0                                | 325.5 | 12          |
|                    |                    |                  | 0                                | 326   | 13          |
|                    |                    |                  | 0                                | 327   | 14          |
|                    |                    |                  | 0                                | 328   | 15          |
|                    |                    |                  | 0                                | 329   | 16          |
|                    |                    |                  | 0                                | 330   | 17          |
|                    |                    |                  | 0                                | 331   | 18          |
|                    |                    |                  | 0                                | 332   | 19          |
|                    |                    |                  | 0                                | 333   | 20          |
|                    |                    |                  | 0                                | 334   | 21          |
|                    |                    |                  | 0                                | 335   | 22          |
|                    |                    |                  | 0                                | 336   | 23          |
|                    |                    |                  | 0                                | 337   | 24          |
|                    |                    |                  | 0                                | 338   | 25          |
| 0                  | 0                  | 0                | 0                                |       | 26          |
|                    |                    |                  |                                  |       | 27          |
|                    |                    |                  | 0                                | 304   | 28          |
|                    |                    |                  | 0                                | 305   | 29          |
|                    |                    |                  | 0                                | 311   | 30          |
|                    |                    |                  | 0                                | 319   | 31          |
|                    |                    |                  | 0                                | 344   | 32          |
|                    |                    |                  | 0                                | 345   | 33          |

**WKG Storage, Inc. Only**

| Name of Respondent  |   | This Report Is:  | Year of Report   | Year of Report |
|---|---|--|------------------|----------------|
| WKG Storage, Inc.   |   | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission | Dec. 31, 2011    | Dec. 31, 2013  |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |   |  |                  |                |
| Line No.  | Account<br>(a)  | Balance at End of Year<br>(g)  | Additions<br>(c) |                |
| 34  | 346 Gas Measuring and Regulating Equipment  | 0  |                  |                |
| 35  | 347 Other Equipment   | 0  |                  |                |
| 36  | TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)                                   | 0  | 0                |                |
| 37  | TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)                                 | 0  | 0                |                |
| 38  | Manufactured Gas Prod. Plant (Submit Suppl. Statement)  | 0  |                  |                |
| 39  | TOTAL Production Plant (Enter Total of lines 37 and 38)   | 0  | 0                |                |
| 40  | <b>3. NATURAL GAS STORAGE AND PROCESSING PLANT</b>  |  |                  |                |
| 41  | Underground Storage Plant   |  |                  |                |
| 42  | 350.1 Land  | 0  |                  |                |
| 43  | 350.2 Rights-of-Way   | 0  |                  |                |
| 44  | 351 Structures and Improvements   | 0  |                  |                |
| 45  | 352 Wells   | 0  |                  |                |
| 46  | 352.1 Storage Leaseholds and Rights   | 0  |                  |                |
| 47  | 352.2 Reservoirs  | 0  |                  |                |
| 48  | 352.3 Non-recoverable Natural Gas (Cushion Gas)   | 0  |                  |                |
| 49  | 353 Lines   | 0  |                  |                |
| 50  | 354 Compressor Station Equipment  | 27,902   |                  |                |
| 51  | 355 Measuring and Regulating Equipment  | 0  |                  |                |
| 52  | 356 Purification Equipment  | 0  |                  |                |
| 53  | 357 Other Equipment   | 0  |                  |                |
| 54  | TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)                                   | 27,902   | 0                |                |
| 55  | Other Storage Plant   |  |                  |                |
| 56  | 360 Land and Land Rights  | 0  |                  |                |
| 57  | 361 Structures and Improvements   | 0  |                  |                |
| 58  | 362 Gas Holders   | 0  |                  |                |
| 59  | 363 Purification Equipment  | 0  |                  |                |
| 60  | 363.1 Liquefaction Equipment  | 0  |                  |                |
| 61  | 363.2 Vaporizing Equipment  | 0  |                  |                |
| 62  | 363.3 Compressor Equipment  | 0  |                  |                |
| 63  | 363.4 Measuring and Regulating Equipment  | 0  |                  |                |
| 64  | 363.5 Other Equipment   | 0  |                  |                |
| 65  | TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)   | 0  | 0                |                |
| 66  | Base Load Liquefied Natural Gas Terminaling and Processing Plant                                    |  |                  |                |
| 67  | 364.1 Land and Land Rights  | 0  |                  |                |
| 68  | 364.2 Structures and Improvements   | 0  |                  |                |
| 69  | 364.3 LNG Processing Terminal Equipment   | 0  |                  |                |
| 70  | 364.4 LNG Transportation Equipment  | 0  |                  |                |
| 71  | 364.5 Measuring and Regulating Equipment  | 0  |                  |                |
| 72  | 364.6 Compressor Station Equipment  | 0  |                  |                |
| 73  | 364.7 Communications Equipment  | 0  |                  |                |
| 74  | 364.8 Other Equipment   | 0  |                  |                |
| 75  | TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing Plant (Total of lines 67 thru 74) | 0  | 0                |                |
| 76  | TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)                               | 27,902   | 0                |                |
| 77  | <b>TRANSMISSION PLANT</b>   |  |                  |                |
| 78  | 365.1 Land and Land Rights  | 0  |                  |                |
| 79  | 365.2 Rights-of-Way   | 0  |                  |                |
| 80  | 366 Structures and Improvements   | 0  |                  |                |

**WKG Storage, Inc. Only**

| Name of Respondent  | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year of Report                   |       |             |
|---|--|--------------------------------|----------------------------------|-------|-------------|
| WKG Storage, Inc.   | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission |                                | Dec. 31, 2013                    |       |             |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |                                |                                  |       |             |
| Retirements<br>(d)  | Adjustments<br>(e)   | Transfers<br>(f)               | Balance at<br>End of Year<br>(g) |       | Line<br>No. |
|   |  |                                | 0                                | 346   | 34          |
|   |  |                                | 0                                | 347   | 35          |
| 0   | 0  | 0                              | 0                                |       | 36          |
| 0   | 0  | 0                              | 0                                |       | 37          |
|   |  |                                | 0                                |       | 38          |
| 0   | 0  | 0                              | 0                                |       | 39          |
|   |  |                                |                                  |       | 40          |
|   |  |                                |                                  |       | 41          |
|   |  |                                | 0                                | 350.1 | 42          |
|   |  |                                | 0                                | 350.2 | 43          |
|   |  |                                | 0                                | 351   | 44          |
|   |  |                                | 0                                | 352   | 45          |
|   |  |                                | 0                                | 352.1 | 46          |
|   |  |                                | 0                                | 352.2 | 47          |
|   |  |                                | 0                                | 352.3 | 48          |
|   |  |                                | 0                                | 353   | 49          |
|   |  |                                | 27,902                           | 354   | 50          |
|   |  |                                | 0                                | 355   | 51          |
|   |  |                                | 0                                | 356   | 52          |
|   |  |                                | 0                                |       | 53          |
| 0   | 0  | 0                              | 27,902                           |       | 54          |
|   |  |                                |                                  |       | 55          |
|   |  |                                | 0                                | 360   | 56          |
|   |  |                                | 0                                | 361   | 57          |
|   |  |                                | 0                                | 362   | 58          |
|   |  |                                | 0                                | 363   | 59          |
|   |  |                                | 0                                | 363.1 | 60          |
|   |  |                                | 0                                | 363.2 | 61          |
|   |  |                                | 0                                | 363.3 | 62          |
|   |  |                                | 0                                | 363.4 | 63          |
|   |  |                                | 0                                | 363.5 | 64          |
| 0   | 0  | 0                              | 0                                |       | 65          |
|   |  |                                |                                  |       | 66          |
|   |  |                                | 0                                | 364.1 | 67          |
|   |  |                                | 0                                | 364.2 | 68          |
|   |  |                                | 0                                | 364.3 | 69          |
|   |  |                                | 0                                | 364.4 | 70          |
|   |  |                                | 0                                | 364.5 | 71          |
|   |  |                                | 0                                | 364.6 | 72          |
|   |  |                                | 0                                | 364.7 | 73          |
|   |  |                                | 0                                | 364.8 | 74          |
|   |  |                                |                                  |       | 75          |
| 0   | 0  | 0                              | 0                                |       | 0           |
| 0   | 0  | 0                              | 27,902                           |       | 76          |
|   |  |                                |                                  |       | 77          |
|   |  |                                | 0                                | 365.1 | 78          |
|   |  |                                | 0                                | 365.2 | 79          |
|   |  |                                | 0                                | 366   | 80          |

**WKG Storage, Inc. Only**

| Name of Respondent  |  | This Report Is:                     |                  | Year of Report | Year of Report |
|---|--|-------------------------------------|------------------|----------------|----------------|
| WKG Storage, Inc.   |  | <input checked="" type="checkbox"/> | An Original      | Dec. 31, 2011  | Dec. 31, 2013  |
|   |  | <input type="checkbox"/>            | A Resubmission   |                |                |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |                                     |                  |                |                |
| Line No.  | Account<br>(a)   | Balance at End of Year<br>(g)       | Additions<br>(c) |                |                |
| 81  | 367 Mains  | 0                                   |                  |                |                |
| 82  | 368 Compressor Station Equipment                               | 0                                   |                  |                |                |
| 83  | 369 Measuring and Regulating Station Equipment                 | 0                                   |                  |                |                |
| 84  | 370 Communication Equipment                                    | 0                                   |                  |                |                |
| 85  | 371 Other Equipment  | 0                                   |                  |                |                |
| 86  | TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)    | 0                                   | 0                |                |                |
| 87  | DISTRIBUTION PLANT   |                                     |                  |                |                |
| 88  | 374 Land and Land Rights                                       | 0                                   |                  |                |                |
| 89  | 375 Structures and Improvements                                | 0                                   |                  |                |                |
| 90  | 376 Mains  | 0                                   |                  |                |                |
| 91  | 377 Compressor Station Equipment                               | 0                                   |                  |                |                |
| 92  | 378 Meas. and Reg. Station Equipment-General                   | 0                                   |                  |                |                |
| 93  | 379 Meas. and Reg. Station Equipment-City Gate                 | 0                                   |                  |                |                |
| 94  | 380 Services   | 0                                   |                  |                |                |
| 95  | 381 Meters   | 0                                   |                  |                |                |
| 96  | 382 Meter Installations  | 0                                   |                  |                |                |
| 97  | 383 House Regulators   | 0                                   |                  |                |                |
| 98  | 384 House Regulator Installations                              | 0                                   |                  |                |                |
| 99  | 385 Industrial Measuring and Regulating Station Equipment      | 0                                   |                  |                |                |
| 100   | 386 Other Property on Customers' Premises                      | 0                                   |                  |                |                |
| 101   | 387 Other Equipment  | 0                                   |                  |                |                |
| 102   | TOTAL Distribution Plant (Enter Total of lines 88 thru 101)    | 0                                   | 0                |                |                |
| 103   | GENERAL PLANT  |                                     |                  |                |                |
| 104   | 389 Land and Land Rights                                       | 0                                   |                  |                |                |
| 105   | 390 Structures and Improvements                                | 0                                   |                  |                |                |
| 106   | 391 Office Furniture and Equipment                             | 0                                   |                  |                |                |
| 107   | 392 Transportation Equipment                                   | 0                                   |                  |                |                |
| 108   | 393 Stores Equipment   | 0                                   |                  |                |                |
| 109   | 394 Tools, Shop, and Garage Equipment                          | 0                                   |                  |                |                |
| 110   | 395 Laboratory Equipment                                       | 0                                   |                  |                |                |
| 111   | 396 Power Operated Equipment                                   | 0                                   |                  |                |                |
| 112   | 397 Communication Equipment                                    | 0                                   |                  |                |                |
| 113   | 398 Miscellaneous Equipment                                    | 0                                   |                  |                |                |
| 114   | Subtotal (Enter Total on lines 104 thru 113)                   | 0                                   | 0                |                |                |
| 115   | 399 Other Tangible Property                                    | 0                                   |                  |                |                |
| 116   | TOTAL General Plant (Enter Total of lines 114 and 115)         | 0                                   | 0                |                |                |
| 117   | TOTAL (Accounts 101 and 106)                                   | 27,902                              | 0                |                |                |
| 118   | Gas Plant Purchased (See Instr. 8)                             | 0                                   |                  |                |                |
| 119   | (Less) Gas Plant Sold (See Instr. 8)                           |                                     |                  |                |                |
| 120   | Experimental Gas Plant Unclassified                            | 0                                   |                  |                |                |
| 121   | TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120) | 27,902                              | 0                |                |                |

**WKG Storage, Inc. Only**

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|---|--|--------------------------------|----------------------------------|--------|-------------|
| WKG Storage, Inc.   | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission |                                | Dec. 31, 2013                    |        |             |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |                                |                                  |        |             |
| Retirements<br>(d)  | Adjustments<br>(e)   | Transfers<br>(f)               | Balance at<br>End of Year<br>(g) |        | Line<br>No. |
|   |  |                                | 0                                | 367    | 81          |
|   |  |                                | 0                                | 368    | 82          |
|   |  |                                | 0                                | 369    | 83          |
|   |  |                                | 0                                | 370    | 84          |
|   |  |                                | 0                                | 371    | 85          |
| 0   | 0  | 0                              | 0                                |        | 86          |
|   |  |                                |                                  |        | 87          |
|   |  |                                | 0                                | 374    | 88          |
|   |  |                                | 0                                | 375    | 89          |
|   |  |                                | 0                                | 376    | 90          |
|   |  |                                | 0                                | 377    | 91          |
|   |  |                                | 0                                | 378    | 92          |
|   |  |                                | 0                                | 379    | 93          |
|   |  |                                | 0                                | 380    | 94          |
|   |  |                                | 0                                | 381    | 95          |
|   |  |                                | 0                                | 382    | 96          |
|   |  |                                | 0                                | 383    | 97          |
|   |  |                                | 0                                | 384    | 98          |
|   |  |                                | 0                                | 385    | 99          |
|   |  |                                | 0                                | 386    | 100         |
|   |  |                                | 0                                | 387    | 101         |
| 0   | 0  | 0                              | 0                                |        | 102         |
|   |  |                                |                                  |        | 103         |
|   |  |                                | 0                                | 389    | 104         |
|   |  |                                | 0                                | 390    | 105         |
|   |  |                                | 0                                | 391    | 106         |
|   |  |                                | 0                                | 392    | 107         |
|   |  |                                | 0                                | 393    | 108         |
|   |  |                                | 0                                | 394    | 109         |
|   |  |                                | 0                                | 395    | 110         |
|   |  |                                | 0                                | 396    | 111         |
|   |  |                                | 0                                | 397    | 112         |
|   |  |                                | 0                                | 398    | 113         |
| 0   | 0  | 0                              | 0                                |        | 114         |
|   |  |                                | 0                                | 399    | 115         |
| 0   | 0  | 0                              | 0                                |        | 116         |
| 0   | 0  | 0                              | 0                                | 27,902 | 117         |
|   |  |                                | 0                                |        | 118         |
|   |  |                                | 0                                |        | 119         |
|   |  |                                | 0                                |        | 120         |
| 0   | 0  | 0                              | 0                                | 27,902 | 121         |

**WKG Storage, Inc. Only**

|  |  |                                |                |
|--|--|--------------------------------|----------------|
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|  | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                                | Dec. 31, 2013  |

**GAS OPERATING REVENUES (ACCOUNT 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3.. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

| Line No. | Title of Account<br><br>(a)  | OPERATING REVENUES         |                                     |
|----------|--|----------------------------|-------------------------------------|
|          |  | Amount for Year<br><br>(b) | Amount for Previous Year<br><br>(c) |
| 1        | <b>GAS SERVICE REVENUES</b>  |                            |                                     |
| 2        | 480 Residential Sales  | -                          | -                                   |
| 3        | 481 Commercial & Industrial Sales  |                            |                                     |
| 4        | Small (or Comm.) (See Instr. 6)  | -                          | -                                   |
| 5        | Large (or Ind.) (See Instr. 6)   | -                          | -                                   |
| 6        | 482 Other Sales to Public Authorities  | -                          | -                                   |
| 7        | 484 Interdepartmental Sales  | -                          | -                                   |
| 8        | TOTAL Sales to Ultimate Consumers  | -                          | -                                   |
| 9        | 483 Sales for Resale   | -                          | -                                   |
| 10       | TOTAL Nat. Gas Service Revenues  | -                          | -                                   |
| 11       | Revenues from Manufactured Gas   | -                          | -                                   |
| 12       | TOTAL Gas Service Revenues   | -                          | -                                   |
| 13       | <b>OTHER OPERATING REVENUES</b>  |                            |                                     |
| 14       | 485 Intracompany Transfers   | -                          | -                                   |
| 15       | 487 Forfeited Discounts  | -                          | -                                   |
| 16       | 488 Misc. Service Revenues   | -                          | -                                   |
| 17       | 489 Rev. from Trans. of Gas of Others  | -                          | -                                   |
| 18       | 490 Sales of Prod. Ext. from Nat. Gas  | -                          | -                                   |
| 19       | 491 Rev. from Nat. Gas Proc. by Others   | -                          | -                                   |
| 20       | 492 Incidental Gasoline and Oil Sales  | -                          | -                                   |
| 21       | 493 Rent from Gas Property   | -                          | -                                   |
| 22       | 494 Interdepartmental Rents  | -                          | -                                   |
| 23       | 495 Other Gas Revenues   | 1,470,000                  | 1,470,000                           |
| 24       | TOTAL Other Operating Revenues   | 1,470,000                  | 1,470,000                           |
| 25       | TOTAL Gas Operating Revenues   | 1,470,000                  | 1,470,000                           |
| 26       | (Less) 496 Provision for Rate Refunds  |                            |                                     |
| 27       | TOTAL Gas Operating Revenues Net of Provision for Refunds                      | 1,470,000                  |                                     |
| 28       | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | -                          |                                     |
| 29       | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)         | -                          |                                     |
| 30       | Sales for Resale   |                            |                                     |
| 31       | Other Sales to Pub. Auth. (Local Dist. Only)                                   | -                          |                                     |
| 32       | Interdepartmental Sales  |                            |                                     |
| 33       | TOTAL (Same as Line 10, Columns (b) and (d))                                   | -                          |                                     |

**WKG Storage, Inc. Only**

|                          |   |                |                |
|--------------------------|---|----------------|----------------|
| Name of Respondent       | This Report Is:                                     | Date of Report | Year of Report |
| <b>WKG Storage, Inc.</b> | (1) <input checked="" type="checkbox"/> An Original | (Mo, Da, Yr)   | Dec. 31, 2013  |
|                          | (2) <input type="checkbox"/> A Resubmission         |                |                |

**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

| MCF OF NATURAL GAS SOLD  |                                   | AVG. NO. OF NAT. GAS CUSTRS. PER MO. |                                 | Line No. |
|--------------------------|-----------------------------------|--------------------------------------|---------------------------------|----------|
| Quantity for Year<br>(d) | Quantity for Previous Year<br>(e) | Number for Year<br>(f)               | Number for Previous Year<br>(g) |          |
| -                        | -                                 | -                                    | -                               | 1        |
| -                        | -                                 | -                                    | -                               | 2        |
| -                        | -                                 | -                                    | -                               | 3        |
| -                        | -                                 | -                                    | -                               | 4        |
| -                        | -                                 | -                                    | -                               | 5        |
| -                        | -                                 | -                                    | -                               | 6        |
| -                        | -                                 | -                                    | -                               | 7        |
| -                        | -                                 | -                                    | -                               | 8        |
| -                        | -                                 | -                                    | -                               | 9        |
| -                        | -                                 | -                                    | -                               | 10       |
| -                        | -                                 | -                                    | -                               | 11       |
| -                        | -                                 | -                                    | -                               | 12       |
| -                        | -                                 | -                                    | -                               | 13       |
| -                        | -                                 | -                                    | -                               | 14       |
| -                        | -                                 | -                                    | -                               | 15       |
| -                        | -                                 | -                                    | -                               | 16       |
| -                        | -                                 | -                                    | -                               | 17       |
| -                        | -                                 | -                                    | -                               | 18       |
| -                        | -                                 | -                                    | -                               | 19       |
| -                        | -                                 | -                                    | -                               | 20       |
| -                        | -                                 | -                                    | -                               | 21       |
| -                        | -                                 | -                                    | -                               | 22       |
| -                        | -                                 | -                                    | -                               | 23       |
| -                        | -                                 | -                                    | -                               | 24       |
| -                        | -                                 | -                                    | -                               | 25       |
| -                        | -                                 | -                                    | -                               | 26       |
| -                        | -                                 | -                                    | -                               | 27       |
| -                        | -                                 | -                                    | -                               | 28       |
| -                        | -                                 | -                                    | -                               | 29       |
| -                        | -                                 | -                                    | -                               | 30       |
| -                        | -                                 | -                                    | -                               | 31       |
| -                        | -                                 | -                                    | -                               | 32       |
| -                        | -                                 | -                                    | -                               | 33       |

### WKG Storage, Inc. Only

|  |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
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|--|---|--------------------------------|---------------------------------|

#### GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

| Line No. | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|---|--------------------------------|---------------------------------|
| 1        | 1. PRODUCTION EXPENSES  |                                |                                 |
| 2        | A. Manufactured Gas Production  |                                |                                 |
| 3        | Manufactured Gas Production (Submit Supplement Statement)             | -                              | -                               |
| 4        | B. Natural Gas Production   |                                |                                 |
| 5        | B1. Natural Gas Production and Gathering                              |                                |                                 |
| 6        | Operation   |                                |                                 |
| 7        | 750 Operation Supervision and Engineering                             | -                              | 100                             |
| 8        | 751 Production Maps and Records                                       | -                              | -                               |
| 9        | 752 Gas Wells Expenses  | -                              | -                               |
| 10       | 753 Field Lines Expenses  | -                              | -                               |
| 11       | 754 Field Compressor Station Expenses                                 | 54                             | -                               |
| 12       | 755 Field Compressor Station Fuel and Power                           | -                              | -                               |
| 13       | 756 Field Measuring and Regulating Station Expenses                   | -                              | -                               |
| 14       | 757 Purification Expenses   | -                              | -                               |
| 15       | 758 Gas Well Royalties  | -                              | -                               |
| 16       | 759 Other Expenses  | -                              | -                               |
| 17       | 760 Rents   | -                              | -                               |
| 18       | TOTAL Operation (Enter Total of lines 7 thru 17)                      | 54                             | 100                             |
| 19       | Maintenance   |                                |                                 |
| 20       | 761 Maintenance Supervision and Engineering                           | -                              | -                               |
| 21       | 762 Maintenance of Structures and Improvements                        | -                              | -                               |
| 22       | 763 Maintenance of Producing Gas Wells                                | -                              | -                               |
| 23       | 764 Maintenance of Field Lines  | -                              | -                               |
| 24       | 765 Maintenance of Field Compressor Station Equipment                 | -                              | -                               |
| 25       | 766 Maintenance of Field Meas. and Reg. Sta. Equipment                | 1,571                          | 749                             |
| 26       | 767 Maintenance of Purification Equipment                             | -                              | -                               |
| 27       | 768 Maintenance of Drilling and Cleaning Equipment                    | -                              | -                               |
| 28       | 769 Maintenance of Other Equipment                                    | -                              | -                               |
| 29       | TOTAL Maintenance (Enter Total of lines 20 thru 28)                   | 1,571                          | 749                             |
| 30       | TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) | 1,625                          | 849                             |

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|--|--|---|---------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |  |   |                                 |                                 |
| Line No.                                       | Account<br>(a)   | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                 |
| 31   | B2. Products Extraction                                    |   |                                 |                                 |
| 32   | Operation  |   |                                 |                                 |
| 33   | 770 Operation Supervision and Engineering                  | -   | -                               |                                 |
| 34   | 771 Operation Labor  | -   | -                               |                                 |
| 35   | 772 Gas Shrinkage  | -   | -                               |                                 |
| 36   | 773 Fuel   | -   | -                               |                                 |
| 37   | 774 Power  | -   | -                               |                                 |
| 38   | 775 Materials  | -   | -                               |                                 |
| 39   | 776 Operation Supplies and Expenses                        | -   | -                               |                                 |
| 40   | 777 Gas Processed by Others                                | -   | -                               |                                 |
| 41   | 778 Royalties on Products Extracted                        | -   | -                               |                                 |
| 42   | 779 Marketing Expenses                                     | -   | -                               |                                 |
| 43   | 780 Products Purchased for Resale                          | -   | -                               |                                 |
| 44   | 781 Variation in Products Inventory                        | -   | -                               |                                 |
| 45   | (Less) 782 Extracted Products Used by the Utility-Credit   | -   | -                               |                                 |
| 46   | 783 Rents  | -   | -                               |                                 |
| 47   | TOTAL Operation (Enter Total of lines 33 thru 46)          | -   | -                               |                                 |
| 48   | Maintenance  |   |                                 |                                 |
| 49   | 784 Maintenance Supervision and Engineering                | -   | -                               |                                 |
| 50   | 785 Maintenance of Structures and Improvements             | -   | -                               |                                 |
| 51   | 786 Maintenance of Extraction and Refining Equipment       | -   | -                               |                                 |
| 52   | 787 Maintenance of Pipe Lines                              | -   | -                               |                                 |
| 53   | 788 Maintenance of Extracted Products Storage Equipment    | -   | -                               |                                 |
| 54   | 789 Maintenance of Compressor Equipment                    | -   | -                               |                                 |
| 55   | 790 Maintenance of Gas Measuring and Reg. Equipment        | -   | -                               |                                 |
| 56   | 791 Maintenance of Other Equipment                         | -   | -                               |                                 |
| 57   | TOTAL Maintenance (Enter Total of lines 49 thru 56)        | -   | -                               |                                 |
| 58   | TOTAL Products Extraction (Enter Total of lines 47 and 57) | -   | -                               |                                 |

**WKG Storage, Inc. Only**

|  |   |                |                                |                                 |
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|  | (2) <input type="checkbox"/>            | A Resubmission |                                |                                 |

**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

| Line No. | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|---|--------------------------------|---------------------------------|
| 59       | C. Exploration and Development                                      |                                |                                 |
| 60       | Operation   |                                |                                 |
| 61       | 795 Delay Rentals   | -                              | -                               |
| 62       | 796 Nonproductive Well Drilling                                     | -                              | -                               |
| 63       | 797 Abandoned Leases  | -                              | -                               |
| 64       | 798 Other Exploration   | -                              | -                               |
| 65       | TOTAL Exploration and Development (Enter Total of lines 61 thru 64) | -                              | -                               |
| 66       | D. Other Gas Supply Expenses  |                                |                                 |
| 67       | Operation   |                                |                                 |
| 68       | 800 Natural Gas Well Head Purchases                                 | -                              | -                               |
| 69       | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers       | -                              | -                               |
| 70       | 801 Natural Gas Field Line Purchases                                | -                              | -                               |
| 71       | 802 Natural Gas Gasoline Plant Outlet Purchases                     | -                              | -                               |
| 72       | 803 Natural Gas Transmission Line Purchases                         | -                              | -                               |
| 73       | 804 Natural Gas City Gate Purchases                                 | -                              | -                               |
| 74       | 804.1 Liquefied Natural Gas Purchases                               | -                              | -                               |
| 75       | 805 Other Gas Purchases   | -                              | -                               |
| 76       | (Less) 805.1 Purchased Gas Cost Adjustments                         | -                              | -                               |
| 77       | TOTAL Purchased Gas (Enter Total of line 68 thru 76)                | -                              | -                               |
| 78       | 806 Exchange Gas  | -                              | -                               |
| 79       | Purchased Gas Expenses  |                                |                                 |
| 80       | 807.1 Well Expenses   | -                              | -                               |
| 81       | 807.2 Operation of Purchased Gas Measuring Stations                 | -                              | -                               |
| 82       | 807.3 Maintenance of Purchased Gas Measuring Stations               | -                              | -                               |
| 83       | 807.4 Purchased Gas Calculations Expenses                           | -                              | -                               |
| 84       | 807.5 Other Purchased Gas Expenses                                  | -                              | -                               |
| 85       | TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)      | -                              | -                               |

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|--|--|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |  |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)   | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 86   | 808.1 Gas Withdrawn from Storage - Debit                                   | -   | -                               |                                |                                 |
| 87   | (Less) 808.2 Gas Delivered to Storage - Credit                             | -   | -                               |                                |                                 |
| 88   | 809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit          | -   | -                               |                                |                                 |
| 89   | (Less) 809.2 Deliveries of Natural Gas for Processing - Credit             | -   | -                               |                                |                                 |
| 90   | Gas Used in Utility Operations - Credit                                    |   |                                 |                                |                                 |
| 91   | 810 Gas Used for Compressor Station Fuel - Credit                          | -   | -                               |                                |                                 |
| 92   | 811 Gas Used for Products Extraction - Credit                              | -   | -                               |                                |                                 |
| 93   | 812 Gas Used for Other Utility Operations - Credit                         | -   | -                               |                                |                                 |
| 94   | TOTAL Gas Used In Utility Operations - Credit (Total of lines 91 thru 93)  | -   | -                               |                                |                                 |
| 95   | 813 Other Gas Supply Expenses  | -   | -                               |                                |                                 |
| 96   | TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95) | -   | -                               |                                |                                 |
| 97   | TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)     | 1,625   | 849                             |                                |                                 |
| 98   | 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES                |   |                                 |                                |                                 |
| 99   | A. Underground Storage Expenses  |   |                                 |                                |                                 |
| 100  | Operation  |   |                                 |                                |                                 |
| 101  | 814 Operation Supervision and Engineering                                  | -   | 229                             |                                |                                 |
| 102  | 815 Maps and Records   | -   | -                               |                                |                                 |
| 103  | 816 Wells Expenses   | 63,614  | (4,718)                         |                                |                                 |
| 104  | 817 Lines Expenses   | 19,545  | 5,612                           |                                |                                 |
| 105  | 818 Compressor Station Expenses  | 23,133  | 7,583                           |                                |                                 |
| 106  | 819 Compressor Station Fuel and Power                                      | -   | -                               |                                |                                 |
| 107  | 820 Measuring and Regulating Station Expenses                              | 8,341   | 4,539                           |                                |                                 |
| 108  | 821 Purification Expenses  | 4,555   | 3,641                           |                                |                                 |
| 109  | 822 Exploration and Development  | -   | -                               |                                |                                 |
| 110  | 823 Gas Losses   | -   | -                               |                                |                                 |
| 111  | 824 Other Expenses   | 9,255   | 17,553                          |                                |                                 |
| 112  | 825 Storage Well Royalties   | 2,265   | 2,605                           |                                |                                 |
| 113  | 826 Rents  | 6,108   | 800                             |                                |                                 |
| 114  | TOTAL Operation (Enter Total of lines 101 thru 113)                        | 136,816   | 37,844                          |                                |                                 |

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|--|---|---|---------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                 |
| 115  | Maintenance   |   |                                 |                                 |
| 116  | 830 Maintenance Supervision and Engineering                     | -   | -                               |                                 |
| 117  | 831 Maintenance of Structures and Improvements                  | -   | -                               |                                 |
| 118  | 832 Maintenance of Reservoirs and Wells                         | -   | -                               |                                 |
| 119  | 833 Maintenance of Lines  | -   | -                               |                                 |
| 120  | 834 Maintenance of Compressor Station Equipment                 | -   | -                               |                                 |
| 121  | 835 Maintenance of Measuring and Regulating Station Equipment   | (213)   | (134)                           |                                 |
| 122  | 836 Maintenance of Purification Equipment                       | -   | -                               |                                 |
| 123  | 837 Maintenance of Other Equipment                              | -   | -                               |                                 |
| 124  | TOTAL Maintenance (Enter Total of lines 116 thru 123)           | (213)   | (134)                           |                                 |
| 125  | TOTAL Underground Storage Expenses (Total of lines 114 and 124) | 136,603   | 37,710                          |                                 |
| 126  | B. Storage Expenses   |   |                                 |                                 |
| 127  | Operation   |   |                                 |                                 |
| 128  | 840 Operation Supervision and Engineering                       | -   | 400                             |                                 |
| 129  | 841 Operation Labor and Expenses                                | 15,750  | 18,000                          |                                 |
| 130  | 842 Rents   | 2,027   | 2,353                           |                                 |
| 131  | 842.1 Fuel  | -   | -                               |                                 |
| 132  | 842.2 Power   | -   | -                               |                                 |
| 133  | 842.3 Gas Losses  | -   | -                               |                                 |
| 134  | TOTAL Operation (Enter Total of lines 128 thru 133)             | 17,777  | 20,753                          |                                 |
| 135  | Maintenance   |   |                                 |                                 |
| 136  | 843.1 Maintenance Supervision and Engineering                   | -   | -                               |                                 |
| 137  | 843.2 Maintenance of Structures and Improvements                | -   | -                               |                                 |
| 138  | 843.3 Maintenance of Gas Holders                                | -   | -                               |                                 |
| 139  | 843.4 Maintenance of Purification Equipment                     | -   | -                               |                                 |
| 140  | 843.5 Maintenance of Liquefaction Equipment                     | -   | -                               |                                 |
| 141  | 843.6 Maintenance of Vaporizing Equipment                       | -   | -                               |                                 |
| 142  | 843.7 Maintenance of Compressor Equipment                       | -   | -                               |                                 |
| 143  | 843.8 Maintenance of Measuring and Regulating Equipment         | -   | -                               |                                 |
| 144  | 843.9 Maintenance of Other Equipment                            | -   | -                               |                                 |
| 145  | TOTAL Maintenance (Enter Total of lines 136 thru 144)           | -   | -                               |                                 |
| 146  | TOTAL Other Storage Expenses (Enter Total of lines 134 and 145) | 17,777  | 20,753                          |                                 |

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|--|---|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 147  | C. Liquefied Natural Gas Terminaling and Processing Expenses              |   |                                 |                                |                                 |
| 148  | Operation   |   |                                 |                                |                                 |
| 149  | 844.1 Operation Supervision and Engineering                               | -   | -                               |                                |                                 |
| 150  | 844.2 LNG Processing Terminal Labor and Expenses                          | -   | -                               |                                |                                 |
| 151  | 844.3 Liquefaction Processing Labor and Expenses                          | -   | -                               |                                |                                 |
| 152  | 844.4 Liquefaction Transportation Labor and Expenses                      | -   | -                               |                                |                                 |
| 153  | 844.5 Measuring and Regulating Labor and Expenses                         | -   | -                               |                                |                                 |
| 154  | 844.6 Compressor Station Labor and Expenses                               | -   | -                               |                                |                                 |
| 155  | 844.7 Communication System Expenses                                       | -   | -                               |                                |                                 |
| 156  | 844.8 System Control and Load Dispatching                                 | -   | -                               |                                |                                 |
| 157  | 845.1 Fuel  | -   | -                               |                                |                                 |
| 158  | 845.2 Power   | -   | -                               |                                |                                 |
| 159  | 845.3 Rents   | -   | -                               |                                |                                 |
| 160  | 845.4 Demurrage Charges   | -   | -                               |                                |                                 |
| 161  | (Less) 845.5 Wharfage Receipts - Credits                                  | -   | -                               |                                |                                 |
| 162  | 845.6 Processing Liquefied or Vaporized Gas by Others                     | -   | -                               |                                |                                 |
| 163  | 846.1 Gas Losses  | -   | -                               |                                |                                 |
| 164  | 846.2 Other Expenses  | -   | -                               |                                |                                 |
| 165  | TOTAL Operation (Enter Total of lines 149 thru 164)                       | -   | -                               |                                |                                 |
| 166  | Maintenance   |   |                                 |                                |                                 |
| 167  | 847.1 Maintenance Supervision and Engineering                             | -   | -                               |                                |                                 |
| 168  | 847.2 Maintenance of Structures and Improvements                          | -   | -                               |                                |                                 |
| 169  | 847.3 Maintenance of LNG Processing Terminal Equipment                    | -   | -                               |                                |                                 |
| 170  | 847.4 Maintenance of LNG Transportation Equipment                         | -   | -                               |                                |                                 |
| 171  | 847.5 Maintenance of Measuring and Regulating Equipment                   | -   | -                               |                                |                                 |
| 172  | 847.6 Maintenance of Compressor Station Equipment                         | -   | -                               |                                |                                 |
| 173  | 847.7 Maintenance of Communication Equipment                              | -   | -                               |                                |                                 |
| 174  | 847.8 Maintenance of Other Equipment                                      | -   | -                               |                                |                                 |
| 175  | TOTAL Maintenance (Enter Total of lines 167 thru 174)                     | -   | -                               |                                |                                 |
| 176  | TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175) | -   | -                               |                                |                                 |
| 177  | TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)        | 154,380   | 58,463                          |                                |                                 |

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|--|--|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |  |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)   | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 178  | 3. TRANSMISSION EXPENSES                                       |   |                                 |                                |                                 |
| 179  | Operation  |   |                                 |                                |                                 |
| 180  | 850 Operation Supervision and Engineering                      | -   | -                               |                                |                                 |
| 181  | 851 System Control and Load Dispatching                        | -   | -                               |                                |                                 |
| 182  | 852 Communication System Expenses                              | -   | -                               |                                |                                 |
| 183  | 853 Compressor Station Labor and Expenses                      | -   | -                               |                                |                                 |
| 184  | 854 Gas for Compressor Station Fuel                            | 2,729   | -                               |                                |                                 |
| 185  | 855 Other Fuel and Power for Compressor Stations               | -   | -                               |                                |                                 |
| 186  | 856 Mains Expenses   | 667   | 1,033                           |                                |                                 |
| 187  | 857 Measuring and Regulating Station Expenses                  | -   | -                               |                                |                                 |
| 188  | 858 Transmission and Compression of Gas by Others              | -   | -                               |                                |                                 |
| 189  | 859 Other Expenses   | 2,970   | -                               |                                |                                 |
| 190  | 860 Rents  | -   | -                               |                                |                                 |
| 191  | TOTAL Operation (Enter Total of lines 180 thru 190)            | 6,366   | 1,033                           |                                |                                 |
| 192  | Maintenance  |   |                                 |                                |                                 |
| 193  | 861 Maintenance Supervision and Engineering                    | -   | -                               |                                |                                 |
| 194  | 862 Maintenance of Structures and Improvements                 | -   | -                               |                                |                                 |
| 195  | 863 Maintenance of Mains                                       | -   | -                               |                                |                                 |
| 196  | 864 Maintenance of Compressor Station Equipment                | -   | -                               |                                |                                 |
| 197  | 865 Maintenance of Measuring and Reg. Station Equipment        | -   | -                               |                                |                                 |
| 198  | 866 Maintenance of Communication Equipment                     | -   | -                               |                                |                                 |
| 199  | 867 Maintenance of Other Equipment                             | -   | -                               |                                |                                 |
| 200  | TOTAL Maintenance (Enter Total of lines 193 thru 199)          | -   | -                               |                                |                                 |
| 201  | TOTAL Transmission Expenses (Enter Total of lines 191 and 200) | 6,366   | 1,033                           |                                |                                 |
| 202  | 4. DISTRIBUTION EXPENSES                                       |   |                                 |                                |                                 |
| 203  | Operation  |   |                                 |                                |                                 |
| 204  | 870 Operation Supervision and Engineering                      | -   | 75                              |                                |                                 |
| 205  | 871 Distribution Load Dispatching                              | -   | -                               |                                |                                 |
| 206  | 872 Compressor Station Labor and Expenses                      | -   | -                               |                                |                                 |
| 207  | 873 Compressor Station Fuel and Power                          | -   | -                               |                                |                                 |

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|--|---|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 208  | 874 Mains and Services Expenses   | 28,998  | 32,534                          |                                |                                 |
| 209  | 875 Measuring and Regulating Station Expenses - General                 | -   | -                               |                                |                                 |
| 210  | 876 Measuring and Regulating Station Expenses - Industrial              | -   | -                               |                                |                                 |
| 211  | 877 Measuring and Regulating Station Expenses - City Gate Check Station | -   | -                               |                                |                                 |
| 212  | 878 Meter and House Regulator Expenses                                  | -   | -                               |                                |                                 |
| 213  | 879 Customer Installations Expenses                                     | -   | -                               |                                |                                 |
| 214  | 880 Other Expenses  | -   | -                               |                                |                                 |
| 215  | 881 Rents   | -   | -                               |                                |                                 |
| 216  | TOTAL Operation (Enter Total of lines 204 thru 215)                     | 28,998  | 32,609                          |                                |                                 |
| 217  | Maintenance   |   |                                 |                                |                                 |
| 218  | 885 Maintenance Supervision and Engineering                             | -   | -                               |                                |                                 |
| 219  | 886 Maintenance for Structures and Improvements                         | -   | -                               |                                |                                 |
| 220  | 887 Maintenance of Mains  | -   | -                               |                                |                                 |
| 221  | 888 Maintenance of Compressor Station Equipment                         | -   | -                               |                                |                                 |
| 222  | 889 Maintenance of Meas. and Reg. Sta. Equip. - General                 | -   | -                               |                                |                                 |
| 223  | 890 Maintenance of Meas. and Reg. Sta. Equip - Industrial               | -   | -                               |                                |                                 |
| 224  | 891 Maintenance of Meas. and Reg. Sta. Equip. - City Gate Check Station | -   | -                               |                                |                                 |
| 225  | 892 Maintenance of Services   | -   | -                               |                                |                                 |
| 226  | 893 Maintenance of Meters and House Regulators                          | -   | -                               |                                |                                 |
| 227  | 894 Maintenance of Other Equipment                                      | -   | -                               |                                |                                 |
| 228  | TOTAL Maintenance (Enter Total of lines 218 thru 227)                   | -   | -                               |                                |                                 |
| 229  | TOTAL Distribution Expenses (Enter Total of lines 216 and 228)          | 28,998  | 32,609                          |                                |                                 |
| 230  | 5. CUSTOMER ACCOUNTS EXPENSES   |   |                                 |                                |                                 |
| 231  | Operation   |   |                                 |                                |                                 |
| 232  | 901 Supervision   | -   | -                               |                                |                                 |
| 233  | 902 Meter Reading Expenses  | -   | -                               |                                |                                 |
| 234  | 903 Customer Records and Collection Expenses                            | 3,183   | 2,042                           |                                |                                 |

**WKG Storage, Inc. Only**

| Name of Respondent                            |   | This Report Is:                |   | Date of Report | Year of Report |
|---|---|--------------------------------|---|----------------|----------------|
| <b>WKG Storage, Inc.</b>                      |   | (1) <input type="checkbox"/>   | <input checked="" type="checkbox"/> An Original | (Mo, Da, Yr)   | Dec. 31, 2013  |
|   |   | (2) <input type="checkbox"/>   | <input type="checkbox"/> A Resubmission         |                |                |
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b> |   |                                |   |                |                |
| Line No.                                      | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c)                 |                |                |
| 235   | 904 Uncollectible Accounts  | -                              | -   |                |                |
| 236   | 905 Miscellaneous Customer Accounts Expense                               | -                              | -   |                |                |
| 237   | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)      | 3,183                          | 2,042   |                |                |
| 238   | <b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>                     |                                |   |                |                |
| 239   | Operation   |                                |   |                |                |
| 240   | 907 Supervision   | -                              | -   |                |                |
| 241   | 908 Customer Assistance Expenses  | -                              | -   |                |                |
| 242   | 909 Informational and Instructional Expenses                              | -                              | -   |                |                |
| 243   | 910 Miscellaneous Customer Service and Informational Expenses             | -                              | -   |                |                |
| 244   | TOTAL Customer Service and Information Expenses (Lines 240 thru 243)      | -                              | -   |                |                |
| 245   | <b>7. SALES EXPENSES</b>  |                                |   |                |                |
| 246   | Operation   |                                |   |                |                |
| 247   | 911 Supervision   | -                              | -   |                |                |
| 248   | 912 Demonstration and Selling Expenses                                    | -                              | -   |                |                |
| 249   | 913 Advertising Expenses  | -                              | -   |                |                |
| 250   | 916 Miscellaneous Sales Expenses  | -                              | -   |                |                |
| 251   | TOTAL Sales Expenses (Enter Total of lines 247 thru 250)                  | -                              | -   |                |                |
| 252   | <b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>                             |                                |   |                |                |
| 253   | Operation   |                                |   |                |                |
| 254   | 920 Administrative and General Salaries                                   | 164,082                        | 127,447   |                |                |
| 255   | 921 Office Supplies and Expenses  | 13,167                         | 7,178   |                |                |
| 256   | (Less) 922 Administrative Expenses Transferred - Credit                   | 89,397                         | 89,367  |                |                |
| 257   | 923 Outside Services Employed   | 52,206                         | 65,828  |                |                |
| 258   | 924 Property Insurance  | 13,593                         | 12,634  |                |                |
| 259   | 925 Injuries and Damages  | -                              | -   |                |                |
| 260   | 926 Employee Pensions and Benefits  | 49,114                         | 19,771  |                |                |
| 261   | 927 Franchise Requirements  | -                              | -   |                |                |
| 262   | 928 Regulatory Commission Expenses  | -                              | -   |                |                |
| 263   | (Less) 929 Duplicate charges - Credit                                     | -                              | -   |                |                |
| 264   | 930.1 General Advertising Expenses  | -                              | -   |                |                |
| 265   | 930.2 Miscellaneous General Expenses                                      | 621                            | 598   |                |                |
| 266   | 931 Rents   | 231                            | -   |                |                |
| 267   | TOTAL Operation (Enter Total of lines 254 thru 266)                       | 382,411                        | 322,823   |                |                |
| 268   | Maintenance   |                                |   |                |                |
| 269   | 932 Maintenance of General Plant  | -                              | -   |                |                |
| 270   | TOTAL Administrative and General Exp (Total of lines 267 and 269)         | 382,411                        | 322,823   |                |                |
| 271   | TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270) | 576,963                        | 417,819   |                |                |

WKG Storage, Inc.  
Manufactured Gas Production  
2013  
Page 317 Line 3

|                           | Current<br>Year | Previous<br>Year |
|---------------------------|-----------------|------------------|
| L/P Gas Expense           | 0               | 0                |
| Gas Mixing Expense        | 0               | 0                |
| Misc. Production Expense  | 0               | 0                |
| Total Operations          | <u>0</u>        | <u>0</u>         |
| Structure & Improvements  | 0               | 0                |
| Production Equipment      | 0               | 0                |
| Total Maintenance         | <u>0</u>        | <u>0</u>         |
| Total Mfg. Gas Production | <u><u>0</u></u> | <u><u>0</u></u>  |

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

GAS PURCHASES

(Accounts 800, 801, 802, 803, 804, 804.1, 805, 805.1 805.2)

| Name of Seller and Account Number               | Gas Purchased - Mcf | Cost of Gas |
|---|---------------------|-------------|
| 800 Natural Gas Well Head Purchases             |                     | \$0         |
| 801 Natural Gas Field Line Purchases            |                     | 0           |
| 802 Natural Gas Gasoline Plant Outlet Purchases |                     | 0           |
| 803 Natural Gas Transmission Line Purchases     |                     | 0           |
| 804 Natural Gas City Gate Purchases             |                     | 0           |
| 805 Other Gas Purchases                         |                     | 0           |
| 805.1 Purchased Gas Cost Adjustments            |                     | 0           |
| Total   | 0                   | \$0         |

**Note: Not applicable as WKG Storage, Inc. does not have gas purchases.**

PUBLIC SERVICE COMMISSION OF KENTUCKY  
PRINCIPAL PAYMENT AND INTEREST INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2014

1. Amount of Principal Payment during the calendar year None
2. Is Principal current? (Yes) N/A (No) \_\_\_\_\_
3. Is Interest current? (Yes) N/A (No) \_\_\_\_\_

**Note: WKG Storage, Inc. does not have any long-term debt outstanding.**

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

YES X NO \_\_\_\_\_

If yes, which service is performed?

Audit X

Compilation \_\_\_\_\_

Review \_\_\_\_\_

Please enclose a copy of the accountant's report with annual report.

**Note: The financial statements of Atmos Energy Corporation, which includes WKG Storage, Inc., are audited by a Certified Public Accountant.**

ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

Please furnish the following information, for Kentucky Operations only, and attach to your annual report.

Name of Counties in which you furnish Gas Service:

**Not applicable as WKG Storage, Inc. does not provide natural gas distribution services**

## Supplemental Gas Information

### Revenues, Customers and MCF Sales

|  | For Reporting Year 2014 |                          |           |
|--|-------------------------|--------------------------|-----------|
|  | Revenues                | MCFs of Natural Gas Sold | Customers |
| 480 Residential                          | \$ -                    | -                        | -         |
| 481 Commercial & Industrial Sales        |                         |                          |           |
| Small (or Commercial)                    | -                       | -                        | -         |
| Large (or Industrial)                    | -                       | -                        | -         |
| 482 Other Sales To Public Authorities    | -                       | -                        | -         |
| 484 Interdepartmental Sales              | -                       | -                        | -         |
| <b>TOTAL</b> Sales to Ultimate Customers | -                       | -                        | -         |
| 483 Sales for Resale                     | -                       | -                        | -         |
| <b>TOTAL</b> Natural Gas Service         | \$ -                    | -                        | -         |

**Note:** Not applicable for WKG Storage, Inc. as it does not have revenue from natural gas distribution operations.

**THIS PAGE MUST BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

|  |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
| Name of Respondent<br><b>WKG Storage, Inc.</b> | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 2014 |
|--|---|--------------------------------|---------------------------------|

**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.

2. If a change was made during the year in the incumbency of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

| Line No. | Title<br>(a)   | Date of Change | Name of Officer<br>(b) | Salary for Year<br>(c) |
|----------|--|----------------|------------------------|------------------------|
| 1        | President, Atmos Energy Holdings                             |                | Mark S. Bergeron       | 1,103,836              |
| 2        |  |                |                        |                        |
| 3        | Senior Vice President & Chief Financial Officer              |                | Bret J. Eckert         | 1,492,047              |
| 4        |  |                |                        |                        |
| 5        | Senior Vice President, General Counsel & Corporate Secretary |                | Louis P. Gregory       | 1,548,535              |
| 6        |  |                |                        |                        |
| 7        |  |                |                        |                        |
| 8        |  |                |                        |                        |
| 9        |  |                |                        |                        |
| 10       |  |                |                        |                        |
| 11       |  |                |                        |                        |
| 12       |  |                |                        |                        |
| 13       |  |                |                        |                        |
| 14       |  |                |                        |                        |
| 15       |  |                |                        |                        |
| 16       |  |                |                        |                        |
| 17       |  |                |                        |                        |
| 18       |  |                |                        |                        |
| 19       |  |                |                        |                        |
| 20       |  |                |                        |                        |
| 21       |  |                |                        |                        |
| 22       |  |                |                        |                        |
| 23       |  |                |                        |                        |
| 24       |  |                |                        |                        |
| 25       |  |                |                        |                        |
| 26       |  |                |                        |                        |
| 27       |  |                |                        |                        |
| 28       |  |                |                        |                        |
| 29       |  |                |                        |                        |
| 30       |  |                |                        |                        |
| 31       |  |                |                        |                        |
| 32       |  |                |                        |                        |
| 33       |  |                |                        |                        |
| 34       |  |                |                        |                        |
| 35       |  |                |                        |                        |
| 36       |  |                |                        |                        |

**WKG Storage, Inc. Only**

| Name of Respondent:<br>WKG Storage, Inc.                   |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)   | Year of Report<br>Dec. 31, 2014 |
|--|---|---|----------------------------------|---------------------------------|
| <b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b> |   |   |                                  |                                 |
| Line No.   | Title of Account<br>(a)   | Balance at<br>Beginning of Year<br>(c)  | Balance at<br>End of Year<br>(d) |                                 |
| 1  | <b>UTILITY PLANT</b>  |   |                                  |                                 |
| 2  | Utility Plant (101-106, 114)                                      | 27,902  | 27,902                           |                                 |
| 3  | Construction Work in Progress (107)                               | 982,488   | 1,025,651                        |                                 |
| 4  | TOTAL Utility Plant (Enter Total of lines 2 and 3)                | 1,010,390   | 1,053,553                        |                                 |
| 5  | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)        | -   | -                                |                                 |
| 6  | Net Utility Plant (Enter Total of line 4 less 5)                  | 1,010,390   | 1,053,553                        |                                 |
| 7  | Nuclear Fuel (120.1-120.4, 120.6)                                 | -   | -                                |                                 |
| 8  | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)   | -   | -                                |                                 |
| 9  | Net Nuclear Fuel (Enter Total of line 7 less 8)                   | -   | -                                |                                 |
| 10   | Net Utility Plant (Enter Total of lines 6 and 9)                  | 1,010,390   | 1,053,553                        |                                 |
| 11   | Utility Plant Adjustments (116)                                   | -   | -                                |                                 |
| 12   | Gas Stored Underground-Noncurrent (117)                           | -   | -                                |                                 |
| 13   | <b>OTHER PROPERTY AND INVESTMENTS</b>                             |   |                                  |                                 |
| 14   | Nonutility Property (121)   | 14,489,264  | 14,489,264                       |                                 |
| 15   | (Less) Accum. Prov. for Depr. and Amort. (122)                    | 3,336,625   | 3,652,540                        |                                 |
| 16   | Investments in Associated Companies (123)                         | -   | -                                |                                 |
| 17   | Investment in Subsidiary Companies (123.1)                        | -   | -                                |                                 |
| 18   | (For Cost of Account 123.1, See Footnote Page 224, line 42)       | -   | -                                |                                 |
| 19   | Noncurrent Portion of Allowances                                  | -   | -                                |                                 |
| 20   | Other Investments (124)   | -   | -                                |                                 |
| 21   | Special Funds (125-128)   | -   | -                                |                                 |
| 22   | TOTAL Other Property and Investments (Total of lines 14-17,19,21) | 11,152,639  | 10,836,724                       |                                 |
| 23   | <b>CURRENT AND ACCRUED ASSETS</b>                                 |   |                                  |                                 |
| 24   | Cash (131)  | (1,289)   | (710)                            |                                 |
| 25   | Special Deposits (132-134)  | -   | -                                |                                 |
| 26   | Working Funds (135)   | -   | -                                |                                 |
| 27   | Temporary Cash Investments (136)                                  | -   | -                                |                                 |
| 28   | Notes Receivable (141)  | -   | -                                |                                 |
| 29   | Customer Accounts Receivable (142)                                | -   | -                                |                                 |
| 30   | Other Accounts Receivable (143)                                   | -   | -                                |                                 |
| 31   | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144)          | -   | -                                |                                 |
| 32   | Notes Receivable from Associated Companies (145)                  | -   | -                                |                                 |
| 33   | Accounts Receivable from Assoc. Companies (146)                   | (855,190)   | (310,840)                        |                                 |
| 34   | Fuel Stock (151)  | -   | -                                |                                 |
| 35   | Fuel Stock Expense Undistributed (152)                            | -   | -                                |                                 |
| 36   | Residuals (Elec) and Extracted Products                           | -   | -                                |                                 |
| 37   | Plant Material and Operating Supplies (154)                       | -   | -                                |                                 |
| 38   | Merchandise (155)   | -   | -                                |                                 |
| 39   | Other Materials and Supplies (156)                                | -   | -                                |                                 |
| 40   | Nuclear Materials Held for Sale (157)                             | -   | -                                |                                 |
| 41   | Allowances (158.1 and 158.2)                                      | -   | -                                |                                 |
| 42   | (Less) Noncurrent Portion of Allowances                           | -   | -                                |                                 |
| 43   | Stores Expenses Undistributed (163)                               | -   | -                                |                                 |
| 44   | Gas Stored Underground - Current (164.1)                          | -   | -                                |                                 |
| 45   | Liquefied Natural Gas Held for Processing (164.2-164.3)           | -   | -                                |                                 |
| 46   | Prepayments (165)   | -   | -                                |                                 |
| 47   | Advances for Gas (166-167)  | -   | -                                |                                 |
| 48   | Interest and Dividends Receivable (171)                           | -   | -                                |                                 |
| 49   | Rents Receivable (172)  | -   | -                                |                                 |
| 50   | Accrued Utility Revenues (173)                                    | -   | -                                |                                 |
| 51   | Miscellaneous Current and Accrued Assets (174)                    | -   | -                                |                                 |
| 52   | TOTAL Current and Accrued Assets (Total of lines 24 thru 51)      | (856,479)   | (311,550)                        |                                 |

**WKG Storage, Inc. Only**

|  |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
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|--|---|--------------------------------|---------------------------------|

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

| Line No. | Title of Account<br>(a)   | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|----------|---|-------------------------------------|-------------------------------|
| 53       | DEFERRED DEBITS   |                                     |                               |
| 54       | Unamortized Debt Expenses (181)   | -                                   | -                             |
| 55       | Extraordinary Property Losses (182.1)   | -                                   | -                             |
| 56       | Unrecovered Plant and Regulatory Study Costs (182.2)                            | -                                   | -                             |
| 57       | Other Regulatory Assets (182.3)   | -                                   | -                             |
| 58       | Prelim. Survey and Investigation Charges (Electric) (183)                       | -                                   | -                             |
| 59       | Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)                           | -                                   | -                             |
| 60       | Clearing Accounts (184)   | 5,399                               | -                             |
| 61       | Temporary Facilities (185)  | -                                   | -                             |
| 62       | Miscellaneous Deferred Debits (186)   | -                                   | -                             |
| 63       | Def. Losses from Disposition of Utility Plant (187)                             | -                                   | -                             |
| 64       | Research, Devel. and Demonstration Expend. (188)                                | -                                   | -                             |
| 65       | Unamortized Loss on Reacquired Debt (189)                                       | -                                   | -                             |
| 66       | Accumulated Deferred Income Taxes (190)   | -                                   | -                             |
| 67       | Unrecovered Purchased Gas Costs (191)   | -                                   | -                             |
| 68       | TOTAL Deferred Debits (Enter Total of lines 54 thru 67)                         | 5,399                               | 0                             |
| 69       | TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68) | 11,311,949                          | 11,578,727                    |

**WKG Storage, Inc. Only**

| Name of Respondent:  |  | This Report Is:  | Date of Report             | Year of Report |
|--|--|--|----------------------------|----------------|
| WKG Storage, Inc.  |  | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)               | Dec. 31, 2014  |
| <b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b> |  |  |                            |                |
| Line No.   | Title of Account (a)   | Balance at Beginning of Year (c)   | Balance at End of Year (d) |                |
| 1  | <b>PROPRIETARY CAPITAL</b>   |  |                            |                |
| 2  | Common Stock Issued (201)  | 1,000  | 1,000                      |                |
| 3  | Preferred Stock Issued (204)   | -  | -                          |                |
| 4  | Capital Stock Subscribed (202, 205)  | -  | -                          |                |
| 5  | Stock Liability for Conversion (203, 206)                                      | -  | -                          |                |
| 6  | Premium on Capital Stock (207)   | -  | -                          |                |
| 7  | Other Paid-In Capital (208-211)  | 8,284,675  | 8,453,569                  |                |
| 8  | Installments Received on Capital Stock (212)                                   | -  | -                          |                |
| 9  | (Less) Discount on Capital Stock (213)   | -  | -                          |                |
| 10   | (Less) Capital Stock Expense (214)   | -  | -                          |                |
| 11   | Retained Earnings (215, 215.1, 216)  | 581,184  | 845,027                    |                |
| 12   | Unappropriated Undistributed Subsidiary Earnings (216.1)                       | -  | -                          |                |
| 13   | (Less) Recquired Capital Stock (217)   | -  | -                          |                |
| 14   | <b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>              | <b>8,866,859</b>   | <b>9,299,596</b>           |                |
| 15   | <b>LONG-TERM DEBT</b>  |  |                            |                |
| 16   | Bonds (221)  | -  | -                          |                |
| 17   | (Less) Recquired Bonds (222)   | -  | -                          |                |
| 18   | Advances from Associated Companies (223)                                       | -  | -                          |                |
| 19   | Other Long-Term Debt (224)   | -  | -                          |                |
| 20   | Unamortized Premium on Long-Term Debt (225)                                    | -  | -                          |                |
| 21   | (Less) Unamortized Discount on Long-Term Debt-Debit (226)                      | -  | -                          |                |
| 22   | <b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>                  | <b>0</b>   | <b>0</b>                   |                |
| 23   | <b>OTHER NONCURRENT LIABILITIES</b>  |  |                            |                |
| 24   | Obligations Under Capital Leases - Noncurrent (227)                            | -  | -                          |                |
| 25   | Accumulated Provision for Property Insurance (228.1)                           | -  | -                          |                |
| 26   | Accumulated Provision for Injuries and Damages (228.2)                         | -  | -                          |                |
| 27   | Accumulated Provision for Pensions and Benefits (228.3)                        | -  | -                          |                |
| 28   | Accumulated Miscellaneous Operating Provisions (228.4)                         | -  | -                          |                |
| 29   | Accumulated Provision for Rate Refunds (229)                                   | -  | -                          |                |
| 30   | <b>TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)</b>          | <b>-</b>   | <b>-</b>                   |                |
| 31   | <b>CURRENT AND ACCRUED LIABILITIES</b>   |  |                            |                |
| 32   | Notes Payable (231) (3)  | -  | -                          |                |
| 33   | Accounts Payable (232)   | 176,237  | 36,486                     |                |
| 34   | Notes Payable to Associated Companies (233)                                    | -  | -                          |                |
| 35   | Accounts Payable to Associated Companies (234)                                 | -  | -                          |                |
| 36   | Customer Deposits (235)  | -  | -                          |                |
| 37   | Taxes Accrued (236)  | 62,827   | 123,706                    |                |
| 38   | Interest Accrued (237)   | -  | -                          |                |
| 39   | Dividends Declared (238)   | -  | -                          |                |
| 40   | Matured Long-Term Debt (239)   | -  | -                          |                |
| 41   | Matured Interest (240)   | -  | -                          |                |
| 42   | Tax Collections Payable (241)  | -  | 37,683                     |                |
| 43   | Miscellaneous Current and Accrued Liabilities (242)                            | -  | -                          |                |
| 44   | Obligations Under Capital Leases-Current (243)                                 | -  | -                          |                |
| 45   | <b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b> | <b>239,064</b>   | <b>197,875</b>             |                |

**WKG Storage, Inc. Only**

|  |   |   |                                 |
|--|---|---|---------------------------------|
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|--|---|---|---------------------------------|

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

| Line No. | Title of Account<br>(a)  | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|----------|--|-------------------------------------|-------------------------------|
| 46       | DEFERRED CREDITS   |                                     |                               |
| 47       | Customer Advances for Construction (252)                                       | -                                   | -                             |
| 48       | Accumulated Deferred Investment Tax Credits (255)                              | -                                   | -                             |
| 49       | Deferred Gains from Disposition of Utility Plant (256)                         | -                                   | -                             |
| 50       | Other Deferred Credits (253)   | -                                   | -                             |
| 51       | Other Regulatory Liabilities (254)   | -                                   | -                             |
| 52       | Unamortized Gain on Reacquired Debt (257)                                      | -                                   | -                             |
| 53       | Accumulated Deferred Income Taxes (281-283)                                    | 2,206,026                           | 2,081,256                     |
| 54       | TOTAL Deferred Credits (Enter Total of lines 47 thru 53)                       | 2,206,026                           | 2,081,256                     |
| 55       |  |                                     |                               |
| 56       |  |                                     |                               |
| 57       |  |                                     |                               |
| 58       |  |                                     |                               |
| 59       |  |                                     |                               |
| 60       |  |                                     |                               |
| 61       |  |                                     |                               |
| 62       |  |                                     |                               |
| 63       |  |                                     |                               |
| 64       |  |                                     |                               |
| 65       |  |                                     |                               |
| 66       |  |                                     |                               |
| 67       |  |                                     |                               |
| 68       | TOTAL Liabilities and Other Credits (Enter Total of lines 14,22, 30,45 and 54) | 11,311,949                          | 11,578,727                    |

NOTE: These pages reflect the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

|  |   |                                |  |                                 |
|--|---|--------------------------------|--|---------------------------------|
| Name of Respondent<br><b>WKG Storage, Inc.</b> | This Report Is:<br><input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) |  | Year of Report<br>Dec. 31, 2014 |
|--|---|--------------------------------|--|---------------------------------|

**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

| Line No. | Account<br>(a)  | Reference Page Number<br>(b) | Total Current Year to Date Balance for Quarter/Year<br>(c) | Total Prior Year to Date Balance for Quarter/Year<br>(d) | Current Three Months Ended Quarter Only No Fourth Qtr<br>(d) | Prior Three Months Ended Quarter Only No Fourth Qtr<br>(d) |
|----------|---|------------------------------|--|--|--|--|
| 1        | UTILITY OPERATING INCOME  |                              |  |  |  |  |
| 2        | Operating Revenues (400)  | 300-301                      | 1,470,000  | 1,470,000  |  |  |
| 3        | Operating Expenses  |                              |  |  |  |  |
| 4        | Operation Expenses (401)  | 317-325                      | 654,994  | 577,176  |  |  |
| 5        | Maintenance Expenses (402)  | 317-325                      | 1,187  | (213)  |  |  |
| 6        | Depreciation Expenses (403)   | 336-338                      | 334,117  | 332,654  |  |  |
| 7        | Depreciation Expenses for Asset Retirement Costs (403.1)  | 336-338                      | -  | -  |  |  |
| 8        | Amort. & Depl. of Utility Plant (404-405)   | 336-338                      | -  | -  |  |  |
| 9        | Amort. of Utility Plant Acq. Adj. (406)   |                              | -  | -  |  |  |
| 10       | Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)                            |                              | -  | -  |  |  |
| 11       | Amort. of Conversion Expenses (407.2)   |                              | -  | -  |  |  |
| 12       | Regulatory Debits (407.3)   |                              | -  | -  |  |  |
| 13       | (Less) Regulatory Credits (407.4)   |                              | -  | -  |  |  |
| 14       | Taxes Other Than Income Taxes (408.1)   | 262-263                      | 70,896   | 74,741   |  |  |
| 15       | Income Taxes - Federal (409.1)  | 262-263                      | 244,048  | 239,828  |  |  |
| 16       | Income Taxes - Other (409.1)  | 262-263                      | 25,134   | 8,716  |  |  |
| 17       | Provision for Deferred Inc. Taxes (410.1)   | 234-235, 272-277             | (124,770)  | (89,818)   |  |  |
| 18       | (Less) Provision for Deferred Income Taxes-Cr. (411.1)  | 234-235, 272-277             | -  | -  |  |  |
| 19       | Investment Tax Credit Adj. - Net (411.4)  |                              | -  | -  |  |  |
| 20       | (Less) Gains from Disp. of Utility Plant (411.6)  |                              | -  | -  |  |  |
| 21       | Losses from Disp. of Utility Plant (411.7)  |                              | -  | -  |  |  |
| 22       | (Less) Gains from Disposition of Allowances (411.8)   |                              | -  | -  |  |  |
| 23       | Losses from Disposition of Allowances (411.9)   |                              | -  | -  |  |  |
| 24       | Accretion Expense (411.10)  |                              | -  | -  |  |  |
| 25       | TOTAL Utility Operating Expenses<br>(Enter Total of lines 4 thru 24)                              |                              | 1,205,606  | 1,143,084  | 0  | 0  |
| 26       | Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27) |                              | 264,394  | 326,916  | 0  | 0  |

**NOTE:**

These pages reflect the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

| Name of Respondent |  | This Report Is:                                     |   | Date of Report  | Year of Report  | Year of Report                       | Year of Report |
|--------------------|--|---|---|---|---|--------------------------------------|----------------|
| WKG Storage, Inc.  |  | (1) <input checked="" type="checkbox"/> An Original | (2) <input type="checkbox"/> A Resubmission             | (Mo, Da, Yr)  |   |                                      | Dec. 31, 2014  |
|                    |  | <b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b> |   |   |   |                                      |                |
| Line No.           | Title of Account (a)   | Reference Page Number (b)                           | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current Three Months Ended Quarter Only No Fourth Qtr (d) | Total Previous Year (in dollars) (d) |                |
| 27                 | Net Utility Operating Income (Carried forward from page 114)             | --  | 264,394   | 326,916   | 0   | 0                                    |                |
| 28                 | Other Income and Deductions  |   |   |   |   |                                      |                |
| 29                 | Other Income   |   |   |   |   |                                      |                |
| 30                 | Nonutility Operating Income  |   |   |   |   |                                      |                |
| 31                 | Revenues From Merchandising, Jobbing and Contract Work (415)             |   | -   | -   |   |                                      |                |
| 32                 | (Less) Costs and Exp. of Merchandising, Jobbing & Contract Work (416)    |   | -   | -   |   |                                      |                |
| 33                 | Revenues From Nonutility Operations (417)                                |   | -   | -   |   |                                      |                |
| 34                 | (Less) Expenses of Nonutility Operations (417.1)                         |   | -   | -   |   |                                      |                |
| 35                 | Nonoperating Rental Income (418)   |   | -   | -   |   |                                      |                |
| 36                 | Equity in Earnings of Subsidiary Companies (418.1)                       | 119   | -   | -   |   |                                      |                |
| 37                 | Interest and Dividend Income (419)                                       |   | -   | -   |   |                                      |                |
| 38                 | Allowance for Other Funds Used in Construction (419.1)                   |   | -   | -   |   |                                      |                |
| 39                 | Miscellaneous Nonoperating Income (421)                                  |   | -   | -   |   |                                      |                |
| 40                 | Gain on Disposition of Property (421.1)                                  |   | -   | -   |   |                                      |                |
| 41                 | TOTAL Other Income (Enter Total of lines 31 thru 40)                     |   | -   | 0   | 0   | 0                                    |                |
| 42                 | Other Income Deductions  |   |   |   |   |                                      |                |
| 43                 | Loss on Disposition of Property (421.2)                                  |   | -   | -   |   |                                      |                |
| 44                 | Miscellaneous Amortization (425)   | 340   | -   | -   |   |                                      |                |
| 45                 | Donations (426.1)  | 340   | -   | -   |   |                                      |                |
| 46                 | Life Insurance (426.2)   | 340   | -   | -   |   |                                      |                |
| 47                 | Penalties (426.3)  | 340   | -   | -   |   |                                      |                |
| 48                 | Expenditures for Certain Civic, Political and Related Activities (426.4) | 340   | -   | -   |   |                                      |                |
| 49                 | Other Deductions (426.5)   | 340   | 552   | 7   |   |                                      |                |
| 50                 | TOTAL Other Income Deductions (Enter Total of lines 43 thru 49)          |   | 552   | 7   | 0   | 0                                    |                |
| 51                 | Taxes Applic. to Other Income and Deductions                             |   |   |   |   |                                      |                |
| 52                 | Taxes Other Than Income Taxes (406.2)                                    | 262-263   | -   | -   |   |                                      |                |
| 53                 | Income Taxes-Federal (409.2)   | 262-263   | -   | -   |   |                                      |                |
| 54                 | Income Taxes-Other (409.2)   | 262-263   | -   | -   |   |                                      |                |
| 55                 | Provision for Deferred Inc. Taxes (410.2)                                | 234-235, 272-277                                    | -   | -   |   |                                      |                |
| 56                 | (Less) Provision for Deferred Income Taxes-Cr. (411.2)                   | 234-235, 272-277                                    | -   | -   |   |                                      |                |
| 57                 | Investment Tax Credit Adj.-Net (411.5)                                   |   | -   | -   |   |                                      |                |
| 58                 | (Less) Investment Tax Credits (420)                                      |   | -   | -   |   |                                      |                |
| 59                 | TOTAL Taxes On Other Inc. and Ded. (Total of 52-58)                      |   | -   | -   |   |                                      |                |
| 60                 | Net Other Income and Deductions (Enter Total of lines 41, 50, 59)        |   | (552)   | (7)   | 0   | 0                                    |                |
| 61                 | Interest Charges   |   |   |   |   |                                      |                |
| 62                 | Interest of Long-Term Debt (427)   | 256-257   | -   | -   |   |                                      |                |
| 63                 | Amort. of Debt Disc. and Expense (428)                                   | 258-259   | -   | -   |   |                                      |                |
| 64                 | Amortization of Loss on Reacquired Debt (428.1)                          |   | -   | -   |   |                                      |                |
| 65                 | (Less) Amort. of Premium on Debt-Credit (429)                            | 258-259   | -   | -   |   |                                      |                |
| 66                 | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1)            |   | -   | -   |   |                                      |                |
| 67                 | Interest on Debt to Assoc. Companies (430)                               | 340   | -   | -   |   |                                      |                |
| 68                 | Other Interest Expense (431)   | 340   | -   | -   |   |                                      |                |
| 69                 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)   |   | -   | -   |   |                                      |                |
| 70                 | Net Interest Charges (Enter Total of lines 62 thru 69)                   |   | 0   | 0   | 0   | 0                                    |                |
| 71                 | Income Before Extraordinary Items (Enter Total of lines 27, 60 and 70)   |   | 263,842   | 326,909   | 0   | 0                                    |                |
| 72                 | Extraordinary Items  |   |   |   |   |                                      |                |
| 73                 | Extraordinary Income (434)   |   | -   | -   | -   | -                                    |                |
| 74                 | (Less) Extraordinary Deductions (435)                                    |   | -   | -   | -   | -                                    |                |
| 75                 | Net Extraordinary Items (Enter Total of line 73 less line 74)            |   | -   | -   | -   | -                                    |                |
| 76                 | Income Taxes-Federal and Other (409.3)                                   | 262-263   | -   | -   | -   | -                                    |                |
| 77                 | Extraordinary Items After Taxes (Enter Total of line 75 less line 76)    |   | -   | -   | -   | -                                    |                |
| 78                 | Net Income (Enter Total of lines 65 and 71)                              |   | 263,842   | 326,909   | 0   | 0                                    |                |

**WKG Storage, Inc. Only**

|                    |   |                                |                |
|--------------------|---|--------------------------------|----------------|
| Name of Respondent | This Report Is:                                 | Date of Report<br>(Mo, Da, Yr) | Year of Report |
| WKG Storage, Inc.  | <input checked="" type="checkbox"/> An Original |                                | Dec. 31, 2014  |
|                    | <input type="checkbox"/> A Resubmission         |                                |                |

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

| Line No. | Account<br>(a)  | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
|----------|---|-------------------------------------|------------------|
| 1        | 1. INTANGIBLE PLANT   |                                     |                  |
| 2        | 301 Organization  | -                                   | -                |
| 3        | 302 Franchises and Consents   | -                                   | -                |
| 4        | 303 Miscellaneous Intangible Plant                                    | -                                   | -                |
| 5        | TOTAL Intangible Plant (Enter Total of lines 2 thru 4)                | -                                   | -                |
| 6        | 2. PRODUCTION PLANT   |                                     |                  |
| 7        | Natural Gas Production and Gathering Plant                            |                                     |                  |
| 8        | 325.1 Producing Lands   | -                                   | -                |
| 9        | 325.2 Producing Leaseholds  | -                                   | -                |
| 10       | 325.3 Gas Rights  | -                                   | -                |
| 11       | 325.4 Rights-of-Way   | -                                   | -                |
| 12       | 325.5 Other Land and Land Rights                                      | -                                   | -                |
| 13       | 326 Gas Well Structures   | -                                   | -                |
| 14       | 327 Field Compressor Station Structures                               | -                                   | -                |
| 15       | 328 Field Meas. and Reg. Sta. Structures                              | -                                   | -                |
| 16       | 329 Other Structures  | -                                   | -                |
| 17       | 330 Producing Gas Wells-Well Construction                             | -                                   | -                |
| 18       | 331 Producing Gas Wells-Well Equipment                                | -                                   | -                |
| 19       | 332 Field Lines   | -                                   | -                |
| 20       | 333 Field Compressor Station Equipment                                | -                                   | -                |
| 21       | 334 Field Meas. and Reg. Sta. Equipment                               | -                                   | -                |
| 22       | 335 Drilling and Cleaning Equipment                                   | -                                   | -                |
| 23       | 336 Purification Equipment  | -                                   | -                |
| 24       | 337 Other Equipment   | -                                   | -                |
| 25       | 338 Unsuccessful Exploration & Devel. Costs                           | -                                   | -                |
| 26       | TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25) | -                                   | -                |
| 27       | PRODUCTS EXTRACTION PLANT   |                                     |                  |
| 28       | 304 Land and Land Rights  | -                                   | -                |
| 29       | 305 Structures and Improvements                                       | -                                   | -                |
| 30       | 342 Extraction and Refining Equipment                                 | -                                   | -                |
| 31       | 343 Pipe Lines  | -                                   | -                |
| 32       | 344 Extracted Products Storage Equipment                              | -                                   | -                |
| 33       | 345 Compressor Equipment  | -                                   | -                |

NOTE: The Gas Plant in Service pages (204-209) include only those assets in WKG Storage, Inc.

**WKG Storage, Inc. Only**

|                          |  |                                |                |
|--------------------------|--|--------------------------------|----------------|
| Name of Respondent       | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year of Report |
| <b>WKG Storage, Inc.</b> | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014  |

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) |       | Line<br>No. |
|--------------------|--------------------|------------------|----------------------------------|-------|-------------|
|                    |                    |                  |                                  |       | 1           |
| -                  | -                  | -                | -                                | 301   | 2           |
| -                  | -                  | -                | -                                | 302   | 3           |
| -                  | -                  | -                | -                                | 303   | 4           |
| -                  | -                  | -                | -                                |       | 5           |
|                    |                    |                  |                                  |       | 6           |
|                    |                    |                  |                                  |       | 7           |
| -                  | -                  | -                | -                                | 325.1 | 8           |
| -                  | -                  | -                | -                                | 325.2 | 9           |
| -                  | -                  | -                | -                                | 325.3 | 10          |
| -                  | -                  | -                | -                                | 325.4 | 11          |
| -                  | -                  | -                | -                                | 325.5 | 12          |
| -                  | -                  | -                | -                                | 326   | 13          |
| -                  | -                  | -                | -                                | 327   | 14          |
| -                  | -                  | -                | -                                | 328   | 15          |
| -                  | -                  | -                | -                                | 329   | 16          |
| -                  | -                  | -                | -                                | 330   | 17          |
| -                  | -                  | -                | -                                | 331   | 18          |
| -                  | -                  | -                | -                                | 332   | 19          |
| -                  | -                  | -                | -                                | 333   | 20          |
| -                  | -                  | -                | -                                | 334   | 21          |
| -                  | -                  | -                | -                                | 335   | 22          |
| -                  | -                  | -                | -                                | 336   | 23          |
| -                  | -                  | -                | -                                | 337   | 24          |
| -                  | -                  | -                | -                                | 338   | 25          |
| -                  | -                  | -                | -                                |       | 26          |
|                    |                    |                  |                                  |       | 27          |
| -                  | -                  | -                | -                                | 304   | 28          |
| -                  | -                  | -                | -                                | 305   | 29          |
| -                  | -                  | -                | -                                | 311   | 30          |
| -                  | -                  | -                | -                                | 319   | 31          |
| -                  | -                  | -                | -                                | 344   | 32          |
| -                  | -                  | -                | -                                | 345   | 33          |

**WKG Storage, Inc. Only**

| Name of Respondent  |   | This Report Is:                                 |   | Date of Report<br>(Mo, Da, Yr) | Year of Report |
|---|---|---|---|--------------------------------|----------------|
| WKG Storage, Inc.   |   | <input checked="" type="checkbox"/> An Original | <input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014  |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |   |   |   |                                |                |
| Line No.  | Account<br>(a)  | Balance at Beginning of Year<br>(b)             | Additions<br>(c)                        |                                |                |
| 34  | 346 Gas Measuring and Regulating Equipment  | -   | -                                       | -                              | -              |
| 35  | 347 Other Equipment   | -   | -                                       | -                              | -              |
| 36  | TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)                                   | -   | -                                       | -                              | -              |
| 37  | TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)                                 | -   | -                                       | -                              | -              |
| 38  | Manufactured Gas Prod. Plant (Submit Suppl. Statement)  | -   | -                                       | -                              | -              |
| 39  | TOTAL Production Plant (Enter Total of lines 37 and 38)   | -   | -                                       | -                              | -              |
| 40  | <b>3. NATURAL GAS STORAGE AND PROCESSING PLANT</b>  |   |   |                                |                |
| 41  | Underground Storage Plant   |   |   |                                |                |
| 42  | 350.1 Land  | -   | -                                       | -                              | -              |
| 43  | 350.2 Rights-of-Way   | -   | -                                       | -                              | -              |
| 44  | 351 Structures and Improvements   | -   | -                                       | -                              | -              |
| 45  | 352 Wells   | -   | -                                       | -                              | -              |
| 46  | 352.1 Storage Leaseholds and Rights   | -   | -                                       | -                              | -              |
| 47  | 352.2 Reservoirs  | -   | -                                       | -                              | -              |
| 48  | 352.3 Non-recoverable Natural Gas (Cushion Gas)   | -   | -                                       | -                              | -              |
| 49  | 353 Lines   | -   | -                                       | -                              | -              |
| 50  | 354 Compressor Station Equipment  | 27,902  | -                                       | -                              | -              |
| 51  | 355 Measuring and Regulating Equipment  | -   | -                                       | -                              | -              |
| 52  | 356 Purification Equipment  | -   | -                                       | -                              | -              |
| 53  | 357 Other Equipment   | -   | -                                       | -                              | -              |
| 54  | TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)                                   | 27,902  | -                                       | -                              | -              |
| 55  | Other Storage Plant   |   |   |                                |                |
| 56  | 360 Land and Land Rights  | -   | -                                       | -                              | -              |
| 57  | 361 Structures and Improvements   | -   | -                                       | -                              | -              |
| 58  | 362 Gas Holders   | -   | -                                       | -                              | -              |
| 59  | 363 Purification Equipment  | -   | -                                       | -                              | -              |
| 60  | 363.1 Liquefaction Equipment  | -   | -                                       | -                              | -              |
| 61  | 363.2 Vaporizing Equipment  | -   | -                                       | -                              | -              |
| 62  | 363.3 Compressor Equipment  | -   | -                                       | -                              | -              |
| 63  | 363.4 Measuring and Regulating Equipment  | -   | -                                       | -                              | -              |
| 64  | 363.5 Other Equipment   | -   | -                                       | -                              | -              |
| 65  | TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)   | -   | -                                       | -                              | -              |
| 66  | Base Load Liquefied Natural Gas Terminaling and Processing Plant                                    |   |   |                                |                |
| 67  | 364.1 Land and Land Rights  | -   | -                                       | -                              | -              |
| 68  | 364.2 Structures and Improvements   | -   | -                                       | -                              | -              |
| 69  | 364.3 LNG Processing Terminal Equipment   | -   | -                                       | -                              | -              |
| 70  | 364.4 LNG Transportation Equipment  | -   | -                                       | -                              | -              |
| 71  | 364.5 Measuring and Regulating Equipment  | -   | -                                       | -                              | -              |
| 72  | 364.6 Compressor Station Equipment  | -   | -                                       | -                              | -              |
| 73  | 364.7 Communications Equipment  | -   | -                                       | -                              | -              |
| 74  | 364.8 Other Equipment   | -   | -                                       | -                              | -              |
| 75  | TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing Plant (Total of lines 67 thru 74) | -   | -                                       | -                              | -              |
| 76  | TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)                               | 27,902  | -                                       | -                              | -              |
| 77  | TRANSMISSION PLANT  |   |   |                                |                |
| 78  | 365.1 Land and Land Rights  | -   | -                                       | -                              | -              |
| 79  | 365.2 Rights-of-Way   | -   | -                                       | -                              | -              |
| 80  | 366 Structures and Improvements   | -   | -                                       | -                              | -              |

**WKG Storage, Inc. Only**

| Name of Respondent  | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year of Report                   |       |             |
|---|--|--------------------------------|----------------------------------|-------|-------------|
| WKG Storage, Inc.   | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014                    |       |             |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |                                |                                  |       |             |
| Retirements<br>(d)  | Adjustments<br>(e)   | Transfers<br>(f)               | Balance at<br>End of Year<br>(g) |       | Line<br>No. |
| -   | -  | -                              | -                                | 346   | 34          |
| -   | -  | -                              | -                                | 347   | 35          |
| -   | -  | -                              | -                                |       | 36          |
| -   | -  | -                              | -                                |       | 37          |
| -   | -  | -                              | -                                |       | 38          |
| -   | -  | -                              | -                                |       | 39          |
|   |  |                                |                                  |       | 40          |
|   |  |                                |                                  |       | 41          |
| -   | -  | -                              | -                                | 350.1 | 42          |
| -   | -  | -                              | -                                | 350.2 | 43          |
| -   | -  | -                              | -                                | 351   | 44          |
| -   | -  | -                              | -                                | 352   | 45          |
| -   | -  | -                              | -                                | 352.1 | 46          |
| -   | -  | -                              | -                                | 352.2 | 47          |
| -   | -  | -                              | -                                | 352.3 | 48          |
| -   | -  | -                              | -                                | 353   | 49          |
| -   | -  | -                              | 27,902                           | 354   | 50          |
| -   | -  | -                              | -                                | 355   | 51          |
| -   | -  | -                              | -                                | 356   | 52          |
| -   | -  | -                              | -                                |       | 53          |
| -   | -  | -                              | 27,902                           |       | 54          |
|   |  |                                |                                  |       | 55          |
| -   | -  | -                              | -                                | 360   | 56          |
| -   | -  | -                              | -                                | 361   | 57          |
| -   | -  | -                              | -                                | 362   | 58          |
| -   | -  | -                              | -                                | 363   | 59          |
| -   | -  | -                              | -                                | 363.1 | 60          |
| -   | -  | -                              | -                                | 363.2 | 61          |
| -   | -  | -                              | -                                | 363.3 | 62          |
| -   | -  | -                              | -                                | 363.4 | 63          |
| -   | -  | -                              | -                                | 363.5 | 64          |
| -   | -  | -                              | -                                |       | 65          |
|   |  |                                |                                  |       | 66          |
| -   | -  | -                              | -                                | 364.1 | 67          |
| -   | -  | -                              | -                                | 364.2 | 68          |
| -   | -  | -                              | -                                | 364.3 | 69          |
| -   | -  | -                              | -                                | 364.4 | 70          |
| -   | -  | -                              | -                                | 364.5 | 71          |
| -   | -  | -                              | -                                | 364.6 | 72          |
| -   | -  | -                              | -                                | 364.7 | 73          |
| -   | -  | -                              | -                                | 364.8 | 74          |
| -   | -  | -                              | -                                |       | 75          |
| -   | -  | -                              | -                                |       | 0           |
| -   | -  | -                              | 27,902                           |       | 76          |
|   |  |                                |                                  |       | 77          |
| -   | -  | -                              | -                                | 365.1 | 78          |
| -   | -  | -                              | -                                | 365.2 | 79          |
| -   | -  | -                              | -                                | 366   | 80          |

**WKG Storage, Inc. Only**

| Name of Respondent  |  | This Report Is:                                 |   | Date of Report<br>(Mo, Da, Yr) | Year of Report |
|---|--|---|---|--------------------------------|----------------|
| WKG Storage, Inc.   |  | <input checked="" type="checkbox"/> An Original | <input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014  |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |   |   |                                |                |
| Line No.  | Account<br>(a)   | Balance at Beginning of Year<br>(b)             | Additions<br>(c)                        |                                |                |
| 81  | 367 Mains  | -   | -                                       | -                              | -              |
| 82  | 368 Compressor Station Equipment                               | -   | -                                       | -                              | -              |
| 83  | 369 Measuring and Regulating Station Equipment                 | -   | -                                       | -                              | -              |
| 84  | 370 Communication Equipment                                    | -   | -                                       | -                              | -              |
| 85  | 371 Other Equipment  | -   | -                                       | -                              | -              |
| 86  | TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)    | -   | -                                       | -                              | -              |
| 87  | <b>DISTRIBUTION PLANT</b>                                      |   |   |                                |                |
| 88  | 374 Land and Land Rights                                       | -   | -                                       | -                              | -              |
| 89  | 375 Structures and Improvements                                | -   | -                                       | -                              | -              |
| 90  | 376 Mains  | -   | -                                       | -                              | -              |
| 91  | 377 Compressor Station Equipment                               | -   | -                                       | -                              | -              |
| 92  | 378 Meas. and Reg. Station Equipment-General                   | -   | -                                       | -                              | -              |
| 93  | 379 Meas. and Reg. Station Equipment-City Gate                 | -   | -                                       | -                              | -              |
| 94  | 380 Services   | -   | -                                       | -                              | -              |
| 95  | 381 Meters   | -   | -                                       | -                              | -              |
| 96  | 382 Meter Installations  | -   | -                                       | -                              | -              |
| 97  | 383 House Regulators   | -   | -                                       | -                              | -              |
| 98  | 384 House Regulator Installations                              | -   | -                                       | -                              | -              |
| 99  | 385 Industrial Measuring and Regulating Station Equipment      | -   | -                                       | -                              | -              |
| 100   | 386 Other Property on Customers' Premises                      | -   | -                                       | -                              | -              |
| 101   | 387 Other Equipment  | -   | -                                       | -                              | -              |
| 102   | TOTAL Distribution Plant (Enter Total of lines 88 thru 101)    | -   | -                                       | -                              | -              |
| 103   | <b>GENERAL PLANT</b>   |   |   |                                |                |
| 104   | 389 Land and Land Rights                                       | -   | -                                       | -                              | -              |
| 105   | 390 Structures and Improvements                                | -   | -                                       | -                              | -              |
| 106   | 391 Office Furniture and Equipment                             | -   | -                                       | -                              | -              |
| 107   | 392 Transportation Equipment                                   | -   | -                                       | -                              | -              |
| 108   | 393 Stores Equipment   | -   | -                                       | -                              | -              |
| 109   | 394 Tools, Shop, and Garage Equipment                          | -   | -                                       | -                              | -              |
| 110   | 395 Laboratory Equipment                                       | -   | -                                       | -                              | -              |
| 111   | 396 Power Operated Equipment                                   | -   | -                                       | -                              | -              |
| 112   | 397 Communication Equipment                                    | -   | -                                       | -                              | -              |
| 113   | 398 Miscellaneous Equipment                                    | -   | -                                       | -                              | -              |
| 114   | Subtotal (Enter Total on lines 104 thru 113)                   | -   | -                                       | -                              | -              |
| 115   | 399 Other Tangible Property                                    | -   | -                                       | -                              | -              |
| 116   | TOTAL General Plant (Enter Total of lines 114 and 115)         | -   | -                                       | -                              | -              |
| 117   | TOTAL (Accounts 101 and 106)                                   | 27,902  | -                                       | -                              | -              |
| 118   | Gas Plant Purchased (See Instr. 8)                             | -   | -                                       | -                              | -              |
| 119   | (Less) Gas Plant Sold (See Instr. 8)                           | -   | -                                       | -                              | -              |
| 120   | Experimental Gas Plant Unclassified                            | -   | -                                       | -                              | -              |
| 121   | TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120) | 27,902  | -                                       | -                              | -              |

**WKG Storage, Inc. Only**

| Name of Respondent  | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year of Report                   |     |             |
|---|--|--------------------------------|----------------------------------|-----|-------------|
| WKG Storage, Inc.   | <input checked="" type="checkbox"/> An Original<br><input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014                    |     |             |
| <b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b> |  |                                |                                  |     |             |
| Retirements<br>(d)  | Adjustments<br>(e)   | Transfers<br>(f)               | Balance at<br>End of Year<br>(g) |     | Line<br>No. |
| -   | -  | -                              | -                                | 367 | 81          |
| -   | -  | -                              | -                                | 368 | 82          |
| -   | -  | -                              | -                                | 369 | 83          |
| -   | -  | -                              | -                                | 370 | 84          |
| -   | -  | -                              | -                                | 371 | 85          |
| -   | -  | -                              | -                                |     | 86          |
|   |  |                                |                                  |     | 87          |
| -   | -  | -                              | -                                | 374 | 88          |
| -   | -  | -                              | -                                | 375 | 89          |
| -   | -  | -                              | -                                | 376 | 90          |
| -   | -  | -                              | -                                | 377 | 91          |
| -   | -  | -                              | -                                | 378 | 92          |
| -   | -  | -                              | -                                | 379 | 93          |
| -   | -  | -                              | -                                | 380 | 94          |
| -   | -  | -                              | -                                | 381 | 95          |
| -   | -  | -                              | -                                | 382 | 96          |
| -   | -  | -                              | -                                | 383 | 97          |
| -   | -  | -                              | -                                | 384 | 98          |
| -   | -  | -                              | -                                | 385 | 99          |
| -   | -  | -                              | -                                | 386 | 100         |
| -   | -  | -                              | -                                | 387 | 101         |
| -   | -  | -                              | -                                |     | 102         |
|   |  |                                |                                  |     | 103         |
| -   | -  | -                              | -                                | 389 | 104         |
| -   | -  | -                              | -                                | 390 | 105         |
| -   | -  | -                              | -                                | 391 | 106         |
| -   | -  | -                              | -                                | 392 | 107         |
| -   | -  | -                              | -                                | 393 | 108         |
| -   | -  | -                              | -                                | 394 | 109         |
| -   | -  | -                              | -                                | 395 | 110         |
| -   | -  | -                              | -                                | 396 | 111         |
| -   | -  | -                              | -                                | 397 | 112         |
| -   | -  | -                              | -                                | 398 | 113         |
| -   | -  | -                              | -                                |     | 114         |
| -   | -  | -                              | -                                | 399 | 115         |
| -   | -  | -                              | -                                |     | 116         |
| -   | -  | -                              | 27,902                           |     | 117         |
|   |  |                                |                                  |     | 118         |
|   |  |                                |                                  |     | 119         |
| -   | -  | -                              | -                                |     | 120         |
| -   | -  | -                              | 27,902                           |     | 121         |

**WKG Storage, Inc. Only**

|  |  |                                |                |
|--|--|--------------------------------|----------------|
| Name of Respondent<br><br><b>WKG Storage, Inc.</b> | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year of Report |
|  | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                                | Dec. 31, 2014  |

**GAS OPERATING REVENUES (ACCOUNT 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.  
 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.  
 3.. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.  
 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a term basis, give the Btu contents of the gas sold and the sales converted to Mcf.  
 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

| Line No. | Title of Account<br><br>(a)  | OPERATING REVENUES         |                                     |
|----------|--|----------------------------|-------------------------------------|
|          |  | Amount for Year<br><br>(b) | Amount for Previous Year<br><br>(c) |
| 1        | <b>GAS SERVICE REVENUES</b>  |                            |                                     |
| 2        | 480 Residential Sales  | -                          | -                                   |
| 3        | 481 Commercial & Industrial Sales  |                            |                                     |
| 4        | Small (or Comm.) (See Instr. 6)  | -                          | -                                   |
| 5        | Large (or Ind.) (See Instr. 6)   | -                          | -                                   |
| 6        | 482 Other Sales to Public Authorities  | -                          | -                                   |
| 7        | 484 Interdepartmental Sales  | -                          | -                                   |
| 8        | TOTAL Sales to Ultimate Consumers  | -                          | -                                   |
| 9        | 483 Sales for Resale   | -                          | -                                   |
| 10       | TOTAL Nat. Gas Service Revenues  | -                          | -                                   |
| 11       | Revenues from Manufactured Gas   | -                          | -                                   |
| 12       | TOTAL Gas Service Revenues   | -                          | -                                   |
| 13       | <b>OTHER OPERATING REVENUES</b>  |                            |                                     |
| 14       | 485 Intracompany Transfers   | -                          | -                                   |
| 15       | 487 Forfeited Discounts  | -                          | -                                   |
| 16       | 488 Misc. Service Revenues   | -                          | -                                   |
| 17       | 489 Rev. from Trans. of Gas of Others  | -                          | -                                   |
| 18       | 490 Sales of Prod. Ext. from Nat. Gas  | -                          | -                                   |
| 19       | 491 Rev. from Nat. Gas Proc. by Others   | -                          | -                                   |
| 20       | 492 Incidental Gasoline and Oil Sales  | -                          | -                                   |
| 21       | 493 Rent from Gas Property   | -                          | -                                   |
| 22       | 494 Interdepartmental Rents  | -                          | -                                   |
| 23       | 495 Other Gas Revenues   | 1,470,000                  | 1,470,000                           |
| 24       | TOTAL Other Operating Revenues   | 1,470,000                  | 1,470,000                           |
| 25       | TOTAL Gas Operating Revenues   | 1,470,000                  | 1,470,000                           |
| 26       | (Less) 496 Provision for Rate Refunds  | -                          | -                                   |
| 27       | TOTAL Gas Operating Revenues Net of Provision for Refunds                      | 1,470,000                  |                                     |
| 28       | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | -                          |                                     |
| 29       | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)         | -                          |                                     |
| 30       | Sales for Resale   | -                          |                                     |
| 31       | Other Sales to Pub. Auth. (Local Dist. Only)                                   | -                          |                                     |
| 32       | Interdepartmental Sales  | -                          |                                     |
| 33       | TOTAL (Same as Line 10, Columns (b) and (d))                                   | -                          |                                     |

**WKG Storage, Inc. Only**

|                    |   |                |                |
|--------------------|---|----------------|----------------|
| Name of Respondent | This Report Is:                                     | Date of Report | Year of Report |
| WKG Storage, Inc.  | (1) <input checked="" type="checkbox"/> An Original | (Mo, Da, Yr)   | Dec. 31, 2014  |
|                    | (2) <input type="checkbox"/> A Resubmission         |                |                |

**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

| MCF OF NATURAL GAS SOLD  |                                   | AVG. NO. OF NAT. GAS CUSTRS. PER MO. |                                 | Line No. |
|--------------------------|-----------------------------------|--------------------------------------|---------------------------------|----------|
| Quantity for Year<br>(d) | Quantity for Previous Year<br>(e) | Number for Year<br>(f)               | Number for Previous Year<br>(g) |          |
| -                        | -                                 | -                                    | -                               | 1        |
| -                        | -                                 | -                                    | -                               | 2        |
| -                        | -                                 | -                                    | -                               | 3        |
| -                        | -                                 | -                                    | -                               | 4        |
| -                        | -                                 | -                                    | -                               | 5        |
| -                        | -                                 | -                                    | -                               | 6        |
| -                        | -                                 | -                                    | -                               | 7        |
| -                        | -                                 | -                                    | -                               | 8        |
| -                        | -                                 | -                                    | -                               | 9        |
| -                        | -                                 | -                                    | -                               | 10       |
| -                        | -                                 | -                                    | -                               | 11       |
| -                        | -                                 | -                                    | -                               | 12       |
| -                        | -                                 | -                                    | -                               | 13       |
| -                        | -                                 | -                                    | -                               | 14       |
| -                        | -                                 | -                                    | -                               | 15       |
| -                        | -                                 | -                                    | -                               | 16       |
| -                        | -                                 | -                                    | -                               | 17       |
| -                        | -                                 | -                                    | -                               | 18       |
| -                        | -                                 | -                                    | -                               | 19       |
| -                        | -                                 | -                                    | -                               | 20       |
| -                        | -                                 | -                                    | -                               | 21       |
| -                        | -                                 | -                                    | -                               | 22       |
| -                        | -                                 | -                                    | -                               | 23       |
| -                        | -                                 | -                                    | -                               | 24       |
| -                        | -                                 | -                                    | -                               | 25       |
| -                        | -                                 | -                                    | -                               | 26       |
| -                        | -                                 | -                                    | -                               | 27       |
| -                        | -                                 | -                                    | -                               | 28       |
| -                        | -                                 | -                                    | -                               | 29       |
| -                        | -                                 | -                                    | -                               | 30       |
| -                        | -                                 | -                                    | -                               | 31       |
| -                        | -                                 | -                                    | -                               | 32       |
| -                        | -                                 | -                                    | -                               | 33       |

### WKG Storage, Inc. Only

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br><br><b>WKG Storage, Inc.</b> | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br><br>Dec. 31, 2014 |
|--|---|--------------------------------|-------------------------------------|

#### GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

| Line No. | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|---|--------------------------------|---------------------------------|
| 1        | 1. PRODUCTION EXPENSES  |                                |                                 |
| 2        | A. Manufactured Gas Production  |                                |                                 |
| 3        | Manufactured Gas Production (Submit Supplement Statement)             | -                              | -                               |
| 4        | B. Natural Gas Production   |                                |                                 |
| 5        | B1. Natural Gas Production and Gathering                              |                                |                                 |
| 6        | Operation   |                                |                                 |
| 7        | 750 Operation Supervision and Engineering                             | -                              | -                               |
| 8        | 751 Production Maps and Records                                       | -                              | -                               |
| 9        | 752 Gas Wells Expenses  | -                              | -                               |
| 10       | 753 Field Lines Expenses  | -                              | -                               |
| 11       | 754 Field Compressor Station Expenses                                 | -                              | 54                              |
| 12       | 755 Field Compressor Station Fuel and Power                           | -                              | -                               |
| 13       | 756 Field Measuring and Regulating Station Expenses                   | -                              | -                               |
| 14       | 757 Purification Expenses   | -                              | -                               |
| 15       | 758 Gas Well Royalties  | -                              | -                               |
| 16       | 759 Other Expenses  | -                              | -                               |
| 17       | 760 Rents   | -                              | -                               |
| 18       | TOTAL Operation (Enter Total of lines 7 thru 17)                      | -                              | 54                              |
| 19       | Maintenance   |                                |                                 |
| 20       | 761 Maintenance Supervision and Engineering                           | -                              | -                               |
| 21       | 762 Maintenance of Structures and Improvements                        | -                              | -                               |
| 22       | 763 Maintenance of Producing Gas Wells                                | -                              | -                               |
| 23       | 764 Maintenance of Field Lines  | -                              | -                               |
| 24       | 765 Maintenance of Field Compressor Station Equipment                 | -                              | -                               |
| 25       | 766 Maintenance of Field Meas. and Reg. Sta. Equipment                | 1,669                          | 1,571                           |
| 26       | 767 Maintenance of Purification Equipment                             | -                              | -                               |
| 27       | 768 Maintenance of Drilling and Cleaning Equipment                    | -                              | -                               |
| 28       | 769 Maintenance of Other Equipment                                    | -                              | -                               |
| 29       | TOTAL Maintenance (Enter Total of lines 20 thru 28)                   | 1,669                          | 1,571                           |
| 30       | TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) | 1,669                          | 1,625                           |

### WKG Storage, Inc. Only

| Name of Respondent                            |  | This Report Is:                |                                     | Date of Report | Year of Report |
|---|--|--------------------------------|-------------------------------------|----------------|----------------|
| WKG Storage, Inc.                             |  | (1)                            | <input checked="" type="checkbox"/> | An Original    |                |
|   |  | (2)                            | <input type="checkbox"/>            | A Resubmission |                |
|   |  |                                |                                     | (Mo, Da, Yr)   | Dec. 31, 2014  |
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b> |  |                                |                                     |                |                |
| Line No.                                      | Account<br>(a)   | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c)     |                |                |
| 31  | B2. Products Extraction                                    |                                |                                     |                |                |
| 32  | Operation  |                                |                                     |                |                |
| 33  | 770 Operation Supervision and Engineering                  | -                              | -                                   |                |                |
| 34  | 771 Operation Labor  | -                              | -                                   |                |                |
| 35  | 772 Gas Shrinkage  | -                              | -                                   |                |                |
| 36  | 773 Fuel   | -                              | -                                   |                |                |
| 37  | 774 Power  | -                              | -                                   |                |                |
| 38  | 775 Materials  | -                              | -                                   |                |                |
| 39  | 776 Operation Supplies and Expenses                        | -                              | -                                   |                |                |
| 40  | 777 Gas Processed by Others                                | -                              | -                                   |                |                |
| 41  | 778 Royalties on Products Extracted                        | -                              | -                                   |                |                |
| 42  | 779 Marketing Expenses                                     | -                              | -                                   |                |                |
| 43  | 780 Products Purchased for Resale                          | -                              | -                                   |                |                |
| 44  | 781 Variation in Products Inventory                        | -                              | -                                   |                |                |
| 45  | (Less) 782 Extracted Products Used by the Utility-Credit   | -                              | -                                   |                |                |
| 46  | 783 Rents  | -                              | -                                   |                |                |
| 47  | TOTAL Operation (Enter Total of lines 33 thru 46)          | -                              | -                                   |                |                |
| 48  | Maintenance  |                                |                                     |                |                |
| 49  | 784 Maintenance Supervision and Engineering                | -                              | -                                   |                |                |
| 50  | 785 Maintenance of Structures and Improvements             | -                              | -                                   |                |                |
| 51  | 786 Maintenance of Extraction and Refining Equipment       | -                              | -                                   |                |                |
| 52  | 787 Maintenance of Pipe Lines                              | -                              | -                                   |                |                |
| 53  | 788 Maintenance of Extracted Products Storage Equipment    | -                              | -                                   |                |                |
| 54  | 789 Maintenance of Compressor Equipment                    | -                              | -                                   |                |                |
| 55  | 790 Maintenance of Gas Measuring and Reg. Equipment        | -                              | -                                   |                |                |
| 56  | 791 Maintenance of Other Equipment                         | -                              | -                                   |                |                |
| 57  | TOTAL Maintenance (Enter Total of lines 49 thru 56)        | -                              | -                                   |                |                |
| 58  | TOTAL Products Extraction (Enter Total of lines 47 and 57) | -                              | -                                   |                |                |

**WKG Storage, Inc. Only**

|  |   |                |                                |                                 |
|--|---|----------------|--------------------------------|---------------------------------|
| Name of Respondent<br><b>WKG Storage, Inc.</b> | This Report Is:                         |                | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 2014 |
|  | (1) <input checked="" type="checkbox"/> | An Original    |                                |                                 |
|  | (2) <input type="checkbox"/>            | A Resubmission |                                |                                 |

**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

| Line No. | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|---|--------------------------------|---------------------------------|
| 59       | C. Exploration and Development                                      |                                |                                 |
| 60       | Operation   |                                |                                 |
| 61       | 795 Delay Rentals   | -                              | -                               |
| 62       | 796 Nonproductive Well Drilling                                     | -                              | -                               |
| 63       | 797 Abandoned Leases  | -                              | -                               |
| 64       | 798 Other Exploration   | -                              | -                               |
| 65       | TOTAL Exploration and Development (Enter Total of lines 61 thru 64) | -                              | -                               |
| 66       | D. Other Gas Supply Expenses  |                                |                                 |
| 67       | Operation   |                                |                                 |
| 68       | 800 Natural Gas Well Head Purchases                                 | -                              | -                               |
| 69       | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers       | -                              | -                               |
| 70       | 801 Natural Gas Field Line Purchases                                | -                              | -                               |
| 71       | 802 Natural Gas Gasoline Plant Outlet Purchases                     | -                              | -                               |
| 72       | 803 Natural Gas Transmission Line Purchases                         | -                              | -                               |
| 73       | 804 Natural Gas City Gate Purchases                                 | -                              | -                               |
| 74       | 804.1 Liquefied Natural Gas Purchases                               | -                              | -                               |
| 75       | 805 Other Gas Purchases   | -                              | -                               |
| 76       | (Less) 805.1 Purchased Gas Cost Adjustments                         | -                              | -                               |
| 77       | TOTAL Purchased Gas (Enter Total of line 68 thru 76)                | -                              | -                               |
| 78       | 806 Exchange Gas  | -                              | -                               |
| 79       | Purchased Gas Expenses  |                                |                                 |
| 80       | 807.1 Well Expenses   | -                              | -                               |
| 81       | 807.2 Operation of Purchased Gas Measuring Stations                 | -                              | -                               |
| 82       | 807.3 Maintenance of Purchased Gas Measuring Stations               | -                              | -                               |
| 83       | 807.4 Purchased Gas Calculations Expenses                           | -                              | -                               |
| 84       | 807.5 Other Purchased Gas Expenses                                  | -                              | -                               |
| 85       | TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)      | -                              | -                               |

**WKG Storage, Inc. Only**

|  |   |                                |                                 |
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|--|---|--------------------------------|---------------------------------|

**GAS OPERATION AND MAINTENANCE EXPENSES**

| Line No. | Account<br>(a)   | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|--|--------------------------------|---------------------------------|
| 86       | 808.1 Gas Withdrawn from Storage - Debit                                   | -                              | -                               |
| 87       | (Less) 808.2 Gas Delivered to Storage - Credit                             | -                              | -                               |
| 88       | 809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit          | -                              | -                               |
| 89       | (Less) 809.2 Deliveries of Natural Gas for Processing - Credit             | -                              | -                               |
| 90       | Gas Used in Utility Operations - Credit                                    |                                |                                 |
| 91       | 810 Gas Used for Compressor Station Fuel - Credit                          | -                              | -                               |
| 92       | 811 Gas Used for Products Extraction - Credit                              | -                              | -                               |
| 93       | 812 Gas Used for Other Utility Operations - Credit                         | -                              | -                               |
| 94       | TOTAL Gas Used In Utility Operations - Credit (Total of lines 91 thru 93)  | -                              | -                               |
| 95       | 813 Other Gas Supply Expenses  | -                              | -                               |
| 96       | TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95) | -                              | -                               |
| 97       | TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)     | 1,669                          | 1,625                           |
| 98       | 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES                |                                |                                 |
| 99       | A. Underground Storage Expenses  |                                |                                 |
| 100      | Operation  |                                |                                 |
| 101      | 814 Operation Supervision and Engineering                                  | -                              | -                               |
| 102      | 815 Maps and Records   | -                              | -                               |
| 103      | 816 Wells Expenses   | 340,004                        | 63,614                          |
| 104      | 817 Lines Expenses   | 14,744                         | 19,545                          |
| 105      | 818 Compressor Station Expenses  | 17,810                         | 23,133                          |
| 106      | 819 Compressor Station Fuel and Power                                      | -                              | -                               |
| 107      | 820 Measuring and Regulating Station Expenses                              | 9,510                          | 8,341                           |
| 108      | 821 Purification Expenses  | 8,110                          | 4,555                           |
| 109      | 822 Exploration and Development  | -                              | -                               |
| 110      | 823 Gas Losses   | -                              | -                               |
| 111      | 824 Other Expenses   | 17,377                         | 9,255                           |
| 112      | 825 Storage Well Royalties   | 1,522                          | 2,265                           |
| 113      | 826 Rents  | 236                            | 6,108                           |
| 114      | TOTAL Operation (Enter Total of lines 101 thru 113)                        | 409,313                        | 136,816                         |

### WKG Storage, Inc. Only

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|--|---|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 115  | Maintenance   |   |                                 |                                |                                 |
| 116  | 830 Maintenance Supervision and Engineering                     | -   | -                               |                                |                                 |
| 117  | 831 Maintenance of Structures and Improvements                  | -   | -                               |                                |                                 |
| 118  | 832 Maintenance of Reservoirs and Wells                         | -   | -                               |                                |                                 |
| 119  | 833 Maintenance of Lines  | -   | -                               |                                |                                 |
| 120  | 834 Maintenance of Compressor Station Equipment                 | -   | -                               |                                |                                 |
| 121  | 835 Maintenance of Measuring and Regulating Station Equipment   | (205)   | (213)                           |                                |                                 |
| 122  | 836 Maintenance of Purification Equipment                       | -   | -                               |                                |                                 |
| 123  | 837 Maintenance of Other Equipment                              | -   | -                               |                                |                                 |
| 124  | TOTAL Maintenance (Enter Total of lines 116 thru 123)           | (205)   | (213)                           |                                |                                 |
| 125  | TOTAL Underground Storage Expenses (Total of lines 114 and 124) | 409,108   | 136,603                         |                                |                                 |
| 126  | B. Storage Expenses   |   |                                 |                                |                                 |
| 127  | Operation   |   |                                 |                                |                                 |
| 128  | 840 Operation Supervision and Engineering                       | -   | -                               |                                |                                 |
| 129  | 841 Operation Labor and Expenses                                | 9,000   | 15,750                          |                                |                                 |
| 130  | 842 Rents   | 837   | 2,027                           |                                |                                 |
| 131  | 842.1 Fuel  | -   | -                               |                                |                                 |
| 132  | 842.2 Power   | -   | -                               |                                |                                 |
| 133  | 842.3 Gas Losses  | -   | -                               |                                |                                 |
| 134  | TOTAL Operation (Enter Total of lines 128 thru 133)             | 9,837   | 17,777                          |                                |                                 |
| 135  | Maintenance   |   |                                 |                                |                                 |
| 136  | 843.1 Maintenance Supervision and Engineering                   | -   | -                               |                                |                                 |
| 137  | 843.2 Maintenance of Structures and Improvements                | -   | -                               |                                |                                 |
| 138  | 843.3 Maintenance of Gas Holders                                | -   | -                               |                                |                                 |
| 139  | 843.4 Maintenance of Purification Equipment                     | -   | -                               |                                |                                 |
| 140  | 843.5 Maintenance of Liquefaction Equipment                     | -   | -                               |                                |                                 |
| 141  | 843.6 Maintenance of Vaporizing Equipment                       | -   | -                               |                                |                                 |
| 142  | 843.7 Maintenance of Compressor Equipment                       | -   | -                               |                                |                                 |
| 143  | 843.8 Maintenance of Measuring and Regulating Equipment         | -   | -                               |                                |                                 |
| 144  | 843.9 Maintenance of Other Equipment                            | -   | -                               |                                |                                 |
| 145  | TOTAL Maintenance (Enter Total of lines 136 thru 144)           | -   | -                               |                                |                                 |
| 146  | TOTAL Other Storage Expenses (Enter Total of lines 134 and 145) | 9,837   | 17,777                          |                                |                                 |

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|--|---|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 147  | C. Liquefied Natural Gas Terminaling and Processing Expenses              |   |                                 |                                |                                 |
| 148  | Operation   |   |                                 |                                |                                 |
| 149  | 844.1 Operation Supervision and Engineering                               | -   | -                               |                                |                                 |
| 150  | 844.2 LNG Processing Terminal Labor and Expenses                          | -   | -                               |                                |                                 |
| 151  | 844.3 Liquefaction Processing Labor and Expenses                          | -   | -                               |                                |                                 |
| 152  | 844.4 Liquefaction Transportation Labor and Expenses                      | -   | -                               |                                |                                 |
| 153  | 844.5 Measuring and Regulating Labor and Expenses                         | -   | -                               |                                |                                 |
| 154  | 844.6 Compressor Station Labor and Expenses                               | -   | -                               |                                |                                 |
| 155  | 844.7 Communication System Expenses                                       | -   | -                               |                                |                                 |
| 156  | 844.8 System Control and Load Dispatching                                 | -   | -                               |                                |                                 |
| 157  | 845.1 Fuel  | -   | -                               |                                |                                 |
| 158  | 845.2 Power   | -   | -                               |                                |                                 |
| 159  | 845.3 Rents   | -   | -                               |                                |                                 |
| 160  | 845.4 Demurrage Charges   | -   | -                               |                                |                                 |
| 161  | (Less) 845.5 Wharfage Receipts - Credits                                  | -   | -                               |                                |                                 |
| 162  | 845.6 Processing Liquefied or Vaporized Gas by Others                     | -   | -                               |                                |                                 |
| 163  | 846.1 Gas Losses  | -   | -                               |                                |                                 |
| 164  | 846.2 Other Expenses  | -   | -                               |                                |                                 |
| 165  | TOTAL Operation (Enter Total of lines 149 thru 164)                       | -   | -                               |                                |                                 |
| 166  | Maintenance   |   |                                 |                                |                                 |
| 167  | 847.1 Maintenance Supervision and Engineering                             | -   | -                               |                                |                                 |
| 168  | 847.2 Maintenance of Structures and Improvements                          | -   | -                               |                                |                                 |
| 169  | 847.3 Maintenance of LNG Processing Terminal Equipment                    | -   | -                               |                                |                                 |
| 170  | 847.4 Maintenance of LNG Transportation Equipment                         | -   | -                               |                                |                                 |
| 171  | 847.5 Maintenance of Measuring and Regulating Equipment                   | -   | -                               |                                |                                 |
| 172  | 847.6 Maintenance of Compressor Station Equipment                         | -   | -                               |                                |                                 |
| 173  | 847.7 Maintenance of Communication Equipment                              | -   | -                               |                                |                                 |
| 174  | 847.8 Maintenance of Other Equipment                                      | -   | -                               |                                |                                 |
| 175  | TOTAL Maintenance (Enter Total of lines 167 thru 174)                     | -   | -                               |                                |                                 |
| 176  | TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175) | -   | -                               |                                |                                 |
| 177  | TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)        | 418,945   | 154,380                         |                                |                                 |

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|--|--|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |  |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)   | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 178  | 3. TRANSMISSION EXPENSES                                       |   |                                 |                                |                                 |
| 179  | Operation  |   |                                 |                                |                                 |
| 180  | 850 Operation Supervision and Engineering                      | -   | -                               |                                |                                 |
| 181  | 851 System Control and Load Dispatching                        | -   | -                               |                                |                                 |
| 182  | 852 Communication System Expenses                              | -   | -                               |                                |                                 |
| 183  | 853 Compressor Station Labor and Expenses                      | -   | -                               |                                |                                 |
| 184  | 854 Gas for Compressor Station Fuel                            | -   | 2,729                           |                                |                                 |
| 185  | 855 Other Fuel and Power for Compressor Stations               | -   | -                               |                                |                                 |
| 186  | 856 Mains Expenses   | 460   | 667                             |                                |                                 |
| 187  | 857 Measuring and Regulating Station Expenses                  | -   | -                               |                                |                                 |
| 188  | 858 Transmission and Compression of Gas by Others              | -   | -                               |                                |                                 |
| 189  | 859 Other Expenses   | -   | 2,970                           |                                |                                 |
| 190  | 860 Rents  | -   | -                               |                                |                                 |
| 191  | TOTAL Operation (Enter Total of lines 180 thru 190)            | 460   | 6,366                           |                                |                                 |
| 192  | Maintenance  |   |                                 |                                |                                 |
| 193  | 861 Maintenance Supervision and Engineering                    | -   | -                               |                                |                                 |
| 194  | 862 Maintenance of Structures and Improvements                 | -   | -                               |                                |                                 |
| 195  | 863 Maintenance of Mains                                       | 1,392   | -                               |                                |                                 |
| 196  | 864 Maintenance of Compressor Station Equipment                | -   | -                               |                                |                                 |
| 197  | 865 Maintenance of Measuring and Reg. Station Equipment        | -   | -                               |                                |                                 |
| 198  | 866 Maintenance of Communication Equipment                     | -   | -                               |                                |                                 |
| 199  | 867 Maintenance of Other Equipment                             | -   | -                               |                                |                                 |
| 200  | TOTAL Maintenance (Enter Total of lines 193 thru 199)          | 1,392   | -                               |                                |                                 |
| 201  | TOTAL Transmission Expenses (Enter Total of lines 191 and 200) | 1,852   | 6,366                           |                                |                                 |
| 202  | 4. DISTRIBUTION EXPENSES                                       |   |                                 |                                |                                 |
| 203  | Operation  |   |                                 |                                |                                 |
| 204  | 870 Operation Supervision and Engineering                      | -   | -                               |                                |                                 |
| 205  | 871 Distribution Load Dispatching                              | -   | -                               |                                |                                 |
| 206  | 872 Compressor Station Labor and Expenses                      | -   | -                               |                                |                                 |
| 207  | 873 Compressor Station Fuel and Power                          | -   | -                               |                                |                                 |

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|--|---|---|---------------------------------|--------------------------------|---------------------------------|
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b>  |   |   |                                 |                                |                                 |
| Line No.                                       | Account<br>(a)  | Amount for Current Year<br>(b)  | Amount for Previous Year<br>(c) |                                |                                 |
| 208  | 874 Mains and Services Expenses   | 28,953  | 28,998                          |                                |                                 |
| 209  | 875 Measuring and Regulating Station Expenses - General                 | -   | -                               |                                |                                 |
| 210  | 876 Measuring and Regulating Station Expenses - Industrial              | -   | -                               |                                |                                 |
| 211  | 877 Measuring and Regulating Station Expenses - City Gate Check Station | -   | -                               |                                |                                 |
| 212  | 878 Meter and House Regulator Expenses                                  | -   | -                               |                                |                                 |
| 213  | 879 Customer Installations Expenses                                     | -   | -                               |                                |                                 |
| 214  | 880 Other Expenses  | -   | -                               |                                |                                 |
| 215  | 881 Rents   | -   | -                               |                                |                                 |
| 216  | TOTAL Operation (Enter Total of lines 204 thru 215)                     | 28,953  | 28,998                          |                                |                                 |
| 217  | Maintenance   |   |                                 |                                |                                 |
| 218  | 885 Maintenance Supervision and Engineering                             | -   | -                               |                                |                                 |
| 219  | 886 Maintenance for Structures and Improvements                         | -   | -                               |                                |                                 |
| 220  | 887 Maintenance of Mains  | -   | -                               |                                |                                 |
| 221  | 888 Maintenance of Compressor Station Equipment                         | -   | -                               |                                |                                 |
| 222  | 889 Maintenance of Meas. and Reg. Sta. Equip. - General                 | -   | -                               |                                |                                 |
| 223  | 890 Maintenance of Meas. and Reg. Sta. Equip - Industrial               | -   | -                               |                                |                                 |
| 224  | 891 Maintenance of Meas. and Reg. Sta. Equip. - City Gate Check Station | -   | -                               |                                |                                 |
| 225  | 892 Maintenance of Services   | -   | -                               |                                |                                 |
| 226  | 893 Maintenance of Meters and House Regulators                          | -   | -                               |                                |                                 |
| 227  | 894 Maintenance of Other Equipment                                      | -   | -                               |                                |                                 |
| 228  | TOTAL Maintenance (Enter Total of lines 218 thru 227)                   | -   | -                               |                                |                                 |
| 229  | TOTAL Distribution Expenses (Enter Total of lines 216 and 228)          | 28,953  | 28,998                          |                                |                                 |
| 230  | 5. CUSTOMER ACCOUNTS EXPENSES   |   |                                 |                                |                                 |
| 231  | Operation   |   |                                 |                                |                                 |
| 232  | 901 Supervision   | -   | -                               |                                |                                 |
| 233  | 902 Meter Reading Expenses  | -   | -                               |                                |                                 |
| 234  | 903 Customer Records and Collection Expenses                            | 2,826   | 3,183                           |                                |                                 |

**WKG Storage, Inc. Only**

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|---|---|---|------------------------------------|----------------|----------------|
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|   |   | (2) <input type="checkbox"/>            | A Resubmission                     |                |                |
| <b>GAS OPERATION AND MAINTENANCE EXPENSES</b> |   |   |                                    |                |                |
| Line No.                                      | Account<br>(a)  | Amount for<br>Current Year<br>(b)       | Amount for<br>Previous Year<br>(c) |                |                |
| 235   | 904 Uncollectible Accounts  | -                                       | -                                  |                |                |
| 236   | 905 Miscellaneous Customer Accounts Expense                               | -                                       | -                                  |                |                |
| 237   | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)      | 2,826                                   | 3,183                              |                |                |
| 238   | <b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>                     |   |                                    |                |                |
| 239   | Operation   |   |                                    |                |                |
| 240   | 907 Supervision   | -                                       | -                                  |                |                |
| 241   | 908 Customer Assistance Expenses  | -                                       | -                                  |                |                |
| 242   | 909 Informational and Instructional Expenses                              | -                                       | -                                  |                |                |
| 243   | 910 Miscellaneous Customer Service and Informational Expenses             | -                                       | -                                  |                |                |
| 244   | TOTAL Customer Service and Information Expenses (Lines 240 thru 243)      | -                                       | -                                  |                |                |
| 245   | <b>7. SALES EXPENSES</b>  |   |                                    |                |                |
| 246   | Operation   |   |                                    |                |                |
| 247   | 911 Supervision   | -                                       | -                                  |                |                |
| 248   | 912 Demonstration and Selling Expenses                                    | -                                       | -                                  |                |                |
| 249   | 913 Advertising Expenses  | -                                       | -                                  |                |                |
| 250   | 916 Miscellaneous Sales Expenses  | -                                       | -                                  |                |                |
| 251   | TOTAL Sales Expenses (Enter Total of lines 247 thru 250)                  | -                                       | -                                  |                |                |
| 252   | <b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>                             |   |                                    |                |                |
| 253   | Operation   |   |                                    |                |                |
| 254   | 920 Administrative and General Salaries                                   | 180,426                                 | 164,082                            |                |                |
| 255   | 921 Office Supplies and Expenses  | (125,722)                               | 13,167                             |                |                |
| 256   | (Less) 922 Administrative Expenses Transferred - Credit                   | 62,716                                  | 89,397                             |                |                |
| 257   | 923 Outside Services Employed   | 42,647                                  | 52,206                             |                |                |
| 258   | 924 Property Insurance  | 13,114                                  | 13,593                             |                |                |
| 259   | 925 Injuries and Damages  | -                                       | -                                  |                |                |
| 260   | 926 Employee Pensions and Benefits  | 27,570                                  | 49,114                             |                |                |
| 261   | 927 Franchise Requirements  | -                                       | -                                  |                |                |
| 262   | 928 Regulatory Commission Expenses  | -                                       | -                                  |                |                |
| 263   | (Less) 929 Duplicate charges - Credit                                     | -                                       | -                                  |                |                |
| 264   | 930.1 General Advertising Expenses  | -                                       | -                                  |                |                |
| 265   | 930.2 Miscellaneous General Expenses                                      | 645                                     | 621                                |                |                |
| 266   | 931 Rents   | 540                                     | 231                                |                |                |
| 267   | TOTAL Operation (Enter Total of lines 254 thru 266)                       | 201,936                                 | 382,411                            |                |                |
| 268   | Maintenance   |   |                                    |                |                |
| 269   | 932 Maintenance of General Plant  | -                                       | -                                  |                |                |
| 270   | TOTAL Administrative and General Exp (Total of lines 267 and 269)         | 201,936                                 | 382,411                            |                |                |
| 271   | TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270) | 656,181                                 | 576,963                            |                |                |

WKG Storage, Inc.  
Manufactured Gas Production  
2014  
Page 317 Line 3

|                           | Current<br>Year | Previous<br>Year |
|---------------------------|-----------------|------------------|
| L/P Gas Expense           | 0               | 0                |
| Gas Mixing Expense        | 0               | 0                |
| Misc. Production Expense  | 0               | 0                |
| Total Operations          | <u>0</u>        | <u>0</u>         |
| Structure & Improvements  | 0               | 0                |
| Production Equipment      | 0               | 0                |
| Total Maintenance         | <u>0</u>        | <u>0</u>         |
| Total Mfg. Gas Production | <u><u>0</u></u> | <u><u>0</u></u>  |