COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ADJUSTMENT OF RATES OF WESTERN KENTUCKY GAS	))	CASE NO. 9556

O R D E R

IT IS ORDERED that Western Kentucky Gas ("Western") shall file an original and 12 copies of the following information with the Commission, with a copy to all parties of record, by May 23, 1986, or within 2 weeks after its application is filed whichever comes later. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case may be dismissed.

1. Capital structure at the end of each of the periods as shown in Format 1.

2. a. Provide a list of all outstanding issues of long term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 2a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 2a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 2a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 2b.

3. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test period as shown in Format 3. A separate schedule is to be provided for each time period. Report in Column (h) of Format 3, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (h) of Format 3, Schedule 2.

4. a. Provide a listing of all issues of common stock in the primary market during the most recent 10-year period as shown in Format 4a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 4b.

c. Provide monthly market price figures for common stock for each month during the most recent 5-year period and for

the months through the date the application is filed as shown in Format 4c. Provide a listing of all stock splits and stock dividends by date and type.

5. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 5.

6. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which

explains in detail the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the increase or decrease.

h. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 6 should be provided where not previously included in the record.

7. a. In comparative form, a total company income statement, a statement of changes in financial position, a statement of changes in owner's equity, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

b. Detailed statements for the applicant's Kentucky gas operation for the test year.

8. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company and Kentucky operations basis. Show the balance in each control and all underlying subaccounts per company books.

9. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally show total current assets, total current liabilities and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

10. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated show a calculation of the factor used to allocate each amount.

11. The following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:

a. Plant in service (Account 101)

b. Plant purchased or sold (Account 102)

c. Property held for future use (Account 105)

d. Construction work in progress (Account 107)

e. Completed construction not classified (Account 106)

f. Depreciation reserve (Account 108)

g. Plant acquisition adjustment (Account 114)

h. Amortization of utility plant acquisition adjustment (Account 115)

i. Materials and supplies (include all accounts and subaccounts)

j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate.)

k. Unamortized investment credit - Pre-Revenue Act of 1971

l. Unamortized investment credit - Revenue Act of 1971

m. Accumulated deferred income taxes

n. A summary of customer deposits as shown in Format 11n to this request

o. Computation and development of minimum cash requirements

p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)

q. Balance in accounts payable applicable to prepayments by major category or subaccount.

r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is indeterminable, give reasonable estimate.)

12. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky.

13. Provide the following information for each item of gas plant held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

14. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each gas plant and reserve account or subaccount and each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 14.

15. Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

16. The detailed workpapers showing calculations supporting all accounting, pro forma, end of period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

17. A schedule showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the

test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 14.

18. a. A schedule showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 14.

b. A schedule in comparative form showing the total company and Kentucky operating expense account balance for the test year and each of the 5 years preceding the test year for each account or subaccounts included in the applicant's annual report. (FERC Form No. 2, pages 320-325). Show the percentage of increase of each year over the prior year.

c. A schedule of total company and Kentucky salaries and wages for the test year and each of the 5 calendar years preceding the test year in the format as shown in Format 18c to this request. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

19. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate from 48 percent to 46 percent in 1979, as of the end of the test year.

20. The following tax data for the test year for total company and Kentucky.

a. Income taxes:

(1) Federal operating income taxes deferred - accelerated tax depreciation

(2) Federal operating income taxes deferred - other (explain)

(3) Federal income taxes - operating

(4) Income Credits resulting from prior deferrals of Federal income taxes

(5) Investment tax credit net

(i) Investment credit realized

(ii) Investment credit amortized - Pre-Revenue Act of 1971

(iii) Investment credit amortized - Revenue Act of 1971

(6) Provide the information in 20a (1) through 20a (4) for state income taxes

(7) Reconciliation of book to taxable income as shown in format 20a (7) and a calculation of the book Federal and State income tax expense for the test year using book taxable income as the starting point

(8) A copy of Federal and State income tax returns for the taxable year ended during the test year including supporting schedules

(9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

b. An analysis of Kentucky other operating taxes in the format as shown in attached Format 20b.

21. A schedule of total company and Kentucky net income per Mcf sold per company books for the test year and the 5 calendar

years preceding the test year. This data should be provided as shown in Format 21 attached.

22. The comparative operating statistics as shown in Format 22 attached.

23. A schedule of total company and Kentucky average gas plant in service per Mcf sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 23 to this request.

24. A statement of gas plant in service per company books for the test year. This data should be presented as shown in Format 24 to this request.

25. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in format 25a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 25b and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and

brief description of each expenditure. Detailed analysis is not required for amounts of less than $500 provided the items are grouped by classes as shown in Format 25b attached.

c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 25c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no, etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than $500 provided the items are grouped by classes as shown in Format 25c attached.

26. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 26, and all working papers supporting the analysis. At minimum, the working papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

27. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charge. If amounts are allocated show a calculation of the factor used to allocate each amount.

28. a. Provide a statement describing the applicant's lobbying activities and a schedule showing the name of the

individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

b. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

(1) Name of subsidiary or joint venture

(2) Date of initial investment

(3) Amount and type of investment made for each of the 2 years included in this report.

(4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.

(5) Show a separate schedule of all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the 2-year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

(6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary oe joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

29. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company:

a. Reserve account balance at the beginning of the year

b. Charges to reserve account (accounts charged off)

c. Credits to reserve account

d. Current year provision

e. Reserve account balance at the end of the year

f. Percent of provision to total revenue

30. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

31. a. A listing of non-utility property and property taxes and accounts where amounts are recorded.

b. A schedule for all non-utility property giving a description, the date purchased and the cost.

32. Rates of return in Format 32 attached.

33. Employee data in Format 33 attached.

34. The studies for the test year including all applicable workpapers which are the basis of common plant allocations and expenses account allocations.

35. A calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

36. The information as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

37. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

38. A listing of present or proposed research efforts dealing with the pricing of gas and the current status of such efforts.

39. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 2 calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

40. Provide an analysis of the Company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1982.

d. Total expenditures of each organization during 1982 including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to the company.

41. Provide the average number of customers for each customer class (i.e., residential, commercial and industrial) for the test period and for each month of the test period.

42. Provide the names and mailing addresses of each of the applicant's directors.

43. Provide all current labor contracts and the most recent contracts previously in effect.

44. Provide a detailed analysis of all benefits provided to the employees of Western including the itemized cost of each benefit and the average annual cost of benefits per employee. Provide this data by employee classification.

Done at Frankfort, Kentucky, this 24th day of April, 1986.

PUBLIC SERVICE COMMISSION

Richard D. Heman

For the Commission

ATTEST:

Secretary

WESTERN KENTUCKY GAS

Case No. 9556

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	10th Year Amount	10th Year Ratio	9th Year Amount	9th Year Ratio	8th Year Amount	8th Year Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by Type)						
6.	Total Capitalization						

WESTERN KENTUCKY GAS

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Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	7th Year Amount	7th Year Ratio	6th Year Amount	6th Year Ratio	5th Year Amount	5th Year Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by Type)						
6.	Total Capitalization						

WESTERN KENTUCKY GAS

Case No. 9556

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	4th Year Amount	4th Year Ratio	3rd Year Amount	3rd Year Ratio	2nd Year Amount	2nd Year Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by Type)						
6.	Total Capitalization						

WESTERN KENTUCKY GAS

Case No. 9556

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	1st Year Amount	1st Year Ratio	Test Year Amount	Test Year Ratio	Average Test Year Amount	Average Test Year Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by Type)						
6.	Total Capitalization						

WESTERN KENTUCKY GAS

Case No. 9556

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	Latest Available Quarter Amount	Ratio
1.	Long Term Debt		
2.	Short Term Debt		
3.	Preferred & Preference Stock		
4.	Common Equity		
5.	Other (Itemize by Type)		
6.	Total Capitalization		

Instructions:

1. Provide a calculation of the average test-year data as shown in Format 1, Schedule 2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Format 1
Schedule 2

WESTERN KENTUCKY GAS

Case No. 9556

Calculation of Average Test Period Capital Structure
12 Months Ended _____

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 ÷ 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions:

1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.
2. Include premium on class of stock.

Format 2a
Schedule 1

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate[1] (e)	Cost Rate At Issue[2] (f)	Cost Rate to Maturity[3] (g)	Bond Rating At Time of Issue[4] (h)	Type of Obligation (i)	Annualized Cost Col.(d)xCol.(g) (j)
	Total Long-Term Debt and Annualized Cost									
	Annualized Cost Rate [Total Col. (j) ÷ Total Col.(d)]									

1 Nominal Rate
2 Nominal Rate Plus Discount or Premium Amortization
3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
4 Standard and Poor's, Moody, etc.

Format 2a
Schedule 2

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Outstanding Long-Term Debt
For the Test Year Ended_____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate[1] (e)	Cost Rate At Issue[2] (f)	Cost Rate to Maturity[3] (g)	Bond Rating At Time of Issue[4] (h)	Type of Obligation (i)	Annualized Cost Col.(d)xCol.(g) (j)	Actual Test Year Interest Cost[5] (k)
	Total Long-Term Debt and Annualized Cost										
	Annualized Cost Rate [Total Col. (j) ÷ Total Col.(d)]										
	Actual Long-Term Debt Cost Rate [Total Col. k ÷ Total Reported in Col. (c) Line 15 of Format 1, Schedule 2]										

1 Nominal Rate
2 Nominal Rate Plus Discount or Premium Amortization
3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
4 Standard and Poor's, Moody, etc.
5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Format 2a
Schedule 3

WESTERN KENTUCKY GAS

Case No. 9556

Long-Term Debt and Preferred Stock Cost Rates

	Annualized Cost Rate	
	Long-Term Debt	Preferred Stock
Parent Company:		
Test Year		
Latest Calendar Year		
System Consolidated:		
Test Year		
Latest Calendar Year		

Instruction:

1. This schedule is to be completed only by applicants that are members of an affiliated group.

2. Detailed workpapers showing calculation of the above cost rates are to be available on request.

Format 2b

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Short-Term Debt
For the Test Year Ended_____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col.(d)xCol.(f) (g)

Total Short-Term Debt

Annualized Cost Rate [Total Col. (g) ÷ Total Col.(d)]

Actual Interest Paid or Accured on Short Term
Debt during the Test Year [Report in Col. (g) of this schedule]

Average Short-Term Debt - Format 1, Schedule 2
Line 15 Col. (d) [Report in Col. (g) of this schedule]

Test Year Interest Cost Rate [Actual Interest ÷
Average Short-Term Debt] [Report in Col. (f) of this schedule]

Instructions:

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Format 3
Schedule 1

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Outstanding Shares of Preferred Stock
For the Calendar Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col.(f) x Col.(d) (g)	Convertibility Features (h)
	Total							
	Annualized Cost Rate [Total Col.(g) ÷ Total Col.(d)]							

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

Format 3
Schedule 2

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Outstanding Shares of Preferred Stock
For the Test Year Ended_____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col.(f) x Col.(d) (g)	Actual Test Year Cost (h)	Convertibility Features (i)
	Total								
	Annualized Cost Rate [Total Col.(g) ÷ Total Col.(d)]								
	Actual Test Year Cost Rate [Total Col.(h) ÷ Total Reported in Col.(e), Line 15 of Format 1, Schedule 2]								

Instruction:
1. If the applicant has issued no preferred stock, this schedule may be omitted.

Format 4a

WESTERN KENTUCKY GAS

Case No. 9556

Schedule of Common Stock Issue

For the 10 Year Period Ended _____

DATE OF			Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share At Date of Issue	Selling Exps. As % of Gross Issue Amount	Net Proceeds to Company
Issue	Announcement	Registration						

Instructions:

1. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

Format 4b

WESTERN KENTUCKY GAS

Case No. 9556

Quarterly and Annual Common Stock Information
For the Periods as Shown

Period	Average No. of Shares Outstanding (000)	Book Value ($)	Earnings per Share ($)	Dividend Rate Per Share ($)	Return on Average Common Equity (%)
5th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
4th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
3rd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
2nd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
1st Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
Latest Available Quarter					

Instructions:

1. Report annual returns only.
2. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

WESTERN KENTUCKY GAS

Case No. 9556

Common Stock - Market Price Information

Month

ITEM	January	February	March	April	May	June
5th Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
4th Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
3rd Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
2nd Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
Months to Date of Filings:						
Monthly High						
Monthly Low						
Monthly Closing Price						

Instructions:

1. Indicate all stock splits by date and type.

2. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

WESTERN KENTUCKY GAS

Case No. 9556

Common Stock - Market Price Information

Item	Month					
	July	August	September	October	November	December
5th Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
4th Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
3rd Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
2nd Year:						
Monthly High						
Monthly Low						
Monthly Closing Price						
Months to Date of Filings:						
Monthly High						
Monthly Low						
Monthly Closing Price						

Instructions:

1. Indicate all stock splits by date and type.

2. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

WESTERN KENTUCKY GAS

Case No. 9556

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

	10th Calendar Year		9th Calendar Year		8th Calendar Year	
No. Item	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement
Net Income						
Additions						
Itemize						
Total Additions						
Deductions:						
Itemize						
Total Deductions						
Income Available for Fixed Charge Coverage						
Fixed Charges						
Fixed Charge Coverage Ratio						

WESTERN KENTUCKY GAS

Case No. 9556

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

	7th Calendar Year		6th Calendar Year		5th Calendar Year	
No. Item	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement
Net Income						
Additions						
Itemize						
Total Additions						
Deductions:						
Itemize						
Total Deductions						
Income Available for Fixed Charge Coverage						
Fixed Charges						
Fixed Charge Coverage Ratio						

WESTERN KENTUCKY GAS

Case No. 9556

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

	4th Calendar Year		3rd Calendar Year		2nd Calendar Year	
No. Item	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement
Net Income						
Additions						
Itemize						
Total Additions						
Deductions:						
Itemize						
Total Deductions						
Income Available for Fixed Charge Coverage						
Fixed Charges						
Fixed Charge Coverage Ratio						

WESTERN KENTUCKY GAS

Case No. 9556

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

	1st Calendar Year		Test Year	
No. Item	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement
Net Income				
Additions				
Itemize				
Total Additions				
Deductions:				
Itemize				
Total Deductions				
Income Available for Fixed Charge Coverage				
Fixed Charges				
Fixed Charge Coverage Ratio				

WESTERN KENTUCKY GAS

Case No. 9556

SUMMARY OF CUSTOMER DEPOSITS

Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			

WESTERN KENTUCKY GAS

Case No. 9556

SUMMARY OF CUSTOMER DEPOSITS

Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
15.	Average Balance (L14 ÷ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) ÷ L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest paid			

Format 14

WESTERN KENTUCKY GAS

Case No. 9556

COMPARISON OF TOTAL COMPANY TEST YEAR ACCOUNT BALANCES
WITH THOSE OF THE PRECEDING YEAR

"000 Omitted"

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
Test Year													
Prior Year													
Increase (Decrease)													

WESTERN KENTUCKY GAS

Case No. 9556

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended: Calendar years Prior to Test Year: 5th Amount (b)	5th % (c)	4th Amount (d)	4th % (e)	3rd Amount (f)	3rd % (g)	2nd Amount (h)	2nd % (i)	1st Amount (j)	1st % (k)	Test Year Amount (l)	Test Year % (m)
1.	Wages charged to expense:												
2.	Power production expense												
3.	Transmission expenses												
4.	Distribution expenses												
5.	Customer accounts expense												
6.	Sales expenses												
7.	Administrative and general expenses:												
	(a) Administrative and general salaries												
	(b) Office supplies and expense												
	(c) Administrative expense transferred-cr.												
	(d) Outside services employed												
	(e) Property insurance												
	(f) Injuries and damages												

WESTERN KENTUCKY GAS

Case No. 9556

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended											
		Calendar years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st			
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)
7.	Administrative and general expenses (continued):												
	(g) Employees pensions and benefits												
	(h) Franchise requirements												
	(i) Regulatory commission expenses												
	(j) Duplicate charges-cr.												
	(k) Miscellaneous general expense												
	(l) Maintenance of general plant												
8.	Total administrative and general expenses L7(a) through L7(m)												
9.	Total salaries and wages charged expense (L2 through L6 + L8)												
10.	Wages capitalized												
11.	Total Salaries and wages												

WESTERN KENTUCKY GAS

Case No. 9556

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended											
		Calendar years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st			
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)
12.	Ratio of salaries and wages charged expense to total wages (L9 ÷ L11)												
13.	Ratio of salaries and wages capitalized to total wages (L10 ÷ L11)												

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Format 20a(7)
Schedule 1

WESTERN KENTUCKY GAS
Case No. 9556
RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-Current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Format 20a(7)
Schedule 2

WESTERN KENTUCKY GAS
Commonwealth of Kentucky
Case No. 9556
RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-Current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on Lines 8 through 9 above.
(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Format 20b

WESTERN KENTUCKY GAS

Case No. 9556

Analysis of Other Operating Taxes

12 Months Ended

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other Taxes					
2.	Total Gas Retail (L1(a) through L1(e)					
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)					

1/ Explain items in this column.

WESTERN KENTUCKY GAS

Case No. 9556

NET INCOME PER MCF SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended: Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
1.	Operating Income						
2.	Operating Revenues						
3.	Operating Income Deductions						
4.	Operation and maintenance expenses:						
5.	Purchased Gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - Federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net Utility Operating Income						

WESTERN KENTUCKY GAS

Case No. 9556

NET INCOME PER MCF SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended: Calendar Years Prior to Test Year: 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
23.	Other Income and Deductions						
24.	Other income:						
25.	Non-utility Operating Income						
26.	Equity in Earnings of Subsidiary Company						
27.	Interest and Dividend Income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain on Disposition of Property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on Disposition of Property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net Other Income and Deductions						
40.	Interest Charges						
41.	Interest on long-term debt						
42.	Amortization of debt expense						
43.	Amortization of premium on debt - credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF sold						

WESTERN KENTUCKY GAS

Case No. 9556

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 19 Through 19
and the 12-Month Period Ended
(Total Company)

Line No.	Item (a)	12 Months Ended: Calendar years Prior to Test Year: 5th Cost (b)	5th % Inc. (c)	4th Cost (d)	4th % Inc. (e)	3rd Cost (f)	3rd % Inc. (g)	2nd Cost (h)	2nd % Inc. (i)	1st Cost (j)	1st % Inc. (k)	Test Year Cost (l)	Test Year % Inc. (m)
1.	Cost per Mcf of Purchased Gas												
2.	Cost of Propane Gas Per Mcf Equivalent for Peak Shaving												
3.	Cost Per Mcf of Gas Sold												
4.	Maintenance Cost Per Transmission Mile												
5.	Maintenance Cost Per Distribution Mile												
6.	Sales Promotion Expense Per Customer												
7.	Administration and General Expense Per Customer												
8.	Wages and Salaries - Charged Expense: Per Average Employee												
9.	Depreciation Expense:												
10.	Per $100 of Average Gross Depreciable Plant in Service												
11.	Rents:												
12.	Per $100 of Average Gross Plant in Service												

WESTERN KENTUCKY GAS

Case No. 9556

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 19 Through 19
and the 12-Month Period Ended
(Total Company)

Line No.	Item (a)	12 Months Ended Calendar years Prior to Test Year: 5th Cost (b)	5th % Inc. (c)	4th Cost (d)	4th % Inc. (e)	3rd Cost (f)	3rd % Inc. (g)	2nd Cost (h)	2nd % Inc. (i)	1st Cost (j)	1st % Inc. (k)	Test Year Cost (l)	Test Year % Inc. (m)
13.	Property Taxes:												
14.	Per $100 of Average Net Plant in Service												
15.	Payroll Taxes:												
16.	Per Average Employee Whose Salary is Charged to Expense												
17.	Interest Expense:												
18.	Per $100 of Average Debt Outstanding												
19.	Per $100 of Average Plant Investment												
20.	Per Mcf Sold												
	Meter Reading Expense Per Meter												

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	Intangible Plant						
301	Organization						
302	Franchises and Consents						
303	Miscellaneous Intangible Plant						
	Total Intangible Plant						
	Production Plant						
	Natural Gas Production and Gathering Plant						
325.1	Producing Lands						
325.2	Producing Leaseholds						
325.3	Gas Rights						
325.4	Rights-of-Way						
325.5	Other Land and Land Rights						
326	Gas Well Structures						
327	Field Compressor Station Structures						
328	Field Meas. and Reg. Sta. Structures						
329	Other Sructures						
330	Producing Gas Wells-Well Construction						
331	Producing Gas Wells-Well Equipment						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
332	Field Lines						
333	Field Compressor Station Equipment						
334	Field Meas. and Reg. Sta. Equipment						
335	Drilling and Cleaning Equipment						
336	Purification Equipment						
337	Other Equipment						
338	Unsuccessful Exploration and Devel. Costs						
	Total Production and Gathering Plant						
	Products Extraction Plant						
340	Land and Land Rights						
341	Structures and Improvements						
342	Extraction and Refining Equipment						
343	Pipe Lines						
344	Extracted Products Storage Equipment						
345	Compressor Equipment						
346	Gas Meas. and Reg. Equipment						
347	Other Equipment						
	Total Products Extraction Plant						
	Total Nat. Gas Production Plant						
*	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
	Total Production Plant						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	Natural Gas Storage and Processing Plant						
	Underground Storage Plant						
350.1	Land						
350.2	Rights-of-Way						
351	Structures and Improvements						
352	Wells						
352.1	Storage Leaseable and Rights						
352.2	Reservoirs						
352.3	Non-Recoverable Natural Gas						
353	Lines						
354	Compressor Station Equipment						
355	Measuring and Reg. Equipment						
356	Purification Equipment						
357	Other Equipment						
	Total Underground Storage Plant						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	Other Storage Plant						
360	Land and Land Rights						
361	Structures and Improvements						
362	Gas Holders						
363	Purification Equipment						
363.1	Liquefaction Equipment						
363.2	Vaporizing Equipment						
363.3	Compressor Equipment						
363.4	Meas. and Reg. Equipment						
363.5	Other Equipment						
	Total Other Storage Plant						
	Base Load Liquefied Natural Gas, Terminaling and Processing Plant						
364.1	Land and Land Rights						
364.2	Structures and Improvements						
364.3	LNG Processing Terminal Equipment						
364.4	LNG Transportation Equipment						
364.5	Measuring and Regulating Equipment						
364.6	Compressor Station Equipment						
364.7	Communications Equipment						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
364.8	Other Equipment						
	Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant						
	Total Nat. Gas Storage and Proc. Plant						
	Transmission Plant						
365.1	Land and Land Rights						
365.2	Rights-of-Way						
366	Structures and Improvements						
367	Mains						
368	Compressor Station Equipment						
369	Measuring and Reg. Sta. Equipment						
370	Communication Equipment						
371	Other Equipment						
	Total Transmission Plant						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	Distribution Plant						
374	Land and Land Rights						
375	Structures and Improvements						
376	Mains						
377	Compressor Station Equipment						
378	Meas. and Reg. Sta. Equip.-General						
379	Meas. and Reg. Sta. Equip.-City Gate						
380	Services						
381	Meters						
382	Meter Installations						
383	House Regulators						
384	House Reg. Installations						
385	Industrial Meas. and Reg. Sta. Equipment						
386	Other Prop. on Customer's Premises						
387	Other Equipment						
	Total Distribution Plant						

WESTERN KENTUCKY GAS

Commonwealth of Kentucky

Case No. 9556

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	General Plant						
389	Land and Land Rights						
390	Structures and Improvements						
391	Office Furniture and Equipment						
392	Transportation Equipment						
393	Stores Equipment						
394	Tools, Shop and Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment						
398	Miscellaneous Equipment						
	Subtotal						
399	Other Tangible Property						
	Total General Plant						
	Total (Accounts 101 and 106)						
102	Gas Plant Purchased						
102	Gas Plant Sold						
103	Experimental Gas Plant Unclassified						
	Total Gas Plant In Service						

WESTERN KENTUCKY GAS
Case No. 9556

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	Intangible Plant					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
	Production Plant					
	Natural Gas Production and Gathering Plant					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-Way					
325.5	Other Land and Land Rights					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. and Reg. Sta. Structures					
329	Other Sructures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. and Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment					
338	Unsuccessful Exploration and Devel. Costs					
	Total Production and Gathering Plant					

WESTERN KENTUCKY GAS
Case No. 9556

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	Products Extraction Plant					
340	Land and Land Rights					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. and Reg. Equipment					
347	Other Equipment					
	Total Products Extraction Plant					
	Total Nat. Gas Production Plant					
*	Mfd. Gas Prod. Plant (Submit Suppl. Statement)					
	Total Production Plant					
	Natural Gas Storage and Processing Plant					
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-Recoverable Natural Gas					
353	Lines					
354	Compressor Station Equipment					
355	Measuring and Reg. Equipment					
356	Purification Equipment					
357	Other Equipment					
	Total Underground Storage Plant					

WESTERN KENTUCKY GAS
Case No. 9556

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	Other Storage Plant					
360	Land and Land Rights					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment					
363.1	Liquefaction Equipment					
363.2	Vaporizing Equipment					
363.3	Compressor Equipment					
363.4	Meas. and Reg. Equipment					
363.5	Other Equipment					
	Total Other Storage Plant					
	Base Load Liquefied Natural Gas, Terminaling and Processing Plant					
364.1	Land and Land Rights					
364.2	Structures and Improvements					
364.3	LNG Processing Terminal Equipment					
364.4	LNG Transportation Equipment					
364.5	Measuring and Regulating Equipment					
364.6	Compressor Station Equipment					
364.7	Communications Equipment					
364.8	Other Equipment					
	Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant					
	Total Nat. Gas Storage and Proc. Plant					

WESTERN KENTUCKY GAS
Case No. 9556

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	Transmission Plant					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
	Total Transmission Plant					
	Distribution Plant					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip.-General					
379	Meas. and Reg. Sta. Equip.-City Gate					
380	Services					
381	Meters					
382	Meter Installations					
383	House Regulators					
384	House Reg. Installations					
385	Industrial Meas. and Reg. Sta. Equipment					
386	Other Prop. on Customer's Premises					
387	Other Equipment					
	Total Distribution Plant					

WESTERN KENTUCKY GAS
Case No. 9556

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	General Plant					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
	Subtotal					
399	Other Tangible Property					
	Total General Plant					
	Total (Accounts 101 and 106)					
102	Gas Plant Purchased					
102	Gas Plant Sold					
103	Experimental Gas Plant Unclassified					
	Total Gas Plant In Service					

Format 25a

WESTERN KENTUCKY GAS

Case No. 9556

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Ky. Retail						

Format 25b

WESTERN KENTUCKY GAS

Case No. 9556

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Ky. Retail	

Format 25c

WESTERN KENTUCKY GAS

Case No. 9556

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Format 26

WESTERN KENTUCKY GAS

Case No. 9556

Professional Service Expenses

For the Twelve Months Ended

Line No.	Item	Rate Case	Annual Audit	Other	Total
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Format 32

WESTERN KENTUCKY GAS

Case No. 9556

AVERAGE RATES OF RETURN

For the Calendar Years Through and the 12 Months Ended

Line No.	Calendar Years Prior to Test Year (a)	Total Company (b)	Ky. Jurisdiction (c)	Other Jurisdictions (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Times Interest Earned Ratio:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

WESTERN KENTUCKY GAS

Case No. 9556

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE

Calendar Years Prior to Test Year	Production			Natural Gas Storage Terminaling and Processing			Transmission			Distribution			Customer Accounts		
	No.	Hrs.	Wages	No.	Hrs.	Wages	No.	Hrs.	Wages	No.	Hrs.	Wages	No.	Hrs.	Wages
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

Note:
(1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.

WESTERN KENTUCKY GAS

Case No. 9556

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE
(Continued)

Calendar Years Prior to Test Year (A)	Customer Service and Information			Sales			Administrative and General			Construction			Total		
	No. (Q)	Hrs. (R)	Wages (S)	No. (T)	Hrs. (U)	Wages (V)	No. (W)	Hrs. (X)	Wages (Y)	No. (Z)	Hrs. (AA)	Wages (BB)	No. (CC)	Hrs. (DD)	Wages (EE)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.