

CASE

NUMBER:

99. 070

Western Kentucky Gas Company
Case No. 99-070
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Volume 9

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Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(9)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.

Response:

Most Company prepared testimony, documents, schedules and workpapers presented in this filing were produced on either Microsoft Word 97 and Microsoft Excel 97 from Microsoft Office. Documents were prepared using the Windows NT Windows 95 or Windows 98 operating systems. Some documents may have been prepared using stand alone versions of this software. A wide variety of hardware was used, but all of this hardware is IBM-compatible hardware using Microsoft software products. The minimum hardware system upon which the Company produced any part of the filing documents was an Intel Pentium 133 MHz PC with 32 megahertz of random access memory.

Mr. Murry's prefiled testimony and exhibits were prepared using Correl Word Perfect Versions 7.0 & 8.0, Microsoft Excel 97 SR-2 software, and Gateway 9100 Laptop, Gateway 2000 K6-200, Gateway 2000 P5-90 hardware.

Deloitte & Touche's depreciation study was prepared using the Deloitte & Touche Book Depreciation System, a personal computer edition that accomplishes the calculation intensive portions of a book depreciation study, and operates on an IBM compatible personal computer using a DOS operating system. Release 6.0 is compiled with IBM's Professional FORTRAN, and requires IBM DOS (Version 2.1 or later), a computer with a math coprocessor and at least 512K of memory, and a graphics printer. This software is proprietary and can be licensed to interested parties. Deloitte and Touche also used Lotus 1-2-3 Version 3.1, Microsoft Word and Excel 97 SR-1 software, and Toshiba Techra Laptops hardware in the preparation of its study.

Mr. Marks prefiled testimony and exhibits were prepared using Microsoft Office Word 97 and Excel 97 on the Windows NT Windows 95 operating system.

Mr. Ives' prefiled testimony and exhibits were prepared using Microsoft Office Microsoft Word 97 and MS Excel 97 software on Gateway 2000 PC hardware.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10 (9)(u)

Description of Filing Requirement:

If the Utility had any amounts charged or allocated to it by an affiliate or a general or home office or paid any monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

FR(9)(u)1: A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;

FR(9)(u)2: The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;

FR(9)(u)3: An explanation of how the allocator for both the base period and the forecasted test period were determined; and

FR(9)(u)4: All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the base period is reasonable.

Response:

See the following schedules: Schedules 1-3 and Exhibit A.

Shared Service Unit	WKG \$	WKG %	Methodology
Accounting	825,460	14.8%	A, B, C, D, E
Planning & Budgeting	134,116	13.6%	D
Call Center	1,212,222	17.5%	E
Management Committee	885,431	16.6%	Y
Gas Control	124,150	23.4%	F, G, H
Gas Supply	367,276	24.7%	D, H, I, J, K, L, M
Human Resources	2,024,872	18.4%	B, N, O, P
Information Technology	936,215	17.7%	B, E, Q,
Internal Audit	111,455	17.3%	D
Investor Relations	288,368	15.4%	R
Legal and Corporate Secretary	844,737	10.2%	D, E, X
Rates	143,132	10.8%	D
Billing & Remittance Processing	1,028,181	17.8%	E, S, T
Technical Services	15,087	15.6%	See Part 1
Treasury, Risk Mgmt & Purchasing	913,924	18.1%	B, E, R, U, V, W
Sub-Total	9,854,626	16.4%	
Overhead Capitalized	(1,781,898)	16.6%	Y, Z
Maintenance	59,393	16.5%	See Part 1
Depreciation and Amortization	1,658,377	7.9%	E, Y, AA
Taxes-Other	211,688	17.1%	Y
Total	10,002,186	13.8%	

Total costs are a combination of direct charges and allocated charges.

Allocated charges are based on:

- A Number of states
- B Number of employees
- C Number of invoices processed
- D Hours worked
- E Number of customers
- F Number of SCADA points
- G Number of pipeline contracts
- H Number of storage contracts
- I Bcf gas purchased
- J Number of supply contracts
- K Number of Electronic Bulletin Boards monitored
- L Number of Nominations
- M Bcf gas stored
- N Total salary dollars
- O Number of management positions
- P Square footage of buildings
- Q Number of PC's
- R Gross plant investment
- S Number of payments processed
- T Number of statements processed
- U Dollars of revenue
- V Number of purchase orders
- W Number of vehicles
- X Number of storage boxes archived
- Y Average of all Shared Service Unit allocation percentages
- Z Capital budget breakdown
- AA Severance costs

Shared Service Unit	WKG \$	WKG %	Methodology
Accounting	833,427	14.8%	A, B, C, D, E
Planning & Budgeting	111,600	13.5%	D
Call Center	1,272,133	17.5%	E
Management Committee	712,855	16.7%	Y
Gas Control	136,951	24.7%	F, G, H
Gas Supply	384,849	24.7%	D, H, I, J, K, L, M
Human Resources	2,090,632	16.7%	B, N, O, P
Information Technology	928,202	17.7%	B, E, Q,
Internal Audit	121,806	17.3%	D
Investor Relations	341,249	15.3%	R
Legal and Corporate Secretary	674,378	15.7%	D, E, X
Rates	158,870	10.7%	D
Billing & Remittance Processing	1,505,052	17.6%	E, S, T
Treasury, Risk Mgmt & Purchasing	760,962	15.8%	B, E, R, U, V, W
Sub-Total	10,032,966	16.7%	
Overhead Capitalized	(1,605,750)	17.1%	Y, Z
Maintenance	-		
Depreciation and Amortization	1,473,750	9.5%	E, Y, AA
Taxes-Other	152,000	16.8%	Y
Total	10,052,966	15.0%	

Total costs are a combination of direct charges and allocated charges.

Allocated charges are based on:

- A Number of states
- B Number of employees
- C Number of invoices processed
- D Hours worked
- E Number of customers
- F Number of SCADA points
- G Number of pipeline contracts
- H Number of storage contracts
- I Bcf gas purchased
- J Number of supply contracts
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- L Number of Nominations
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- O Number of management positions
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- T Number of statements processed
- U Dollars of revenue
- V Number of purchase orders
- W Number of vehicles
- X Number of storage boxes archived
- Y Average of all Shared Service Unit allocation percentages
- Z Capital budget breakdown
- AA Severance costs

Shared Service Unit	Base Period	Forecast Period	Variance	% Variance	Explanation
Accounting	825,460	833,427	7,967	1.0%	
Planning & Budgeting	134,116	111,600	(22,516)	-16.8%	A
Call Center	1,212,222	1,272,133	59,911	4.9%	
Management Committee	885,431	712,855	(172,576)	-19.5%	B
Gas Control	124,150	136,951	12,801	10.3%	C
Gas Supply	367,276	384,849	17,573	4.8%	
Human Resources	2,024,872	2,090,632	65,760	3.2%	
Information Technology	936,215	928,202	(8,013)	-0.9%	
Internal Audit	111,455	121,806	10,351	9.3%	D
Investor Relations	288,368	341,249	52,881	18.3%	E
Legal and Corporate Secretary	844,737	674,378	(170,359)	-20.2%	F
Rates	143,132	158,870	15,738	11.0%	G
Billing & Remittance Processing	1,028,181	1,505,052	476,871	46.4%	H
Technical Services	15,087	-	(15,087)	-100.0%	I
Treasury, Risk Mgmt & Purchasing	913,924	760,962	(152,962)	-16.7%	J
Sub-Total	9,854,626	10,032,966	178,340	1.8%	
Overhead Capitalized	(1,781,898)	(1,605,750)	176,148	-9.9%	K
Maintenance	59,393	-	(59,393)	-100.0%	L
Depreciation and Amortization	1,658,377	1,473,750	(184,627)	-11.1%	M
Taxes-Other	211,688	152,000	(59,688)	-28.2%	N
Total	10,002,186	10,052,966	50,780	0.5%	

Explanation of Variances:

- A) Business Development function shifted to the Utility Business Units
- B) Amortization of Business Process Initiatives not budgeted in Forecast Period
- C) Lease expense is projected to rise in the Forecast Period; also, certain costs are being capitalized (related to a technology project) which will be expensed in the Forecast Period when the technology is in place.
- D) Projects budgeted for the first half of the Base Period were deferred
- E) Transfer agent fees related to the Direct Stock Purchase Plan are capitalized in the Base Period
- F) Base Period includes the amortization of a lawsuit settlement and the accrual for an insurance reserve
- G) Base Period includes open complement positions that will be filled in the Forecast Period
- H) Some Bill Print function charges in Business Units during Base Period; will move to Billing for Forecast Period. The credit and collection functions will have been implemented before the Forecast Period.
- I) Technical Services function moved to Business Units prior to Base Period; some final charges were incurred in the Shared Service Unit at the beginning of the Base Period
- J)
- K) Less expenses being capitalized
- L) Maintenance not budgeted
- M) The Base Period includes a prior period adjustment
- N) Actual charges in the first 6 months of the Base Period exceed budget. They are expected to be under budget for the last 6 months.

FR 10(9)(u) Exhibit A
Corporate Allocation Methodology

Shared Services Contracting Process

Effective October 1, 1999, Atmos implemented its shared services contracting process whereby each Shared Services Unit formally contracts with each Business Unit for services to be rendered during the upcoming fiscal year. These contracts specify the services or products to be provided and projected cost of each product to each Business Unit. This structure gives the Business Units the opportunity to review, negotiate, and agree to the terms of service being provided.

For fiscal year 1999, the actual expenses incurred by the Shared Services Units are being billed to the business units based each Shared Service Unit's overall projected distribution of costs among the business units as reflected in its contract. This process is the basis for the billing cost allocation for the Base Year and the Test Year. The resulting dollars billed to WKG are shown in Schedule 1 (Base Period) and Schedule 2 (Test Period).

Allocation of Non-Contracted Costs

Aside from the contracted service costs described above, certain other costs are allocated to the Business Units, as described below:

1. Shared Services Depreciation Costs - This represents depreciation of the general plant assets of Shared Service Units, which is allocated to the business units based on the Residual Factor.
2. Shared Services Taxes Other Than Income Taxes - This includes such other taxes as ad valorem taxes, franchise taxes, payroll taxes, etc., related to shared service assets and operations. These are spread to each business unit based on the residual factor.
3. Management Committee - This includes the expenses for the Executive Functions of Atmos. These costs are allocated to each business unit based on the residual factor for the first two months of the base year and based on the average of the Shared Services Unit allocation of contracted costs for the final ten months of the base year.

Corporate Office Operation & Maintenance Direct Expense Methodology

Certain costs are not allocated, but rather are directly charged to the appropriate business unit when practical. Costs related to outside legal firms, insurance invoices, and other costs directly related to one business unit are coded directly to that business unit and are not included in the allocated costs from the Shared Service Units.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(9)(v)

Description of Filing Requirement:

If the utility provides gas, electric or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period;

Response:

See attached class cost of service study as discussed in Mr. Petersen's testimony.

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 RATE OF RETURN AT PRESENT RATES
 TWELVE MONTHS ENDED SEPTEMBER 30, 1998

Line No.	Cost Item	Total (a)	Firm Residential (b)	Firm Commercial (c)	Firm Industrial (d)	Interr. & Carriage (e)	Large Int. & Carr. (f)
1	Total Operating Margins	44,842,983	24,208,630	10,071,538	1,234,217	3,880,223	5,448,375
2							
3	O & M Expense	23,121,835	12,633,644	5,605,253	485,648	1,450,887	2,946,403
4							
5	Deprec. & Amortization	6,486,839	3,836,843	1,605,100	131,167	331,123	582,606
6							
7	Property & Other Taxes	1,908,720	1,116,682	471,813	40,375	100,707	179,144
8							
9	Interest	4,754,687	2,733,603	1,162,396	104,084	262,977	491,628
10							
11	Pre-Tax Expenses	36,272,081	20,320,771	8,844,562	761,275	2,145,694	4,199,780
12							
13	Taxable Income	8,570,902	3,887,859	1,226,976	472,942	1,734,529	1,248,595
14							
15	Income Taxes	3,459,430	1,569,237	495,238	190,891	700,099	503,964
16							
17	Return	9,866,159	5,052,225	1,894,134	386,135	1,297,407	1,236,259
18							
19	Rate Base	124,468,251	71,560,291	30,429,217	2,724,703	6,884,208	12,869,831
20							
21	Rate Of Return	7.93%	7.06%	6.22%	14.17%	18.85%	9.61%

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 RATE CLASS COMPARISONS

Line No. Description	Firm Residential (a)	Firm Commercial (b)	Firm Industrial (c)	Interr. & Carriage (d)	Large Int. & Carr. (e)
1 Average Annual Use Per Customer	86.2	371.2	7,414.7	53,027.2	1,000,011.3
2 Winter Season as a % of Annual Use	73.8%	70.2%	58.9%	46.7%	45.2%
3 Class Load Factor Average Day / Design Day	20.7%	21.1%	32.4%	36.2%	56.8%

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 RATE BASE - SEPTEMBER 30, 1998

Line No.	Item	Total (a)	Gas Cost (b)	Storage (c)	Distribution (d)	Transmission (e)	Production (f)	Notes (g)
1	Gas Plant	\$203,141,249	\$114,003	\$5,518,920	\$167,199,269	\$29,373,900	\$935,157	[1]
2	In Progress	17,179,026	10,307	467,270	14,140,056	2,484,087	77,306	[2]
3	Storage Cushion	1,694,833		1,694,833				[3]
4	Acquisition Adjustment	0	0	0	0	0	0	[1]
5	Material & Supplies	887,889		0	843,495	44,394		[7]
6	Gas Stored Underground	8,704,155		8,704,155				[4]
7	Prepayments	430,296	258	11,704	354,177	62,221	1,936	[1]
8	Prepaid Gas Purchases	166,569	166,569					[4]
9	Cash Requirements	2,890,229	44,510	58,094	2,678,954	108,095	576	[5]
10								
11		235,094,246	335,647	16,454,976	185,215,951	32,072,697	1,014,975	
12								
13	Deduct:							
14	Reserves:							
15	Deprec. & Amort.	94,938,460	6,772	3,764,514	74,025,104	16,307,871	834,198	[2]
16	Deferred Income Taxes	10,125,213	6,075	275,406	8,334,063	1,464,106	45,563	[1]
17	Customer Advances Const.	5,562,323			5,284,207	278,116		[6]
18								
19		110,625,996	12,847	4,039,920	87,643,374	18,050,093	879,761	
20								
21								
22	Rate Base	124,468,251	322,801	12,415,055	97,572,577	14,022,604	135,214	

- Notes
- [1] Allocated By Gross Plant Percentage, See Sheet 1
 - [2] Identified Where Possible, Residual Allocated By Gross Plant Percentage, See Sheet 1
 - [3] Per Books
 - [4] Working Gas, test year average
 - [5] One Eighth O & M, Spread By O & M Percentage, Not Including Cost Of Gas, See Sheet 1
 - [6] 95% Distribution, 5% Transmission
 - [7] Fuel Stock To Storage Function; Balance, 95% Distribution, 5% Transmission

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 RATE BASE - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Gas Cost	\$322,801		\$156,232	\$166,569		[1]
2							
3	Storage	12,415,055		6,207,528	6,207,527		[2]
4							
5	Distribution	97,572,577	60,153,494	35,409,088	0	2,009,995	[3]
6							
7	Transmission	14,022,604		14,022,604			[4]
8							
9	Production	135,214		135,214			[4]
10							
11							
12	Total Rate Base	<u>124,468,251</u>	<u>60,153,494</u>	<u>55,930,666</u>	<u>6,374,096</u>	<u>2,009,995</u>	

- Notes [1] Prepaid Gas Purchases Are All Commodity, Remainder All Demand
 [2] 50% Demand, 50% Commodity
 [3] Based On Distribution Plant Accounts, See Sheet 2
 [4] 100 % Demand

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of RATE BASE to Classes of Service

Line No.	Item	Alloc. Factor [2] (a)	Total (b)	Firm Residential (c)	Firm Commercial (d)	Firm Industrial (e)	Interr. & Carriage (f)	Large Int. & Carr. (g)
1	Gas Cost	A&P/Gas	\$156,232	\$92,333	\$48,338	\$8,499	\$4,109	\$2,953
2		Sales	166,569	94,212	50,087	10,794	10,144	1,332
3			322,801	186,545	98,425	19,293	14,253	4,285
4								
5	Storage	Design-B	6,207,528	3,817,009	1,989,513	312,859	32,900	55,247
6		Winter	6,207,527	2,139,114	1,081,351	219,746	700,209	2,067,107
7			12,415,055	5,956,123	3,070,864	532,605	733,109	2,122,354
8	Distribution [1]							
9	Mains	Cust-A	9,799,004	8,703,475	1,073,971	12,739	7,839	980
10		Design-A	33,472,211	13,539,509	7,059,289	1,111,277	4,003,276	7,758,858
11								
12	Services	Cust-D	28,025,513	19,914,930	8,110,583	0	0	0
13								
14	Meters	Cust-M	11,874,300	8,149,332	3,318,867	260,047	146,054	0
15								
16	Other	Cust-C	10,454,677	6,833,177	3,372,679	40,773	115,001	93,047
17		Design-A	1,936,877	783,467	408,487	64,304	231,651	448,968
18								
19	Direct - Other	Cust-E	2,009,995	0	0	25,326	1,097,859	886,810
20								
21	Total Distribution		97,572,577	57,923,890	23,343,876	1,514,467	5,601,681	9,188,663
22								
23	Transmission	A&P	14,022,604	7,422,164	3,878,652	652,051	530,054	1,539,682
24								
25	Production	A&P	135,214	71,569	37,400	6,287	5,111	14,847
26								
27	Total Rate Base		124,468,251	71,560,291	30,429,217	2,724,703	6,884,208	12,869,831

Note [1] Distribution Rate Base Divided Among Mains, Services Etc. By Applying The Percent Of Total Classification In Distribution Accounts From Sheet 2 To The Classified Amounts From Page 4
 [2] Allocation Factors Derived On Pages 16 And 17

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 GAS COST - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Purchased Exp.	24,333			24,333		[1]
2							
3	Admin. & General	332,431		332,431			[2]
4							
5	Depre. & Amortization	378	0	183	195	0	[3] [2]
6							
7	Property & Other Taxes	1,145	0	554	591	0	[3] [5]
8							
9	Return	32,183	0	15,577	16,606	0	[3] [6]
10							
11	Income Taxes	13,467	0	6,518	6,949	0	[3] [4]
12							
13							
14	Revenue Requirement	403,937	0	355,263	48,674	0	

- Notes
- [1] Total From Sheet 4
 - [2] Allocated To Functions On Sheet 1
 - [3] Classified Based On Rate Base Classification Percentage Table, Sheet 2
 - [4] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1
 - [5] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
 - [6] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of GAS COSTS to Classes of Service

Line No.	Item	Alloc. Factor (a)	Total (b)	Firm Residential (c)	Firm Commercial (d)	Firm Industrial (e)	Interr. & Carriage (f)	Large Int. & Carr. (g)
1	Purchased Exp.	Vol-A	24,333	6,482	3,446	835	3,353	10,217
2								
3	Admin. & General	A&P/Gas	332,431	196,467	102,854	18,084	8,743	6,283
4								
5								
6	Depre. & Amortization	Rb-Dem	183	84	44	7	16	32
7		Rb-Com	195	68	35	7	22	63
8								
9	Property & Other Taxes	Rb-Dem	554	255	133	21	48	97
10		Rb-Com	591	207	105	21	66	192
11								
12	Return	Rb-Dem	15,577	7,165	3,738	600	1,339	2,735
13		Rb-Com	16,606	5,818	2,948	601	1,851	5,388
14								
15	Income Taxes	Rb-Dem	6,518	2,998	1,564	251	560	1,144
16		Rb-Com	6,949	2,435	1,233	251	774	2,256
17								
18								
19	Revenue Requirement		403,937	221,979	116,100	20,678	16,772	28,407

WESTERN KENTUCKY GAS COMPANY
CLASS COST OF SERVICE STUDY
STORAGE - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Accts. 818 & 819	\$72,474			\$72,474		[1] [3]
2							
3	All Other Accounts	242,575		121,288	121,287		[2] [3]
4							
5	Lp Expenses	2		2			[3]
6							
7	Admin. & General	149,008		74,504	74,504		[2] [5]
8							
9	Depre. & Amortization	217,604	0	108,802	108,802	0	[4] [5]
10							
11	Property & Other Taxes	51,917	0	25,959	25,958	0	[4] [6]
12							
13	Return	1,237,781	0	618,891	618,890	0	[4] [7]
14							
15	Income Taxes	516,405	0	258,203	258,202	0	[4] [8]
16							
17							
18	Revenue Requirement	<u>2,487,766</u>	<u>0</u>	<u>1,207,649</u>	<u>1,280,117</u>	<u>0</u>	

- Notes
- [1] Compressor Station Expense Fuel Accounts, 100 % Commodity
 - [2] 50 % Demand, 50% Commodity
 - [3] Total From Sheet 4
 - [4] Classified Based On Rate Base Classification Percentage Table, Sheet 2
 - [5] Allocated To Functions On Sheet 1
 - [6] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
 - [7] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
 - [8] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of STORAGE COSTS to Classes of Service

Line No.	Item	Alloc. Factor (a)	Total (b)	Firm Residential (c)	Firm Commercial (d)	Firm Industrial (e)	Interr. & Carriage (f)	Large Int. & Carr. (g)
1	Accts. 818 & 819	Winter	\$72,474	\$24,975	\$12,625	\$2,566	\$8,175	\$24,133
2								
3	All Other Accounts	Design-B	121,288	74,580	38,873	6,113	643	1,079
4		Winter	121,287	41,796	21,128	4,294	13,681	40,388
5								
6	Lp Expenses	Design-B	2	1	1	0	0	0
7								
8	Admin. & General	Design-B	74,504	45,813	23,879	3,755	395	662
9		Winter	74,504	25,674	12,979	2,637	8,404	24,810
10								
11	Depr. & Amortization	Rb-Dem	108,802	50,045	26,109	4,193	9,351	19,104
12		Rb-Com	108,802	38,122	19,313	3,935	12,125	35,307
13								
14	Property & Other Taxe	Rb-Dem	25,959	11,940	6,229	1,000	2,231	4,559
15		Rb-Com	25,958	9,095	4,608	939	2,893	8,424
16								
17	Return	Rb-Dem	618,891	284,667	148,515	23,849	53,192	108,668
18		Rb-Com	618,890	216,844	109,856	22,384	68,971	200,835
19								
20	Income Taxes	Rb-Dem	258,203	118,764	61,961	9,950	22,192	45,336
21		Rb-Com	258,202	90,468	45,832	9,339	28,775	83,788
22								
23								
24	Revenue Requirement		<u>2,487,766</u>	<u>1,032,784</u>	<u>531,908</u>	<u>94,954</u>	<u>231,028</u>	<u>597,093</u>

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 DISTRIBUTION - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Accts. 876 & 890	\$290,520				\$290,520	[1] [5]
2	98% Of Accts. 901 - 910	5,789,626	5,789,626				[2] [5]
3	64% of Accts. 911 - 916	52,154			52,154		[3] [5]
4	Admin. & General	6,882,115	2,294,038	2,294,038	2,294,039		[4] [8]
5	98% Of Accts. 878,879, 880,892,893,894	2,292,526	2,292,526				[5]
6	Other Accts. 870 Through 894	6,126,196	1,386,971	4,739,225			[6] [5]
7	Depre. & Amortization	5,624,201	3,467,319	2,041,023	0	115,859	[7] [8]
8	Property & Other Taxes	1,571,067	968,563	570,140	0	32,364	[7] [9]
9	Return	9,727,986	5,997,303	3,530,286	0	200,397	[7] [10]
10	Income Taxes	4,060,280	2,503,162	1,473,476	0	83,642	[7] [11]
11	Revenue Requirement	<u>42,416,671</u>	<u>24,699,508</u>	<u>14,648,188</u>	<u>2,346,193</u>	<u>722,782</u>	

- Notes
- [1] O/M - Meas. And Reg. Station Accounts - Industrial, Direct Assigned
 - [2] Customer Accounts Expenses, 100 % Customer
 - [3] Sales Expenses Accounts, 100 % Commodity
 - [4] 1/3 To Each: Customer, Demand, Commodity
 - [5] Total From Sheet 4
 - [6] Used Plant Allocator, Sheet 4
 - [7] Classified Based On Rate Base Classification Percentage Table, Sheet 2
 - [8] Allocated To Functions On Sheet 1
 - [9] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
 - [10] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
 - [11] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of DISTRIBUTION COSTS to Classes of Service

Line No.	Item	Alloc. Factor (a)	Total (b)	Firm Residential (c)	Firm Commercial (d)	Firm Industrial (e)	Interr. & Carriage (f)	Large Int. & Carr. (g)
1	Accts. 876 & 890 Direct	Cust-E	\$290,520	\$0	\$0	\$3,661	\$158,682	\$128,177
2								
3	98% Of Accts. 901 - 910	Cust-B	5,789,626	3,813,627	1,882,208	56,738	31,843	5,210
4								
5	64% Of Accts. 911 - 916	Vol-A	52,154	13,894	7,385	1,789	7,187	21,899
6								
7	Admin. & General	Cust-A	2,294,038	2,037,565	251,427	2,982	1,835	229
8		Vol-A	2,294,039	611,132	324,836	78,686	316,119	963,266
9		Design-A	2,294,038	927,938	483,813	76,162	274,367	531,758
10								
11	98% Of Accts 878,879,							
12	880,892,893,894	Cust-B	2,292,526	1,510,087	745,300	22,467	12,609	2,063
13								
14	Other Accts 870 Through	Cust-B	1,386,971	913,598	450,904	13,592	7,628	1,249
15	894	Design-A	4,739,225	1,917,017	999,503	157,342	566,811	1,098,552
16								
17	Depre. & Amortization	Rb-Cus	3,467,319	2,513,209	915,117	18,074	15,499	5,420
18		Rb-Dem	2,041,023	938,796	489,784	78,650	175,421	358,372
19		Rb-Dir	115,859	0	0	1,460	63,282	51,117
20								
21	Property & Other Taxes	Rb-Cus	968,563	702,041	255,629	5,049	4,330	1,514
22		Rb-Dem	570,140	262,243	136,816	21,970	49,002	100,109
23		Rb-Dir	32,364	0	0	408	17,677	14,279
24								
25	Return	Rb-Cus	5,997,303	4,347,011	1,582,847	31,262	26,809	9,374
26		Rb-Dem	3,530,286	1,623,802	847,163	136,039	303,419	619,863
27		Rb-Dir	200,397	0	0	2,525	109,457	88,415
28								
29	Income Taxes	Rb-Cus	2,503,162	1,814,361	660,651	13,048	11,189	3,913
30		Rb-Dem	1,473,476	677,745	353,590	56,780	126,642	258,719
31		Rb-Dir	83,642	0	0	1,054	45,685	36,903
32								
33								
34	Revenue Requirement		42,416,671	24,624,066	10,386,973	779,738	2,325,493	4,300,401

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 TRANSMISSION - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Accts. 850 - 867	\$392,071		\$392,071			[1]
2							
3	2% Of Accts. 878,879,						
4	880,892,893,894	46,786	46,786				[1]
5							
6	Admin. & General	277,322		277,322			[4]
7							
8	36% Of Accts. 911 - 916	29,336			29,336		[1]
9							
10	2% Of Accts. 901 - 910	118,156	118,156				[1]
11							
12	Depre. & Amortization	641,822	0	641,822	0	0	[2] [3]
13							
14	Property & Other Taxes	276,001	0	276,001	0	0	[2] [4]
15							
16	Return	1,398,054	0	1,398,054	0	0	[2] [5]
17							
18	Income Taxes	583,740	0	583,740	0	0	[2] [6]
19							
20							
21	Revenue Requirement	<u>3,763,288</u>	<u>164,942</u>	<u>3,569,010</u>	<u>29,336</u>	<u>0</u>	

- Notes
- [1] Total From Sheet 4
 - [2] Classified Based On Rate Base Classification Percentage Table, Sheet 2
 - [3] Allocated To Functions On Sheet 1
 - [4] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
 - [5] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
 - [6] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of TRANSMISSION COSTS to Classes of Service

Line No.	Item	Alloc. Factor	Total	Firm Residential	Firm Commercial	Firm Industrial	Interr. & Carriage	Large Int. & Carr.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Accts 850-865	A&P	\$392,071	\$207,523	\$108,447	\$18,231	\$14,820	\$43,050
2								
3	2% Of Accts 878,879,							
4	880,892,893,894	Cust-B	46,786	30,818	15,210	459	257	42
5								
6	Admin. & General	A&P	277,322	146,787	76,707	12,895	10,483	30,450
7								
8	36% Of Accts. 911 - 916	Vol-A	29,336	7,815	4,154	1,006	4,043	12,318
9								
10	2% Of Accts. 901 - 910	Cust-B	118,156	77,829	38,412	1,158	650	107
11								
12	Depre. & Amortization	Rb-Dem	641,822	295,215	154,018	24,732	55,163	112,694
13								
14	Property & Other Taxes	Rb-Dem	276,001	126,950	66,232	10,636	23,722	48,461
15								
16	Return	Rb-Dem	1,398,054	643,053	335,491	53,874	120,159	245,477
17								
18	Income Taxes	Rb-Dem	583,740	268,499	140,080	22,494	50,171	102,496
19								
20								
21	Revenue Requirement		3,763,288	1,804,489	938,751	145,485	279,468	595,094

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 PRODUCTION - CLASSIFICATION

Line No.	Item	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)	Notes (f)
1	Accts 750-798	\$2,854		\$2,854			[1]
2							
3	Admin. & General	1,350		\$1,350			[3]
4							
5	Depre. & Amortization	2,834	0	2,834	0	0	[2] [3]
6							
7	Property & Other Taxes	8,590	0	8,590	0	0	[2] [4]
8							
9	Return	13,481	0	13,481	0	0	[2] [5]
10							
11	Income Taxes	5,697	0	5,697	0	0	[2] [6]
12							
13							
14	Revenue Requirement	34,806	0	34,806	0	0	

- NOTES
- [1] Total From Sheet 4
 - [2] Classified Based On Rate Base Classification Percentage Table, Sheet 2
 - [3] Allocated To Functions On Sheet 1
 - [4] Total From Sheet 4; Allocated To Functions By Gross Plant Pct., Sheet 1
 - [5] Rate Of Return From Sheet 4; Applied To Functional Rate Base, Page 3
 - [6] Total From Sheet 4; Allocated To Functions By Rate Base Pct., Sheet 1

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Allocation of PRODUCTION COSTS to Classes of Service

Line No.	Item	Alloc. Factor (a)	Total (b)	Firm Residential (c)	Firm Commercial (d)	Firm Industrial (e)	Interr. & Carriage (f)	Large Int. & Carr. (g)
1	Accts 750-798	A&P	\$2,854	\$1,511	\$789	\$133	\$108	\$313
2								
3	Admin. & General	A&P	1,350	715	373	63	51	148
4								
5	Depre. & Amortization	Rb-Dem	2,834	1,304	680	109	244	497
6								
7	Property & Other Taxes	Rb-Dem	8,590	3,951	2,061	331	738	1,509
8								
9	Return	Rb-Dem	13,481	6,201	3,235	519	1,159	2,367
10								
11	Income Taxes	Rb-Dem	5,697	2,620	1,367	220	490	1,000
12								
13								
14	Revenue Requirement		34,806	16,302	8,505	1,375	2,790	5,834

WESTERN KENTUCKY GAS COMPANY
CLASS COST OF SERVICE STUDY
Derivation of COST ALLOCATORS at Normalized Volumes

Line No.	Item	Total (a)	Firm Residential (b)	Firm Commercial (c)	Firm Industrial (d)	Interr. & Carriage (e)	Large Int. & Carr. (f)	Cost Allocator (g)
1	Annual Volume-Mcf							
2	Total	50,014,309	13,324,639	7,083,095	1,712,796	6,893,542	21,000,237	
3		1.0000	0.2664	0.1416	0.0343	0.1378	0.4199	Vol-A
4	Regular Sales	23,558,414	13,324,639	7,083,095	1,526,449	1,435,663	188,568	
5		1.0000	0.5656	0.3007	0.0648	0.0609	0.0080	Sales
6	LVS Sales	629,986	0	0	2,931	328,819	298,236	
7		1.0000	0.0000	0.0000	0.0047	0.5219	0.4734	LVS
8	Total Sales	24,188,400	13,324,639	7,083,095	1,529,380	1,764,482	486,804	
9		1.0000	0.5509	0.2928	0.0632	0.0730	0.0201	TotSales
10	Sales & Stand-by [1]	25,732,793	13,324,639	7,083,095	1,712,796	2,336,335	1,275,928	
11		1.0000	0.5178	0.2752	0.0666	0.0908	0.0496	W/Gas
12								
13	Winter Period-Mcf [2]							
14	Total	28,532,291	9,831,002	4,971,215	1,009,350	3,220,127	9,500,597	
15		1.0000	0.3446	0.1742	0.0354	0.1128	0.3330	Winter
16								
17	Design Day-Mcf [3]							
18	G-1	287,219	176,618	92,063	14,477	1,519	2,542	
19	G-2/T-3/T-4	149,370				50,681	98,689	
20	Total	436,589	176,618	92,063	14,477	52,200	101,231	
21	Not Curtailed	1.0000	0.4045	0.2109	0.0332	0.1196	0.2318	Design-A
22	Curtailed	1.0000	0.6149	0.3205	0.0504	0.0053	0.0089	Design-B
23								
24	No. Of Customers							
25	12 Month Average	174,127	154,661	19,084	231	130	21	
26	Percent	1.0000	0.8882	0.1095	0.0013	0.0008	0.0001	Cust-A
27	Wt., R/C/I=1:4:10 [4]	1.0000	0.6587	0.3251	0.0098	0.0055	0.0009	Cust-B
28	Wt., 1:4:4:20:100	1.0000	0.6536	0.3226	0.0039	0.0110	0.0089	Cust-C
29								
30	Excl. Industrial	173,745	154,661	19,084				
31	Wt., 1:3:3	1.0000	0.7106	0.2894				Cust-D
32								
33	Large Customers [5]	154		0	3	130	21	
34	Weighted, 1:1:5	1.0000		0.0000	0.0126	0.5462	0.4412	Cust-E
35								
36	Meter Investment		154,661	19,084	231	130		
37	Wt., 1:3:3:21.4	1.0000	0.6863	0.2795	0.0219	0.0123		Cust-M
38								
39	Average & Peak [6]	1.0000	0.5293	0.2766	0.0465	0.0378	0.1098	A&P
40	Avg & Peak for Gas [7]	1.0000	0.5910	0.3094	0.0544	0.0263	0.0189	A&P/Gas
41	Load Factor [8]	0.2455						

- Notes [1] Total sales volumes plus transportation volumes with sales stand-by rights
[2] November Through March
[3] Daily Contract Demands For Rate 1 Industrial, G-2 And Large G-2 Customers And Estimated Design Day Use For Other Customers
[4] Number of Customers are weighted: Residential/Commercial/Industrial = 1/4/10
[5] G-1 Customers With 240 Mcf Daily Contract Demand Plus G-2 & Large G-2 Customers
[6] Vol-A Times Load Factor Plus Design-B Times One Minus Load Factor
[7] W/Gas Times Load Factor Plus Design-B Times One Minus Load Factor
[8] Normalized Annual Sales & Standby Volumes Divided By Annualized Design Day System Requirements

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Derivation of COST ALLOCATORS from Rate Base

Line No.	Cost Component	Cost Allocator	Total	Firm Residential	Firm Commercial	Firm Industrial	Interr. & Carriage	Large Int. & Carr.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Customer		\$60,153,494	\$43,600,914	\$15,876,100	\$313,559	\$268,894	\$94,027
2		Rb-Cus	1.00000	0.72483	0.26393	0.00521	0.00447	0.00156
3								
4	Demand		55,930,666	25,726,052	13,421,680	2,155,277	4,807,102	9,820,555
5		Rb-Dem	1.00000	0.45996	0.23997	0.03853	0.08595	0.17558
6								
7	Commodity		6,374,096	2,233,326	1,131,438	230,540	710,353	2,068,439
8		Rb-Com	1.00000	0.35038	0.17751	0.03617	0.11144	0.32451
9								
10	Direct		2,009,995	0	0	25,326	1,097,859	886,810
11		Rb-Dir	1.00000	0.00000	0.00000	0.01260	0.54620	0.44120
12								
13								
14	TOTAL		<u>124,468,251</u>	<u>71,560,291</u>	<u>30,429,217</u>	<u>2,724,703</u>	<u>6,884,208</u>	<u>12,869,831</u>
15								
16		Rb-Total	1.00000	0.57493	0.24447	0.02189	0.05531	0.10340

WESTERN KENTUCKY GAS COMPANY
BILL FREQUENCY ANALYSIS
TWELVE MONTHS ENDED SEPTEMBER 30, 1998

Line No.	(a) RESIDENTIAL				(b) FIRM COMMERCIAL				(c) FIRM INDUSTRIAL			
	Number Of Bills	Mcf	Rate	Total Revenue	Number Of Bills	Mcf	Rate	Total Revenue	Number Of Bills	Mcf	Rate	Total Revenue
1	1,855,928		\$5.10	\$9,465,233	229,012		\$13.60	\$3,114,563	2,770		\$13.60	\$37,672
2	0			0	0		45.00	-	108		45.00	4,860
3	13,324,639		1.0615	14,144,104	5,819,317		1.0615	6,177,205	443,296		1.0615	470,559
4	0		0.5585	0	1,263,778		0.5585	705,820	1,083,153		0.5585	604,941
5	0		0	0	0		0	0	17,016		1.0615	18,062
6	0		0	0	0		0	0	166,400		0.5585	92,934
7	0		0	0	0		0	0	372		1.0615	395
8	0		0	0	0		0	0	2,559		0.5585	1,429
9												
10		13,324,639		\$23,609,337		7,083,095		\$9,997,588		1,712,796		\$1,231,030

Line No.	INTERRUPTIBLE CUSTOMERS				LARGE INTERRUPTIBLE CUSTOMERS			
	Number Of Bills	Mcf	Rate	Total Revenue	Number Of Bills	Mcf	Rate	Total Revenue
15	1,555		\$150.00	\$233,250	251		\$150.00	\$37,650
16	1,121		\$45.00	\$50,445	239		\$45.00	\$10,755
17	36,188		1.0615	38,414	3,000		1.0615	3,185
18	140,672		0.5585	78,565	12,028		0.5585	6,718
19	2,108		0.4085	861	0		0.4085	0
20	8,939		1.0615	9,489	4,500		1.0615	4,777
21	95,700		0.5585	53,448	238,829		0.5585	133,386
22	0		0.4085	0	78,311		0.4085	31,990
23	2,700		1.0615	2,866	3,900		1.0615	4,140
24	68,715		0.5585	38,377	13,815		0.5585	7,716
25	6,711		0.4085	2,741	0		0.4085	0
26	136,605		1.0615	145,006	32,100		1.0615	34,074
27	1,760,007		0.5585	982,964	919,996		0.5585	513,818
28	7,076		0.4085	2,891	524,473		0.4085	214,247
29	982,994		0.4936	485,206	116,691		0.4936	57,599
30	129,546		0.3436	44,512	22,939		0.3436	7,882
31	459,426		0.4936	226,773	327,138		0.4936	161,475
32	7,788		0.3436	2,676	140,346		0.3436	48,223
33	145,693		0.4936	71,914	161,050		0.4936	79,494
34	105,000		0.3436	36,078	119,471		0.3436	41,050
35	2,324,362		0.4936	1,147,305	1,852,647		0.4936	914,467
36	26,074		0.3436	8,959	3,467,803		0.3436	1,191,537
37	11,639		1.1677	13,591	0		1.1677	0
38	23,390		0.6144	14,371	2,020		0.6144	1,241
39	109,126		0.5430	59,255	31,890		0.5430	17,316
40	303,083		various	71,976	12,927,290		various	1,855,349
41								
42		6,893,542		\$3,821,933		21,000,237		\$5,430,563
43						50,014,309		\$44,090,451
44								
45								

CLASS TOTAL
GRAND TOTAL

WESTERN KENTUCKY GAS COMPANY
 CLASS COST OF SERVICE STUDY
 Monthly Customer Cost

Line No.	Customer Cost	Total (a)	Firm Residential (b)	Firm Commercial (c)	Firm Industrial (d)	Interr. & Carriage (e)	Large Int. & Carr. (f)
1	O & M Expense	\$12,218,623	\$8,383,524	\$3,383,461	\$101,057	\$213,504	\$137,077
2							
3	Depreciation & Amortization	3,583,178	2,513,209	915,117	19,534	78,781	56,537
4							
5	Property & Other Taxes	1,000,927	702,041	255,629	5,457	22,007	15,793
6							
7	Income Taxes	2,586,804	1,814,361	660,651	14,102	56,874	40,816
8							
9	Return	6,197,700	4,347,011	1,582,847	33,787	136,266	97,789
10							
11							
12	Total	25,587,232	17,760,146	6,797,705	173,937	507,432	348,012
13							
14							
15	Number Of Customers	174,127	154,661	19,084	231	130	21
16							
17	Customer Cost Per Customer						
18	Per Month	\$12.25	\$9.57	\$29.68	\$62.75	\$325.28	\$1,381.00

WESTERN KENTUCKY GAS COMPANY
FUNCTIONAL ALLOCATIONS

Line No.	Total (a)	Gas Cost (b)	Storage (c)	Distribution (d)	Transmission (e)	Production (f)	Sub Total (g)	Intangible (h)	General Plant (i)	Div 02 Gross Plant (j)
RATE BASE ITEMS										
1 Gas Plant [1]	203,141,249	100,000	4,884,111	147,989,309	25,999,146	830,133	179,802,699	128,182	16,646,897	6,563,471
2 Gross Plant Pct. (Grspplt%)		0.06%	2.72%	82.31%	14.46%	0.45%	100.00%			
3 Other Alloc By Grspplt%		14,003	634,809	19,209,960	3,374,754	105,024	23,338,550			
4 With Alloc By Grspplt%	203,141,249	114,003	5,518,920	167,199,269	29,373,900	935,157	203,141,249			
5 In Progress	2,196,907	1,318	59,756	1,808,274	317,673	9,886	2,196,907			14,982,119
6 With Alloc By Grspplt%	17,179,026	10,307	467,270	14,140,056	2,484,087	77,306	17,179,026			
7 Reserve For Depreciation	94,938,460	0	3,457,534	64,735,565	14,675,910	783,411	83,652,420	119,853	8,242,541	2,923,646
8 With Alloc By Grspplt%	94,938,460	6,772	3,764,514	74,025,104	16,307,871	834,198	94,938,460			
9										
10 Net Rate Base	124,468,251	322,801	12,415,055	97,572,577	14,022,604	135,214				
11 Rate Base Percentage	100.00%	0.26%	9.97%	78.39%	11.27%	0.11%				
EXPENSES										
12 Deprec. & Amort. Expense	6,486,839	0	200,474	5,105,830	550,756	0	5,857,060	0	629,779	0
13 With Alloc By Grspplt%	6,486,839	378	217,604	5,624,201	641,822	2,834	6,486,839			
14 Admin. & General Expense [2]	7,642,226	332,431	149,008	6,882,115	277,322	1,350				
15 Other Non-Gas O&M	15,479,609	24,333	315,051	14,551,022	586,349	2,854				
16 Operation & Maintenance	23,121,835	356,764	464,059	21,433,137	863,671	4,204				
17 OEM Percentage	100.00%	1.54%	2.01%	92.69%	3.74%	0.02%				

[1] Excluding Acquisition Adjustment, moved \$3,189,471 of additions to 6 and 8 inch mains from distribution to transmission

[2] Administrative And General Expenses Allocated To Functions In Proportion To Other Non-Gas O&M Except That Gas Supply Department Expenses Are Allocated Directly To Gas Cost

WESTERN KENTUCKY GAS COMPANY
SUPPORT FOR CLASSIFICATIONS

Line No.	Category	Total (a)	Customer (b)	Demand (c)	Commodity (d)	Direct (e)
<u>ACCT. DISTRIBUTION PLANT ACCOUNT</u>						
1	374.10 Land- T.B.	58,433	13,229	45,204		
2	374.20 Land- Other	44,872	10,159	34,713		
3	374.30 Rights-Of-Way	2,784	630	2,154		
4	375.10 Structures & Impr.	106,376	24,084	82,292		
5	375.03 Improvements	7,518	1,702	5,816		
6	375.20 Land Rights	46,591	10,548	36,043		
7	376.00 Mains (adj. Per sheet 1)	65,628,322	14,858,252	50,770,070		
8	378.10 Meas. & Reg General	1,881,560	425,985	1,455,575		
9	379.30 Meas & Reg Other	1,650,884	373,760	1,277,124		
10	380.00 Services	42,501,668	42,501,668			
11	381.00 Meters	18,009,721	18,009,721			
12	381.20 Gauges	109,765				109,765
13	382.00 Meter Installations	10,938,730	10,938,730			
14	383.00 House Regulators Service	3,428,992	3,428,992			
15	383.20 House Regulators Relief	481,544	481,544			
16	384.00 House Reg. Installations	154,276	154,276			
17	385.00 Meas & Reg Indust.	2,937,272				2,937,272
18						0
19						
20	TOTAL DISTRIBUTION PLANT	147,989,308	91,233,280	53,708,991	0	3,047,037
21	Percent Of Total	100.00%	61.65%	36.29%	0.00%	2.06%
22						
23	PERCENT OF TOTAL CLASSIFICATION IN ACCOUNTS:					
24						
25	376.00 Mains		16.29%	94.53%		
26	380.00 Services		46.59%	0.00%		
27	381.00 Meters		19.74%	0.00%		
28	All Others		17.38%	5.47%		100.00%
29						
30	Total		100.00%	100.00%		100.00%
31						
32						
33	RATE BASE - CLASSIFICATION PERCENTAGE					
34						
35	Gas Cost	100.00%	0.00%	48.40%	51.60%	0.00%
36	Storage	100.00%	0.00%	50.00%	50.00%	0.00%
37	Distribution	100.00%	61.65%	36.29%	0.00%	2.06%
38	Transmission	100.00%	0.00%	100.00%	0.00%	0.00%
39	Production	100.00%	0.00%	100.00%	0.00%	0.00%
40						
41	Total Rate Base	100.00%	48.33%	44.94%	5.12%	1.61%

WESTERN KENTUCKY GAS COMPANY
12 MONTH AVERAGES

Account	Month	October-97	November-97	December-97	January-98	February-98	March-98	April-98
Sum of Ending Balance								
1540 Cur Asset-Pint Matls & Op	1,030,998.16	1,004,680.71	912,053.72	856,270.93	961,167.10	922,488.23	806,611.13	
1550 Current Assets-Merchandise	22,723.44	21,230.17	21,813.88	20,757.12	20,643.51	19,234.44	17,074.27	
1630 Cur Asset-Stores Expense	446,663.48	453,178.21	422,761.79	421,714.19	410,284.83	409,081.80	388,664.37	
1640 Cur Asset-U/G Stored Gas	11,776,167.85	13,232,086.28	12,937,192.86	10,002,571.05	7,921,546.78	5,671,434.03	3,568,139.93	
1660 Cur Asset-Prepayments	1,589,760.84	625,862.16	607,162.36	594,752.65	556,270.82	538,953.24	475,813.08	
within 166 prepaid gas all.	1,172,398.13	82,643.27	82,643.27	82,643.27	82,643.27	82,643.27	82,643.27	
1540 Cur Asset-Pint Matls & Op	845,724.40	875,035.97	836,239.81	818,908.08	784,493.39	10,654,671.63	887,889.30	
1550 Current Assets-Merchandise	16,266.93	15,275.01	15,160.36	13,458.85	13,072.94	216,710.92	18,059.24	
1630 Cur Asset-Stores Expense	400,293.09	419,922.52	432,573.00	434,889.62	451,226.71	5,091,253.61	424,271.13	
1640 Cur Asset-U/G Stored Gas	5,691,691.84	5,691,236.36	7,199,700.77	9,414,382.47	11,343,705.04	104,449,855.26	8,704,154.61	
1660 Cur Asset-Prepayments	440,996.96	427,618.52	566,568.99	522,256.14	216,366.92	7,162,382.68	596,865.22	
within 166 prepaid gas all.	82,643.27	82,643.27	82,643.27	82,643.27	0	1,998,830.83	166,569.24	
						Grand Total	Average	
						10,654,671.63	887,889.30	
						216,710.92	18,059.24	
						5,091,253.61	424,271.13	
						104,449,855.26	8,704,154.61	
						7,162,382.68	596,865.22	
						1,998,830.83	166,569.24	

WESTERN KENTUCKY GAS COMPANY
MISCELLANEOUS INPUTS

line no. O&M To Functions - Detail	Per Books (a)	Adjustments (b)	Total (c)
1 Gas Cost: 807	24,333		24,333
2 Lp: 717 Through 742	2		2
3 Production: 750 Through 798	2,854		2,854
4 Storage: 818 & 819	72,474		72,474
5 Storage: Other Accounts	242,575		242,575
6 Transmission	392,071		392,071
7 Distribution: 878,879,880,892,893,894	2,339,312		2,339,312
8 Distribution: 876 & 890	290,520		290,520
9 Distribution: Other Accounts	6,126,196		6,126,196
10 Customer Accts & Services: 901 - 910	4,975,189	932,593	5,907,782
11 Sales Expenses: 911 - 916	81,490		81,490
12 A&G Expenses	7,642,226		7,642,226
13			
14 Total Non-Gas O&M And A&G	<u>22,189,242</u>		<u>23,121,835</u>
15			
16			
17			
18 Plant Allocator (From Sheet 7)			
19 Demand	0.7736		
20 Customer	0.2264		
21			
22 Interest Expense	4,754,687		
23			
24 Combined Income Tax Rate	0.403625		
25 Income Taxes	5,179,589		
26			
27 Property & Other Taxes	1,908,720		
28			
29			
30 Proposed after tax return on Rate Base			
31 Equity return	6.15%		
32 Debt return	<u>3.82%</u>		
33 Proposed Rate Of Return On Rate Base	9.97%		
34			
35			
36 Pretax return on Rate Base			
37 Equity return	10.31%		
38 Debt return	<u>3.82%</u>		
39 Total return	<u>14.13%</u>		
40			
41 General Office Allocation Percent	16.66%		

WESTERN KENTUCKY GAS COMPANY
 TOTALS FROM PAGES 6 THROUGH 15 OF STUDY

Line No.	Classification	(a) Total	(b) Customer	(c) Monthly Demand	(d) Commodity	(e) Direct	(f)
1	O & M	23,121,835	11,928,103	8,235,085	2,668,127	290,520	
2	Depreciation & Amort	6,486,839	3,467,319	2,794,664	108,997	115,859	
3	Property & Other Taxes	1,908,720	968,563	881,244	26,549	32,364	
4	Return	12,409,485	5,997,303	5,576,289	635,496	200,397	
5	Income Taxes	5,179,589	2,503,162	2,327,634	265,151	83,642	
6	Revenue Requirement	49,106,468	24,864,450	19,814,916	3,704,320	722,782	
7							
8							
9							
10							
11							
12							
13	Allocation To Classes	Total	Firm Residential	Firm Commercial	Firm Industrial	Interr. & Carriage	Large Int. & Carr.
14							
15	O & M	23,121,835	12,633,644	5,605,253	485,648	1,450,887	2,946,403
16	Depreciation & Amort	6,486,839	3,836,843	1,605,100	131,167	331,123	582,606
17	Property & Other Taxes	1,908,720	1,116,682	471,813	40,375	100,707	179,144
18	Return	12,409,485	7,134,561	3,033,793	271,653	686,356	1,283,122
19	Income Taxes	5,179,589	2,977,890	1,266,278	113,387	286,478	535,555
20	Revenue Requirement	49,106,468	27,699,620	11,982,237	1,042,231	2,855,551	5,526,829

WESTERN KENTUCKY GAS COMPANY
REVENUE AT PRESENT AND PROPOSED RATES

Line No.	Cost Item	Total (a)	Firm Residential (b)	Firm Commercial (c)	Firm Industrial (d)	Interr. & Carriage (e)	Large Int. & Carr. (f)
1	Revenue:						
2							
3							
4	Gas Operating Margins	\$44,090,451	\$23,609,337	\$9,997,588	\$1,231,030	\$3,821,933	\$5,430,563
5							
6	EFM Revenue	77,805	0	0	2,310	57,750	17,745
7							
8	Other Revenue	674,727	599,293	73,950	877	540	67
9							
10	Total Operating Margins	44,842,983	24,208,630	10,071,538	1,234,217	3,880,223	5,448,375

WESTERN KENTUCKY GAS COMPANY
 DISTRIBUTION MAINS STUDY
 Test Year Ended September 30, 1998

Line No.	(1) Size	(2) X	(3) W Feet	(4) W*X	(5) W*Y	(6) \$ Per Foot Y	(7) X-avgX	(8) W(X-avgX)	(9) Y-avgY	(10) W(Y-avgY)	(11) (8)*(9)	(12) (8)*(7)
1	<2"	1	784,916	1,734,239	2,2095	(4.67)	(3,662,941)	(1.73)	(1,356,127)	6,328,592	17,093,726	
2	2"	2	10,528,812	32,944,091	3,1289	(3.67)	(38,605,644)	(0.81)	(8,509,876)	31,202,879	141,554,028	
3	3"	3	431,511	850,463	1,9709	(2.67)	(1,150,696)	(1.97)	(848,479)	2,262,611	3,068,523	
4	4"	4	3,373,749	13,494,996	21,648,330	(1.67)	(5,622,915)	2.48	8,365,228	(13,942,047)	9,371,525	
5	5"	5	6,015	30,075	6,396	(0.67)	(4,010)	(2.87)	(17,286)	11,524	2,673	
6	6"	6	661,535	4,542,356	6,8664	0.33	220,512	2.93	1,937,765	645,922	73,504	
7	8"	8	96,603	772,824	8,0613	2.33	225,407	4.12	398,400	929,601	525,950	
8	10"	10	12,265	122,650	78,531	4.33	53,148	2.47	30,241	131,046	230,309	
9	12"	12	6	157	26,1667	6.33	38	22.23	133	845	241	
10	Total	51.00	15,895,412	41,526,900	62,583,308	0.00	(48,547,101)	26.85	0	27,570,972	171,920,479	
11	Average	5.67			3.9372							

(18)
 Calculated From
 Column Totals

$$Y = A + B * X$$

$$B = [(3) * (11) - (9) * (8)] / [(3) * (12) - (8) * (2)]$$

$$A = (5) / (3) - B * [(4) / (3)]$$

$$R^2 = 1 - [(16) / (17) * (9 - 1) / (9 - 2)]$$

$$B = 1.1658$$

$$A = 0.8915$$

$$R^2 = 0.7972$$

Line No.	(13) Size	(14) Ycalc A+B*X	(15) Y-Ycalc	(16) W*(15)^2	(17) W*(9)^2
20	<2"	2.06	0.15	18,163	2,343,028
21	2"	3.22	(0.09)	93,405	6,878,078
22	3"	4.39	(2.42)	2,522,995	1,668,363
23	4"	5.55	0.86	2,506,706	20,741,628
24	5"	6.72	(5.66)	192,502	49,678
25	6"	7.89	(1.02)	688,155	5,676,091
26	8"	10.22	(2.16)	449,295	1,643,042
27	10"	12.55	(6.15)	463,385	74,565
28	12"	14.88	11.29	764	2,965
29	Total	67.48	(5.19)	6,935,370	39,077,438
30	TOT. >2"	4,581,684	\$27,904,978	6,0906	
31	@ 2" PRICE	4,581,684	\$14,335,845	3,1289	
32	Difference	4,581,684	\$13,569,133	2,9616	
33	0-Intercept	15,895,412	\$14,171,506	0.8915	

	Minimum System	
Demand	\$13,569,133	21.68%
Customer	\$49,014,175	78.32%
Demand	Regression Minimum	77.36%
Customer	\$14,171,506	22.64%

WESTERN KENTUCKY GAS COMPANY
METER ANALYSIS
September 1998

Line No.	Meters (a)	Type (b)	Number (c)	Investment (d)	Invest/Meter (e)
1	Group A	Meters with Capacity of 250			
2		CFH or Less (Class 1)	178,703	\$12,771,575.58	\$71.47
3					
4	Group B	Meters with Capacity of Greater			
5		Than 250 CFH and Less Than or			
6		Equal to 450 CFH (Class 2)	5,412	\$783,564.00	\$144.78
7					
8	Group C	Meters with Capacity of			
9		Greater Than 450 CFH			
10		(Class 3)	1,335	\$972,082.36	\$728.15
11		(Class 4)	682	\$627,292.63	\$919.78
12		(Class 5)	483	\$284,647.21	\$589.33
13		(Class 6)	356	\$389,827.03	\$1,095.02
14		(Class 7)	287	\$163,227.72	\$568.74
15		(Class 8)	195	\$264,219.70	\$1,354.97
16		(Class 9)	<u>733</u>	<u>\$1,119,758.42</u>	<u>\$1,527.64</u>
17					
18		(Classes 3 - 9)	4,071	\$3,821,055.07	\$938.60
19					
20	Total		<u>188,186</u>	<u>\$17,376,194.65</u>	\$92.34
21					
22					
23					
24					
25	Number of Customers:				
26					
27		Residential			154,661
28		Commercial			19,084
29		Industrial & Interr. < 1,000 Contract Demand			<u>352</u>
30		Sub-total			174,097
31		Industrial & Interr. > 1,000 Contract Demand			<u>30</u>
32					
33		Total			<u>174,127</u>
34					
35					
36					
37					
38	Assumptions				
39					
40	1.	All Residential Meters are in Group A			
41	2.	All Industrial Meters are in Group C			
42	3.	The average value for Industrial Meters is based on Class 9 Meters			
43	4.	Commercial Meters fall into all three Groups			
44	5.	Customers with Daily Contract Demands in excess of 1,000 do not have			
45		meter investment in Account 381			
46	6.	Meters in Inventory are in proportion to Meters in use			

AWESTERN KENTUCKY GAS COMPANY
METER ANALYSIS
September 1994

Sheet 9 of 9

Analysis:	(a)	(b)	(c)	(d)
1 Meters		188,186		
2 Net Customers		<u>174,097</u>		
3 Ratio of Meters to Customers		108.09%		
4				
5 Meter Allocation:				
6				
7		<u>Total</u>	<u>Residential</u>	<u>Commercial</u> <u>Indus/Inter.</u>
8				
9 Net Customers	174,097	154,661	19,084	352
10				
11 Meters				
12 Group A	178,703	167,173	11,530	
13 Group B	5,412		5,412	
14 Group C	<u>4,071</u>		<u>3,691</u>	<u>380</u>
15				
16 Total	188,186	167,173	20,633	380
17				
18				
19				
20				
21 Meters - Gross Plant Value:				
22				
23		<u>Total</u>	<u>Total</u>	<u>Invest.</u>
24		<u>Meters</u>	<u>Investment</u>	<u>Per Meter</u>
25				
26 Group A	178,703	\$12,771,575.58		\$71.47
27 Group B	5,412	\$783,564.00		\$144.78
28 Group C -Comm.	3,691	\$3,240,551.87		\$877.96
29 Group C -Ind./Inter.	<u>380</u>	<u>\$580,503.20</u>		<u>\$1,527.64</u>
30				
31 Total	188,186	\$17,376,194.65		\$92.34
32				
33				
34				
35				
36 Gross Plant Value Allocation:				
37				
38		<u>Total</u>	<u>Residential</u>	<u>Commercial</u> <u>Industrial</u>
39				
40 Group A	\$12,771,903.41	\$11,947,854.31	\$824,049.10	
41 Group B	\$783,549.36		\$783,549.36	
42 Group C -Comm.	\$3,240,550.36		\$3,240,550.36	
43 Group C -Ind./Inter.	<u>\$580,503.20</u>			<u>\$580,503.20</u>
44				
45 Total	\$17,376,506.33	\$11,947,854.31	\$4,848,148.82	\$580,503.20
46				
47 Meters	188,186	167,173	20,633	380
48				
49 Investment/Meter		\$71.47	\$234.97	\$1,527.64
50				
51 Relative Investment		<u>1.0</u>	<u>3.3</u>	<u>21.4</u>

Western Kentucky Gas Company
Case No. 99-070
Table of Contents
Volume 10

RECEIVED

MAY 28 1999

PUBLIC SERVICE
COMMISSION

<u>Tab</u>	<u>FR#</u>
1	10(10)(a)
2	10(10)(b)
3	10(10)(c)
4	10(10)(d)
5	10(10)(e)
6	10(10)(f)
7	10(10)(g)
8	10(10)(h)
9	10(10)(i)
10	10(10)(j)
11	10(10)(k)
12	10(10)(l)
13	10(10)(m)
14	10(10)(n)
15	10(10) Work Papers
16	11(a)
	11(b)
	11(c)

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(a)

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period which details how the utility derived the amount of the requested revenue increase.

Response:

See attached schedule for financial information requested above.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(a) SCHEDULE A

Overall Financial Summary

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
A	1	Overall Financial Summary

Western Kentucky Gas Company
Case No: 99-070
Overall Financial Summary
For the Twelve Months Ended December 31, 2000

FR 10(10)(a)
Schedule A
Page 1 of 1
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

Line No.	Description	Supporting Schedule Reference	Forecasted Jurisdictional Revenue Requirement
1	Rate Base	B-1	130,484,159
2	Adjusted Operating Income	C-1	4,630,554
3	Earned Rate of Return (2 / 1)	J-1.1	3.55%
4	Required Rate of Return	J-1	9.97%
5	Required Operating Income (1 x 4)	C-1	13,009,271
6	Operating Income Deficiency (5 - 2)	C-1	8,378,717
7	Gross Revenue Conversion Factor	H	1.686137
8	Revenue Deficiency (6 x 7)		14,127,666
9	Revenue Increase Requested	C-1	14,127,666
10	Adjusted Operating Revenues	C-1	120,503,329
11	Revenue Requirements (9 + 10)	C-1	134,630,995



80000 SERIES
100% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules which include detailed analyses of each component of the rate base.

Response:

See attached schedules for rate base summary comparisons.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(b) SCHEDULE B

Rate Base

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
B-1	2	Rate Base Summary
B-2	2	Plant in Service by Major Property Grouping
B-2.1	6	Plant in Service by Account and Sub Account
B-2.2	6	Jurisdictional Gross Additions, Retirements and Transfers
B-2.3	8	Gross Additions, Retirements and Transfers - Div. 09 Western & Div. 02 General Office
B-3	6	Jurisdictional Accumulated Depreciation & Amortization
B-3.1	8	Accumulated Depreciation & Amortization - Div. 09 Western & Div. 02 General Office
B-3.2	6	Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes

Western Kentucky Gas Company
 Case No. 99-070
 Jurisdictional Rate Base Summary
 as of September 30, 1999

FR 10(10)(b)1
 Schedule B-1
 Sheet 1 of 2
 Witness:

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

Line No.	Rate Base Component	Supporting Schedule Reference	13 Month Average Base Period	
			Base Period	Period
			\$	
1	Plant in Service	B-2	239,420,083	219,006,142
2	Accumulated Depreciation and Amortization	B-3	(103,366,778)	(99,110,071)
3	Net Plant in Service		<u>136,053,305</u>	<u>119,896,071</u>
4	Cash Working Capital Allowance	B-4	3,001,150	3,001,150
5	Other Working Capital Allowances	B-4.1	13,424,354	8,884,682
6	Customer Advances For Construction	B-5	(5,892,301)	(5,746,401)
7	Deferred Inc. Taxes and Investment Tax Credits	B-5	(11,728,954)	(11,173,660)
8	Rate Base (3 Thru 7)		<u>134,857,554</u>	<u>114,861,841</u>

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Rate Base Summary
as of December 31, 2000

FR 10(10)(b)1
Schedule B-1
Sheet 2 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	13 Month Average Forecasted Period
			\$	\$
1	Plant in Service	B-2	253,880,588	248,939,511
2	Accumulated Depreciation and Amortization	B-3	(117,763,767)	(111,910,842)
3	Net Plant in Service		<u>136,116,821</u>	<u>137,028,670</u>
4	Cash Working Capital Allowance	B-4	3,322,908	3,322,908
5	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1	11,374,508	8,782,404
6	Customer Advances For Construction	B-5	(6,219,429)	(6,120,429)
7	Deferred Inc. Taxes and Investment Tax Credits	B-5	(13,129,418)	(12,529,393)
8	Rate Base (3 Thru 7)		<u>131,465,390</u>	<u>130,484,159</u>

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Major Property Grouping
as of September 30, 1999

FR 10(10)(b)2
Schedule B-2
Sheet 1 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. B-2.1

Line No.	Major Property Groupings	Base Period		Jurisdictional		Adjustments		Base Period		13 Month Average
		Total Company	Percent	Total	Percent	Total	Percent	Adjusted Jurisdictional	Average	
		\$		\$		\$		\$		\$
1	Intangibles	128,182	100.00%	128,182	100.00%	0	0	128,182	128,182	
2	Production	830,133	100.00%	830,133	100.00%	0	0	830,133	830,133	
3	Storage and Processing	4,982,123	100.00%	4,982,123	100.00%	0	0	4,982,123	4,918,694	
4	Transmission	22,893,800	100.00%	22,893,800	100.00%	0	0	22,893,800	22,796,738	
5	Distribution	160,086,162	100.00%	160,086,162	100.00%	0	0	160,086,162	154,764,573	
6	General **	50,499,683	100.00%	50,499,683	100.00%	0	0	50,499,683	35,567,821	
7	Total	<u>239,420,083</u>		<u>239,420,083</u>		<u>0</u>	<u>0</u>	<u>239,420,083</u>	<u>219,006,142</u>	

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Major Property Grouping
as of December 31, 2000

FR 10(10)(b)2
Schedule B-2
Sheet 2 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. B-2.1

Line No.	Major Property Groupings	Forecasted Period		Forecasted Period		Forecasted Period		13 Month Average
		Company Total	Jurisdictional Percent	Jurisdictional Total	Adjustments	Jurisdictional Adjusted	Jurisdictional Average	
		\$		\$	\$	\$	\$	\$
1	Intangibles	128,182	100.00%	128,182	0	128,182	0	128,182
2	Production	830,133	100.00%	830,133	0	830,133	0	830,133
3	Storage and Processing	5,064,451	100.00%	5,064,451	0	5,064,451	0	5,031,452
4	Transmission	23,019,938	100.00%	23,019,938	0	23,019,938	0	22,969,379
5	Distribution	171,812,715	100.00%	171,812,715	0	171,812,715	0	167,112,395
6	General **	53,025,169	100.00%	53,025,169	0	53,025,169	0	52,867,971
7	Total	<u>253,880,588</u>		<u>253,880,588</u>	<u>0</u>	<u>253,880,588</u>	<u>0</u>	<u>248,939,511</u>

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Data: X_ Base Period ___ Forecasted Period
 Type of Filing: X_ Original ___ Updated ___ Revised
 Workpaper Reference No(s): Sched. B-2.2 & B-3

Lin No.	Acct. No.	Sub-Account Titles	Total Company	Jurisd. Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	13 Month Average
			\$		\$	\$	\$	\$
1		<u>Intangible Plant</u>						
2	301.00	Organization	8,330	100.00%	8,330		8,330	8,330
3	302.00	Franchises & Consents	119,853		119,853		119,853	119,853
4		Total Intangible Plant	128,182		128,182	0	128,182	128,182
5								
6		<u>Natural Gas Production Plant</u>						
7	325.20	Producing Leaseholds	2,353		2,353		2,353	2,353
8	325.40	Rights of Ways	6,069		6,069		6,069	6,069
9	331.00	Production Gas Wells Equipment	3,492		3,492		3,492	3,492
10	332.10	Field Lines	47,163		47,163		47,163	47,163
11	332.20	Tributary Lines	528,218		528,218		528,218	528,218
12	334.00	Field Meas. & Reg. Sta. Equip	198,469		198,469		198,469	198,469
13	336.00	Purification Equipment	44,369		44,369		44,369	44,369
14		Total Natural Gas Production Plant	830,133		830,133	0	830,133	830,133
15								
16		<u>Storage Plant</u>						
17	350.10	Land	261,127		261,127		261,127	261,127
18	350.20	Rights of Way	4,682		4,682		4,682	4,682
19	351.20	Compression Station Equipment	121,774		121,774		121,774	121,402
20	351.30	Meas. & Reg. Sta. Structures	23,138		23,138		23,138	23,138
21	351.40	Other Structures	144,554		144,554		144,554	144,554
22	352.01	Well Construction	2,172,800		2,172,800		2,172,800	2,180,995
23	352.20	Well Equipment	579,991		579,991		579,991	547,827
24	352.10	Leaseholds	178,530		178,530		178,530	178,530
25	352.11	Storage Rights	54,614		54,614		54,614	54,614
26	353.10	Field Lines	221,856		221,856		221,856	190,173
27	353.20	Tributary Lines	219,590		219,590		219,590	212,186
28	354.00	Compressor Station Equipment	470,685		470,685		470,685	470,685
29	355.00	Meas & Reg. Equipment	288,851		288,851		288,851	288,851
30	356.00	Purification Equipment	239,930		239,930		239,930	239,930
31		Total Storage Plant	4,982,123		4,982,123	0	4,982,123	4,918,694
32								
33								
34								

Western Kentucky Gas Company
 Case No. 99-070
 Plant in Service by Accounts and SubAccounts
 as of September 30, 1999

Schedule B-2.1
 Page 2 of 6
 Witness:

Data: X, Base Period ___ Forecasted Period
 Type of Filing: X, Original ___ Updated ___ Revised
 Workpaper Reference No(s): Sched. B-2.2 & B-3

Line No.	Acct. No.	Account Title	Total Company \$	Jurisd. Percent	Jurisdictional Total \$	Adjusted Jurisdiction \$	13 Month Average \$
				100.00%			
3		Transmission Plant					
4	365.10	Land	26,951		26,951	26,951	26,951
5	365.20	Rights of Way	403,419		403,419	403,419	403,419
6	366.20	Structures & Improvements	32,921		32,921	32,921	23,859
7	366.30	Other Structures	69,172		69,172	69,172	69,172
8	367.00	Mains	19,375,054		19,375,054	19,375,054	19,310,530
9	369.10	Meas. & Reg. Equipment	2,986,282		2,986,282	2,986,282	2,962,806
10		Total Production Plant - LPG	22,893,800		22,893,800	22,893,800	22,796,738
11							
12		Distribution Plant					
13	374.10	Land Town Border	61,710		61,710	61,710	61,836
14	374.30	Land Other	2,784		2,784	2,784	2,784
15	374.20	Right of Way	44,872		44,872	44,872	44,872
16	375.10	Structures & Improvements T.B.	106,376		106,376	106,376	106,376
17	375.02	Structures & Improvements Other	0		0	0	0
18	375.03	Improvements	7,518		7,518	7,518	7,518
19	375.20	Land Rights	46,591		46,591	46,591	46,591
20	376.00	Mains	71,878,855		71,878,855	71,878,855	69,803,621
21	375.10	Meas. & Reg. Sta. Equipment General	2,137,306		2,137,306	2,137,306	1,967,476
22	379.30	Meas. & Reg. Sta. Equipment T.B.	1,803,835		1,803,835	1,803,835	1,691,528
23	380.00	Services	43,729,545		43,729,545	43,729,545	42,077,687
24	381.00	meeters	18,839,620		18,839,620	18,839,620	18,132,215
25	381.02	V & P Guages	109,524		109,524	109,524	109,524
26	382.00	Meier Installations	14,004,066		14,004,066	14,004,066	13,621,909
27	383.00	Regulators Service	3,610,207		3,610,207	3,610,207	3,477,781
28	383.02	Regulators Relief	481,545		481,545	481,545	481,545
29	384.00	House Reg. Installations	163,793		163,793	163,793	160,998
30	385.01	Ind. Meas. & Reg. Sta. Equipment	3,058,017		3,058,017	3,058,017	2,970,314
31			160,086,162		160,086,162	160,086,162	154,764,573
32							
33							

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Accounts and SubAccounts
as of September 30, 1999

Line No.	Acct. No.	Account Title	Total Company**		Jurisd. Percent	Jurisdictional Total**		Adjusted Jurisd.**		13 Month Average**	
			\$	%		\$	%	\$	%	\$	%
1					100.00%						
2											
3		General Plant**									
4		Land	44,728			44,728		44,728		44,728	
5	389.10	Structures & Improvements	316,621			316,621		316,621		244,220	
6	390.02	Improvements	64,111			64,111		64,111		64,111	
7	390.03	Air Conditioning Equipment	9,771			9,771		9,771		9,771	
8	390.04	Total Energy	0			0		0		0	
9	390.05	Improvement to leased Premises	2,409,163			2,409,163		2,409,163		2,389,182	
10	390.09	General Office Equipment	2,479,484			2,479,484		2,479,484		2,296,800	
11	391.00	General Office Equipment	15,691			15,691		15,691		15,691	
12	391.82	General Office Equipment	390,031			390,031		390,031		389,359	
13	391.83	Office Furn - Copiers & Typewriters	6,053,300			6,053,300		6,053,300		6,048,032	
14	392.00	Transportation Equipment	165,970			165,970		165,970		165,970	
15	382.02	Trailers	0			0		0		0	
16	392.00	Stores Equipment	3,077,450			3,077,450		3,077,450		3,071,424	
17	394.77	Tools & Work Equipment	853,615			853,615		853,615		845,786	
18	396.93	Ditchers	706,023			706,023		706,023		706,023	
19	396.94	Backhoes	92,413			92,413		92,413		92,413	
20	396.95	Welders	1,235,841			1,235,841		1,235,841		1,032,385	
21	397.00	Communication Equipment - Phones	21,697			21,697		21,697		21,697	
22	397.20	Communication Equip. - Fixed Radios	68,220			68,220		68,220		60,768	
23	397.21	Communication Equipment - Mobile Radio	114,695			114,695		114,695		114,695	
24	397.22	Communication Equip. - Telemetering	145,195			145,195		145,195		145,042	
25	398.00	Miscellaneous Equipment	10,271			10,271		10,271		10,271	
26	399.00	Other Tangible Property	182,472			182,472		182,472		182,472	
27	399.84	Other Tangible Property - CPU	592,479			592,479		592,479		596,748	
28	399.85	Other Tangible Property - MF Hardware	3,482,165			3,482,165		3,482,165		2,194,113	
29	399.86	Other Tangible Property - PC Hardware	483,570			483,570		483,570		410,794	
30	399.87	Other Tang. Property - P.C. Software	18,369,900			18,369,900		18,369,900		9,044,627	
31	399.88	Other Tang. Property - Application Software	466,628			466,628		466,628		466,628	
32	399.89	Other Tang. Property - System Software	695,971			695,971		695,971		321,217	
33	39x.xx1	Server Hardware	228,311			228,311		228,311		105,374	
34	39x.xx2	Server Software	332,234			332,234		332,234		153,339	
35	39x.xx3	Network Cost	5,696,831			5,696,831		5,696,831		2,629,307	
36	39x.xx4	Start Up Cost	1,694,833			1,694,833		1,694,833		1,694,833	
37	999.00	Cushion Gas									
38		Total General Plant	50,499,683			50,499,683		50,499,683		35,567,821	
39											
40											
41		Total Plant	239,420,083			239,420,083		239,420,083		219,006,142	

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.557% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Accounts and SubAccounts
as of December 31, 2000

FR 10(10)(b)2.1
Schedule B-2.1
Page 4 of 6
Witness:

Lin No.	Acct. No.	SubAccount Titles	Total Company \$	Jurisd. Percent	Jurisdictional Total \$	Adjusted Jurisdiction \$	13 Month Average \$
				<u>100.00%</u>			
1		<u>Intangible Plant</u>					
2	301.00	Organization	8,330		8,330	8,330	8,330
3	302.00	Franchises & Consents	119,853		119,853	119,853	119,853
4							
5		Total Intangible Plant	128,182		128,182	128,182	128,182
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353		2,353	2,353	2,353
9	325.40	Rights of Way	6,069		6,069	6,069	6,069
10	331.00	Production Gas Wells Equipment	3,492		3,492	3,492	3,492
11	332.10	Field Lines	47,163		47,163	47,163	47,163
12	332.20	Tributary Lines	528,218		528,218	528,218	528,218
13	334.00	Field Meas. & Reg. Sta. Equip	198,469		198,469	198,469	198,469
14	336.00	Purification Equipment	44,369		44,369	44,369	44,369
15							
16		Total Natural Gas Production Plant	830,133		830,133	830,133	830,133
17							
18		<u>Storage Plant</u>					
19	350.10	Land	261,127		261,127	261,127	261,127
20	350.20	Rights of Way	4,682		4,682	4,682	4,682
21	351.20	Compression Station Equipment	121,774		121,774	121,774	121,774
22	351.30	Meas. & Reg. Sta. Structures	23,138		23,138	23,138	23,138
23	351.40	Other Structures	144,554		144,554	144,554	144,554
24	352.01	Well Construction	2,172,800		2,172,800	2,172,800	2,172,800
25	352.20	Well Equipment	579,991		579,991	579,991	579,991
26	352.10	Leaseholds	178,530		178,530	178,530	178,530
27	352.11	Storage Rights	54,614		54,614	54,614	54,614
28	353.10	Field Lines	288,589		288,589	288,589	288,589
29	353.20	Tributary Lines	235,185		235,185	235,185	235,185
30	354.00	Compressor Station Equipment	470,685		470,685	470,685	470,685
31	355.00	Meas & Reg. Equipment	288,851		288,851	288,851	288,851
32	356.00	Purification Equipment	239,930		239,930	239,930	239,930
33							
34		Total Storage Plant	5,064,451		5,064,451	5,064,451	5,064,451
35							

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Accounts and SubAccounts
as of December 31, 2000

FR 10(10)(b)2.1
Schedule B-2.1
Page 5 of 6
Witness:

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2.2 & B-3

Line No.	Acct. No.	Account Title	Total Company	Jurisd. Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	13 Month Average
			\$		\$	\$	\$	\$
1								
2				100.00%				
3		<u>Transmission Plant</u>						
4	365.10	Land	26,951		26,951		26,951	26,951
5	365.20	Rights of Way	403,419		403,419		403,419	403,419
6	366.20	Structures & Improvements	32,921		32,921		32,921	32,921
7	366.30	Other Structures	69,172		69,172		69,172	69,172
8	367.00	Mains	19,485,604		19,485,604		19,485,604	19,441,293
9	369.10	Meas. & Reg. Equipment	3,001,870		3,001,870		3,001,870	2,995,622
10								
11		Total Production Plant - LPG	23,019,938		23,019,938	0	23,019,938	22,969,379
12								
13		<u>Distribution Plant</u>						
14	374.10	Land Town Border	61,710		61,710		61,710	61,710
15	374.30	Land Other	2,784		2,784		2,784	2,784
16	374.20	Right of Way	44,872		44,872		44,872	44,872
17	375.10	Structures & Improvements T.B.	106,376		106,376		106,376	106,376
18	375.02	Structures & Improvements Other	0		0		0	0
19	375.03	Improvements	7,518		7,518		7,518	7,518
20	375.20	Land Rights	46,591		46,591		46,591	46,591
21	376.00	Mains	77,166,551		77,166,551		77,166,551	75,047,099
22	375.10	Meas. & Reg. Sta. Equipment General	2,514,898		2,514,898		2,514,898	2,363,549
23	379.30	Meas. & Reg. Sta. Equipment T.b.	1,993,006		1,993,006		1,993,006	1,917,181
24	380.00	Services	47,276,474		47,276,474		47,276,474	45,854,769
25	381.00	meters	19,769,176		19,769,176		19,769,176	19,396,585
26	381.02	V & P Guages	109,524		109,524		109,524	109,524
27	382.00	Meter Installations	14,932,848		14,932,848		14,932,848	14,560,567
28	383.00	Regulators Service	3,816,333		3,816,333		3,816,333	3,733,713
29	383.02	Regulators Relief	481,545		481,545		481,545	481,545
30	384.00	House Reg. Installations	168,147		168,147		168,147	166,402
31	385.01	Ind. Meas. & Reg. Sta. Equipment	3,314,364		3,314,364		3,314,364	3,211,613
32								
33		Total Distribution Plant	171,812,715		171,812,715	0	171,812,715	167,112,395

Western Kentucky Gas Company
Case No. 99-070
Plant in Service by Accounts and SubAccounts
as of December 31, 2000

FR 10(10)(b)2.1
Schedule B-2.1
Page 6 of 6
Witness:

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2.2 & B-3

Line No.	Acct. No.	Account Title	Total Company** \$	Jurisd. Percent	Jurisdictional Total** \$	Adjust.** \$	Adjusted Jurisd.** \$	13 Month Average** \$
1				100.00%				
2								
3		General Plant**						
4	389.10	Land	44,728		44,728		44,728	44,728
5	390.02	Structures & Improvements	316,621		316,621		316,621	316,621
6	390.03	Improvements	64,111		64,111		64,111	64,111
7	390.04	Air Conditioning Equipment	9,771		9,771		9,771	9,771
8	390.05	Total Energy	0		0		0	0
9	390.09	Improvement to leased Premises	2,438,260		2,438,260		2,438,260	2,504,775
10	391.00	General Office Equipment	2,518,194		2,518,194		2,518,194	2,550,590
11	391.82	General Office Equipment	15,691		15,691		15,691	16,898
12	391.83	Office Furn - Copiers & Typewriters	390,897		390,897		390,897	405,141
13	392.00	Transportation Equipment	6,053,300		6,053,300		6,053,300	6,054,009
14	382.02	Trailers	165,970		165,970		165,970	165,970
15	393.00	Stores Equipment	0		0		0	0
16	394.77	Tools & Work Equipment	3,085,190		3,085,190		3,085,190	3,082,589
17	396.93	Ditchers	853,615		853,615		853,615	853,615
18	396.94	Backhoes	706,023		706,023		706,023	706,023
19	396.95	Welders	92,413		92,413		92,413	92,413
20	397.00	Communication Equipment - Phones	1,314,454		1,314,454		1,314,454	1,293,379
21	397.20	Communication Equip. - Fixed Radios	33,306		33,306		33,306	28,653
22	397.21	Communication Equipment - Mobile Radios	68,220		68,220		68,220	68,220
23	397.22	Communication Equip. - Telemetering	114,695		114,695		114,695	114,695
24	398.00	Miscellaneous Equipment	145,392		145,392		145,392	153,632
25	399.00	Other Tangible Property	10,271		10,271		10,271	11,061
26	399.84	Other Tangible Property - CPU	182,472		182,472		182,472	196,508
27	399.85	Other Tangible Property - MF Hardware	592,479		592,479		592,479	607,494
28	399.86	Other Tangible Property - PC Hardware	3,513,956		3,513,956		3,513,956	3,551,824
29	399.87	Other Tang. Property - P.C. Software	564,868		564,868		564,868	546,060
30	399.88	Other Tang. Property - Application Software	20,615,466		20,615,466		20,615,466	20,278,490
31	399.89	Other Tang. Property - System Software	466,628		466,628		466,628	502,523
32	39x.xxx1	Server Hardware	695,971		695,971		695,971	695,971
33	39x.xxx2	Server Software	228,311		228,311		228,311	228,311
34	39x.xxx3	Network Cost	332,234		332,234		332,234	332,234
35	39x.xxx4	Start Up Cost	5,696,831		5,696,831		5,696,831	5,696,831
36	999.00	Cushion Gas	1,694,833		1,694,833		1,694,833	1,694,833
37								
38		Total General Plant	53,025,169		53,025,169		53,025,169	52,867,971
39								
40		Total Plant	253,880,588		253,880,588		253,880,588	248,939,511

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Case No. 95-070
 Jurisdictional Cross Additions, Retirements, and Transfers
 From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.2
 Schedule B-2.2
 Sheet 1 of 6

Data: X Base Period: Forecasted Period
 Type of Filing: X Original Updated
 Worksheet Reference No(s): Sched. B-2.3 & wp "Factors"

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accounts Involved	Ending Balance
1		Account 101-1000 Gas Plant in Service - General							
2		Intangible Plant							
3	301.00	Organization	8,330	0	0	0			8,330
4	302.00	Franchises & Consents	119,853	0	0	0			119,853
5		Total Intangible Plant	128,182	0	0	0			128,182
7		Natural Gas Production Plant							
8	325.20	Producing Leaseholds	2,353	0	0	0			2,353
9	325.40	Rights of Ways	6,069	0	0	0			6,069
10	331.00	Production Gas Wells Equipment	3,492	0	0	0			3,492
11	332.10	Field Lines	47,163	0	0	0			47,163
12	332.20	Tributary Lines	528,218	0	0	0			528,218
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	0	0	0			198,469
14	336.00	Purification Equipment	44,369	0	0	0			44,369
15		Total Natural Gas Production Plant	830,133	0	0	0			830,133
17		Storage Plant							
18	350.10	Land	261,127	0	0	0			261,127
19	350.20	Rights of Way	4,682	0	0	0			4,682
20	351.20	Compression Station Equipment	121,265	510	0	0			121,774
21	351.30	Meas. & Reg. Sta. Structures	23,138	0	0	0			23,138
22	351.40	Other Structures	144,554	0	0	0			144,554
23	352.01	Well Construction	2,172,800	(0)	0	0			2,172,800
24	352.20	Well Equipment	535,976	44,015	0	0			579,991
25	352.10	Leaseholds	178,530	0	0	0			178,530
26	352.11	Storage Rights	54,614	0	0	0			54,614
27	353.10	Field Lines	178,501	43,356	0	0			221,856
28	353.20	Tributary Lines	209,458	10,132	0	0			219,590
29	354.00	Compressor Station Equipment	470,685	0	0	0			470,685
30	355.00	Meas & Reg. Equipment	288,851	0	0	0			288,851
31	356.00	Purification Equipment	239,930	0	0	0			239,930
32		Total Storage Plant	4,884,111	98,012	0	0			4,982,123
33									
34									
35									

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Gross Additions, Retirements, and Transfers
From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.2
Schedule B-2.2
Sheet 2 of 6

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2.3 & wp factors*

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
1		<u>Transmission Plant</u>							
2	365.10	Land	26,951	0	0	0			26,951
3	365.20	Rights of Way	403,419	0	0	0			403,419
4	366.20	Structures & Improvements	32,921	0	0	0			32,921
5	366.30	Other Structures	69,172	0	0	0			69,172
6	367.00	Mains	19,301,056	73,998	0	0			19,375,054
7	389.10	Meas. & Reg. Equipment	2,976,155	37,991	0	(27,864)			2,986,282
8		Total Transmission Plant	22,809,675	111,989	0	(27,864)			22,893,800
9									
10		<u>Distribution Plant</u>							
11	374.10	Land Town Border	61,710	0	0	0			61,710
12	374.30	Land Other	2,784	0	0	0			2,784
13	374.20	Right of Way	44,872	0	0	0			44,872
14	375.10	Structures & Improvements T.B.	106,376	0	0	0			106,376
15	375.02	Structures & Improvements Other	0	0	0	0			0
16	375.03	Improvements	7,518	0	0	0			7,518
17	375.20	Land Rights	46,591	0	0	0			46,591
18	376.00	Mains	68,571,270	3,375,924	96,203	27,864			71,878,855
19	375.10	Meas. & Reg. Sta. Equipment General	1,881,560	255,746	0	0			2,137,306
20	379.30	Meas & Reg. Sta. Equipment T.B.	1,650,884	154,498	1,547	0			1,803,835
21	380.00	Services	40,476,572	3,392,555	139,582	0			43,729,545
22	381.00	meters	18,009,962	1,121,774	292,116	0			18,839,620
23	381.02	V & P Guages	109,524	0	0	0			109,524
24	382.00	Meter Installations	13,197,359	811,220	4,513	0			14,004,066
25	383.00	Regulators Service	3,428,992	181,216	0	0			3,610,207
26	383.02	Regulators Relief	481,545	0	0	0			481,545
27	384.00	House Reg. Installations	159,969	3,824	0	0			163,793
28	385.01	Ind. Meas. & Reg. Sta. Equipment	2,931,580	126,437	0	0			3,058,017
29		Total Distribution Plant	151,169,066	9,423,192	533,960	27,864			160,086,162
30									
31									

Western Kentucky Gas Company
 Case No. 99-070
 Jurisdictional Cross Additions, Retirements, and Transfers
 From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.2
 Schedule B-2.2
 Sheet 3 of 6

Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated
 Worksheet Reference No(s): Sched. B-2.3 & wp factors*

Line No.	Acct. No.	Account Title	Beginning Balance **	Additions **	Retirements **	Amount	Transfers/Reclassifications		Ending Balance **
							Of Transfers *	Other Accounts Involved	
1		General Plant **							
2	389.10	Land	44,728	0	0	0	0	0	44,728
3	390.02	Structures & Improvements	182,162	134,459	0	0	0	0	316,621
4	390.03	Improvements	64,111	0	0	0	0	0	64,111
5	390.04	Air Conditioning Equipment	9,771	0	0	0	0	0	9,771
6	390.05	Total Energy	0	0	0	0	0	0	0
7	390.09	Improvement to leased Premises	2,381,821	27,343	0	0	0	0	2,409,163
8	391.00	General Office Equipment	2,155,683	325,352	1,465	(86)	0	0	2,479,484
9	391.82	General Office Equipment	15,691	0	0	0	0	0	15,691
10	391.83	Office Furn. - Copiers & Typewriters	389,111	920	0	0	0	0	390,031
11	392.00	Transportation Equipment	6,053,300	15,217	15,217	0	0	0	6,053,300
12	382.02	Trailers	165,970	0	0	0	0	0	165,970
13	392.00	Stores Equipment	0	0	0	0	0	0	0
14	394.77	Tools & Work Equipment	3,070,653	11,062	4,300	35	0	0	3,077,450
15	396.93	Ditchers	853,615	22,592	22,566	(35)	0	0	853,615
16	396.94	Backhoes	706,023	0	0	0	0	0	706,023
17	396.95	Welders	92,413	0	0	0	0	0	92,413
18	397.00	Communication Equipment - Phones	884,242	353,945	2,345	0	0	0	1,235,841
19	397.20	Communication Equip. - Fixed Radios	21,697	0	0	0	0	0	21,697
20	397.21	Communication Equipment - Mobile Radios	58,023	10,197	0	0	0	0	68,220
21	397.22	Communication Equip. - Telemetering	114,695	0	0	0	0	0	114,695
22	398.00	Miscellaneous Equipment	144,986	209	0	0	0	0	145,195
23	399.00	Other Tangible Property - CPU	10,271	0	0	0	0	0	10,271
24	399.84	Other Tangible Property - MF Hardware	182,472	0	0	0	0	0	182,472
25	399.85	Other Tangible Property - PC Hardware	592,479	(7,400)	(7,400)	0	0	0	592,479
26	399.86	Other Tangible Property - P.C. Software	1,123,958	2,358,207	0	0	0	0	3,482,165
27	399.87	Other Tang. Property - P.C. Software	350,506	133,064	0	0	0	0	483,570
28	399.88	Other Tang. Property - Application Software	3,183,876	15,186,024	0	0	0	0	18,369,900
29	399.89	Other Tang. Property - System Software	466,628	0	0	0	0	0	466,628
30	39x.xx1	Server Hardware	0	695,971	0	0	0	0	695,971
31	39x.xx2	Server Software	0	228,311	0	0	0	0	228,311
32	39x.xx3	Network Cost	0	332,234	0	0	0	0	332,234
33	39x.xx4	Start Up Cost	0	5,696,831	0	0	0	0	5,696,831
34	999.00	Cushion Gas	1,694,833	0	0	0	0	0	1,694,833
35		Total General Plant	25,013,716	25,524,537	38,484	(86)	0	0	50,499,683
36		Total Plant	204,834,883	35,157,730	572,444	(86)	0	0	239,420,083

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.
 ** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070

Jurisdictional Gross Additions, Retirements, and Transfers
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.2
Schedule B-2.2
Sheet 4 of 6

Data: Base Period: Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. B-2.3 & wp Factors*

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation Of Transfers*	
			\$	\$	\$	\$	\$	\$
1		Account 101-1000 Gas Plant in Service - General						
2		Intangible Plant						
3	301.00	Organization	8,330	0	0	0		8,330
4	302.00	Franchises & Consents	119,853	0	0	0		119,853
5		Total Intangible Plant	128,182	0	0	0		128,182
7		Natural Gas Production Plant						
8		Producing Leaseholds	2,353	0	0	0		2,353
9	325.20	Rights of Ways	6,069	0	0	0		6,069
10	325.40	Production Gas Wells Equipment	3,492	0	0	0		3,492
11	331.00	Field Lines	47,163	0	0	0		47,163
12	332.10	Tributary Lines	528,218	0	0	0		528,218
13	332.20	Field Meas. & Reg. Sta. Equip	198,469	0	0	0		198,469
14	334.00	Purification Equipment	44,369	0	0	0		44,369
15	336.00	Total Natural Gas Production Plant	830,133	0	0	0		830,133
16		Storage Plant						
17		Land	261,127	0	0	0		261,127
18		Rights of Way	4,682	0	0	0		4,682
19	350.10	Compression Station Equipment	121,774	0	0	0		121,774
20	351.20	Meas. & Reg. Sta. Structures	23,138	0	0	0		23,138
21	351.30	Other Structures	144,554	0	0	0		144,554
22	351.40	Well Construction	2,172,800	0	0	0		2,172,800
23	352.01	Well Equipment	579,991	0	0	0		579,991
24	352.20	Leaseholds	178,530	0	0	0		178,530
25	352.10	Storage Rights	54,614	0	0	0		54,614
26	352.11	Field Lines	235,178	53,411	0	0		288,589
27	353.10	Tributary Lines	222,703	12,482	0	0		235,185
28	353.20	Compressor Station Equipment	470,685	0	0	0		470,685
29	354.00	Meas & Reg. Equipment	288,851	0	0	0		288,851
30	355.00	Purification Equipment	239,930	0	0	0		239,930
31		Total Storage Plant	4,998,558	65,893	0	0		5,064,451
32								
33								
34								
35								

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Gross Additions, Retirements, and Transfers
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.2
Schedule B-2.2
Sheet 5 of 6

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. B-2.3 & wp "factors"

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Of Transfers*	
1		Transmission Plant							
2	365.10	Land	26,951	0	0	0			26,951
3	365.20	Rights of Way	403,419	0	0	0			403,419
4	366.20	Structures & Improvements	32,921	0	0	0			32,921
5	366.30	Other Structures	69,172	0	0	0			69,172
6	367.00	Mains	19,397,123	88,481	0	0			19,485,604
7	369.10	Meas. & Reg. Equipment	2,989,394	12,476	0	0			3,001,870
8									
9		Total Production Plant - LPG	22,916,981	100,957	0	0			23,019,938
10									
11		Distribution Plant							
12	374.10	Land Town Border	61,710	0	0	0			61,710
13	374.30	Land Other	2,784	0	0	0			2,784
14	374.20	Right of Way	44,872	0	0	0			44,872
15	375.10	Structures & Improvements T.B.	106,376	0	0	0			106,376
16	375.02	Structures & Improvements Other	0	0	0	0			0
17	375.03	Improvements	7,518	0	0	0			7,518
18	375.20	Land Rights	46,591	0	0	0			46,591
19	376.00	Mains	72,934,434	4,232,117	0	0			77,166,551
20	375.10	Meas. & Reg. Sta. Equipment General	2,212,684	302,213	0	0			2,514,898
21	379.30	Meas. & Reg. Sta. Equipment T.B.	1,841,599	151,407	0	0			1,993,006
22	380.00	Services	44,437,615	2,838,859	0	0			47,276,474
23	381.00	meters	19,025,187	743,989	0	0			19,769,176
24	381.02	V & P Gauges	109,524	0	0	0			109,524
25	382.00	Meter Installations	14,189,478	743,370	0	0			14,932,848
26	383.00	Regulators Service	3,651,356	164,977	0	0			3,816,333
27	383.02	Regulators Relief	481,545	0	0	0			481,545
28	384.00	House Reg. Installations	164,662	3,485	0	0			168,147
29	385.01	Ind. Meas. & Reg. Sta. Equipment	3,109,191	205,173	0	0			3,314,364
30									
31		Total Distribution Plant	162,427,125	9,385,590	0	0			171,812,715

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Gross Additions, Retirements, and Transfers
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.2
Schedule B-2.2
Sheet 6 of 6

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s): Sched. B-2.3 & wp "factors"

Line No.	Acct. No.	Account Title	Beginning Balance **	Additions **	Retirements **	Amount **	Transfers/Reclassifications Explanation	Other Accounts Involved	Ending Balance **
General Plant (see note **)									
1	389.10	Land	44,728	0	0	0			44,728
2	390.02	Structures & Improvements	316,621	0	0	0			316,621
3	390.03	Improvements	64,111	0	0	0			64,111
4	390.04	Air Conditioning Equipment	9,771	0	0	0			9,771
5	390.05	Total Energy	0	0	0	0			0
6	390.09	Improvement to leased Premises	2,414,976	23,283	0	0			2,438,260
7	391.00	General Office Equipment	2,487,228	30,966	0	0			2,518,194
8	391.82	General Office Equipment	15,691	0	0	0			15,691
9	391.83	Office Furn. - Copiers & Typewriters	390,204	693	0	0			390,897
10	392.00	Transportation Equipment	6,053,300	0	0	0			6,053,300
11	392.00	Trailers	165,970	0	0	0			165,970
12	393.00	Stores Equipment	0	0	0	0			0
13	394.77	Tools & Work Equipment	3,078,995	6,194	0	0			3,085,190
14	396.93	Ditchers	853,615	0	0	0			853,615
15	396.94	Backhoes	706,023	0	0	0			706,023
16	396.95	Welders	92,413	0	0	0			92,413
17	397.00	Communication Equip. - Phones	1,251,535	62,919	0	0			1,314,454
18	397.20	Communication Equip. - Fixed Radios	24,015	9,292	0	0			33,306
19	397.21	Communication Equip. - Mobile Radios	68,220	0	0	0			68,220
20	397.22	Communication Equip. - Telemetering	114,695	0	0	0			114,695
21	398.00	Miscellaneous Equipment	145,234	158	0	0			145,392
22	399.00	Other Tangible Property - CPU	10,271	0	0	0			10,271
23	399.84	Other Tangible Property - MF Hardware	182,472	0	0	0			182,472
24	399.85	Other Tangible Property - PC Hardware	592,479	0	0	0			592,479
25	399.86	Other Tangible Property - P.C. Software	3,488,526	25,430	0	0			3,513,956
26	399.87	Other Tang. Property - Application Software	499,805	65,063	0	0			564,868
27	399.88	Other Tang. Property - System Software	18,842,084	1,773,382	0	0			20,615,466
28	39x.xx1	Server Hardware	466,628	0	0	0			466,628
29	39x.xx2	Server Software	695,971	0	0	0			695,971
30	39x.xx3	Network Cost	228,311	0	0	0			228,311
31	39x.xx4	Start Up Cost	332,234	0	0	0			332,234
32	999.00	Cushion Gas	5,696,831	0	0	0			5,696,831
33			1,694,833	0	0	0			1,694,833
34									
35		Total General Plant	51,027,790	1,997,379	0	0			53,025,169
36									
37		Total Plant	242,330,769	11,549,819	0	0			253,880,588
38									

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.
** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Western Kentucky Gas Company

Case No. 99-070

Gross Additions, Retirements, and Transfers -- Division 09 Western Only

From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.3

Schedule B-2.3

Sheet 1 of 8

Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated
 Worksheet Reference No(s): wp B-2 & plant acctg rpt *PC4-A*

Line No.	Acct. No.	Account Title	Beginning Balance	Actual plus		Actual Retirements	Amount Of Transfers *	Transfers/Reclassifications		Ending Balance
				Budget Additions				Explanation	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General								
2		Intangible Plant								
3	301.00	Organization	8,330	0	0	0	0			8,330
4	302.00	Franchises & Consents	119,853	0	0	0	0			119,853
5		Total Intangible Plant	128,182	0	0	0	0			128,182
7		Natural Gas Production Plant								
9	325.20	Producing Leaseholds	2,353	0	0	0	0			2,353
10	325.40	Rights of Ways	6,069	0	0	0	0			6,069
11	331.00	Production Gas Wells Equipment	3,492	0	0	0	0			3,492
12	332.10	Field Lines	47,163	0	0	0	0			47,163
13	332.20	Tributary Lines	528,218	0	0	0	0			528,218
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	0	0	0	0			198,469
15	336.00	Purification Equipment	44,369	0	0	0	0			44,369
16		Total Natural Gas Production Plant	830,133	0	0	0	0			830,133
17										
18		Storage Plant								
19		Land								
20	350.10	Rights of Way	261,127	0	0	0	0			261,127
21	350.20	Compression Station Equipment	4,682	0	0	0	0			4,682
22	351.20	Meas. & Reg. Sta. Structures	121,265	510	0	0	0			121,774
23	351.30	Other Structures	23,138	0	0	0	0			23,138
24	351.40	Well Construction	144,554	0	0	0	0			144,554
25	352.01	Well Equipment	2,172,800	(0)	44,015	0	0			2,172,800
26	352.20	Leaseholds	535,976	0	0	0	0			535,976
27	352.10	Storage Rights	178,530	0	0	0	0			178,530
28	352.11	Field Lines	54,614	0	0	0	0			54,614
29	353.10	Tributary Lines	178,501	43,356	0	0	0			221,856
30	353.20	Compressor Station Equipment	209,458	10,132	0	0	0			219,590
31	354.00	Meas & Reg. Equipment	470,685	0	0	0	0			470,685
32	355.00	Purification Equipment	288,851	0	0	0	0			288,851
33	356.00		239,930	0	0	0	0			239,930
34			4,884,111	98,012	0	0	0			4,982,123
35										

Western Kentucky Gas Company
Case No. 99-070

Gross Additions, Retirements, and Transfers -- Division 09 Western Only
From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 2 of 8

Date: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): wp-B-2 & plant acctg rpt "PG4-A"

Line No.	Acct. No.	Account Title	Beginning Balance	Actual plus		Actual Retirements	Amount Of Transfers*	Transfers/Reclassifications		Ending Balance
				Budget Additions	Other Accounts Involved			Explanation	Other Accounts Involved	
1		<u>Transmission Plant</u>								
2	365.10	Land	26,951	0	0					26,951
3	365.20	Rights of Way	403,419	0	0					403,419
4	366.20	Structures & Improvements	32,921	0	0					32,921
5	366.30	Other Structures	69,172	0	0					69,172
6	367.00	Mains	19,301,056	73,988						19,375,054
7	369.10	Meas. & Reg. Equipment	2,976,155	37,991		0	(27,864)			2,986,282
8			22,809,675	111,989		0	(27,864)			22,893,800
9		Total Production Plant - LPG								
10										
11		<u>Distribution Plant</u>								
12	374.10	Land Town Border	61,710	0	0					61,710
13	374.30	Land Other	2,784	0	0					2,784
14	374.20	Right of Way	44,872	0	0					44,872
15	375.10	Structures & Improvements T.B.	106,376	0	0					106,376
16	375.02	Structures & Improvements Other	0	0	0					0
17	375.03	Improvements	7,518	0	0					7,518
18	375.20	Land Rights	46,591	0	0					46,591
19	376.00	Mains	68,571,270	3,375,924		96,203	27,864			71,878,855
20	378.10	Meas. & Reg. Sta. Equipment General	1,881,560	255,746		1,547				2,137,306
21	379.30	Meas. & Reg. Sta. Equipment T.b.	1,650,884	154,498		139,582				1,803,835
22	380.00	Services	40,476,572	3,392,555		292,116				43,729,545
23	381.00	meters	18,009,962	1,121,774		0				18,839,620
24	381.02	V & P Guages	109,524	0	0	0				109,524
25	382.00	Meter Installations	13,197,359	811,220		4,513				14,004,066
26	383.00	Regulators Service	3,428,992	181,216		0				3,610,207
27	383.20	Regulators Relief	481,545	0	0	0				481,545
28	384.00	House Reg. Installations	159,969	3,824		0				163,793
29	385.10	Ind. Meas. & Reg. Sta. Equipment	2,931,580	126,437		0				3,058,017
30			151,169,066	9,423,192		533,960	27,864			160,086,162
31										

Western Kentucky Gas Company
Case No. 99-070
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 3 of 8
Witness:

Date: X Base Period Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): wp B-2 & plant acct9 rpt PG4-A*

Line No.	Acct. No.	Account Title	Beginning Balance	Actual plus		Actual Retirements	Amount Of Transfers *	Transfers/Reclassifications		Ending Balance
				Budget Additions				Explanation	Other Accounts Involved	
1		General Plant	44,728	0						44,728
2	389.10	Land	182,162	134,459			0			316,621
3	390.02	Structures & Improvements	64,111	0						64,111
4	390.03	Improvements	9,771	0						9,771
5	390.04	Air Conditioning Equipment	0	0						0
6	390.05	Total Energy	1,377,286	16,996						1,394,282
7	390.09	Improvement to leased Premises	1,576,086	287,259		1,465				1,861,880
8	391.00	General Office Equipment	200,479	0						200,479
9	391.83	Office Furn. - Copiers & Typewriters	6,044,074	15,217		15,217				6,044,074
10	392.10	Transportation Equipment	165,970	0		0				165,970
11	382.20	Trailers	0	0						0
12	392.00	Stores Equipment	3,064,139	11,062		4,300	35			3,070,937
13	394.77	Tools & Work Equipment	853,615	22,592		22,556	(35)			853,615
14	396.93	Ditchers	706,023	0						706,023
15	396.94	Backhoes	92,413	0						92,413
16	396.95	Welders	750,060	352,650		2,345				1,100,364
17	397.00	Communication Equipment - Phones	21,697	0						21,697
18	397.20	Communication Equip. - Fixed Radios	58,023	10,197						68,220
19	397.21	Communication Equipment - Mobile Radios	114,695	0						114,695
20	397.22	Communication Equip. - Telemetering	37,073	0						37,073
21	398.00	Miscellaneous Equipment	0	0						0
22	399.00	Other Tangible Property	0	0						0
23	399.84	Other Tangible Property - CPU	397,278	(7,400)		(7,400)				397,278
24	399.85	Other Tangible Property - MF Hardware	504,426	2,324,463			0			2,828,889
25	399.86	Other Tangible Property - PC Hardware	185,511	120,662			0			306,173
26	399.87	Other Tang. Property - P.C. Software	206,994	11,847,935						12,054,929
27	399.88	Other Tang. Property - Application Software	0	0						0
28	399.89	Other Tang. Property - System Software	0	695,971						695,971
29	39x.xx1	Server Hardware	0	228,311						228,311
30	39x.xx2	Server Software	0	332,234						332,234
31	39x.xx3	Network Cost	0	5,696,831						5,696,831
32	39x.xx4	Start Up Cost	1,694,833	0						1,694,833
33	999.00	Cushion Gas								
34		Total General Plant	18,351,445	22,089,439		38,484	0			40,402,400
35		Total Plant	198,172,612	31,722,633		572,444	0			229,322,800

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Western Kentucky Gas Company
Case No. 99-070

Gross Additions, Retirements, and Transfers -- Division 02 General Office
From October 1, 1998 to September 30, 1999

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 4 of 8

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s): wp B-2 & plant acctg rpt "PG4-A"

Line No.	Acct. No.	Account Title	Beginning Balance	Actual plus		Actual Retirements	Amount	Transfers/Reclassifications		Ending Balance
				Budget Additions	\$			Explanation	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General								
		General Plant								
2	389.10	Land	0	0	0	0				0
3	390.02	Structures & Improvements	0	0	0	0				0
4	390.03	Improvements	0	0	0	0				0
5	390.04	Air Conditioning Equipment	0	0	0	0				0
6	390.05	Total Energy	0	0	0	0				0
7	390.09	Improvement to leased Premises	6,030,709	62,116						6,092,825
8	391.00	General Office Furniture	3,479,599	228,690			(515)			3,707,774
9	391.82	General Office Equipment	94,201	0						94,201
10	391.83	Office Furn - Copiers & Typewriters	1,132,451	5,522						1,137,973
11	392.00	Transportation Equipment	55,388	0						55,388
12	382.02	Trailers	0	0						0
13	393.00	Stores Equipment	0	0						0
14	394.77	Tools & Work Equipment	39,105	0						39,105
15	396.93	Ditchers	0	0						0
16	396.94	Backhoes	0	0						0
17	396.95	Welders	0	0						0
18	397.00	Communication Equipment - Phones	805,561	7,772						813,333
19	397.20	Communication Equip. - Fixed Radios	0	0						0
20	397.21	Communication Equipment - Mobile Radios	0	0						0
21	397.22	Communication Equip. - Telemetering	0	0						0
22	398.00	Miscellaneous Equipment	647,852	1,256						649,108
23	399.00	Other Tangible Property	61,662	0						61,662
24	399.84	Other Tangible Property - CPU	1,095,465	0						1,095,465
25	399.85	Other Tangible Property - MF Hardware	1,171,886	0						1,171,886
26	399.86	Other Tangible Property - PC Hardware	3,719,348	202,581						3,921,929
27	399.87	Other Tang. Property - P.C. Software	990,547	74,452						1,064,999
28	399.88	Other Tang. Property - Application Software	17,871,656	20,040,160						37,911,816
29	399.89	Other Tang. Property - System Software	2,801,394	0						2,801,394
30										
31		Total Plant	39,996,823	20,622,549			0	(515)		60,618,857
32										

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Western Kentucky Gas Company
Case No. 99-070
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 5 of 8

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): wp B-2

Line No.	Acct. No.	Account Title	Beginning Balance \$	Test Yr Additions \$	Retirements \$	Amount \$	Transfers/Reclassifications		Ending Balance \$
							Explanation	Other Accounts Involved	
1		Account 101-1000 Gas Plant in Service - General							
2		Intangible Plant							
3	301.00	Organization	8,330	0					8,330
4	302.00	Franchises & Consents	119,853	0					119,853
5		Total Intangible Plant	128,182	0	0	0			128,182
7		Natural Gas Production Plant							
9	325.20	Producing Leaseholds	2,353	0					2,353
10	325.40	Rights of Ways	6,069	0					6,069
11	331.00	Production Gas Wells Equipment	3,492	0					3,492
12	332.10	Field Lines	47,163	0					47,163
13	332.20	Tributary Lines	528,218	0					528,218
14	334.00	Field Meas. & Reg. Sta. Equip	198,469	0					198,469
15	336.00	Purification Equipment	44,369	0					44,369
16		Total Natural Gas Production Plant	830,133	0	0	0			830,133
18		Storage Plant							
19	350.10	Land	261,127	0					261,127
20	350.20	Rights of Way	4,682	0					4,682
21	351.20	Compression Station Equipment	121,774	0					121,774
22	351.30	Meas. & Reg. Sta. Structures	23,138	0					23,138
23	351.40	Other Structures	144,554	0					144,554
24	352.01	Well Construction	2,172,800	0					2,172,800
25	352.20	Well Equipment	579,991	0					579,991
26	352.10	Leaseholds	178,530	0					178,530
27	352.11	Storage Rights	54,614	0					54,614
28	353.10	Field Lines	235,178	53,411					288,589
29	353.20	Tributary Lines	222,703	12,482					235,185
30	354.00	Compressor Station Equipment	470,685	0					470,685
31	355.00	Meas & Reg. Equipment	288,851	0					288,851
32	356.00	Purification Equipment	239,930	0					239,930
33		Total Storage Plant	4,998,558	65,893	0	0			5,064,451
34									
35									

Western Kentucky Gas Company
Case No. 99-070
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 6 of 8

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): wp B-2

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount Of Transfers*	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
1		<u>Transmission Plant</u>							
2	365.10	Land	26,951	0					26,951
3	365.20	Rights of Way	403,419	0					403,419
4	366.20	Structures & Improvements	32,921	0					32,921
5	366.30	Other Structures	69,172	0					69,172
6	367.00	Mains	19,397,123	88,481					19,485,604
7	369.10	Meas. & Reg. Equipment	2,989,394	12,476					3,001,870
8									
9		Total Production Plant - LPG	22,918,981	100,957	0	0			23,019,938
10									
11		<u>Distribution Plant</u>							
12	374.10	Land Town Border	61,710	0					61,710
13	374.30	Land Other	2,784	0					2,784
14	374.20	Right of Way	44,872	0					44,872
15	375.10	Structures & Improvements T.B.	106,376	0					106,376
16	375.02	Structures & Improvements Other	0	0					0
17	375.03	Improvements	7,518	0					7,518
18	375.20	Land Rights	46,591	0					46,591
19	376.00	Mains	72,934,434	4,232,117					77,166,551
20	378.10	Meas. & Reg. Sta. Equipment General	2,212,684	302,213					2,514,898
21	379.30	Meas. & Reg. Sta. Equipment T. b.	1,841,599	151,407					1,993,006
22	380.00	Services	44,437,615	2,838,859					47,276,474
23	381.00	meters	19,025,187	743,989					19,769,176
24	381.02	V & P Gauges	109,524	0					109,524
25	382.00	Meter Installations	14,189,478	743,370					14,932,848
26	383.00	Regulators Service	3,651,356	164,977					3,816,333
27	383.02	Regulators Relief	481,545	0					481,545
28	384.00	House Reg. Installations	164,662	3,485					168,147
29	385.01	Ind. Meas. & Reg. Sta. Equipment	3,109,191	205,173					3,314,364
30									
31		Total Distribution Plant	162,427,125	9,385,590	0	0			171,812,715

Western Kentucky Gas Company
Case No. 99-070
Gross Additions, Retirements, and Transfers - Division 09 Western Only
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 7 of 8
Witness:

Date: _____ Base Period: X _____ Forecasted Period
Type of Filing: X _____ Original _____ Updated
Worksheet Reference No(s): wp B-2

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation	Other Accounts Involved	
1		General Plant							
2	389.10	Land	44,728	0	0	0			44,728
3	390.02	Structures & Improvements	316,621	0	0	0			316,621
4	390.03	Improvements	64,111	0	0	0			64,111
5	390.04	Air Conditioning Equipment	9,771	0	0	0			9,771
6	390.05	Total Energy	0	0	0	0			0
7	390.09	Improvement to leased Premises	1,398,144	15,486	0	0			1,413,630
8	391.00	General Office Equipment	1,862,460	2,323	0	0			1,864,783
9	391.83	Office Furn - Copiers & Typewriters	200,479	0	0	0			200,479
10	392.00	Transportation Equipment	6,044,074	0	0	0			6,044,074
11	382.02	Trailers	165,970	0	0	0			165,970
12	393.00	Stores Equipment	0	0	0	0			0
13	394.77	Tools & Work Equipment	3,072,482	6,194	0	0			3,078,676
14	396.93	Ditchers	853,615	0	0	0			853,615
15	396.94	Backhoes	706,023	0	0	0			706,023
16	396.95	Welders	92,413	0	0	0			92,413
17	397.00	Communication Equipment - Phones	1,115,814	61,943	0	0			1,177,758
18	397.20	Communication Equip. - Fixed Radios	24,015	9,292	0	0			33,306
19	397.21	Communication Equipment - Mobile Radios	68,220	0	0	0			68,220
20	397.22	Communication Equip. - Telemetry	114,695	0	0	0			114,695
21	398.00	Miscellaneous Equipment	37,073	0	0	0			37,073
22	399.00	Other Tangible Property - CPU	0	0	0	0			0
23	399.84	Other Tangible Property - MF Hardware	397,278	0	0	0			397,278
24	399.85	Other Tangible Property - PC Hardware	2,828,889	0	0	0			2,828,889
25	399.86	Other Tangible Property - P.C. Software	320,070	55,718	0	0			375,788
26	399.87	Other Tang. Property - Application Software	12,058,791	15,486	0	0			12,074,277
27	399.88	Other Tang. Property - System Software	0	0	0	0			0
28	399.89	Other Tang. Property - Server Hardware	695,971	0	0	0			695,971
29	39x.xx1	Server Software	228,311	0	0	0			228,311
30	39x.xx2	Server Software	332,234	0	0	0			332,234
31	39x.xx3	Network Cost	5,696,831	0	0	0			5,696,831
32	39x.xx4	Start Up Cost	1,694,833	0	0	0			1,694,833
33	999.00	Cushion Gas	0	0	0	0			0
34		Total General Plant	40,443,914	166,442	0	0			40,610,356
35									
36		Total Plant	231,746,893	9,718,882	0	0			241,465,775
37									

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Western Kentucky Gas Company
Case No. 99-070

Gross Additions, Retirements, and Transfers -- Division 02 General Office
From January 1, 2000 to December 31, 2000

FR 10(10)(b)2.3
Schedule B-2.3
Sheet 8 of 8

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): wp B-2

Line No.	Acct. No.	Account Title	Beginning Balance	Test Yr. Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation	
			\$	\$	\$	\$	\$	\$
1		Account 101-1000 Gas Plant in Service - General						
2		General Plant						
3	389.10	Land	0	0	0			0
4	390.02	Structures & Improvements	0	0	0			0
5	390.03	Improvements	0	0	0			0
6	390.04	Air Conditioning Equipment	0	0	0			0
7	390.05	Total Energy	0	0	0			0
8	390.09	Improvement to leased Premises	6,104,534	46,811				6,151,345
9	391.00	General Office Equipment	3,750,787	171,956				3,922,743
10	391.82	General Office Equipment	94,201	0				94,201
11	391.83	Office Furn. - Copiers & Typewriters	1,139,014	4,161				1,143,175
12	392.00	Transportation Equipment	55,388	0				55,388
13	382.02	Trailers	0	0				0
14	393.00	Stores Equipment	0	0				0
15	394.77	Tools & Work Equipment	39,105	0				39,105
16	396.93	Ditchers	0	0				0
17	396.94	Backhoes	0	0				0
18	396.95	Welders	0	0				0
19	397.00	Communication Equipment - Phones	814,798	5,857				820,655
20	397.20	Communication Equip. - Fixed Radios	0	0				0
21	397.21	Communication Equipment - Mobile Radios	0	0				0
22	397.22	Communication Equip. - Telemetering	0	0				0
23	398.00	Miscellaneous Equipment	649,344	947				650,291
24	399.00	Other Tangible Property	61,662	0				61,662
25	399.84	Other Tangible Property - CPU	1,095,465	0				1,095,465
26	399.85	Other Tangible Property - MF Hardware	1,171,886	0				1,171,886
27	399.86	Other Tangible Property - PC Hardware	3,960,117	152,667				4,112,784
28	399.87	Other Tang. Property - P.C. Software	1,079,034	56,108				1,135,142
29	399.88	Other Tang. Property - Application Software	40,723,378	10,553,495				51,276,873
30	399.89	Other Tang. Property - System Software	2,801,394	0				2,801,394
31								
32		Total Plant	63,540,107	10,992,001	0			74,532,108
33								

* Transfers are a normal course of events in all accounts and represent changes in function of equipment or a choice in previous year closings.

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Base Period ended September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3.1 & wp B-3

FR 10(10)(b)3
Schedule B-3
Page 1 of 6
Witness:

Line No.	Acct. No.	Account Titles	Base Period		Reserve Balances			Adjusted Jurisdiction
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	
1		<u>Intangible Plant</u>			100%			
2	301.00	Organization	8,330	0		0		0
3	302.00	Franchises & Consents	119,853	119,853		119,853		119,853
4								
5		Total Intangible Plant	128,182	119,853		119,853	0	119,853
6								
7		<u>Natural Gas Production Plant</u>						
8	325.20	Producing Leaseholds	2,353	0		0		0
9	325.40	Rights of Ways	6,069	6,069		6,069		6,069
10	331.00	Production Gas Wells Equipment	3,492	3,519		3,519		3,519
11	332.10	Field Lines	47,163	47,505		47,505		47,505
12	332.20	Tributary Lines	528,218	532,054		532,054		532,054
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963		199,963		199,963
14	336.00	Purification Equipment	44,369	0		0		0
15								
16		Total Natural Gas Production Plant	830,133	789,110		789,110	0	789,110
17								
18		<u>Storage Plant</u>						0
19	350.10	Land	261,127	0		0		0
20	350.20	Rights of Way	4,682	4,340		4,340		4,340
21	351.20	Compression Station Equipment	121,402	2,946,388		2,946,388		2,946,388
22	351.30	Meas. & Reg. Sta. Structures	23,138	2,516		2,516		2,516
23	351.40	Other Structures	144,554	15,666		15,666		15,666
24	352.01	Well Construction	2,180,995	303,612		303,612		303,612
25	352.20	Well Equipment	547,827	80,656		80,656		80,656
26	352.10	Leaseholds	178,530	19,308		19,308		19,308
27	352.11	Storage Rights	54,614	5,690		5,690		5,690
28	353.10	Field Lines	190,173	22,517		22,517		22,517
29	353.20	Tributary Lines	212,186	26,316		26,316		26,316
30	354.00	Compressor Station Equipment	470,685	63,687		63,687		63,687
31	355.00	Meas & Reg. Equipment	288,851	38,474		38,474		38,474
32	356.00	Purification Equipment	239,930	29,659		29,659		29,659
33								
34			4,918,694	3,558,829		3,558,829	0	3,558,829

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Base Period ended September 30, 1999

FR 10(10)(b)3
Schedule B-3
Page 2 of 6
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3.1 & wp B-3

Line No.	Acct. No.	Account Title	Base Period		Reserve Balances			Adjusted Jurisdiction (I)
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	Adjustments (H)	
<u>Transmission Plant</u>								
1	365.10	Land	26,951	0		0		0
2	365.20	Rights of Way	403,419	284,518		284,518		284,518
3	366.20	Structures & Improvements	23,859	894		894		894
4	366.30	Other Structures	69,172	1,334,930		1,334,930		1,334,930
5	367.00	Mains	19,310,530	13,117,029		13,117,029		13,117,029
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638		217,638		217,638
7								
8		Total Production Plant - LPG	22,796,738	14,955,009		14,955,009	0	14,955,009
9								
<u>Distribution Plant</u>								
11	374.10	Land Town Border	61,836	0		0		0
12	374.30	Land Other	2,784	0		0		0
13	374.20	Right of Way	44,872	11,655		11,655		11,655
14	375.10	Structures & Improvements T.B.	106,376	9,752		9,752		9,752
15	375.02	Structures & Improvements Other	0	0		0		0
16	375.03	Improvements	7,518	691		691		691
17	375.20	Land Rights	46,591	4,581		4,581		4,581
18	376.00	Mains	69,803,621	31,939,428		31,939,428		31,939,428
19	375.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382		27,145,382		27,145,382
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877		179,877		179,877
21	380.00	Services	42,077,687	4,253,374		4,253,374		4,253,374
22	381.00	meters	18,132,215	1,589,866		1,589,866		1,589,866
23	381.02	V & P Guagues	109,524	12,515		12,515		12,515
24	382.00	Meter Installatons	13,621,909	1,164,097		1,164,097		1,164,097
25	383.00	Regulators Service	3,477,781	257,546		257,546		257,546
26	383.02	Regulators Relief	481,545	51,282		51,282		51,282
27	384.00	House Reg. Installations	160,998	16,511		16,511		16,511
28	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542		284,542		284,542
29								
30			154,764,573	66,921,098		66,921,098	0	66,921,098

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Base Period ended September 30, 1999

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Page 3 of 6
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3.1 & wp B-3

Line No.	Acct. No.	Account Title	Base Period	Reserve Balances			Adjusted
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	Adjustments (H)
<u>General Plant **</u>							
1	389.10	Land	44,728	0		0	0
2	390.02	Structures & Improvements	244,220	112,898		112,898	112,898
3	390.03	Improvements	64,111	3,471		3,471	3,471
4	390.04	Air Conditioning Equipment	9,771	2,913		2,913	2,913
5	390.05	Total Energy	0	0		0	0
6	390.09	Improvement to leased Premises	2,389,182	889,207		889,207	889,207
7	391.00	General Office Equipment	2,296,800	787,544		787,544	787,544
8	391.82	General Office Equipment	15,691	12,847		12,847	12,847
9	391.83	Office Furn - Copiers & Typewriters	389,359	214,578		214,578	214,578
10	392.00	Transportation Equipment	6,048,032	3,159,423		3,159,423	3,159,423
11	382.02	Trailers	165,970	112,083		112,083	112,083
12	392.00	n/a	0	0		0	0
13	394.77	Tools & Work Equipment	3,071,424	1,445,041		1,445,041	1,445,041
14	396.93	Ditchers	845,786	652,979		652,979	652,979
15	396.94	Backhoes	706,023	476,650		476,650	476,650
16	396.95	Welders	92,413	51,264		-51,264	51,264
17	397.00	Communication Equipment - Phones	1,032,385	675,315		675,315	675,315
18	397.20	Communication Equip. - Fixed Radios	21,697	5,801		5,801	5,801
19	397.21	Communication Equipment - Mobile Radios	60,768	19,982		19,982	19,982
20	397.22	Communication Equip. - Telemetering	114,695	28,390		28,390	28,390
21	398.00	Miscellaneous Equipment	145,042	49,963		49,963	49,963
22	399.00	Other Tangible Property	10,271	62,799		62,799	62,799
23	399.84	Other Tangible Property - CPU	182,472	128,503		128,503	128,503
24	399.85	Other Tangible Property - MF Hardware	596,748	431,198		431,198	431,198
25	399.86	Other Tangible Property - PC Hardware	2,194,113	849,768		849,768	849,768
26	399.87	Other Tang. Property - P.C. Software	410,794	311,859		311,859	311,859
27	399.88	Other Tang. Property - Application Software	9,044,627	1,795,928		1,795,928	1,795,928
28	399.89	Other Tang. Property - System Software	466,628	404,490		404,490	404,490
29	39x.xx1	Server Hardware	321,217	12,358		12,358	12,358
30	39x.xx2	Server Software	105,374	4,054		4,054	4,054
31	39x.xx3	Network Cost	153,339	5,899		5,899	5,899
32	39x.xx4	Start Up Cost	2,629,307	58,967		58,967	58,967
33	999.00	Cushion Gas	1,694,833	0		0	0
34							
35		Total General Plant	35,567,821	12,766,173		12,766,173	0 12,766,173
36							
37		Total Plant	219,006,142	99,110,071		99,110,071	0 99,110,071

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(s): Sched. B-3.1 & wp B-3

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Schedule B-3
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Witness:

Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted	Reserve Balances			Adjusted Jurisdiction (I)
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	
1		<u>Intangible Plant</u>			100%		
2	301.00	Organization	8,330	0		0	0
3	302.00	Franchises & Consents	119,853	119,853		119,853	119,853
4							
5		Total Intangible Plant	128,182	119,853		119,853	0 119,853
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	0		0	0
9	325.40	Rights of Ways	6,069	6,069		6,069	6,069
10	331.00	Production Gas Wells Equipment	3,492	3,559		3,559	3,559
11	332.10	Field Lines	47,163	48,012		48,012	48,012
12	332.20	Tributary Lines	528,218	537,726		537,726	537,726
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289		202,289	202,289
14	336.00	Purification Equipment	44,369	0		0	0
15							
16		Total Natural Gas Production Plant	830,133	797,655		797,655	0 797,655
17							
18		<u>Storage Plant</u>					0
19	350.10	Land	261,127	0		0	0
20	350.20	Rights of Way	4,682	4,393		4,393	4,393
21	351.20	Compression Station Equipment	121,774	2,911,632		2,911,632	2,911,632
22	351.30	Meas. & Reg. Sta. Structures	23,138	3,357		3,357	3,357
23	351.40	Other Structures	144,554	20,921		20,921	20,921
24	352.01	Well Construction	2,172,800	433,238		433,238	433,238
25	352.20	Well Equipment	579,991	114,037		114,037	114,037
26	352.10	Leaseholds	178,530	24,467		24,467	24,467
27	352.11	Storage Rights	54,614	7,689		7,689	7,689
28	353.10	Field Lines	261,841	31,068		31,068	31,068
29	353.20	Tributary Lines	228,934	35,093		35,093	35,093
30	354.00	Compressor Station Equipment	470,685	85,758		85,758	85,758
31	355.00	Meas & Reg. Equipment	288,851	52,423		52,423	52,423
32	356.00	Purification Equipment	239,930	39,702		39,702	39,702
33							
34		Total Storage Plant	5,031,452	3,763,778		3,763,778	0 3,763,778

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(s): Sched. B-3.1 & wp B-3

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Witness:

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	
<u>Transmission Plant</u>							
1	365.10	Land	26,951	0		0	0
2	365.20	Rights of Way	403,419	289,097		289,097	289,097
3	366.20	Structures & Improvements	32,921	1,516		1,516	1,516
4	366.30	Other Structures	69,172	1,324,681		1,324,681	1,324,681
5	367.00	Mains	19,441,293	13,586,443		13,586,443	13,586,443
6	369.10	Meas. & Reg. Equipment	2,995,622	331,313		331,313	331,313
7							
8		Total Production Plant - LPG	22,969,379	15,533,051		15,533,051	0 15,533,051
9							
<u>Distribution Plant</u>							
11	374.10	Land Town Border	61,710	0		0	0
12	374.30	Land Other	2,784	0		0	0
13	374.20	Right of Way	44,872	12,317		12,317	12,317
14	375.10	Structures & Improvements T.B.	106,376	13,022		13,022	13,022
15	375.02	Structures & Improvements Other	0	0		0	0
16	375.03	Improvements	7,518	954		954	954
17	375.20	Land Rights	46,591	6,206		6,206	6,206
18	376.00	Mains	75,047,099	34,602,731		34,602,731	34,602,731
19	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728		26,721,728	26,721,728
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913		257,913	257,913
21	380.00	Services	45,854,769	7,084,263		7,084,263	7,084,263
22	381.00	meters	19,396,585	2,330,721		2,330,721	2,330,721
23	381.02	V & P Gauges	109,524	17,608		17,608	17,608
24	382.00	Meter Installations	14,560,567	1,867,504		1,867,504	1,867,504
25	383.00	Regulators Service	3,733,713	414,396		414,396	414,396
26	383.02	Regulators Relief	481,545	72,023		72,023	72,023
27	384.00	House Reg. Installations	166,402	23,786		23,786	23,786
28	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835		423,835	423,835
29							
30		Total Distribution Plant	167,112,395	73,849,009		73,849,009	0 73,849,009

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Accumulated Depreciation & Amortization
13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): WPB-3

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Witness:

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted
			Total Company Investment (D)	Total Company (E)	Jurisd. Percent (F)	Jurisdictional Total (G)	Adjustments (H)
<u>General Plant**</u>							
1	389.10	Land	44,728	0		0	0
2	390.02	Structures & Improvements	316,621	120,824		120,824	120,824
3	390.03	Improvements	64,111	5,253		5,253	5,253
4	390.04	Air Conditioning Equipment	9,771	3,299		3,299	3,299
5	390.05	Total Energy	0	0		0	0
6	390.09	Improvement to leased Premises	2,504,775	1,101,479		1,101,479	1,101,479
7	391.00	General Office Equipment	2,550,590	943,506		943,506	943,506
8	391.82	General Office Equipment	16,898	15,146		15,146	15,146
9	391.83	Office Furn - Copiers & Typewriters	405,141	232,872		232,872	232,872
10	392.00	Transportation Equipment	6,054,009	3,851,492		3,851,492	3,851,492
11	382.02	Trailers	165,970	130,288		130,288	130,288
12	392.00	Stores Equipment	0	0		0	0
13	394.77	Tools & Work Equipment	3,082,589	1,597,562		1,597,562	1,597,562
14	396.93	Ditchers	853,615	687,611		687,611	687,611
15	396.94	Backhoes	706,023	514,289		514,289	514,289
16	396.95	Welders	92,413	56,167		56,167	56,167
17	397.00	Communication Equipment - Phones	1,293,379	769,425		769,425	769,425
18	397.20	Communication Equip. - Fixed Radios	28,653	7,723		7,723	7,723
19	397.21	Communication Equipment - Mobile Radios	68,220	25,065		25,065	25,065
20	397.22	Communication Equip. - Telemetering	114,695	37,360		37,360	37,360
21	398.00	Miscellaneous Equipment	153,632	62,773		62,773	62,773
22	399.00	Other Tangible Property	11,061	3,824		3,824	3,824
23	399.84	Other Tangible Property - CPU	196,508	190,242		190,242	190,242
24	399.85	Other Tangible Property - MF Hardware	607,494	503,075		503,075	503,075
25	399.86	Other Tangible Property - PC Hardware	3,551,824	1,567,103		1,567,103	1,567,103
26	399.87	Other Tang. Property - P.C. Software	546,060	432,877		432,877	432,877
27	399.88	Other Tang. Property - Application Software	20,278,490	3,642,057		3,642,057	3,642,057
28	399.89	Other Tang. Property - System Software	502,523	553,715		553,715	553,715
29	39x.xx1	Server Hardware	695,971	120,493		120,493	120,493
30	39x.xx2	Server Software	228,311	39,527		39,527	39,527
31	39x.xx3	Network Cost	332,234	57,519		57,519	57,519
32	39x.xx4	Start Up Cost	5,696,831	574,931		574,931	574,931
33	999.00	Cushion Gas	1,694,833	0		0	0
34							
35		Total General Plant	52,867,971	17,847,497		17,847,497	0 17,847,497
36							
37		Total Plant	248,939,511	111,910,842		111,910,842	0 111,910,842

** All General Plant amounts include Western Kentucky Gas general plant 100%, plus an allocation of General Office general plant at 16.657% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization - Division 09 Western Only
13 Month Avg. - Base Period ended September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

FR 10(10)(b)3.1
Schedule B-3.1
Page 1 of 8
Witness:

Line No.	Acct. No.	Account Titles	Base Period		Reserve Balances		
			Total Company Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjusted Jurisdiction
1		<u>Intangible Plant</u>			100%		
2	301.00	Organization	8,330	0		0	0
3	302.00	Franchises & Consents	119,853	119,853		119,853	119,853
4							
5		Total Intangible Plant	128,182	119,853		119,853	0 119,853
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	0		0	0
9	325.40	Rights of Ways	6,069	6,069		6,069	6,069
10	331.00	Production Gas Wells Equipment	3,492	3,519		3,519	3,519
11	332.10	Field Lines	47,163	47,505		47,505	47,505
12	332.20	Tributary Lines	528,218	532,054		532,054	532,054
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963		199,963	199,963
14	336.00	Purification Equipment	44,369	0		0	0
15							
16		Total Natural Gas Production Plant	830,133	789,110		789,110	0 789,110
17							
18		<u>Storage Plant</u>					0
19	350.10	Land	261,127	0		0	0
20	350.20	Rights of Way	4,682	4,340		4,340	4,340
21	351.20	Compression Station Equipment	121,402	2,946,388		2,946,388	2,946,388
22	351.30	Meas. & Reg. Sta. Structures	23,138	2,516		2,516	2,516
23	351.40	Other Structures	144,554	15,666		15,666	15,666
24	352.01	Well Construction	2,180,995	303,612		303,612	303,612
25	352.20	Well Equipment	547,827	80,656		80,656	80,656
26	352.10	Leaseholds	178,530	19,308		19,308	19,308
27	352.11	Storage Rights	54,614	5,690		5,690	5,690
28	353.10	Field Lines	190,173	22,517		22,517	22,517
29	353.20	Tributary Lines	212,186	26,316		26,316	26,316
30	354.00	Compressor Station Equipment	470,685	63,687		63,687	63,687
31	355.00	Meas & Reg. Equipment	288,851	38,474		38,474	38,474
32	356.00	Purification Equipment	239,930	29,659		29,659	29,659
33							
34		Total Storage Plant	4,918,694	3,558,829		3,558,829	0 3,558,829

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization - Division 09 Western Only
13 Month Avg. - Base Period ended September 30, 1999

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Page 2 of 8
Witness:

Data: X_ Base Period Forecasted Period
Type of Filing: X_ Original Updated Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

Line No.	Acct. No.	Account Title	Base Period		Reserve Balances		Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
<u>Transmission Plant</u>							
1	365.10	Land	26,951	0		0	0
2	365.20	Rights of Way	403,419	284,518		284,518	284,518
3	366.20	Structures & Improvements	23,859	894		894	894
4	366.30	Other Structures	69,172	1,334,930		1,334,930	1,334,930
5	367.00	Mains	19,310,530	13,117,029		13,117,029	13,117,029
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638		217,638	217,638
7							
8		Total Production Plant - LPG	22,796,738	14,955,009		14,955,009	0 14,955,009
9							
<u>Distribution Plant</u>							
11	374.10	Land Town Border	61,836	0		0	0
12	374.30	Land Other	2,784	0		0	0
13	374.20	Right of Way	44,872	11,655		11,655	11,655
14	375.10	Structures & Improvements T.B.	106,376	9,752		9,752	9,752
15	375.02	Structures & Improvements Other	0	0		0	0
16	375.03	Improvements	7,518	691		691	691
17	375.20	Land Rights	46,591	4,581		4,581	4,581
18	376.00	Mains	69,803,621	31,939,428		31,939,428	31,939,428
19	375.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382		27,145,382	27,145,382
20	379.30	Meas & Reg. Sta. Equipment T.B.	1,691,528	179,877		179,877	179,877
21	380.00	Services	42,077,687	4,253,374		4,253,374	4,253,374
22	381.00	meters	18,132,215	1,589,866		1,589,866	1,589,866
23	381.02	V & P Guagues	109,524	12,515		12,515	12,515
24	382.00	Meter Installaitons	13,621,909	1,164,097		1,164,097	1,164,097
25	383.00	Regulators Service	3,477,781	257,546		257,546	257,546
26	383.02	Regulators Relief	481,545	51,282		51,282	51,282
27	384.00	House Reg. Installations	160,998	16,511		16,511	16,511
28	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542		284,542	284,542
29							
30			154,764,573	66,921,098		66,921,098	0 66,921,098

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization -- Division 09 Western Only
13 Month Avg. - Base Period ended September 30, 1999

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Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

Line No.	Acct. No.	Account Title	Base Period		Reserve Balances		Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
100%							
<u>General Plant</u>							
1	389.10	Land	44,728	0		0	0
2	390.02	Structures & Improvements	244,220	112,898		112,898	112,898
3	390.03	Improvements	64,111	3,471		3,471	3,471
4	390.04	Air Conditioning Equipment	9,771	2,913		2,913	2,913
5	390.05	Total Energy	0	0		0	0
6	390.09	Improvement to leased Premises	1,381,862	636,503		636,503	636,503
7	391.00	General Office Equipment	1,706,994	537,080		537,080	537,080
8	391.83	Office Furn - Copiers & Typewriters	200,479	55,140		55,140	55,140
9	392.00	Transportation Equipment	6,038,806	3,154,207		3,154,207	3,154,207
10	382.02	Trailers	165,970	112,083		112,083	112,083
11	392.00	Stores Equipment	0	0		0	0
12	394.77	Tools & Work Equipment	3,064,910	1,438,201		1,438,201	1,438,201
13	396.93	Ditchers	845,786	652,979		652,979	652,979
14	396.94	Backhoes	706,023	476,650		476,650	476,650
15	396.95	Welders	92,413	51,264		51,264	51,264
16	397.00	Communication Equipment - Phones	897,854	567,082		567,082	567,082
17	397.20	Communication Equip. - Fixed Radios	21,697	5,801		5,801	5,801
18	397.21	Communication Equipment - Mobile Radios	60,768	19,982		19,982	19,982
19	397.22	Communication Equip. - Telemetering	114,695	28,390		28,390	28,390
20	398.00	Miscellaneous Equipment	37,073	21,045		21,045	21,045
21	399.00	Other Tangible Property	0	0		0	0
22	399.84	Other Tangible Property - CPU	0	0		0	0
23	399.85	Other Tangible Property - MF Hardware	401,547	382,588		382,588	382,588
24	399.86	Other Tangible Property - PC Hardware	1,565,497	395,654		395,654	395,654
25	399.87	Other Tang. Property - P.C. Software	242,460	174,015		174,015	174,015
26	399.88	Other Tang. Property - Application Software	5,169,029	148,654		148,654	148,654
27	399.89	Other Tang. Property - System Software	0	0		0	0
28	39x.xx1	Server Hardware	321,217	12,358		12,358	12,358
29	39x.xx2	Server Software	105,374	4,054		4,054	4,054
30	39x.xx3	Network Cost	153,339	5,899		5,899	5,899
31	39x.xx4	Start Up Cost	2,629,307	58,967		58,967	58,967
32	999.00	Cushion Gas	1,694,833	0		0	0
33							
34		Total General Plant	27,980,763	9,057,878		9,057,878	0 9,057,878
35							
36		Total Plant	211,419,083	95,401,776		95,401,776	0 95,401,776

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization -- Division 02 General Office
13 Month Avg. - Base Period ended September 30, 1999

Data: X Base Period ___ Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

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Witness:

Line No.	Acct. No.	Account Titles	13 Month Avg		Reserve Balances			Adjusted Jurisdiction
			Div 02 Allocated Investment	Total Company	Jurisd. Percent	Jurisdictional Total	Adjustments	
		<u>General Plant</u>			100%			
1	389.10	Land	0	0		0		0
2	390.02	Structures & Improvements	0	0		0		0
3	390.03	Improvements	0	0		0		0
4	390.04	Air Conditioning Equipment	0	0		0		0
5	390.05	Total Energy	0	0		0		0
6	390.09	Improvement to leased Premises	6,047,433	1,517,108		1,517,108		1,517,108
7	391.00	Office Furniture	3,540,892	1,503,658		1,503,658		1,503,658
8	391.82	General Office Equipment	94,201	77,129		77,129		77,129
9	391.83	Office Furn - Copiers & Typewriters	1,133,938	957,183		957,183		957,183
10	392.00	Transportation Equipment	55,388	31,316		31,316		31,316
11	382.02	Trailers	0	0		0		0
12	392.00	Stores Equipment	0	0		0		0
13	394.77	Tools & Work Equipment	39,105	41,061		41,061		41,061
14	396.93	Ditchers	0	0		0		0
15	396.94	Backhoes	0	0		0		0
16	396.95	Welders	0	0		0		0
17	397.00	Communication Equipment - Phones	807,654	649,775		649,775		649,775
18	397.20	Communication Equip. - Fixed Radios	0	0		0		0
19	397.21	Communication Equipment - Mobile Radios	0	0		0		0
20	397.22	Communication Equip. - Telemetering	0	0		0		0
21	398.00	Miscellaneous Equipment	648,190	173,608		173,608		173,608
22	399.00	Other Tangible Property	61,662	377,012		377,012		377,012
23	399.84	Other Tangible Property - CPU	1,095,465	771,463		771,463		771,463
24	399.85	Other Tangible Property - MF Hardware	1,171,886	291,835		291,835		291,835
25	399.86	Other Tangible Property - PC Hardware	3,773,889	2,726,261		2,726,261		2,726,261
26	399.87	Other Tang. Property - P.C. Software	1,010,592	827,544		827,544		827,544
27	399.88	Other Tang. Property - Application Software	23,267,083	9,889,377		9,889,377		9,889,377
28	399.89	Other Tang. Property - System Software	2,801,394	2,428,350		2,428,350		2,428,350
29								
30		Total Plant	<u>45,548,771</u>	<u>22,262,679</u>		<u>22,262,679</u>	<u>0</u>	<u>22,262,679</u>

Western Kentucky Gas Company
Case No. 99-070

Accumulated Depreciation & Amortization -- Division 09 Western Only
13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: ___X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

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Witness:

Line No. (A)	Acct. No. (B)	Account Titles (C)	13 Month Avg	Reserve Balances			Adjusted Jurisdiction (I)
			Forecasted Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
1		<u>Intangible Plant</u>			100%		
2	301.00	Organization	8,330	0		0	0
3	302.00	Franchises & Consents	119,853	119,853		119,853	119,853
4							
5		Total Intangible Plant	128,182	119,853		119,853	0 119,853
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	0		0	0
9	325.40	Rights of Ways	6,069	6,069		6,069	6,069
10	331.00	Production Gas Wells Equipment	3,492	3,559		3,559	3,559
11	332.10	Field Lines	47,163	48,012		48,012	48,012
12	332.20	Tributary Lines	528,218	537,726		537,726	537,726
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289		202,289	202,289
14	336.00	Purification Equipment	44,369	0		0	0
15							
16		Total Natural Gas Production Plant	830,133	797,655		797,655	0 797,655
17							
18		<u>Storage Plant</u>					0
19	350.10	Land	261,127	0		0	0
20	350.20	Rights of Way	4,682	4,393		4,393	4,393
21	351.20	Compression Station Equipment	121,774	2,911,632		2,911,632	2,911,632
22	351.30	Meas. & Reg. Sta. Structures	23,138	3,357		3,357	3,357
23	351.40	Other Structures	144,554	20,921		20,921	20,921
24	352.01	Well Construction	2,172,800	433,238		433,238	433,238
25	352.20	Well Equipment	579,991	114,037		114,037	114,037
26	352.10	Leaseholds	178,530	24,467		24,467	24,467
27	352.11	Storage Rights	54,614	7,689		7,689	7,689
28	353.10	Field Lines	261,841	31,068		31,068	31,068
29	353.20	Tributary Lines	228,934	35,093		35,093	35,093
30	354.00	Compressor Station Equipment	470,685	85,758		85,758	85,758
31	355.00	Meas & Reg. Equipment	288,851	52,423		52,423	52,423
32	356.00	Purification Equipment	239,930	39,702		39,702	39,702
33							
34		Total Storage Plant	5,031,452	3,763,778		3,763,778	0 3,763,778

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization -- Division 09 Western Only
13 Month Avg. - Forecasted Period ended December 31, 2000

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Witness:

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: ___X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
<u>Transmission Plant</u>							
1	365.10	Land	26,951	0		0	0
2	365.20	Rights of Way	403,419	289,097		289,097	289,097
3	366.20	Structures & Improvements	32,921	1,516		1,516	1,516
4	366.30	Other Structures	69,172	1,324,681		1,324,681	1,324,681
5	367.00	Mains	19,441,293	13,586,443		13,586,443	13,586,443
6	369.10	Meas. & Reg. Equipment	2,995,622	331,313		331,313	331,313
7							
8		Total Production Plant - LPG	22,969,379	15,533,051		15,533,051	0 15,533,051
9							
<u>Distribution Plant</u>							
11	374.10	Land Town Border	61,710	0		0	0
12	374.30	Land Other	2,784	0		0	0
13	374.20	Right of Way	44,872	12,317		12,317	12,317
14	375.10	Structures & Improvements T.B.	106,376	13,022		13,022	13,022
15	375.02	Structures & Improvements Other	0	0		0	0
16	375.03	Improvements	7,518	954		954	954
17	375.20	Land Rights	46,591	6,206		6,206	6,206
18	376.00	Mains	75,047,099	34,602,731		34,602,731	34,602,731
19	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728		26,721,728	26,721,728
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913		257,913	257,913
21	380.00	Services	45,854,769	7,084,263		7,084,263	7,084,263
22	381.00	meters	19,396,585	2,330,721		2,330,721	2,330,721
23	381.02	V & P Gauges	109,524	17,608		17,608	17,608
24	382.00	Meter Installations	14,560,567	1,867,504		1,867,504	1,867,504
25	383.00	Regulators Service	3,733,713	414,396		414,396	414,396
26	383.02	Regulators Relief	481,545	72,023		72,023	72,023
27	384.00	House Reg. Installations	166,402	23,786		23,786	23,786
28	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835		423,835	423,835
29							
30		Distribution Plant	167,112,395	73,849,009		73,849,009	0 73,849,009

Western Kentucky Gas Company
Case No. 99-070
Accumulated Depreciation & Amortization -- Division 09 Western Only
13 Month Avg. - Forecasted Period ended December 31, 2000

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Witness:

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): wp B-2; wp B-3.1

Line No.	Acct. No.	Account Title	Forecasted	Reserve Balances			Adjusted Jurisdiction
			Total Company Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Jurisdictional Total (G)	
<u>General Plant</u>							
1	389.10	Land	44,728	0		0	0
2	390.02	Structures & Improvements	316,621	120,824		120,824	120,824
3	390.03	Improvements	64,111	5,253		5,253	5,253
4	390.04	Air Conditioning Equipment	9,771	3,299		3,299	3,299
5	390.05	Total Energy	0	0		0	0
6	390.09	Improvement to leased Premises	1,405,875	754,040		754,040	754,040
7	391.00	General Office Equipment	1,863,619	654,329		654,329	654,329
8	391.83	Office Furn - Copiers & Typewriters	200,479	68,014		68,014	68,014
9	392.00	Transportation Equipment	6,044,074	3,842,417		3,842,417	3,842,417
10	382.02	Trailers	165,970	130,288		130,288	130,288
11	393.00	Stores Equipment	0	0		0	0
12	394.77	Tools & Work Equipment	3,075,574	1,589,884		1,589,884	1,589,884
13	396.93	Ditchers	853,615	687,611		687,611	687,611
14	396.94	Backhoes	706,023	514,289		514,289	514,289
15	396.95	Welders	92,413	56,167		56,167	56,167
16	397.00	Communication Equipment - Phones	1,146,736	648,781		648,781	648,781
17	397.20	Communication Equip. - Fixed Radios	28,653	7,723		7,723	7,723
18	397.21	Communication Equipment - Mobile Radios	68,220	25,065		25,065	25,065
19	397.22	Communication Equip. - Telemetering	114,695	37,360		37,360	37,360
20	398.00	Miscellaneous Equipment	37,073	26,405		26,405	26,405
21	399.00	Other Tangible Property	0	0		0	0
22	399.84	Other Tangible Property - CPU	0	0		0	0
23	399.85	Other Tangible Property - MF Hardware	397,278	414,795		414,795	414,795
24	399.86	Other Tangible Property - PC Hardware	2,828,889	1,019,666		1,019,666	1,019,666
25	399.87	Other Tang. Property - P.C. Software	347,884	253,136		253,136	253,136
26	399.88	Other Tang. Property - Application Software	12,066,522	1,457,244		1,457,244	1,457,244
27	399.89	Other Tang. Property - System Software	0	0		0	0
28	39x.xx1	Server Hardware	695,971	120,493		120,493	120,493
29	39x.xx2	Server Software	228,311	39,527		39,527	39,527
30	39x.xx3	Network Cost	332,234	57,519		57,519	57,519
31	39x.xx4	Start Up Cost	5,696,831	574,931		574,931	574,931
32	999.00	Cushion Gas	1,694,833	0		0	0
33							
34		Total General Plant	40,527,001	13,109,059		13,109,059	0 13,109,059
35							
36		Total Plant	236,598,542	107,172,403		107,172,403	0 107,172,403

Western Kentucky Gas Company

Case No. 99-070

Accumulated Depreciation & Amortization -- Division 02 General Office

13 Month Avg. - Forecasted Period ended December 31, 2000

Data: ___ Base Period X Forecasted Period

Type of Filing: X Original ___ Updated ___ Revised

Workpaper Reference No(s): wp B-2; wp B-3.1

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Schedule B-3.1

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Witness:

Line No.	Acct. No.	Account Titles	Forecasted		Reserve Balances			Adjusted
			Total Company Investment	Total Company	Jurisdiction Percent	Jurisdictional Total	Adjustments	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
					100%			
		<u>General Plant</u>						
1	389.10	Land	0	0		0		0
2	390.02	Structures & Improvements	0	0		0		0
3	390.03	Improvements	0	0		0		0
4	390.04	Air Conditioning Equipment	0	0		0		0
5	390.05	Total Energy	0	0		0		0
6	390.09	Improvement to leased Premises	6,597,228	2,085,844		2,085,844		2,085,844
7	391.00	General Office Equipment	4,124,218	1,736,065		1,736,065		1,736,065
8	391.82	General Office Equipment	101,447	90,929		90,929		90,929
8	391.83	Office Furn - Copiers & Typewriters	1,228,685	989,725		989,725		989,725
9	392.00	Transportation Equipment	59,649	54,483		54,483		54,483
10	382.02	Trailers	0	0		0		0
11	392.00	Stores Equipment	0	0		0		0
12	394.77	Tools & Work Equipment	42,113	46,099		46,099		46,099
13	396.93	Ditchers	0	0		0		0
14	396.94	Backhoes	0	0		0		0
15	396.95	Welders	0	0		0		0
16	397.00	Communication Equipment - Phones	880,367	724,283		724,283		724,283
17	397.20	Communication Equip. - Fixed Radios	0	0		0		0
18	397.21	Communication Equipment - Mobile Radios	0	0		0		0
19	397.22	Communication Equip. - Telemetering	0	0		0		0
20	398.00	Miscellaneous Equipment	699,761	218,337		218,337		218,337
21	399.00	Other Tangible Property	66,405	22,957		22,957		22,957
22	399.84	Other Tangible Property - CPU	1,179,732	1,142,115		1,142,115		1,142,115
23	399.85	Other Tangible Property - MF Hardware	1,262,032	529,985		529,985		529,985
24	399.86	Other Tangible Property - PC Hardware	4,340,125	3,286,529		3,286,529		3,286,529
25	399.87	Other Tang. Property - P.C. Software	1,189,741	1,079,076		1,079,076		1,079,076
26	399.88	Other Tang. Property - Application Software	49,300,401	13,116,484		13,116,484		13,116,484
27	399.89	Other Tang. Property - System Software	3,016,886	3,324,217		3,324,217		3,324,217
28								
29		Total General Plant	<u>74,088,789</u>	<u>28,447,128</u>		<u>28,447,128</u>	<u>0</u>	<u>28,447,128</u>

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Base Period Ended September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

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Schedule B-3.2
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Witness:

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average		12 Month	
(A)	(B)	(C)	Investment (D)	Reserve (E)	Expense (F)	(G)
1		<u>Intangible Plant</u>				
2	301.00	Organization	8,330	0	0	Amort
3	302.00	Franchises & Consents	119,853	119,853	0	Amort
4						
5		Total Intangible Plant	128,182	119,853	0	
6						
7		<u>Natural Gas Production Plant</u>				
8	325.20	Producing Leaseholds	2,353	0	0	0.00%
9	325.40	Rights of Ways	6,069	6,069	0	0.00%
10	331.00	Production Gas Wells Equipment	3,492	3,519	51	1.53%
11	332.10	Field Lines	47,163	47,505	648	1.44%
12	332.20	Tributary Lines	528,218	532,054	7,260	1.44%
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963	2,917	1.54%
14	336.00	Purification Equipment	44,369	0	0	0.00%
15						
16		Total Natural Gas Production Plant	830,133	789,110	10,877	
17						
18		<u>Storage Plant</u>				
19	350.10	Land	261,127	0	0	0.00%
20	350.20	Rights of Way	4,682	4,340	41	0.92%
21	351.20	Compression Station Equipment	121,402	2,946,388	3,314	2.86%
22	351.30	Meas. & Reg. Sta. Structures	23,138	2,516	632	2.86%
23	351.40	Other Structures	144,554	15,666	3,946	2.86%
24	352.01	Well Construction	2,180,995	303,612	101,174	4.86%
25	352.20	Well Equipment	547,827	80,656	25,413	4.86%
26	352.10	Leaseholds	178,530	19,308	4,993	2.93%
27	352.11	Storage Rights	54,614	5,690	1,527	2.93%
28	353.10	Field Lines	190,173	22,517	6,517	3.59%
29	353.20	Tributary Lines	212,186	26,316	7,271	3.59%
30	354.00	Compressor Station Equipment	470,685	63,687	18,779	4.18%
31	355.00	Meas & Reg. Equipment	288,851	38,474	11,139	4.04%
32	356.00	Purification Equipment	239,930	29,659	8,611	3.76%
33						
34			4,918,694	3,558,829	193,356	

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Base Period Ended September 30, 1999

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Schedule B-3.2
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Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 month average		12 Month	
			Investment (D)	Reserve (E)	Expense (F)	
<u>Transmission Plant</u>						
1	365.10	Land	26,951	0	0	0.00%
2	365.20	Rights of Way	403,419	284,518	3,543	0.92%
3	366.20	Structures & Improvements	23,859	894	355	1.56%
4	366.30	Other Structures	69,172	1,334,930	1,030	1.56%
5	367.00	Mains	19,310,530	13,117,029	447,895	2.43%
6	369.10	Meas. & Reg. Equipment	2,962,806	217,638	78,901	2.79%
7						
8		Total Production Plant - LPG	22,796,738	14,955,009	531,724	
9						
<u>Distribution Plant</u>						
11	374.10	Land Town Border	61,836	0	0	0.00%
12	374.30	Land Other	2,784	0	0	0.00%
13	374.20	Right of Way	44,872	11,655	364	0.85%
14	375.10	Structures & Improvements T.B.	106,376	9,752	2,782	2.74%
15	375.02	Structures & Improvements Other	0	0	0	2.74%
16	375.03	Improvements	7,518	691	197	2.74%
17	375.20	Land Rights	46,591	4,581	1,219	2.74%
18	376.00	Mains	69,803,621	31,939,428	2,331,964	3.50%
19	375.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382	62,536	3.33%
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877	54,572	3.38%
21	380.00	Services	42,077,687	4,253,374	1,405,710	3.50%
22	381.00	meters	18,132,215	1,589,866	560,753	3.24%
23	381.02	V & P Gauges	109,524	12,515	3,387	3.24%
24	382.00	Meter Installations	13,621,909	1,164,097	508,383	3.91%
25	383.00	Regulators Service	3,477,781	257,546	103,902	3.13%
26	383.02	Regulators Relief	481,545	51,282	14,387	3.13%
27	384.00	House Reg. Installations	160,998	16,511	4,610	3.00%
28	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542	96,679	3.41%
29						
30			154,764,573	66,921,098	5,151,445	

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Base Period Ended September 30, 1999

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Schedule B-3.2

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction			Annual Accrual Rate
			13 month average		12 Month	
(A)	(B)	(C)	Investment (D)	Reserve (E)	Expense (F)	(G)
		<u>General Plant</u>				
1	389.10	Land	44,728	0	0	0.00%
2	390.02	Structures & Improvements	244,220	112,898	4,942	2.12%
3	390.03	Improvements	64,111	3,471	1,297	2.12%
4	390.04	Air Conditioning Equipment	9,771	2,913	361	3.87%
5	390.05	Total Energy	0	0	0	0.00%
6	390.09	Improvement to leased Premises	2,389,182	889,207	65,948	5.00%
7	391.00	General Office Equipment	2,296,800	787,544	63,055	3.87%
8	391.82	General Office Equipment	15,691	12,847	0	0.00%
9	391.83	Office Furn - Copiers & Typewriters	389,359	214,578	7,406	3.87%
10	392.00	Transportation Equipment	6,048,032	3,159,423	510,694	8.86%
11	392.20	Trailers	165,970	112,083	14,036	8.86%
12	393.00	n/a	0	0	0	0.00%
13	394.77	Tools & Work Equipment	3,071,424	1,445,041	130,768	4.47%
14	396.93	Ditchers	845,786	652,979	36,086	4.47%
15	396.94	Backhoes	706,023	476,650	30,123	4.47%
16	396.95	Welders	92,413	51,264	3,943	4.47%
17	397.00	Communication Equipment - Phones	1,032,385	675,315	60,419	7.05%
18	397.20	Communication Equip. - Fixed Radios	21,697	5,801	1,460	7.05%
19	397.21	Communication Equipment - Mobile Radios	60,768	19,982	4,089	7.05%
20	397.22	Communication Equip. - Telemetering	114,695	28,390	7,718	7.05%
21	398.00	Miscellaneous Equipment	145,042	49,963	4,278	12.09%
22	399.00	Other Tangible Property	10,271	62,799	0	0.00%
23	399.84	Other Tangible Property - CPU	182,472	128,503	0	0.00%
24	399.85	Other Tangible Property - MF Hardware	596,748	431,198	38,481	10.04%
25	399.86	Other Tangible Property - PC Hardware	2,194,113	849,768	307,819	20.60%
26	399.87	Other Tang. Property - P.C. Software	410,794	311,859	47,674	20.60%
27	399.88	Other Tang. Property - Application Software	9,044,627	1,795,928	405,562	8.22%
28	399.89	Other Tang. Property - System Software	466,628	404,490	0	0.00%
29	39x.xx1	Server Hardware	321,217	12,358	43,813	14.29%
30	39x.xx2	Server Software	105,374	4,054	14,373	14.29%
31	39x.xx3	Network Cost	153,339	5,899	20,915	14.29%
32	39x.xx4	Start Up Cost	2,629,307	58,967	209,056	8.33%
33	999.00	Cushion Gas	1,694,833	0	0	0.00%
34						
35		Total General Plant	35,567,821	12,766,173	2,034,315	
36						
37		Total Plant	219,006,142	99,110,071	7,921,717	

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Forecasted Period ended December 31, 2000

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Witness:

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 Month Avg.		12 Month	
			Investment (D)	Reserve (E)	Expense (F)	
1		<u>Intangible Plant</u>				
2	301.00	Organization	8,330	0	0	Amort
3	302.00	Franchises & Consents	119,853	119,853	0	Amort
4						
5		Total Intangible Plant	128,182	119,853	0	
6						
7		<u>Natural Gas Production Plant</u>				
8	325.20	Producing Leaseholds	2,353	0	0	0.00%
9	325.40	Rights of Ways	6,069	6,069	0	0.00%
10	331.00	Production Gas Wells Equipment	3,492	3,559	0	0.00%
11	332.10	Field Lines	47,163	48,012	0	0.00%
12	332.20	Tributary Lines	528,218	537,726	0	0.00%
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289	0	0.00%
14	336.00	Purification Equipment	44,369	0	0	0.00%
15						
16		Total Natural Gas Production Plant	830,133	797,655	0	
17						
18		<u>Storage Plant</u>				
19	350.10	Land	261,127	0	0	0.00%
20	350.20	Rights of Way	4,682	4,393	41	0.92%
21	351.20	Compression Station Equipment	121,774	2,911,632	2,243	1.93%
22	351.30	Meas. & Reg. Sta. Structures	23,138	3,357	426	1.93%
23	351.40	Other Structures	144,554	20,921	2,663	1.93%
24	352.01	Well Construction	2,172,800	433,238	56,204	2.71%
25	352.20	Well Equipment	579,991	114,037	15,003	2.71%
26	352.10	Leaseholds	178,530	24,467	511	0.30%
27	352.11	Storage Rights	54,614	7,689	954	1.83%
28	353.10	Field Lines	261,841	31,068	3,374	1.35%
29	353.20	Tributary Lines	228,934	35,093	2,950	1.35%
30	354.00	Compressor Station Equipment	470,685	85,758	6,784	1.51%
31	355.00	Meas & Reg. Equipment	288,851	52,423	5,680	2.06%
32	356.00	Purification Equipment	239,930	39,702	2,977	1.30%
33						
34		Total Storage Plant	5,031,452	3,763,778	99,810	

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Forecasted Period ended December 31, 2000

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Schedule B-3.2
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Witness:

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: ___X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction			Annual Accrual Rate (G)
			13 Month Avg.		12 Month	
			Investment (D)	Reserve (E)	Expense (F)	
<u>Transmission Plant</u>						
1	365.10	Land	26,951	0	0	0.00%
2	365.20	Rights of Way	403,419	289,097	3,427	0.89%
3	366.20	Structures & Improvements	32,921	1,516	437	1.39%
4	366.30	Other Structures	69,172	1,324,681	918	1.39%
5	367.00	Mains	19,441,293	13,586,443	235,670	1.27%
6	369.10	Meas. & Reg. Equipment	2,995,622	331,313	65,193	2.28%
7						
8		Total Production Plant - LPG	22,969,379	15,533,051	305,644	
9						
<u>Distribution Plant</u>						
11	374.10	Land Town Border	61,710	0	0	0.00%
12	374.30	Land Other	2,784	0	0	0.00%
13	374.20	Right of Way	44,872	12,317	720	1.68%
14	375.10	Structures & Improvements T.B.	106,376	13,022	1,980	1.95%
15	375.02	Structures & Improvements Other	0	0	0	1.95%
16	375.03	Improvements	7,518	954	140	1.95%
17	375.20	Land Rights	46,591	6,206	867	1.95%
18	376.00	Mains	75,047,099	34,602,731	1,712,016	2.39%
19	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728	56,175	2.49%
20	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913	47,030	2.57%
21	380.00	Services	45,854,769	7,084,263	3,002,511	6.86%
22	381.00	meters	19,396,585	2,330,721	620,220	3.35%
23	381.02	V & P Gauges	109,524	17,608	3,502	3.35%
24	382.00	Meter Installations	14,560,567	1,867,504	425,281	3.06%
25	383.00	Regulators Service	3,733,713	414,396	101,569	2.85%
26	383.02	Regulators Relief	481,545	72,023	13,100	2.85%
27	384.00	House Reg. Installations	166,402	23,786	5,353	3.37%
28	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835	83,688	2.73%
29						
30		Distribution Plant	167,112,395	73,849,009	6,074,149	

Western Kentucky Gas Company
Case No. 99-070
Jurisdictional Depreciation Expense, Accum. Reserve & Accrual Rates by Account
Forecasted Period ended December 31, 2000

FR 10(10)(b)3.2
Schedule B-3.2
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Witness:

Data: ___ Base Period ___X_ Forecasted Period
Type of Filing: ___X_ Original ___ Updated ___ Revised
Workpaper Reference No(s): Sched. B-3 & wp B-3.2

Line No. (A)	Acct. No. (B)	Account Titles (C)	Total Company Adjusted Jurisdiction		Annual Accrual Rate (G)
			13 Month Avg. Investment (D)	12 Month Reserve Expense (E)	
1		<u>General Plant</u>			
2	389.10	Land	44,728	0	0
3	390.02	Structures & Improvements	316,621	120,824	6,407
4	390.03	Improvements	64,111	5,253	1,297
5	390.04	Air Conditioning Equipment	9,771	3,299	198
6	390.05	Total Energy	0	0	0
7	390.09	Improvement to leased Premises	2,504,775	1,101,479	67,095
8	391.00	General Office Equipment	2,550,590	943,506	125,407
9	391.82	General Office Equipment	16,898	15,146	
10	391.83	Office Furn - Copiers & Typewriters	405,141	232,872	13,491
11	392.00	Transportation Equipment	6,054,009	3,851,492	514,601
12	382.02	Trailers	165,970	130,288	14,131
13	393.00	Stores Equipment	0	0	0
14	394.77	Tools & Work Equipment	3,082,589	1,597,562	96,289
15	396.93	Ditchers	853,615	687,611	22,732
16	396.94	Backhoes	706,023	514,289	18,802
17	396.95	Welders	92,413	56,167	2,461
18	397.00	Communication Equipment - Phones	1,293,379	769,425	57,027
19	397.20	Communication Equip. - Fixed Radios	28,653	7,723	1,425
20	397.21	Communication Equipment - Mobile Radios	68,220	25,065	3,393
21	397.22	Communication Equip. - Telemetering	114,695	37,360	5,704
22	398.00	Miscellaneous Equipment	153,632	62,773	3,871
23	399.00	Other Tangible Property	11,061	3,824	0
24	399.84	Other Tangible Property - CPU	196,508	190,242	0
25	399.85	Other Tangible Property - MF Hardware	607,494	503,075	4,512
26	399.86	Other Tangible Property - PC Hardware	3,551,824	1,567,103	499,802
27	399.87	Other Tang. Property - P.C. Software	546,060	432,877	52,631
28	399.88	Other Tang. Property - Application Software	20,278,490	3,642,057	1,439,687
29	399.89	Other Tang. Property - System Software	502,523	553,715	0
30	39x.xx1	Server Hardware	695,971	120,493	94,929
31	39x.xx2	Server Software	228,311	39,527	31,141
32	39x.xx3	Network Cost	332,234	57,519	45,316
33	39x.xx4	Start Up Cost	5,696,831	574,931	452,954
34	999.00	Cushion Gas	1,694,833	0	0
35					
36		Total General Plant	52,867,971	17,847,497	3,575,303
37					
38		Total Plant	248,939,511	111,910,842	10,054,907

Western Kentucky Gas Company

Case No. 99-070

Allowance For Working Capital

For the Base Period ended September 30, 1999

FR 10(10)(b)4
Schedule B-4
Sheet 1 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

Line No.	Working Capital Component	Description of Methodology used to Determine Jurisdictional Requirement	Schedule Reference No.	Total		Jurisdictional Amount
				Company	Percent	
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	3,001,150	100.00%	3,001,150
2	Material & Supplies	13 Month Average Balance	B-4.1	1,270,115		1,270,115
3	Gas Stored Underground	13 Month Average Balance	B-4.1	7,174,085		7,174,085
4	Prepayments	13 Month Average Balance	B-4.1	440,482		440,482
5	Total Working Capital Requirements			<u>11,885,832</u>		<u>11,885,832</u>

Western Kentucky Gas Company

Case No. 99-070

Allowance For Working Capital

For the Forecasted Period December 31, 2000

FR 10(10)(b)4
Schedule B-4
Sheet 2 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

Line No.	Working Capital Component	Description of Methodology USED to Determine Jurisdictional Requirement	Workpaper Reference No.	Total Company		Jurisdictional Amount
				Company	Percent	
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	3,322,908	100.00%	3,322,908
2	Material & Supplies	13 Month Average Balance	B-4.1	1,356,796		1,356,796
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,964,955		6,964,955
4	Prepayments	13 Month Average Balance	B-4.1	460,653		460,653
5	Total Working Capital Requirements			<u>12,105,312</u>		<u>12,105,312</u>

Western Kentucky Gas Company
Case No. 99-070

Working Capital Components

for the Base Period ended September 30, 1999

FR 10(10)(b)4.1
Schedule B-4.1
Sheet 1 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): wp B-4.1

Line No. Description	13 Month Average For Period			Base Period End Balance		
	Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
1 Material & Supplies	1,270,115	100.00%	1,270,115	1,297,129	100.00%	1,297,129
2 Gas Stored Underground	7,174,085	100.00%	7,174,085	11,778,000	100.00%	11,778,000
3 Prepayments	440,482	100.00%	440,482	349,225	100.00%	349,225
4 Total Other Working Capital Allowances	8,884,682		8,884,682	13,424,354		13,424,354
	\$		\$	\$		\$

Western Kentucky Gas Company

Case No. 99-070

Working Capital Components

for the Forecasted Test Period ended December 31, 2000

FR 10(10)(b)4.1
Schedule B-4.1
Sheet 2 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): wp B-4.1

Line No.	Description	13 Month Average For Period			Forecasted Test Period Ending Balance		
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
		\$		\$		\$	
1	Material & Supplies	1,356,796	100.00%	1,356,796	1,335,977	100.00%	1,335,977
2	Gas Stored Underground	6,964,955	100.00%	6,964,955	9,564,000	100.00%	9,564,000
3	Prepayments	460,653	100.00%	460,653	474,531	100.00%	474,531
4	Total Other Working Capital Allowances	8,782,404		8,782,404	11,374,508		11,374,508

Western Kentucky Gas Company
Case No. 99-070
Cash Working Capital Components - 1 / 8 O&M Expenses
For the Base Period September 30, 1999

FR 10(10)(b)4.2
Schedule B-4.2
Sheet 1 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. C-2

Line No.	Description	Total Company	1 / 8 Method Percent	Jurisdictional Amount
		(1)	(2)	(3)
1	Cash Working Capital			
2				
3	Production O&M Expense	15,331	12.50%	1,916
4				
5	Storage O&M Expense	254,117	12.50%	31,765
6				
7	Transmission O&M Expense	388,586	12.50%	48,573
8				
9	Distribution O&M Expense	9,968,453	12.50%	1,246,057
10				
11	Customer Accting. & Collection	1,792,828	12.50%	224,104
12				
13	Customer Service & Information	1,116,448	12.50%	139,556
14				
15	Sales Expense	61,832	12.50%	7,729
16				
17	Admin. & General Expense	10,411,602	12.50%	1,301,450
18				
19	Total O & M Expenses	24,009,197		3,001,150

Western Kentucky Gas Company
Case No. 99-070
Cash Working Capital Components - 1 / 8 O&M Expenses
For the Forecasted Period December 31, 2000

FR 10(10)(b)4.2
Schedule B-4.2
Sheet 2 of 2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. C-2

Line No.	Description	Total Company Amount (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2				
3	Production O&M Expense	20,214	12.50%	2,527
4				
5	Storage O&M Expense	369,692	12.50%	46,211
6				
7	Transmission O&M Expense	426,338	12.50%	53,292
8				
9	Distribution O&M Expense	10,902,783	12.50%	1,362,848
10				
11	Customer Accting. & Collection	1,723,618	12.50%	215,452
12				
13	Customer Service & Information	775,187	12.50%	96,898
14				
15	Sales Expense	34,534	12.50%	4,317
16				
17	Admin. & General Expense	12,330,896	12.50%	1,541,362
18				
19	Total O & M Expenses	26,583,262		3,322,908

Western Kentucky Gas Company
Case No. 99-070
Deferred Credits and Accumulated Deferred Income Taxes
as of September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): G/L; Budget; wp "factors"

FR 10(10)(b)5
Schd. B-5
Sheet 1 of 2

Line No.	Sub Acct	Period End Tot Company WKG	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 09					
1	Account 252 - Customer Advances For Construction	<u>(5,892,301)</u>	100.00%	<u>(5,892,301)</u>	<u>(5,746,401)</u>
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
2	0101 Accum Depr - Fed	(10,883,104)		(10,883,104)	(10,332,191)
3	0102 Plant - Other - Fed	4,705,079		4,705,079	4,466,903
4	0103 Other - Fed	(3,232,437)		(3,232,437)	(3,068,805)
5	Total Account 282	<u>(9,410,462)</u>		<u>(9,410,462)</u>	<u>(8,934,092)</u>
<u>Account 283 - Deferred Income Taxes - Other</u>					
6	0000 Other	(1,855,325)		(1,855,325)	(1,761,407)
		0		0	0
7	Total Account 283	<u>(1,855,325)</u>		<u>(1,855,325)</u>	<u>(1,761,407)</u>
8	Total Accumulated Deferred Taxes	<u>(11,265,787)</u>		<u>(11,265,787)</u>	<u>(10,695,499)</u>
Line No.		Period End Gen. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 02					
9	Account 252 - Customer Advances For Construction	<u>0</u>	16.66%	<u>0</u>	<u>0</u>
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
10	0101 Accum Depr - Fed	2,010,462		334,883	317,931
11	0102 Plant - Other - Fed	(9,672,729)		(1,611,186)	(1,529,627)
12	0103 Other - Fed	5,262,280		876,538	793,386
13	Total Account 282	<u>(2,399,987)</u>		<u>(399,766)</u>	<u>(418,311)</u>
<u>Account 283 - Deferred Income Taxes - Other</u>					
14	0000 Other	(380,630)		(63,402)	(59,850)
		0		0	0
15	Total Account 283	<u>(380,630)</u>		<u>(63,402)</u>	<u>(59,850)</u>
16	Total Accumulated Deferred Taxes	<u>(2,780,617)</u>		<u>(463,167)</u>	<u>(478,161)</u>
17	Total Deferred Income Taxes - Jurisdictional (line 8 + 16)			<u>(11,728,954)</u>	<u>(11,173,660)</u>

Western Kentucky Gas Company
Case No. 99-070
Deferred Credits and Accumulated Deferred Income Taxes
as of December 31, 2000

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): G/L; Budget; wp "factors"

FR 10(10)(b)5
Sched. B-5
Sheet 2 of 2

Line No.	Sub Acct	Period End Tot Company WKG	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 09					
1	15560	Account 252 - Customer Advances For Construction	(6,219,429)	100.00%	(6,219,429) (6,120,429)
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
2	0101	Accum Depr - Fed	(12,171,102)		(12,171,102) (11,619,102)
			0		
3	0102	Plant - Other - Fed	5,265,079		5,265,079 5,025,079
			0		
4	0103	Other - Fed	(3,624,435)		(3,624,435) (3,456,435)
			0		
5		Total Account 282	<u>(10,530,458)</u>		<u>(10,530,458) (10,050,458)</u>
<u>Account 283 - Deferred Income Taxes - Other</u>					
6	0000	Other	(2,079,325)		(2,079,325) (1,983,325)
			0		0 0
7		Total Account 283	<u>(2,079,325)</u>		<u>(2,079,325) (1,983,325)</u>
8		Total Accumulated Deferred Taxes	<u>(12,609,783)</u>		<u>(12,609,783) (12,033,783)</u>

Line No.	Sub Acct	Period End Gen. Office	Jurisdictional Percent	Jurisdictional Period ending Balance	Jurisdictional 13-Month Average
DIVISION 02					
9	15560	Account 252 - Customer Advances For Construction	0	16.66%	0 0
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
10	0101	Accum Depr - Fed	2,248,462		374,526 357,536
			0		
11	0102	Plant - Other - Fed	(10,823,729)		(1,802,909) (1,720,918)
			0		
12	0103	Other - Fed	5,892,280		981,477 936,503
			0		
13		Total Account 282	<u>(2,682,987)</u>		<u>(446,905) (426,878)</u>
<u>Account 283 - Deferred Income Taxes - Other</u>					
14	0000	Other	(436,630)		(72,729) (68,732)
			0		0 0
15		Total Account 283	<u>(436,630)</u>		<u>(72,729) (68,732)</u>
16		Total Accumulated Deferred Taxes	<u>(3,119,617)</u>		<u>(519,635) (495,610)</u>
17		Total Deferred Income Taxes - Jurisdictional			<u>(13,129,418) (12,529,393)</u>



80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(c)

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules which provide breakdowns by major account group and by individual account.

Response:

See attached schedules for operating income summaries between base and forecasted periods.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(c) SCHEDULE C

Operating Income Summary

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	10	Operating Revenue and Expenses by NARUC Account
C-2.2	4	Monthly Jurisdictional Operating Income by NARUC Account

Western Kentucky Gas Company
Case No. 99-070
Operating Income Summary
For the Twelve Months ended December 31, 2000

FR 10(10)(c)1
Schedule C-1
Sheet 1 of 1
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. A; Sched. B-1; Sched. C-2; Sched. E; Sched. H

Line No.	Description	Forecasted		Forecasted	
		Return at Current Rates	Proposed Increase	Return at Proposed Rates	Proposed Rates
		\$		\$	
1	Operating Revenue	120,503,329	14,127,666	134,630,995	
2	Operating Expenses				
3	Purchased Gas Cost	77,522,158	0	77,522,158	
4	Other O & M Expenses	26,583,262	78,256	26,661,517	
5	Depreciation Expense	10,054,907	0	10,054,907	
6	Taxes Other than Income	1,952,000	0	1,952,000	
7					
8	State & Federal Income Taxes	(239,551)	5,670,693	5,431,142	
9	Total Operating Expenses	<u>115,872,775</u>	<u>5,748,949</u>	<u>121,621,724</u>	
10	Operating Income	<u>4,630,554</u>	<u>8,378,717</u>	<u>13,009,271</u>	
11	Rate Base	130,484,159		130,484,159	
12	Rate of Return	<u>3.55%</u>		<u>9.97%</u>	

Western Kentucky Gas Company
Case No. 99-070

Adjusted Operating Income Statement

For the Twelve Months ended September 30, 1999
For the Twelve Months ended December 31, 2000

FR 10(10)(c)2
Schedule C-2
Sheet 1 of 1
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. C-2.1

Line No.	Major Group Classification	Base Year			Forecasted			Test Year			
		Revenue & Expenses	Utility budget Adjustments	Sched Ref.	Revenue & Expenses	SSU Billing* Adjustments	Sched Ref.	Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	
1	Operating Revenue	\$ 104,754,479	\$ 15,748,850	D-1	\$ 120,503,329	\$ 0		\$ 120,503,329	\$ 0		\$ 120,503,329
2	Operating Expenses										
3	Purchased Gas Cost	62,724,104	14,798,055	D-1	77,522,158	0		77,522,158	0		77,522,158
4	Production O&M Expense	15,331	4,883	D-1	20,214	0		20,214	0		20,214
5	Storage O&M Expense	254,117	115,574	D-1	369,692	0		369,692	0		369,692
6	Transmission O&M Expense	388,586	37,752	D-1	426,338	0		426,338	0		426,338
7	Distribution O&M Expense	9,968,453	1,084,303	D-1	10,906,463	(146,292)	*	10,906,463	(3,680)	F-2.2	10,902,783
8	Customer Accting. & Collection	1,792,828	139,012	D-1	1,723,618	(208,222)	*	1,723,618	0		1,723,618
9	Customer Service & Information	1,116,448	(305,926)	D-1	809,334	(1,188)	*	809,334	(34,147)	F-3	775,187
10	Sales Expense	61,832	(2,790)	D-1	58,692	(350)	*	58,692	(24,158)	F-3	34,534
11	Admin. & General Expense	10,411,602	740,465	D-1	11,558,905	406,837	*	11,558,905	771,992	F-2.3**	12,330,896
12	Depreciation Expense	8,104,641	1,704,359	D-1	9,809,000	0		9,809,000	245,907	B-3.2	10,054,907
13	Taxes - Other	2,227,173	(275,173)	D-1	1,952,000	0		1,952,000	0		1,952,000
14	Income Taxes	1,667,114	(1,323,114)		344,000	0		344,000	(583,551)	E	(239,551)
15											
16											
17											
18	Total Operating Expenses	98,732,229	16,717,400		115,500,413	50,785		115,500,413	372,362		115,872,775
19											
20	Net Operating Income	<u>6,022,250</u>	<u>(968,549)</u>		<u>5,002,915</u>	<u>(50,785)</u>		<u>5,002,915</u>	<u>(372,362)</u>		<u>4,630,554</u>

* Refer to FR 10(9)(u) for a discussion of the Shared Services (SSU) allocation and change from Base Period to Test Period.

** Refer to the testimony of Mr. Donald P Burman for a discussion of Pension Expense adjustment.

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Base Period 12 Months ended September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. 1-2; Sched. C-2.2

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 1 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
			\$	%	\$	
1		<u>OPERATING REVENUE</u>				
2		<u>Sales of Gas</u>				
3	480	Residential	54,798,573	100.00	54,798,573	100%
4	480	Commercial	23,125,597	100.00	23,125,597	
5	480	Industrial	10,062,684	100.00	10,062,684	
6	480	Other - Public Authority	5,339,280	100.00	5,339,280	
7	480	Unbilled	2,083,000	100.00	2,083,000	
8		Total Sales of Gas	95,409,134		95,409,134	
9		<u>Other Operating Income</u>				
10		Forfeited Discounts	0	100.00	0	
11	487	Misc. Service Revenues	782,607	100.00	782,607	
12	488	Revenue From Transportation of Gas of Others	8,541,563	100.00	8,541,563	
13	489	Other Gas Revenue	21,175	100.00	21,175	
14	495	Total Other Operating Income	9,345,345	100.00	9,345,345	
15						
16						
17		<u>TOTAL OPERATING REVENUE</u>	<u>104,754,479</u>		<u>104,754,479</u>	
18						
19		<u>OPERATING EXPENSES</u>				
20		<u>Production Expense - Operation</u>				
21	750	Natural Gas Op. Supervision & Engineering	0	100.00	0	
22	756	Ng. Field Meas. & Reg. Station	(57)	100.00	(57)	
23	758	Ng. Well Royalties	0	100.00	0	
24	807	Purchased Gas Expense	15,291	100.00	15,291	
25		Total Production Expense - Operation	15,234		15,234	
26						
27		<u>Production Expense - Maintenance</u>				
28	742	Mfg. Production Maint.	0	100.00	0	
29	766/798	Ng. Field Meas. & Reg. Station	98	100.00	98	
30		Total Production Expense - Maintenance	98		98	

Western Kentucky Gas Company
Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Base Period 12 Months ended September 30, 1999

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 2 of 10

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s), Sched. 1-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Natural Gas Storage Expense - Operation</u>				
2	814	Operation Supervision & Engineering	(10,994)	100.00	(10,994)	100%
3	816	Wells Expense	57,607	100.00	57,607	
4	817	Lines Expense	50,617	100.00	50,617	
5	818	Compressor Station Expense	44,201	100.00	44,201	
6	819	Compressor Station Expense Fuel & Power	14,088	100.00	14,088	
7	820	Measuring & Regulating Station Expense	32,058	100.00	32,058	
8	821	Purification	16,491	100.00	16,491	
9	824	Other	771	100.00	771	
10	825	Storage Well Royalties	27,107	100.00	27,107	
11		Total Nat. Gas Storage Expense - Operation	231,945		231,945	
12		<u>Natural Gas Storage Expense - Maintenance</u>				
13	831	Structure & Improvements	3,291	100.00	3,291	
14	832	Reservoirs & Wells	734	100.00	734	
15	834	Compressor Station Equip.	6,399	100.00	6,399	
16	835	Measuring & Regulating Station Equip.	5,017	100.00	5,017	
17	836	Purification Equipment	5,672	100.00	5,672	
18	841/847	Other Storage Exp. - LNG	1,061	100.00	1,061	
19		Total Nat. Gas Storage Expense - Maintenance	22,172		22,172	
20		<u>Transmission Expense - Operation</u>				
21	850	Operation Supervision & Engineering	33,039	100.00	33,039	
22	856	Mains Expense	240,395	100.00	240,395	
23	857	Measuring & Regulating Station Exp.	86,157	100.00	86,157	
24	859	Other Exp.	1,302	100.00	1,302	
25		Total Transmission Expense - Operation	360,893		360,893	
26		<u>Transmission Expense - Maintenance</u>				
27	862	Structures & Improvements	4,584	100.00	4,584	
28	863	Mains	10,805	100.00	10,805	
29	864	Compressor Station Equipment	(85)	100.00	(85)	
30	865	Measuring & Reg Station Equip.	12,319	100.00	12,319	
31	867	Other Equipment	70	100.00	70	
32		Total Transmission Expense - Maintenance	27,693		27,693	

Western Kentucky Gas Company
Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Base Period 12 Months ended September 30, 1999

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. 1-2; Sched. C-2.2

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 3 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1						
2		<u>Purchased Gas Cost - Operation</u>				
3	803	Natural Gas Purchases	58,363,119	100.00	58,363,119	100%
4	804	Natural Gas City Gate Purchases	4,368,918	100.00	4,368,918	
5	805	Other Gas Purchases / Gas Cost Adjustments	0	100.00	0	
6	806	Exchange Gas	0	100.00	0	
7	808	Gas Withdrawn From Storage	0	100.00	0	
8	809	Gas Delivered to Storage	0	100.00	0	
9	812	Gas Used for Other Utility Operations	(7,933)	100.00	(7,933)	
10		<u>Total Purchased Gas Cost</u>	<u>62,724,104</u>		<u>62,724,104</u>	
11						
12		<u>Distribution Expenses - Operation</u>				
13	870	Supervision and Engineering	2,941,956	100.00	2,941,956	
14	871	Distribution Load Dispatching	284,417	100.00	284,417	
15	872	Compressor Station Labor & Expenses	19	100.00	19	
16	874	Mains & Services	1,891,810	100.00	1,891,810	
17	875	Measuring and Regulating Station Exp. - Gen	104,612	100.00	104,612	
18	876	Measuring and Regulating Station Exp. - Ind.	234,996	100.00	234,996	
19	877	Measuring and Regulating Sta. Exp. - City Gate	197,961	100.00	197,961	
20	878	Meters and House Regulator Expense	1,522,089	100.00	1,522,089	
21	879	Customer Installations Expense	664,515	100.00	664,515	
22	880	Other Expense	52,009	100.00	52,009	
23	881	Rents	1,304,880	100.00	1,304,880	
24		<u>Total Distribution Expenses - Operation</u>	<u>9,199,263</u>		<u>9,199,263</u>	
25						
26		<u>Distribution Expenses - Maintenance</u>				
27	885	Supervision and Engineering	488,551	100.00	488,551	
28	886	Structures and Improvements	8,331	100.00	8,331	
29	887	Mains	45,141	100.00	45,141	
30	889	Measuring and Regulating Station Exp. - Gen	28,455	100.00	28,455	
31	890	Measuring and Regulating Station Exp. - Ind.	43,107	100.00	43,107	
32	891	Measuring and Regulating Sta. Exp. - City Gate	58,721	100.00	58,721	
33	892	Services	28,021	100.00	28,021	
34	893	Meters and House Regulators	30,397	100.00	30,397	
35	894	Other Equipment	38,465	100.00	38,465	
36		<u>Total Distribution Expenses - Maintenance</u>	<u>769,190</u>		<u>769,190</u>	

Western Kentucky Gas Company
Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Base Period 12 Months ended September 30, 1999

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 4 of 10

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. 1-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
		<u>Customer Accounts Expenses - Operation</u>				
1		Supervision	1,779	100.00	1,779	100%
2	901	Meter Reading Expenses	1,043,764	100.00	1,043,764	
3	902	Customer Records & Collections	272,585	100.00	272,585	
4	903	Uncollectible Accounts	474,701	100.00	474,701	
5	904	Miscellaneous Customer Accounts Expenses	0	100.00	0	
6	905	Total Customer Accounts Expense	1,792,828		1,792,828	
7						
8		<u>Customer Service & Information - Operation</u>				
9		Supervision	462,262	100.00	462,262	
10	909	Customer Assistance Expenses	588,374	100.00	588,374	
11	910	Informational and Instructional Advertising Expenses	65,812	100.00	65,812	
12	911	Total Customer Accounts Expenses - Operation	1,116,448		1,116,448	
13						
14						
15		<u>Sales Expense</u>				
16	915	Supervision	12,548	100.00	12,548	
17	916	Demonstrating and Selling Expenses	47,382	100.00	47,382	
18	917	Promotional Advertising Expense	0	100.00	0	
19	918	Miscellaneous Sales Expense	1,902	100.00	1,902	
20		Total Sales Expenses	61,832		61,832	
21						
22		<u>Administrative and General Expenses - Operation</u>				
23		Administrative and General Salaries	0	100.00	0	
24	920	Office Supplies and Expenses	16,212	100.00	16,212	
25	921	Administrative Expense Transferred	9,050,095	100.00	9,050,095	
26	922	Outside Services Employed	79,921	100.00	79,921	
27	923	Property Insurance	20,393	100.00	20,393	
28	924	Injuries and Damages	349,259	100.00	349,259	
29	925	Employee Pensions and Benefits	742,765	100.00	742,765	
30	926	Franchise Requirements	83,557	100.00	83,557	
31	927	Regulatory Commission Expense	6,828	100.00	6,828	
32	928	Institutional/Goodwill Advertising Expenses	20	100.00	20	
33	930.01	Miscellaneous General Expense	62,174	100.00	62,174	
34	930.02	Total Administrative and General Exp. - Operation	10,411,226		10,411,226	

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Base Period 12 Months ended September 30, 1999

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 5 of 10

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): Sched. 1-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted		Allocation Percentage (2) %	Unadjusted Jurisdiction (3) \$	Jurisdictional Method/Description (4)
			Total Utility (1) \$				
1		<u>Administrative and General Expense - Maintenance</u>					
2	932	Maintenance of General Plant	376		100.00	376	100%
3		Total Administrative and Gen. Exp. - Maintenance	376			376	
4							
5		<u>Total Operation and Maintenance Expense</u>	<u>86,733,301</u>		100.00	<u>86,733,301</u>	
6							
7	403-406	Depreciation and Amortization	8,104,641		100.00	8,104,641	
8	408	Taxes Other than Income Taxes	2,227,173		100.00	2,227,173	
9	409	Provision for Federal & State Income Taxes	1,667,114		100.00	1,667,114	
10						0	
11		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>98,732,229</u>		100.00	<u>98,732,229</u>	
12						0	
13		NET OPERATING INCOME	<u>6,022,250</u>		100.00	<u>6,022,250</u>	

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Forecasted Period 12 Months ended December 31, 2000

Date: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. 1-2; Sched. C-2.2

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 6 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
			\$	%	\$	
1		OPERATING REVENUE				
2		<u>Sales of Gas</u>				
3	480	Residential	68,349,045	100.00	68,349,045	100%
4	480	Commercial	27,740,163	100.00	27,740,163	
5	480	Industrial	8,863,126	100.00	8,863,126	
6	480	Other - Public Authority	7,040,639	100.00	7,040,639	
7		Total Sales of Gas	111,992,973		111,992,973	
8						
9		<u>Other Operating Income</u>				
10	487	Forfeited Discounts	0	100.00	0	
11	488	Misc. Service Revenues	745,001	100.00	745,001	
12	489	Revenue From Transportation of Gas of Others	7,755,356	100.00	7,755,356	
13	495	Other Gas Revenue	9,999	100.00	9,999	
14		Total Other Operating Income	8,510,356	100.00	8,510,356	
15						
16		TOTAL OPERATING REVENUE	120,503,329		120,503,329	
17						
18		OPERATING EXPENSES				
19		<u>Production Expense - Operation</u>				
20	750	Natural Gas Op. Supervision & Engineering	0	100.00	0	
21	756	Ng. Field Meas. & Reg. Station	2,555	100.00	2,555	
22	758	Ng. Well Royalties	0	100.00	0	
23	807	Purchased Gas Expense	17,659	100.00	17,659	
24		Total Production Expense - Operation	20,214		20,214	
25						
26		<u>Production Expense - Maintenance</u>				
27	742	Mfg. Production Maint.	0	100.00	0	
28	766	Ng. Field Meas. & Reg. Station	0	100.00	0	
29		Total Production Expense - Maintenance	0		0	

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Forecasted Period 12 Months ended December 31, 2000

FR 10(10)(c)2.1

Schedule C-2.1

Sheet 7 of 10

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s), Sched. 1-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Natural Gas Storage Expense - Operation</u>				
2	814	Operation Supervision & Engineering	14,562	100.00	14,562	100%
3	816	Wells Expense	60,574	100.00	60,574	
4	817	Lines Expense	50,071	100.00	50,071	
5	818	Compressor Station Expense	48,902	100.00	48,902	
6	819	Compressor Station Expense Fuel & Power	19,405	100.00	19,405	
7	820	Measuring & Regulating Station Expense	43,790	100.00	43,790	
8	821	Purification	34,328	100.00	34,328	
9	824	Other	7,708	100.00	7,708	
10	825	Storage Well Royalties	41,589	100.00	41,589	
11		Total Nat. Gas Storage Expense - Operation	320,929		320,929	
12						
13		<u>Natural Gas Storage Expense - Maintenance</u>				
14	831	Structure & Improvements	89	100.00	89	
15	832	Reservoirs & Wells	1,308	100.00	1,308	
16	834	Compressor Station Equip.	15,537	100.00	15,537	
17	835	Measuring & Regulating Station Equip.	16,072	100.00	16,072	
18	836	Purification Equipment	15,185	100.00	15,185	
19	847	Maint. Other Storage Exp. - LNG	572	100.00	572	
20		Total Nat. Gas Storage Expense - Maintenance	48,763		48,763	
21						
22		<u>Transmission Expense - Operation</u>				
23	850	Operation Supervision & Engineering	15,205	100.00	15,205	
24	856	Mains Expense	250,572	100.00	250,572	
25	857	Measuring & Regulating Station Exp.	88,428	100.00	88,428	
26	859	Other Exp.	0	100.00	0	
27		Total Transmission Expense - Operation	354,205		354,205	
28						
29		<u>Transmission Expense - Maintenance</u>				
30	862	Structures & Improvements	19,925	100.00	19,925	
31	863	Mains	11,692	100.00	11,692	
32	864	Compressor Station Equipment	1,444	100.00	1,444	
33	865	Measuring & Reg Station Equip.	35,989	100.00	35,989	
34	867	Other Equipment	3,084	100.00	3,084	
35		Total Transmission Expense - Maintenance	72,133		72,133	

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account

For the Forecasted Period 12 Months ended December 31, 2000

Data: Base Period Forecasted Period

Type of Filing: Original Updated

Worksheet Reference No(s): Sched. 1-2; Sched. C-2.2

FR 10(10)(c)2.1

Schedule C-2.1

Sheet 8 of 10

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1						
2		<u>Purchased Gas Cost - Operation</u>				
3	803	Natural Gas Purchases	77,522,158	100.00	77,522,158	100%
4	804	Natural Gas City Gate Purchases	0	100.00	0	
5	805	Other Gas Purchases / Gas Cost Adjustments	0	100.00	0	
6	806	Exchange Gas	0	100.00	0	
7	808	Gas Withdrawn From Storage	0	100.00	0	
8	809	Gas Delivered to Storage	0	100.00	0	
9	812	Gas Used for Other Utility Operations	0	100.00	0	
10		<u>Total Purchased Gas Cost</u>	<u>77,522,158</u>		<u>77,522,158</u>	
11						
12		<u>Distribution Expenses - Operation</u>				
13	870	Supervision and Engineering	3,123,823	100.00	3,123,823	
14	871	Distribution Load Dispatching	286,572	100.00	286,572	
15	872	Compressor Station Labor & Expenses	0	100.00	0	
16	874	Mains & Services	2,026,944	100.00	2,026,944	
17	875	Measuring and Regulating Station Exp. - Gen	106,251	100.00	106,251	
18	876	Measuring and Regulating Station Exp. - Ind.	269,395	100.00	269,395	
19	877	Measuring and Regulating Sta. Exp. - City Gate	201,508	100.00	201,508	
20	878	Meters and House Regulator Expense	1,867,968	100.00	1,867,968	
21	879	Customer Installations Expense	793,773	100.00	793,773	
22	880	Other Expense	72,702	100.00	72,702	
23	881	Rents	1,225,310	100.00	1,225,310	
24		<u>Total Distribution Expenses - Operation</u>	<u>9,974,246</u>		<u>9,974,246</u>	
25						
26		<u>Distribution Expenses - Maintenance</u>				
27	885	Supervision and Engineering	489,874	100.00	489,874	
28	886	Structures and Improvements	16,915	100.00	16,915	
29	887	Mains	98,427	100.00	98,427	
30	889	Measuring and Regulating Station Exp. - Gen	22,713	100.00	22,713	
31	890	Measuring and Regulating Station Exp. - Ind.	62,332	100.00	62,332	
32	891	Measuring and Regulating Sta. Exp. - City Gate	50,789	100.00	50,789	
33	892	Services	122,966	100.00	122,966	
34	893	Meters and House Regulators	28,548	100.00	28,548	
35	894	Other Equipment	39,653	100.00	39,653	
36		<u>Total Distribution Expenses - Maintenance</u>	<u>932,217</u>		<u>932,217</u>	

Western Kentucky Gas Company

Case No. 99-070

Operating Revenue and Expenses by NARUC Account

For the Forecasted Period 12 Months ended December 31, 2000

FR 10(10)(c)2.1

Schedule C-2.1

Sheet 9 of 10

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s). Sched. 1-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted Total Utility (1)	Allocation Percentage (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/Description (4)
1		<u>Customer Accounts Expenses - Operation</u>				
2	901	Supervision	3,310	100.00	3,310	100%
3	902	Meter Reading Expenses	1,041,813	100.00	1,041,813	
4	903	Customer Records & Collections	59,915	100.00	59,915	
5	904	Uncollectible Accounts	618,580	100.00	618,580	
6	905	Miscellaneous Customer Accounts Expenses	0	100.00	0	
7		Total Customer Accounts Expense	1,723,618		1,723,618	
8			0		0	
9		<u>Customer Service & Information - Operation</u>				
10	909	Supervision	533,449	100.00	533,449	
11	910	Customer Assistance Expenses	212,121	100.00	212,121	
12	911	Informational and Instructional Advertising Expenses	63,764	100.00	63,764	
13		Total Customer Accounts Expenses - Operation	809,334		809,334	
14			0		0	
15		<u>Sales Expense</u>				
16	915	Supervision	14,462	100.00	14,462	
17	916	Demonstrating and Selling Expenses	44,230	100.00	44,230	
18	917	Promotional Advertising Expense	0	100.00	0	
19	918	Miscellaneous Sales Expense	0	100.00	0	
20		Total Sales Expenses	58,692		58,692	
21			0		0	
22		<u>Administrative and General Expenses - Operation</u>				
23	920	Administrative and General Salaries	0	100.00	0	
24	921	Office Supplies and Expenses	0	100.00	0	
25	922	Administrative Expense Transferred	10,052,965	100.00	10,052,965	
26	923	Outside Services Employed	0	100.00	0	
27	924	Property Insurance	0	100.00	0	
28	925	Injuries and Damages	102,000	100.00	102,000	
29	926	Employee Pensions and Benefits	1,128,000	100.00	1,128,000	
30	927	Franchise Requirements	119,261	100.00	119,261	
31	928	Regulatory Commission Expense	110,000	100.00	110,000	
32	930.01	Institutional/Goodwill Advertising Expenses	0	100.00	0	
33	930.02	Miscellaneous General Expense	46,679	100.00	46,679	
34		Total Administrative and General Exp. - Operation	11,558,905		11,558,905	

Western Kentucky Gas Company
Case No. 99-070

Operating Revenue and Expenses by NARUC Account
For the Forecasted Period 12 Months ended December 31, 2000

FR 10(10)(c)2.1
Schedule C-2.1
Sheet 10 of 10

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. I-2; Sched. C-2.2

Line No.	Account No. (S)	Account Title	Unadjusted		Allocation Percentage (2) %	Unadjusted Jurisdiction (3) \$	Jurisdictional Method/Description (4)
			Total Utility (1) \$				
1		<u>Administrative and General Expense - Maintenance</u>					
2	932	Maintenance of General Plant	0	0	100.00	0	100%
3		Total Administrative and Gen. Exp. - Maintenance	0	0		0	
4							
5		<u>Total Operation and Maintenance Expense</u>	<u>103,395,413</u>		100.00	<u>103,395,413</u>	
6						0	
7	403-406	Depreciation and Amortization	9,809,000		100.00	9,809,000	
8	408	Taxes Other than Income Taxes	1,952,000		100.00	1,952,000	
9	409	Provision for Federal & State Income Taxes	344,000		100.00	344,000	
10						0	
11		<u>TOTAL OPERATING EXPENSE</u>	<u>115,500,413</u>		100.00	<u>115,500,413</u>	
12						0	
13		<u>NET OPERATING INCOME</u>	<u>5,002,915</u>		100.00	<u>5,002,915</u>	

Western Kentucky Gas Company
Case No. 99-070
Monthly Jurisdictional Operating Income by NARUC Account
For the Base Period 12 Months ended September 30, 1999

FR 101(c)2.2
Schedule C-2.2
Witness:

Date: X Base Period Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s): GA; Budget

line & title	actual												Total
	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	
1 4030 Op Inc & Exp-Depreciation	557,272	547,316	552,294	552,294	648,969	557,981	746,914	746,914	746,914	747,914	746,914	747,914	7,899,611
2 4042 Op Inc&Exp-Amort U/G Stor	4	4	4	4	4	4	4	4	4	4	4	4	48
3 4060 Op Inc&Exp-Amort Util/Pia	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	204,981
4 4080 Op Inc&Exp-Tax Oth Than I	172,929	162,262	194,272	305,717	213,240	219,153	160,000	160,000	160,000	160,000	160,000	160,000	2,227,173
5 4090 Op Inc&Exp-Income Taxes	(352,625)	407,354	836,764	1,114,493	724,799	616,330	41,000	(237,000)	(337,000)	(413,000)	(394,000)	(340,000)	1,667,114
6 4800 Op Inc&Exp-Gas Serv Rev	(5,922,484)	(9,636,484)	(12,443,696)	(15,777,462)	(10,855,326)	(11,445,722)	(8,458,698)	(5,379,799)	(3,788,698)	(3,736,109)	(3,725,619)	(4,239,038)	(95,409,134)
7 4880 Op Inc&Exp-Oth Op Rev-Misc	(64,334)	(96,963)	(78,310)	(73,019)	(58,875)	(61,104)	(59,167)	(59,167)	(59,167)	(54,167)	(59,167)	(59,167)	(782,607)
8 4890 Op Inc&Exp-Rev/Transport	(738,759)	(685,557)	(777,779)	(840,544)	(753,985)	(843,039)	(702,579)	(657,821)	(633,843)	(633,310)	(633,310)	(641,036)	(8,541,563)
9 4950 Op Inc&Exp-Other Gas Rev	352	204	(4,180)	508	383	(13,444)	(833)	(833)	(833)	(833)	(833)	(833)	(21,175)
10 7420 Mfg Gas Prod-Mt-Maint OI													0
11 7500 Ng Prod-Op-Op Suprv & Eng	24	47	0	0	0	0	26	14	(85)	39	(61)	(61)	(57)
12 7560 Ng Prod-Op-Op-Fld Meas&Regst													0
13 7580 Ng Prod-Op-Op-Gas Well Royal													0
14 7660 Ng Prod-Mt-Maint Fld Meas													0
15 7680 Exp&Dev-Op-Other Explora													0
16 8030 Prod Exp-Ng Trsm Line Pur	3,867,864	4,228,691	3,439,214	9,831,977	11,214,150	7,505,019	5,817,854	3,417,591	2,189,040	2,153,322	2,149,398	2,549,000	58,363,119
17 8040 Prod Exp-Ng City Gate Pur	985,507	2,598,854	3,632,487	967,952	(4,081,521)	265,639							4,368,918
18 8070 Prod Exp-Purchases Gas Ex	1,180	852	1,235	1,307	751	1,478	250	439	2,142	2,207	1,963	1,486	15,291
19 8080 Prod Exp-Gas W/D From Str	(2,029)	0	2,029										0
20 8090 Prod Exp-Gas Devid To Str	(777,298)	(499,529)	1,276,827	(12,255)	12,255	(7,933)	(1,227)	(930)	496	(717)	(1,140)	1,774	(7,933)
21 8120 Prod Exp-Gas Used Oth Uti	(1,943)	(3,600)	5,543	54	0	(9,408)	2,605	3,232	5,955	6,960	5,784	5,740	(10,994)
22 8140 Ng Sig Exp-Op-Suprvs & E	3,015	4,249	6,795	5,172	5,392	2,707	1,998	2,323	5,295	6,578	5,168	3,766	57,607
23 8160 Ng Sig Exp-Op-Wells Expen	3,481	6,029	5,191	4,802	4,610	1,957	3,308	7,414	5,301	3,724	3,392	4,019	44,203
24 8170 Ng Sig Exp-Op-Lines Expen	4,626	5,525	7,981	5,603	5,607	(15,508)	6,518	4,308	889	(1,666)	(1,666)	(1,692)	14,088
25 8180 Ng Sig Exp-Op-Comp Statio	5,814	11	2,549	377	1,255	602	3,308	4,308	5,487	4,533	4,111	2,891	32,058
26 8190 Ng Sig Exp-Op-Comp Sta Fu	2,367	1,890	2,621	2,883	2,372	1,709	(3,394)	(3,359)	1,784	(1,451)	(617)	6,199	16,491
27 8200 Ng Sig Exp-Op-Meas&Reg St	1,404	1,675	3,487	3,784	2,964	4,016	(472)	(472)	296	(408)	(448)	(323)	771
28 8210 Ng Sig Exp-Op-Other Expen	320	235	471	438	368	764	(1,250)	(1,250)	2,192	3,505	4,212	5,232	27,107
29 8240 Ng Sig Exp-Op-Other Expen	1,758	300	3,608	4,508	4,106	187	(1,250)	(1,250)	2,192	3,505	4,212	5,232	27,107
30 8250 Ng Sig Exp-Op-U/G Op Roya				230	0	2,576	0	0	0	0	0	0	3,291
31 8310 Ng Sig Exp-Mt-Maint Struc	17	0	176	0	0	557	0	0	0	0	0	0	734
32 8320 Ng Sig Exp-Mt-Maint Reser													0
33 8330 Ng Sig Exp-Mt-Maintenance													6,399
34 8340 Ng Sig Exp-Mt-Maint Comp	23	348	0	0	0	0	(170)	(218)	1,519	1,442	1,284	(356)	5,017
35 8350 Ng Sig Exp-Mt-Maint Meas/	92	317	422	116	125	1,232	(435)	(254)	1,437	1,569	1,292	(241)	5,672
36 8360 Ng Sig Exp-Mt-Maint Purif													507
37 8410 Other Storage Exp													554
38 8470 Other Storage Exp													33,039
39 8500 Trsm-Op Opr Supvnt/Eng	2,624	4,788	4,902	3,866	4,676	4,615	257	288	2,004	2,019	1,983	1,006	33,039
40 8560 Trsm-Op Mains Expenses	34,342	26,376	19,207	17,838	14,044	11,158	14,784	16,836	19,547	15,892	16,468	33,904	240,395
41 8570 Trsm-Op Meas&Reg Sta Exp	12,849	9,827	12,491	13,868	8,222	13,393	1,181	295	4,156	1,561	2,333	5,980	86,157
42 8590 Trsm-Op Other Expenses				546	757	0	0	0	0	0	0	0	1,302
43 8620 Trsm-Maint Strct & Impro	234	362	0	22	53	141	(308)	(453)	2,481	1,110	1,113	(172)	4,584
44 8630 Trsm-Maint Oth Mains	2,144	0	126	0	917	7,094	13	(4)	(4)	(4)	(4)	528	10,805
45 8640 Trsm-Maint Comp St Equip				0	0	0	(254)	0	0	0	0	0	0
46 8650 Trsm-Maint Meas&Reg St	4,748	2,102	2,689	2,282	493	1,024	(1,659)	(952)	117	1,591	(32)	(85)	12,319
47 8670 Trsm-Maint Oth Equipment	187	0	0	0	0	383	(100)	(100)	117	(100)	(100)	(100)	70

Western Kentucky Gas Company
Case No. 99-070
Monthly Jurisdictional Operating Income by NARUC Account
For the Base Period 12 Months ended September 30, 1999

FR 10(10)(c)2.2
Schedule C-2.2
Witness:

Date: X Base Period Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): GA, Budget

Account No.	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total	
Line & Title	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Sep-99	Sep-99	Sep-99	Sep-99	Sep-99	Sep-99	Sep-99	Sep-99	Total
48 8700 Dist-Op Oper Supervn&En	203,017	241,966	227,365	319,793	166,947	307,163	335,388	257,925	205,981	227,854	237,320	211,218	211,218	211,218	211,218	211,218	211,218	211,218	211,218	211,218	2,941,956
49 8710 Dist-Op Dist Load Disp	11,944	8,827	15,166	19,059	16,415	21,139	29,560	29,632	32,545	39,545	31,565	29,021	29,021	29,021	29,021	29,021	29,021	29,021	29,021	29,021	284,417
50 8720 Dist-Op Dist Comp Sta F	151,705	149,252	145,865	175,890	151,796	170,657	166,244	156,353	156,158	147,891	152,438	167,561	167,561	167,561	167,561	167,561	167,561	167,561	167,561	167,561	1,891,810
51 8740 Dist-Op Mains & Serv Exp	12,246	9,483	7,246	12,863	8,579	7,389	7,696	5,637	10,918	5,307	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	104,612
52 8750 Dist-Op Meas&Reg Sta-Gen	29,345	20,639	23,711	20,776	16,615	21,993	13,065	15,234	19,775	16,677	21,154	16,011	16,011	16,011	16,011	16,011	16,011	16,011	16,011	16,011	234,996
53 8760 Dist-Op Meas&Reg Sta-Ind	25,150	12,318	12,337	18,474	18,699	20,376	23,407	18,680	18,368	10,869	10,469	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	9,493	197,961
54 8770 Dist-Op Meas&Reg Sta-City	146,049	163,446	147,661	134,052	127,611	124,755	111,086	115,951	108,528	116,812	113,029	113,110	113,110	113,110	113,110	113,110	113,110	113,110	113,110	113,110	1,522,089
55 8780 Dist-Op Mtr & Hous Reg E	40,981	47,491	66,990	50,891	34,007	53,546	59,625	52,016	69,712	57,468	54,282	77,506	77,506	77,506	77,506	77,506	77,506	77,506	77,506	77,506	664,515
56 8790 Dist-Op Cust Install Exp	3,300	2,301	2,462	2,281	1,682	3,942	13,421	3,281	6,994	6,476	3,663	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	52,009
57 8800 Dist-Op Other Expenses	97,569	105,422	102,691	101,626	98,641	93,539	113,926	113,957	119,094	119,602	119,005	119,008	119,008	119,008	119,008	119,008	119,008	119,008	119,008	119,008	1,304,880
58 8810 Dist-Op Regs	39,408	42,431	47,617	61,562	30,442	34,311	38,820	36,536	38,237	38,249	39,577	41,362	41,362	41,362	41,362	41,362	41,362	41,362	41,362	41,362	488,551
59 8850 Dist-Maint Supervn & Eng	1,209	12	620	524	1,446	582	978	1,596	581	213	318	253	253	253	253	253	253	253	253	253	8,331
60 8860 Dist-Maint Struct & Impr	(23,805)	10,085	6,092	5,600	2,176	7,080	4,380	5,548	4,888	5,715	7,304	10,078	10,078	10,078	10,078	10,078	10,078	10,078	10,078	10,078	45,141
61 8870 Dist-Maint Of Mains	2,622	3,363	3,409	1,429	675	0	1,477	1,676	3,509	3,923	2,497	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	28,455
62 8890 Dist-Maint Meas&Reg Sta-Gen	3,124	4,093	2,455	5,482	2,500	2,741	982	4,933	4,536	4,161	4,601	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	43,107
63 8900 Dist-Maint Meas&Reg Sta-Ind	5,541	4,579	2,828	459	1,503	1,938	3,210	5,908	9,564	6,155	11,681	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	58,721
64 8910 Dist-Maint Meas&Reg Sta-City	2,603	2,673	1,714	2,349	1,275	2,418	972	2,391	3,321	3,265	3,316	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	28,021
65 8920 Dist-Maint Of Service	(227)	212	691	561	608	241	1,877	6,577	4,879	7,113	6,491	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	30,397
66 8930 Dist-Maint Mtrs&Hous Reg	447	475	57	179	240	10,273	919	3,837	680	6,373	9,131	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	38,465
67 8940 Dist-Maint Other Equip	(1,151)	0	84	63	0	0	380	238	153	128	134	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,779
68 9010 Cust Accts-Op-Supervision	95,072	80,416	92,841	93,094	79,918	92,070	84,138	86,117	84,509	90,100	83,123	82,367	82,367	82,367	82,367	82,367	82,367	82,367	82,367	82,367	1,043,764
69 9020 Cust Accts-Op Meter Exp	34,022	26,005	57,992	28,648	64,472	29,097	12,103	9,088	2,785	316	2,768	5,287	5,287	5,287	5,287	5,287	5,287	5,287	5,287	5,287	272,585
70 9030 Cust Accts-Op Record&Coil	18,935	(25,252)	118,937	110,686	70,599	73,563	18,938	70,181	(95,829)	28,125	36,169	49,648	49,648	49,648	49,648	49,648	49,648	49,648	49,648	49,648	474,701
71 9040 Cust Accts-Op Uncoil Accts	42,880	35,298	41,985	35,799	36,876	34,666	33,397	36,563	38,207	50,474	36,514	39,602	39,602	39,602	39,602	39,602	39,602	39,602	39,602	39,602	0
72 9050 Cust Accts-Op Misc Acct	58,823	32,359	51,044	52,086	18,522	15,693	62,039	71,664	65,158	54,709	58,320	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	462,262
73 9090 Cust Serv-Op Supervision	6,571	11,223	3,941	13,417	6,154	7,499	23,810	(17,459)	2,197	2,894	1,550	4,015	4,015	4,015	4,015	4,015	4,015	4,015	4,015	4,015	588,374
74 9100 Cust Serv-Op Assst Exp	964	848	851	1,567	997	702	797	1,198	1,179	1,068	1,118	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	65,812
75 9110 Cust Serv-Op Into Adv Exp	4,302	10,142	(4,041)	5,981	2,325	2,395	(29,559)	14,321	11,867	3,647	6,637	19,363	19,363	19,363	19,363	19,363	19,363	19,363	19,363	19,363	12,548
76 9150 Sales Promo-Op Supervn	995	0	0	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77 9160 Sales Promo-Demo&Sell Exp	(3,547)	12,469	(350)	3,751	(2,832)	6,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,902
78 9170 Sales Promo-Op Promo Adv	674,168	722,439	985,605	592,952	794,614	608,744	796,206	763,233	767,132	789,944	775,083	779,975	779,975	779,975	779,975	779,975	779,975	779,975	779,975	779,975	9,050,095
79 9180 Sales Promo-Op Misc Promo	88,489	6,082	12,063	21,821	34,620	(83,154)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79,921
80 9200 A&G-Op Admin & Gen Salari	2,704	2,704	3,746	3,746	3,746	3,746	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	20,393
81 9210 A&G-Op Office Sup & Exp	171,249	60,725	(34,007)	52,362	41,577	6,953	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	349,259
82 9220 A&G-Op Admin Exp Trslid-Cr	253,517	56,364	(216,408)	60,828	51,240	(19,780)	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	92,834	742,765
83 9230 A&G-Op Outside Serv Empld	2,557	504	0	2,687	1,024	18,181	7,359	8,292	6,767	21,912	7,233	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	83,557
84 9240 A&G-Op Property Insurance	6,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,828
85 9250 A&G-Op Injuries & Damages	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
86 9260 A&G-Op Empl Pen Benefits	8,457	5,423	14,023	7,049	4,692	4,157	(93)	6,106	6,479	3,594	1,219	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	62,174
87 9270 A&G-Op Franchise Requirmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88 9280 A&G-Op Reg Comm Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89 9301 A&G-Op Inst/Goodwill Adv	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 9302 A&G-Op Misc General Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91 9320 A&G-Maint General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92 Operating (Income)Loss*	\$39,485	(\$1,027,226)	(\$1,327,155)	(\$1,825,072)	(\$970,163)	(\$1,471,006)	(\$379,252)	\$23,272	\$166,354	\$262,113	\$255,473	\$230,928	\$230,928	\$230,928	\$230,928	\$230,928	\$230,928	\$230,928	\$230,928	\$230,928	(\$6,022,250)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services billing.

Western Kentucky Gas Company
Case No. 99-070
Monthly Jurisdictional Operating Income by NARUC Account
For the Forecasted Period 12 Months ended December 31, 2000

FR 10(10)(c)2.2
Schedule C-2.2
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): GL; Budget

Account No. line & Title	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
1 4030 Op Inc & Exp-Depreciation	799,914	799,914	799,914	799,914	799,914	799,914	799,914	800,914	800,914	800,914	800,914	800,914	9,603,971
2 4042 Op Inc&Exp-Amort U/G Stor	4	4	4	4	4	4	4	4	4	4	4	4	48
3 4060 Op Inc&Exp-Amort Util/Pia	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	204,981
4 4080 Op Inc&Exp-Tax Oth Than I	163,000	163,000	163,000	163,000	163,000	163,000	163,000	162,000	162,000	162,000	162,000	163,000	1,952,000
5 4090 Op Inc&Exp-Income Taxes	1,059,000	734,000	398,000	(161,000)	(425,000)	(519,000)	(587,000)	(590,000)	(445,000)	(218,000)	272,000	826,000	344,000
6 4800 Op Inc&Exp-Gas Serv Rev	(20,306,313)	(16,404,882)	(12,551,680)	(7,436,235)	(4,875,968)	(3,389,204)	(3,382,656)	(3,341,768)	(3,780,469)	(7,051,360)	(11,814,670)	(17,657,748)	(111,992,973)
7 4880 Op Inc&Exp-Oth Op Rev-Misc	(60,166)	(65,166)	(61,166)	(54,167)	(49,167)	(47,167)	(46,167)	(49,167)	(58,167)	(69,167)	(108,167)	(77,167)	(745,001)
8 4950 Op Inc&Exp-Rev/Transport	(804,458)	(752,083)	(693,806)	(621,021)	(579,711)	(557,561)	(557,089)	(557,044)	(564,220)	(616,008)	(683,874)	(768,461)	(7,755,356)
9 4990 Op Inc&Exp-Other Gas Rev	(834)	(834)	(834)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(9,999)
10 7420 Mfg Gas Prod-Mt-Maint Of	0	0	0	0	0	0	0	0	0	0	0	0	0
11 7500 Ng Prod-Op Suprnsn & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
12 7560 Ng Prod-Op-Fld Meas&Regst	72	94	96	140	128	24	153	49	49	592	589	571	2,555
13 7580 Ng Prod-Op-Gas Well Royal	0	0	0	0	0	0	0	0	0	0	0	0	0
14 7650 Ng Prod-Mt-Maint Fld Meas	0	0	0	0	0	0	0	0	0	0	0	0	0
15 7980 Exp&Dev-Op-Other Explora	0	0	0	0	0	0	0	0	0	0	0	0	0
16 8030 Prod Exp-Ng Trsm Line Pur	14,996,160	11,918,655	8,922,381	4,961,544	2,992,969	1,860,098	1,862,931	1,832,006	2,168,955	4,699,113	8,385,664	12,921,682	77,522,158
17 8040 Prod Exp-Ng City Gate Pur	2,095	2,377	2,386	381	571	2,338	2,414	2,163	1,661	482	320	472	17,659
18 8070 Prod Exp-Purchases Gas Ex	0	0	0	0	0	0	0	0	0	0	0	0	0
19 8080 Prod Exp-Gas WFD From Str	0	0	0	0	0	0	0	0	0	0	0	0	0
20 8090 Prod Exp-Gas Deliv To Str	0	0	0	0	0	0	0	0	0	0	0	0	0
21 8120 Prod Exp-Gas Used Oth Util	872	1,242	1,737	0	288	1,638	468	81	2,856	1,519	1,713	2,138	14,562
22 8140 Ng Sig Exp-Op Suprnsn & E	6,081	7,457	7,512	3,401	4,042	6,862	7,915	6,705	6,542	1,337	890	1,830	60,574
23 8160 Ng Sig Exp-Op-Wells Expen	5,144	7,125	7,381	1,936	2,891	5,971	7,316	5,857	4,404	616	297	1,134	50,071
24 8170 Ng Sig Exp-Op-Lines Expen	3,990	6,410	6,984	1,805	2,715	6,984	4,085	3,751	4,325	3,207	2,610	3,479	48,902
25 8180 Ng Sig Exp-Op-Comp Statio	0	2,833	3,631	0	2,431	25	25	25	0	3,488	3,486	3,486	19,405
26 8190 Ng Sig Exp-Op-Comp Sta Fu	5,110	5,811	5,982	1,661	1,890	5,150	5,878	5,434	4,151	608	580	1,634	43,790
27 8200 Ng Sig Exp-Op-Meas&Reg St	2,422	2,697	2,867	522	553	3,559	2,528	3,297	3,569	3,643	4,923	3,748	34,328
28 8210 Ng Sig Exp-Op-Purificatio	82	1,094	1,351	93	92	810	166	115	241	1,163	1,256	1,257	7,708
29 8240 Ng Sig Exp-Op-Other Expen	0	3,777	4,842	0	0	3,242	4,534	5,144	6,105	4,651	4,647	4,647	41,589
30 8250 Ng Sig Exp-Op-U/G Op Roya	0	0	0	0	0	0	0	0	0	0	89	0	89
31 8310 Ng Sig Exp-Mt-Maint Struc	149	149	149	8	149	149	212	0	0	159	11	174	1,308
32 8320 Ng Sig Exp-Mt-Maint Reser	0	0	0	0	0	0	0	0	0	0	0	0	0
33 8330 Ng Sig Exp-Mt-Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
34 8340 Ng Sig Exp-Mt-Maint Comp	2,001	2,239	2,198	551	496	2,297	2,226	2,065	357	419	270	419	15,537
35 8350 Ng Sig Exp-Mt-Maint Meas/	2,019	2,188	2,190	254	423	2,226	2,192	2,044	254	409	260	1,613	16,072
36 8360 Ng Sig Exp-Mt-Maint Purif	1,930	2,215	2,207	254	437	2,191	2,337	2,052	451	419	270	419	15,185
37 8410 Other Storage Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
38 8470 Other Storage Exp	0	0	0	0	0	159	0	0	0	138	138	138	572
39 8500 Trsm-Op Opr Suprnsn/Eng	1,868	2,175	2,139	329	360	2,141	2,165	2,135	1,105	260	260	260	15,205
40 8560 Trsm-Op Mains Expenses	14,744	18,623	19,710	14,510	15,880	18,527	15,567	25,928	24,001	27,678	28,970	26,425	250,572
41 8570 Trsm-Op Meas&Reg Sta Exp	4,616	7,973	7,014	7,114	6,411	6,084	7,696	8,306	8,102	8,165	8,007	8,941	86,428
42 8590 Trsm-Op Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
43 8620 Trsm-Maint Struct & Impro	1,794	4,651	2,036	571	407	3,405	2,044	2,044	688	718	834	734	19,925
44 8630 Trsm-Maint Of Mains	810	960	809	817	868	836	848	848	1,343	975	985	1,594	11,692
45 8640 Trsm-Maint Comp St Equip	0	0	0	0	0	0	0	0	0	0	457	457	1,444
46 8650 Trsm-Maint Meas&Reg Stat	2,267	2,193	2,346	632	1,246	2,467	3,995	2,322	2,247	3,096	11,101	2,077	35,989
47 8670 Trsm-Maint Oth Equipment	22	0	0	0	0	0	0	0	0	862	1,338	862	3,084

Western Kentucky Gas Company
 Case No. 99-070
 Monthly Jurisdictional Operating Income by NARUC Account
 For the Forecasted Period 12 Months ended December 31, 2000

FR 10(10)(c)2.2
 Schedule C-2.2
 Witness:

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Worksheet Reference No(s): GL: Budget

Line & Title	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
48 8700 Disr-Op Oper Supervisn&En	327,463	302,301	166,972	301,921	370,633	216,781	245,425	323,638	122,077	211,297	259,853	275,462	3,123,823
49 8710 Disr-Op Disr Load Disp	18,698	10,209	27,652	30,358	10,429	13,316	20,414	10,414	29,769	87,547	18,756	9,009	286,572
50 8720 Disr-Op Disr Comp Sta F	0	0	0	0	0	0	0	0	0	0	0	0	0
51 8740 Disr-Op Mains & Serv Exp	164,990	176,428	169,492	161,028	171,559	156,910	174,308	173,854	167,005	167,924	171,809	171,638	2,026,944
52 8750 Disr-Op Meas&Reg Sta-Gen	8,950	5,797	9,916	7,983	8,733	11,118	7,342	9,618	7,996	6,449	8,359	13,989	106,251
53 8760 Disr-Op Meas&Reg Sta-Ind	22,972	27,486	29,367	16,271	18,487	23,086	20,003	24,235	18,988	29,060	18,239	21,201	269,395
54 8770 Disr-Op Meas&Reg Sta-City	19,518	18,401	15,078	24,114	19,448	19,198	10,818	11,202	10,127	15,758	15,350	19,571	201,508
55 8780 Disr-Op Mtr & Hous Reg E	148,651	149,560	150,789	156,741	161,629	152,489	160,907	157,127	156,800	159,092	164,616	149,567	1,867,968
56 8790 Disr-Op Cust Install Exp	75,709	72,626	80,814	57,395	49,643	67,208	55,098	51,785	74,647	68,602	69,611	70,635	793,773
57 8800 Disr-Op Other Expenses	6,326	8,532	8,153	12,362	2,619	5,858	5,710	3,387	1,627	3,391	7,564	7,174	72,702
58 8810 Disr-Op Rents	99,265	87,906	99,744	95,375	96,307	105,397	107,863	108,435	111,959	103,562	103,500	105,956	1,225,310
59 8850 Disr-Maint Supervn & Eng	37,746	41,139	42,385	41,063	39,174	40,336	40,205	41,557	43,013	40,881	39,393	42,982	489,874
60 8860 Disr-Maint Struct & Impr	1,410	332	442	1,074	1,754	724	343	449	393	7,956	1,199	839	16,915
61 8870 Disr-Maint Of Mains	5,328	9,095	7,173	7,070	8,169	7,250	8,265	9,392	12,027	8,675	6,859	9,124	98,427
62 8890 Disr-Maint Meas&Reg Sta-Gen	48	422	33	1,006	1,236	3,120	3,600	1,987	3,277	3,542	1,846	2,797	22,713
63 8900 Disr-Maint Meas&Reg Sta-Ind	5,132	2,124	2,797	1,047	5,034	4,687	4,328	4,788	3,640	9,208	5,789	13,757	62,332
64 8910 Disr-Maint Meas&Reg Sta-City	4,865	2,799	3,980	2,191	4,967	5,264	6,659	5,264	4,400	(8,207)	4,128	6,934	50,789
65 8920 Disr-Maint Of Service	8,242	10,367	8,925	8,569	9,866	10,405	10,888	10,897	9,329	12,322	11,661	11,492	122,966
66 8930 Disr-Maint Mtr&Hous Reg	1,775	2,815	698	2,901	2,097	(75)	1,502	1,019	900	5,454	4,093	5,370	28,548
67 8940 Disr-Maint Other Equip	1,921	1,207	2,671	121	1,036	1,802	17,778	10,723	(6,635)	2,880	3,074	3,076	39,653
68 9010 Cust Accis-Op-Supervision	243	226	259	462	255	215	293	272	364	231	265	224	3,310
69 9020 Cust Accis-Op Meter Exp	96,200	92,335	79,442	82,677	84,744	82,890	89,328	81,390	80,467	80,206	98,910	93,224	1,041,813
70 9030 Cust Accis-Op Record&Coil	4,943	8,048	4,358	5,660	4,561	3,576	3,661	3,734	6,214	3,433	5,630	6,098	59,915
71 9040 Cust Accis-Op Uncoil Accts	36,844	52,806	51,729	44,074	95,318	20,693	53,261	61,305	74,784	50,698	67,732	9,337	618,580
72 9050 Cust Accis-Op Misc Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
73 9090 Cust Serv-Op Supervision	33,343	23,374	45,706	45,105	48,376	49,848	74,543	48,502	51,346	45,833	36,487	30,987	533,449
74 9100 Cust Serv-Op Assist Exp	22,076	28,343	16,332	19,018	10,043	19,933	1,797	21,257	12,260	26,574	20,528	13,960	212,121
75 9110 Cust Serv-Op Info Adv Exp	3,301	6,241	26,855	(7,954)	1,899	2,475	1,290	3,310	9,920	7,216	7,216	6,765	63,764
76 9150 Sales Promo-Op Supervn	1,352	789	1,550	1,108	1,098	1,096	763	1,154	883	1,418	1,858	1,393	14,462
77 9160 Sales Promo-Demo&Sell Exp	5,683	2,403	3,042	2,944	3,971	3,636	2,145	3,415	3,800	3,456	4,245	5,490	44,230
78 9170 Sales Promo-Op Promo Adv	0	0	0	0	0	0	0	0	0	0	0	0	0
79 9180 Sales Promo-Op Misc Promo	0	0	0	0	0	0	0	0	0	0	0	0	0
80 9200 A&G-Op Admin & Gen Salari	0	0	0	0	0	0	0	0	0	0	0	0	0
81 9210 A&G-Op Office Sup & Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
82 9220 A&G-Op Admin Exp Trstid-Cr	833,476	817,249	810,597	846,169	813,196	817,095	839,907	825,046	829,938	902,868	857,762	859,663	10,052,965
83 9230 A&G-Op Outside Serv Empld	0	0	0	0	0	0	0	0	0	0	0	0	0
84 9240 A&G-Op Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
85 9250 A&G-Op Injuries & Damages	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	102,000
86 9260 A&G-Op Empl Pen Benefits	94,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	94,000	1,128,000
87 9270 A&G-Op Franchise Requirmt	31,500	204	629	34,015	1,263	0	31,870	434	260	18,138	948	0	119,261
88 9280 A&G-Op Reg Comm Exp	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	110,000
89 9301 A&G-Op Inst/Goodwill Adv	0	0	0	0	0	0	0	0	0	0	0	0	0
90 9302 A&G-Op Misc General Exp	14,114	2,823	1,717	457	5,198	4,241	200	1,459	1,364	5,194	3,083	6,833	46,683
91 9320 A&G-Op Maint General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
92 Operating Income	(\$1,924,774)	(\$1,433,769)	(\$958,365)	(\$147,859)	\$236,710	\$369,419	\$455,909	\$479,800	\$320,752	(\$16,186)	(\$763,753)	(\$1,620,797)	(\$5,002,911)

Notes: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services billing.



80000 SERIES
100% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See attached schedules for explanation of adjustments to direct charges between the base and forecasted year. For an explanation of Shared Service adjustments, refer to Filing Requirement FR10(9)(u).

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(d) SCHEDULE D

Operating Income Summary

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	2	Detailed Adjustments
D-2.2	2	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Western Kentucky Gas Company
Case No. 95-070
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
For the 12 Months ended December 31, 2000

Data: Base Period, Forecasted Period
Type of Filing: Original, Updated
Worksheet Reference No(s):

FR 101(0)(d)1
Schedule D-1
Sheet 1 of 4

Line ACCOUNT No. & Title	Title of Adjustment			Total ADJUST.
	Base Period	D-2.1 ADJ 1	D-2.1 ADJ 2	
SALE of Gas				
1 480 Gas Rev - Residential	54,798,573	13,550,472		13,550,472
2 480 Gas Rev - Commercial	23,125,597	4,614,566		4,614,566
3 480 Gas Rev - Industrial	10,062,684	(1,199,558)		(1,199,558)
4 480 Gas Rev - Public Authority & Other	5,339,280	1,701,359		1,701,359
5 480 Unbilled	2,083,000	(2,083,000)		(2,083,000)
7 Total SALE of Gas	95,409,134	16,583,839	0	16,583,839
9 Other Operating Income	782,607			
10 488 MISC. Service Revenues	8,541,563		(37,606)	(37,606)
11 489 Revenue From Transporting Gas to OtherS	21,175		(786,207)	(786,207)
12 495 Other Gas Service Revenue	9,345,345	0	(11,176)	(11,176)
14 Total Other Operating Income	104,754,479	16,583,839	(834,989)	(834,989)
15	62,724,103		0	0
17 Total Operating Revenue	62,724,103	14,798,055	0	14,798,055
18 Other Gas Supply Expenses - Operation	42,030,376	16,583,839	(14,798,055)	950,795
19 803/804/812 Gas Purchase Costs	40.36%	6,683,652	(337,022)	6,346,630
20	62,724,103	0	0	0
21 Total Other Gas Supply Expenses - Operation	42,030,376	16,583,839	(14,798,055)	950,795
22 Total Plant Revenue	40.36%	6,683,652	(337,022)	6,346,630
24	40.36%	6,683,652	(337,022)	6,346,630
25 Blended Effective Tax Rate	9,890,187	(497,967)	(8,825,190)	9,392,197
26	9,890,187	(497,967)	(8,825,190)	9,392,197
27 NET Operating Income Impact				

Western Kentucky Gas Company
Case No. 99-070
Summary of UTILITY Jurisdictional Adjustments TO
Operating Income by Major Accounts
For the 12 Months ended December 31, 2000

FR 10(10)(d)1
Schedule D-1
Sheet 2 of 4

Date: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s):

Line No. & Title	Base Period	Title of Adjustment												Total Operations	Total ADJUST.
		D-2-2 ADJ.1	D-2-2 ADJ.2	D-2-2 ADJ.3	D-2-2 ADJ.4	D-2-2 ADJ.5	D-2-2 ADJ.6	D-2-2 ADJ.7	D-2-2 ADJ.8						
1 756 Production Field Measuring & Regulating	(57)	19												2,593	2,612
2 766 Production Maintenance Field Measurement	145	39												(184)	(145)
3 798 Other Exploration	(48)													48	48
4 807 Purchased Gas Expense	15,291	1,669												717	2,368
5 814 Storage Supervision & Engineering	(10,994)	75			(18)									25,482	25,556
6 816 Storage Wells Expense	57,607	7,333			(1)									(4,288)	2,966
7 817 Storage Lines Expense	50,617	6,270			(79)									(6,747)	(645)
8 818 Storage Compressor Station	44,201	6,975			(66)									(2,198)	4,702
9 819 Storage Compressor Station Fuel	14,087				(75)									5,317	11,732
10 820 Storage Measuring & Regulating	32,058	3,710			(40)									8,062	17,837
11 821 Storage Purification	16,491	3,109			(34)									14,762	6,938
12 824 Storage Other Expense	771	114			(1)									14,483	14,483
13 825 Storage Royalties	27,106													(3,272)	(3,202)
14 831 Storage Maintenance Structure	3,291	71			(1)									574	574
15 832 Storage Maintenance Res	734	144			(2)									432	9,138
16 834 Storage Maintenance Compressor	6,399	507			(5)									8,636	11,055
17 835 Storage Maintenance Meas/Reg	5,017	70			(1)									10,986	9,513
18 836 Storage Maintenance Purification	5,671	258			(3)									9,258	(507)
19 841 Storage Operation	507	135			(1)									(641)	18
20 847 Storage Maintenance	554	114			(1)									(85)	(17,834)
21 850 Trsm Supervision & Engineering	33,039	6,147			(67)									(23,914)	10,177
22 856 Trsm Mains Expense	240,395	27,325			(296)									(15,767)	2,271
23 857 Trsm Measuring & Regulating	86,157	15,406			(167)									(12,968)	(1,302)
24 859 Trsm Other Exp	1,302	346			(4)									(1,644)	15,340
25 862 Trsm Structure & Improvements	4,584	155			(2)									15,187	887
26 863 Trsm Maint of Mains	10,805	90			(1)									798	1,529
27 864 Trsm Maint Comp Sta Equip	(85)	51			(1)									1,479	23,669
28 865 Trsm Maint Meas/Reg Sta	12,319	2,585			(28)									21,112	3,014
29 867 Trsm Maint Other Eq	70	62			(1)									2,953	367,904
30 870 Dist Supervision & Engineering	2,755,920	206,454			(2,233)		15,664		148,758					(11,051)	2,155
31 871 Dist Load Dispatching	284,417	8,296			(90)									(24)	(19)
32 872 Dist Comp Sta	19	5												(358,556)	90,760
33 874 Dist Maint/Ser Exp	1,936,184	446,689			(4,834)		10,541			1,317				(12,508)	1,640
34 875 Dist Meas/Reg Sta-Gen	104,611	14,303			(155)									1,517	34,399
35 876 Dist Meas/Reg Sta-Ind	234,996	33,242			(360)									(19,956)	3,547
36 877 Dist Meas/Reg Sta-Cty	197,961	23,760			(257)									(42,203)	348,373
37 878 Dist Mtr/House Reg	1,519,596	387,058			(438)		8,145							(15,646)	130,683
38 879 Dist Cust Install	663,090	148,444			(509)									18,490	20,682
39 880 Dist Other Exp	52,009	2,226			(24)									(79,570)	33,550
40 881 Dist Rents	1,304,880													(85,868)	8,584
41 885 Dist Maint Super/Eng	456,325				(1,306)										
42 886 Dist Maint Struc/Improv	8,331														

Western Kentucky Gas Company
Case No. 99-070
Summary of UTILITY Jurisdictional Adjustments TO
Operating Income by Major Accounts
For the 12 Months ended December 31, 2000

FR 1010(d)1
Schedule D-1
Sheet 3 of 4

Date: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s):

Line No. & Title	Base Period	Title of Adjustment										Total Operations	Total ADJUST.	
		D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5	D-2-2 ADJ 6	D-2-2 ADJ 7	D-2-2 ADJ 8					
1 887 Dist Maint of Mains	76,655	6,184		(67)	413						15,242		21,772	21,772
2 889 Dist Maint Meas/Reg Sta-Gen	28,455	687		(7)							(6,422)		(5,742)	(5,742)
3 890 Dist Maint Meas/Reg Sta-Ind	43,108	3,892		(42)							15,374		19,224	19,224
4 891 Dist Maint Meas/Reg Sta-Cy	58,721	2,624		(28)							(10,528)		(7,932)	(7,932)
5 892 Dist Maint of Ser	28,021	2,263		(24)							92,706		94,945	94,945
6 893 Dist Maint Mtr/House Reg	30,397	453		(5)							(2,286)		(1,848)	(1,848)
7 894 Dist Maint Other Eq	38,465	23									1,165		1,188	1,188
8 901 Cust Accts Supervision	1,779	(350)		4							1,876		1,530	1,530
9 902 Cust Accts Mtr Exp	1,043,770	141,142		(1,527)							(141,572)		(4,441)	(4,441)
10 903 Cust Accts Records/Collections	64,355	6,195		(67)							(10,569)	143,879	143,879	143,879
11 904 Cust Accts Uncoil Accts	474,701			(633)						13,490	(342,000)		(375,067)	(375,067)
12 909 Cust Ser Supervision	462,262	58,330		(106)						20,062			(2,048)	(2,048)
13 910 Cust Ser Assist Exp	587,187	9,787											1,915	1,915
14 911 Cust Ser Info Adv Exp	66,812	986		(11)						2,020			(2,801)	(2,801)
15 915 Sales Promo Supervision	12,547			(24)						4,493			(1,902)	(1,902)
16 916 Sales Promo Demo/Selling	47,031	2,192											(52)	(52)
17 918 Sales Promo Misc Promo	1,902												(52)	(52)
18 921 Adm Gen Office Supply	52												(11,768)	(11,768)
19 923 Adm Gen Outside Services Empty	11,768												25,163	25,163
20 925 Adm Gen Injuries/Damages	76,837	7,616		(82)							17,629		574,918	574,918
21 926 Adm Gen Empl Pen/Ben	553,082										35,703		35,703	35,703
22 927 Adm Gen Franchise Req	83,558										110,000		110,000	110,000
23 928 Adm Gen Reg Comm Exp													(20)	(20)
24 9301 Adm Gen Goodwill Adv	20												6,903	6,903
25 9302 Adm Gen Exp	39,780												(377)	(377)
26 932 Adm Gen Maint Gen Plant	378													
27 Total	14,007,015	1,716,004	(1,429)	(18,570)	(40,637)	188,823	(10,451)	(164,340)	143,879	1,813,279			1,813,279	1,813,279
28														
29														
30														
31 NET Labor/Benefits	8,344,138	1,716,004											1,716,004	1,716,004
32 Materials/Supplie	375,991		(1,429)										(1,429)	(1,429)
33 Transportation	878,736												(18,570)	(18,570)
34 Departmental Specific	1,914,866												(40,637)	(40,637)
35 Administration	1,169,322												188,823	188,823
36 Outside Services	173,199												(10,451)	(10,451)
37 Other Departmental Direct	667,542												(164,340)	(164,340)
38 Revenue/Reimbursements	483,221												143,879	143,879
39														
40														
41 Total	14,007,015	1,716,004	(1,429)	(18,570)	(40,637)	188,823	(10,451)	(164,340)	143,879	1,813,279			1,813,279	1,813,279
42														
43 Blended Effective Tax Rate	40.36%	(692,622)	577	7,495	16,402	(76,214)	4,218	66,332	(231,885)				(97,449)	(97,449)
44														
45 NET Operating Income Impact	1,023,382	(832)	(11,075)	(24,235)	112,609	(6,233)	(98,008)	85,806	(715,278)				(715,278)	(715,278)

Western Kentucky Gas Company
Case No. 99-070
Summary of UTILITY Jurisdictional Adjustments TO
Operating Income by Major Accounts
For the 12 Months ended December 31, 2000

FR 10(10)(d)1
Schedule D-1
Sheet 4 of 4

Date: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s):

Line No. & Title	Base Period	D-2.3 ADJ 1	D-2.3 ADJ 2	Title of Adjustment	
				Total	ADJUST.
1 403 DEPRECIATION Expense	7,899,611	1,704,360		1,704,360	
2 404 Amortization Expense	48			0	
3 406 AMORT. - Gas Plant ACQUIS.	204,981			0	
4					
5 Total DEPRECIATION and Amortization	8,104,640	1,704,360		1,704,360	
6					
7 Blended Effective Tax Rate	40.36%	687,922		687,922	
8					
9 NET Operating Income Impact		1,016,438		1,016,438	
10					
11					
12					
13					
14 408 Taxes, Other than Income	2,227,174		(215,174)	(215,174)	
15					
16 Blended Effective Tax Rate	40.36%		(111,067)	(111,067)	
17					
18 NET Operating Income Impact			(164,107)	(164,107)	

Western Kentucky Gas Company

Case No. 99-070

Detailed Adjustments

For the 12 Months ended December 31, 2000

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

FR 10(10)(d)2.1

Schedule D-2.1

Sheet 1 of 2

Witness:

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ1		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$68,349,000
3	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	54,799,000
4	year, and customer growth to the test year.	Adjustment	\$13,550,000
5			24.7%
6	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes due to warm weather	Forecasted	\$27,741,000
7	in base period, continued efficiency gains in this market lowering the average normalized use per customer in the test	Base	23,126,000
8	year, and customer growth to the test year.	Adjustment	\$4,615,000
9			20.0%
10	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect continued migration from sales service to transportation	Forecasted	\$8,863,000
11	service from base period to test year.	Base	10,063,000
12		Adjustment	(\$1,200,000)
13			-11.9%
14	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of volumes due to warmer	Forecasted	\$7,040,000
15	weather in base period, continued efficiency gains in this market lowering the average normalized use per customer	Base	5,339,000
16	in the test year.	Adjustment	\$1,701,000
17			31.9%
18	SALE of Gas - Unbilled - the purpose of this Adjustment is to reflect minimal end-of-year level of unbilled volumes for the budget.	Forecasted	\$0
19		Base	2,083,000
20		Adjustment	(\$2,083,000)
21			-100.0%
22			
23	ADJ2		
24	Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge revenues for the base	Forecasted	\$745,000
25	period.	Base	782,000
26		Adjustment	(\$37,000)
27			-4.7%
28	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable changes in demand for	Forecasted	\$7,756,000
29	existing industries and anticipated discounts necessary to retain bypass-vulnerable customers for the base period and account	Base	8,542,000
30	for migration to transportation service from industrial sales services.	Adjustment	(\$786,000)
31			-9.2%
32	Other gas service revenues - the purpose of this Adjustment is to reflect a decline in account 495 service charges.	Forecasted	\$10,000
33		Base	21,000
34		Adjustment	(\$11,000)
35			-52.4%

Western Kentucky Gas Company
 Case No. 99-070
 Detailed Adjustments

For the 12 Months ended December 31, 2000

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s) _____

FR 10(10)(d)2.1
 Schedule D-2.1
 Sheet 2 of 2
 Witness:

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ3		
2	Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities for sales service,	Forecasted	\$77,522,000
3	due to warmer than normal weather during the base period and to reflect higher gas costs per Mcf in the test year.	Base	62,724,000
4		Adjustment	\$14,798,000
5			23.6%

Western Kentucky Gas Company

Case No. 99-070

Detailed Adjustments

For the 12 Months ended December 31, 2000

Date: Base Period Forecasted Period

Type of Filing: Original Updated

Worksheet Reference No(s): _____

FR 10(d)(2.2)

Schedule D-2.2

Sheet 1 of 2

Witness: _____

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	ADJ.1		
2	NET Labor - the purpose of this adjustment is to reflect each Cost Center's estimate of payroll charges to NARUC accounts based on a 4% increase on each employee's anniversary date between January 2000 and December 2000. In addition the filling of all vacant positions and the change of labor being charged to capital which is now being charged to O&M accounts. Also an adjustment of the credit for pension due to FASB 87 in the base year.		\$10,060,142
3		Forecasted	8,344,138
4		Base	\$1,716,004
5		Adjustment	20.6%
6			
7	ADJ.2		
8	Materials and Supplies - the purpose of this adjustment is to reflect each Cost Center's estimate of materials required for operations and maintenance of the utility.		\$374,562
9		Forecasted	375,991
10		Base	(\$1,429)
11		Adjustment	-0.4%
12			
13	ADJ.3		
14	Transportation - the purpose of this adjustment is to reflect each Cost's Center's estimate of transportation expense required for operations and maintenance.		\$860,166
15		Forecasted	878,736
16		Base	(\$18,570)
17		Adjustment	-2.1%
18			
19	ADJ.4		
20	Departmental Specific - the purpose of this adjustment is to reflect the reduction in Marketing program expenditures.		\$1,874,229
21		Forecasted	1,914,866
22		Base	(\$40,637)
23		Adjustment	-2.1%
24			
25	ADJ.5		
26	Administrative - the purpose of this adjustment is to reflect increase in communication cost and other minor adjustments.		\$1,358,146
27		Forecasted	1,169,323
28		Base	\$188,823
29		Adjustment	16.1%

Western Kentucky Gas Company
Case No. 99-070
Detailed Adjustments
For the 12 Months ended December 31, 2000

FR 10(10)(d)2.2
Schedule D-2.2
Sheet 2 of 2
Witness:

Date: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

Purpose and Description		Reference Supporting Workpapers	Amount
1	<u>ADJ 6</u>		
2	Outside Services - the purpose of this adjustment is to reflect the decrease in outside services.	Forecasted	\$162,748
3		Base	173,199
4		Adjustment	(\$10,451)
5			-6.0%
6			
7	<u>ADJ 7</u>		
8	Other - this adjustment is to reflect the decrease of \$340,000 in DSM charges, addition of \$110,000 in rate case amortization expense and transfer	Forecasted	\$503,202
9	of Human Resource expenses from Shared Services of \$67,700.	Base	667,542
10		Adjustment	(\$164,340)
11			-24.6%
12			
13	<u>ADJ 8</u>		
14	Revenue/Reimbursements - this adjustment is to reflect the increase in account written-off due to non-payment.	Forecasted	\$627,100
15		Base	483,221
16		Adjustment	\$143,879
17			29.8%

Western Kentucky Gas Company
 Case No. 99-070
 Detailed Adjustments

For the 12 Months ended December 31, 2000

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

FR 10(10)(d)2.3
 Schedule D-2.3
 Sheet 1 of 1
 Witness:

LN	Purpose and Description	Reference Supporting Workpapers	Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - the purpose of this adjustment is to reflect the increased level of depreciable plant investment	Forecasted	\$9,603,971
3	and slight increase due to the depreciation study.	Base	7,899,611
4		Adjustment	\$1,704,360
5			21.6%
6	<u>ADJ2</u>		
7	Taxes Other - the purpose of this adjustment is to reflect the amortization of the PSC Assessment for 1997 paid in 1999.	Forecasted	\$1,952,000
8		Base	2,227,184
9		Adjustment	(\$275,184)
10			-12.4%



80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See attached schedules for income tax comparisons between the base and forecasted periods.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(e) SCHEDULE E

Income Tax Calculation

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
E	1	Income Tax Calculation

Western Kentucky Gas Company

Case No. 99-070

Computation of State & Federal Income Tax

For the Base Period ended 9/30/99 & Test Period ended 12/31/2000

FR 10(10)(e)
Schedule E
Sheet 1 of 1

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 7,689,364	\$ (3,298,361)	\$ 4,391,002	C-2
2	Interest Deduction	5,017,758	(33,263)	4,984,495	*
3	Taxable Income	2,671,605	(3,265,098)	(593,492)	
4	Composite Tax Rate (state & federal)	40.363%	40.363%	40.363%	**
5	State & Federal Income Tax	1,078,340	(1,317,891)	(239,551)	
6	* Interest Expense Calculation: 13 Month Average Rate Base	114,861,841		130,484,159	B-1
7	Weighted cost of Debt	4.37%		3.82%	J-1.1
8	Interest Expense	5,017,758		4,984,495	
9	** Composite Tax Rate Calculation: $8.25\% + 35\%(100\% - 8.25\%) = 40.363\%$				
10	State Tax Rate	8.25%			
11	Federal Tax Rate	35.00%			

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(f)

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached supporting schedules for information requested above.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(f) SCHEDULE F

Social, Service Club, Charitable, Rate Case, Advertising & Professional Expenses

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
F-1	6	Membership Dues - Social & Service Clubs
F-2.1	4	Charitable Contributions
F-2.2	1	Initiation Fees / Country Club Expenses
F-2.3	1	Employee Expenses
F-3	1	Customer Service, Informational Sales and General Advertising
F-4	1	Advertising
F-5	1	Professional Service Expense
F-6	1	Rate Case Expense
F-7	1	Civic, Political and Related Activities

Western Kentucky Gas Company

Case No. 99-070

MEMBERSHIP DUES

For the Twelve Months ended September 30, 1999

FR 10(10)(f)
Schedule F-1
Page 1 of 6

Data: x Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
1	Various	KY Chamber of Commerce	4,725		100%	4,725
2	Various	Associated Industries of KY	750			750
3	Various	KY Industrial Development Council	220			220
4	Various	KY Gas Association	2,500			2,500
5	Various	KY Labor-Management Conference	150			150
6	Various	KY Oil & Gas Association	405			405
7	Various	Owensboro Daviess Co. Chamber of Commerce	1,000			1,000
8	Various	Hancock County Chamber of Commerce	100			100
9	Various	Downtown Owensboro Inc.	300			300
10	Various	Green River Home Builders Association	250			250
11	Various	Owensboro Home Builders Association	295			295
12	Various	Madisonville Chamber of Commerce	440			440
13	Various	Henderson Chamber of Commerce	265			265
14	Various	Hopkins County Home Builders	225			225
15	Various	Henderson Home Builders	200			200
16	Various	Cadiz-Trigg County Chamber of Commerce	150			150
17	Various	Crittenden County Chamber of Commerce	325			325
18	Various	Caldwell County Chamber of Commerce	500			500
19	Various	Christian County Chamber of Commerce	900			900
20	Various	Association of U. S. Army	125			125
21	Various	Hopkinsville Home Builders	300			300
22	Various	Military Affairs Committee	300			300
23						
24		Total	14,425			14,425

Western Kentucky Gas Company

Case No. 99-070

MEMBERSHIP DUES

For the Twelve Months ended September 30, 1999

FR 10(10)(f)
Schedule F-1
Page 2 of 6

Data: x Base Period: Forecasted Period
Type of Filing: X Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
1	Various	Greenville Chamber of Commerce	125		100%	125
2	Various	Marshall County Chamber of Commerce	260			260
3	Various	Paducah Chamber of Commerce	700			700
4	Various	Paducah Main Street Association	500			500
5	Various	Paducah Home Builders	325			325
6	Various	Mayfield-Graves Co. Chamber of Commerce	750			750
7	Various	Bowling Green-Warren County Chamber of Commerce	2,000			2,000
8	Various	Downtown Business Association	200			200
9	Various	Builders Association of Bowling Green	300			300
10	Various	Logan County Chamber of Commerce	300			300
11	Various	Russellville Home Builders	200			200
12	Various	Franklin Chamber of Commerce	700			700
13	Various	Glasgow Chamber of Commerce	600			600
14	Various	Hart County Chamber of Commerce	200			200
15	Various	Danville Chamber of Commerce	600			600
16	Various	Downtown Danville Association	150			150
17	Various	Garrard County Chamber of Commerce	125			125
18	Various	Mercer County Chamber of Commerce	450			450
19	Various	Danville-Boyle County Builders Association	225			225
20	Various	Lebanon Marion County Chamber of Commerce	100			100
21	Various	Springfield Chamber of Commerce	110			110
22	Various	Campbellsville-Taylor Chamber of Commerce	200			200
23						
24		Total	9,120			9,120

Western Kentucky Gas Company

Case No. 99-070

MEMBERSHIP DUES

For the Twelve Months ended September 30, 1999

FR 10(10)(f)
Schedule F-1
Page 3 of 6

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
1	Various	Anderson County Chamber of Commerce	100	<u>100%</u>	100
2	Various	Shelby County Chamber of Commerce	400		400
3	Various	Shelby County Community Development	100		100
4	Various	Various Under \$100	1,175		1,175
5	Various	American Gas Association	44,288		44,288
6	Various	Southern Gas Association	500		500
7	Various	Kiwanis Club	100		100
8	Various	Lions Club	200		200
9	Various	Civitan Club	100		100
10		Total	46,963		46,963
11					
12					
13		Total For Pages 1 Through 3	<u>70,508</u>		<u>70,508</u>

Western Kentucky Gas Company
Case No. 99-070

MEMBERSHIP DUES

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
Schedule F-1
Page 4 of 6

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Worksheet Reference No(s).

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
1	Various	KY Chamber of Commerce	4,700		100%	4,700
2	Various	Associated Industries of KY	750			750
3	Various	Economic Progress Initiative Council	1,000			1,000
4	Various	KY Gas Association	2,500			2,500
5	Various	KY Labor-Management Conference	150			150
6	Various	KY Oil & Gas Association	400			400
7	Various	Owensboro Daviess Co. Chamber of Commerce	1,000			1,000
8	Various	Hancock County Chamber of Commerce	100			100
9	Various	Downtown Owensboro Inc.	300			300
10	Various	Green River Home Builders Association	250			250
11	Various	Owensboro Home Builders Association	295			295
12	Various	Madisonville Chamber of Commerce	440			440
13	Various	Henderson Chamber of Commerce	265			265
14	Various	Hopkins County Home Builders	225			225
15	Various	Henderson Home Builders	200			200
16	Various	Cadiz-Trigg County Chamber of Commerce	150			150
17	Various	Crittenden County Chamber of Commerce	325			325
18	Various	Caldwell County Chamber of Commerce	500			500
19	Various	Christian County Chamber of Commerce	900			900
20	Various	Association of U. S. Army	100			100
21	Various	Hopkinsville Home Builders	300			300
22	Various	Military Affairs Committee	300			300
23						
24		Total	15,150			15,150

Western Kentucky Gas Company
Case No. 99-070

MEMBERSHIP DUES

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
Schedule F-1
Page 5 of 6

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Social Organization/Service Club	Total		Jurisdictional %	Jurisdiction
			Utility			
1	Various	Greenville Chamber of Commerce	125		100%	125
2	Various	Marshall County Chamber of Commerce	260			260
3	Various	Paducah Chamber of Commerce	700			700
4	Various	Paducah Main Street Association	500			500
5	Various	Paducah Home Builders	325			325
6	Various	Mayfield-Graves Co. Chamber of Commerce	750			750
7	Various	Bowling Green-Warren County Chamber of Commerce	2,000			2,000
8	Various	Downtown Business Association	200			200
9	Various	Builders Association of Bowling Green	300			300
10	Various	Logan County Chamber of Commerce	300			300
11	Various	Russellville Home Builders	200			200
12	Various	Franklin Chamber of Commerce	700			700
13	Various	Glasgow Chamber of Commerce	600			600
14	Various	Hart County Chamber of Commerce	200			200
15	Various	Danville Chamber of Commerce	600			600
16	Various	Downtown Danville Association	150			150
17	Various	Garrard County Chamber of Commerce	125			125
18	Various	Mercer County Chamber of Commerce	450			450
19	Various	Danville-Boyle County Builders Association	225			225
20	Various	Lebanon Marion County Chamber of Commerce	100			100
21	Various	Springfield Chamber of Commerce	110			110
22	Various	Campbellsville-Taylor Chamber of Commerce	200			200
23						
24		Total	9,120			9,120

Western Kentucky Gas Company
 Case No. 99-070
MEMBERSHIP DUES

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
 Schedule F-1
 Page 6 of 6

Data: _____ Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s)

Line No.	Account No.	Social Organization/Service Club	Total	
			Utility	Jurisdictional % Jurisdiction
1	Various	Anderson County Chamber of Commerce	100	100%
2	Various	Shelby County Chamber of Commerce	500	500
3	Various	Shelby County Community Development	100	100
4	Various	Various Under \$100	975	975
5	Various	Various Under \$100	375	375
6	Various	American Gas Association	44,288	44,288
7	Various	Southern Gas Association	500	500
8	Various	Kiwanis Club	100	100
9	Various	Lions Club	200	200
10	Various	Civitan Club	100	100
11				
12		Total	47,238	47,238
13				
14		Total For Pages 4 Through 6	71,508	71,508

Western Kentucky Gas Company
Case No. 99-070

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended September 30, 1999

FR 10(10)(f)
Schedule F-2.1
Page 1 of 4

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Charitable Organization *	Total		Jurisdictional %	Jurisdiction
			Utility	100%		
1	Various	Owensboro Daviess County United Way	10,000		100%	10,000
2	Various	United Way of Hopkins County	600			600
3	Various	United Way - Princeton	400			400
4	Various	United Way - Paducah	650			650
5	Various	United Way - Mayfield	300			300
6	Various	United Way - Bowling Green	700			700
7	Various	United Way - Russellville	200			200
8	Various	United Way - Franklin	200			200
9	Various	United Way - Glasgow	150			150
10	Various	United Way - Danville	500			500
11	Various	United Way - Mercer County	400			400
12	Various	Metro United Way - Shelbyville	300			300
13	Various	Bluegrass United Way	300			300
14	Various	Owensboro Museum of Fine Arts	600			600
15	Various	Owensboro Symphony Orchestra	300			300
16	Various	Wendall Foster Center	300			300
17	Various	Alma Randolph Foundation	1,500			1,500
18	Various	Riverpark Center	1,000			1,000
19	Various	Owensboro Area Museum	250			250
20	Various	Junior Achievement of Owensboro	2,200			2,200
21	Various	Kentucky Forward	1,500			1,500
22	Various	Boys Scouts of America - Owensboro	750			750
23	Various	KY Education Television	1,000			1,000
24	Various	KY Independent College Fund	3,400			3,400
25	Various	Cliff Hagan Boys & Girls Club	250			250
Total			27,750			27,750

* Charitable Contributions are not included in O & M Expenses; Therefore, they are not included in the Revenue Requirements.

Western Kentucky Gas Company

Case No. 99-070

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended September 30, 1999

FR 10(10)(f)
Schedule F-2.1
Page 2 of 4

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Charitable Organization	Total		Jurisdictional %	Jurisdiction
			Utility	Utility		
26	Various	Daniel Pitino Shelter	1,000	1,000	100%	1,000
27	Various	First Night's Celebration	1,000	1,000		1,000
28	Various	Western KY University	5,000	5,000		5,000
29	Various	Hospice Association	250	250		250
30	Various	March of Dimes	1,000	1,000		1,000
31	Various	Kentuckiana Girl Scouts Council	300	300		300
32	Various	American Cancer Society	500	500		500
33	Various	Downtown Revitalization Program	200	200		200
34	Various	Henderson Futures Initiative	500	500		500
35	Various	Caldwell County Ambulance Service	100	100		100
36	Various	Christian County Literacy	150	150		150
37	Various	Junior Achievement	300	300		300
38	Various	Junior Achievement - Bowling Green	500	500		500
39	Various	Junior Achievement - Russellville	200	200		200
40	Various	Family YMCA	500	500		500
41	Various	Logan County Festival	200	200		200
42	Various	Junior Achievement - Danville	225	225		225
43	Various	Special Olympics	100	100		100
44	Various	Washington County Festival	200	200		200
45	Various	Area Four Special Olympics	200	200		200
46	Various	Central KY Art Series	100	100		100
47	Various	Big Brothers-Big Sisters	100	100		100
48	Various	Projection Graduation	100	100		100
49	Various	Discretionary Fund Available	16,500	16,500		16,500
Total			29,225	29,225		29,225
Total For Pages 1 Through 2			56,975	56,975		56,975

Western Kentucky Gas Company
Case No. 99-070

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
Schedule F-2.1
Page 3 of 4
Witness:

Data: _____ Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

Line No.	Account No.	Charitable Organization *	Total		Jurisdictional %	Jurisdiction
			Utility	Utility		
1	Various	Owensboro Daviess County United Way	4,000		100%	4,000
2	Various	United Way of Hopkins County	300			300
3	Various	United Way - Princeton	200			200
4	Various	United Way - Paducah	325			325
5	Various	United Way - Mayfield	150			150
6	Various	United Way - Bowling Green	400			400
7	Various	United Way - Russellville	100			100
8	Various	United Way - Franklin	100			100
9	Various	United Way - Glasgow	100			100
10	Various	United Way - Danville	250			250
11	Various	United Way - Mercer County	200			200
12	Various	Metro United Way - Shelbyville	150			150
13	Various	Bluegrass United Way	150			150
14	Various	Owensboro Museum of Fine Arts	300			300
15	Various	Owensboro Symphony Orchestra	100			100
16	Various	Wendall Ford Museum	5,000			5,000
17	Various	Alma Randolph Foundation	1,000			1,000
18	Various	Riverpark Center	750			750
19	Various	Owensboro Area Museum	200			200
20	Various	Junior Achievement of Owensboro	2,200			2,200
21	Various	Kentucky Forward	1,500			1,500
22	Various	Boys Scouts of America - Owensboro	500			500
23	Various	KY Education Television	1,000			1,000
24	Various	KY Independent College Fund	1,000			1,000
25	Various	Cliff Hagan Boys & Girls Club	150			150
Total			20,125			20,125

* Charitable Contributions are not included in O & M Expenses; Therefore, they are not included in the Revenue Requirements.

Western Kentucky Gas Company
Case No. 99-070

CHARITABLE CONTRIBUTIONS

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
Schedule F-2.1
Page 4 of 4
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

Line No.	Account No.	Charitable Organization	Total		Jurisdictional %	Jurisdiction
			Utility			
26	Various	Daniel Pitino Shelter	500		100%	500
27	Various	Western KY University	5,000			5,000
28	Various	Hospice Association	250			250
29	Various	March of Dimes	400			400
30	Various	Kentuckiana Girl Scouts Council	100			100
31	Various	American Cancer Society	300			300
32	Various	Downtown Revitalization Program	200			200
33	Various	Henderson Futures Initiative	500			500
34	Various	Caldwell County Ambulance Service	100			100
35	Various	Christian County Literacy	150			150
36	Various	Junior Achievement	300			300
37	Various	Junior Achievement - Bowling Green	500			500
38	Various	Junior Achievement - Russellville	200			200
39	Various	Family YMCA	500			500
40	Various	Logan County Festival	200			200
41	Various	Junior Achievement - Danville	225			225
42	Various	Special Olympics	100			100
43	Various	Washington County Festival	200			200
44	Various	Area Four Special Olympics	200			200
45	Various	Central KY Art Series	100			100
46	Various	Big Brothers-Big Sisters	100			100
47	Various	Projection Graduation	100			100
48	Various	Discretionary Fund Available	6,500			6,500
Total			16,725			16,725
Total For Pages 3 Through 4			36,850			36,850

Western Kentucky Gas Company

Case No. 99-070

INITIATION FEES/COUNTRY CLUB EXPENSES *

For the Twelve Months ended September 30, 1999

For the Twelve Months ended December 31, 2000

FR 10(10)(f)

Schedule F-2.2

Page 1 of 1

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1.	Various	Owensboro Country Club (dues)	1,845	100%	1,845	1,880	100%	1,880
2.	Various	Owensboro Country Club (Initiation fee)	6,000		6,000	0		0
3.	Various	OCC - Expenses	1,405		1,405	1,800		1,800
4.		Total	<u>9,250</u>		<u>9,250</u>	<u>3,680</u>		<u>3,680</u>

NOTE: Country Club dues will be Excluded From O & M and Therefore, Excluded From the Revenue Requirements. A/C 870.

Western Kentucky Gas Company

Case No. 99-070

Employee PARTY, OUTING, and GIFT EXP.

For the TwelveMonths ended September 30, 1999

For the TwelveMonths ended December 31, 2000

FR 10(10)(f)
Schedule F-2.3
Page 1 of 1

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

Line No.	Account No.	Employee Expenditures	Base Period		Forecasted Period	
			Utility	Jurisdictional %	Utility	Jurisdiction
1.	Various	Employee Awards	70,008	100%	70,008	100%
2.	Various	Employee Activities	11,275	100%	11,000	100%
3.	Total		<u>81,283</u>	<u>100%</u>	<u>81,008</u>	<u>100%</u>

NOTE: These Expenses will be Excluded From O & M Expenses for ratemaking and Therefore, Excluded From the Revenue Requirements.a/c 926

Western Kentucky Gas Company
Case No. 99-070

Customer Service and Informational SALES and General ADVERTISING Expense
For the TwelveMonths ended September 30, 1999
For the TwelveMonths ended December 31, 2000

FR 10(10)(f)
Schedule F-3
Page 1 of 1

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Juris. %	Jurisd.	Total Utility	Juris. %	Jurisd.
			\$		\$	\$		\$
Customer Service and Informational Expenses								
1.	909	Supervision	462,261	100%	462,261	533,449	100%	533,449
2.	910	Customer Assistance	587,187 (1)		587,187	212,120		212,120
3.	911	Informational Advertising	65,812 (2)		65,812	63,764 (4)		63,764
4.	910	Miscellaneous Customer Service and Inf	0		0	0		0
SALES Expense								
5.	915	Supervision	12,547		12,547	14,462		14,462
6.	916	Demonstration and Selling	47,031 (3)		47,031	44,230 (5)		44,230
7.	917	Advertising	0		0	0		0
8.	916	Miscellaneous Sales Expense	0		0	0		0
9.	930.1	General Advertising Expense	0		0	0		0

(1) Included in Customer Assistance Expenses are demand side management costs of \$342,000.

(2) Included in Informational Advertising are promotional advertising of \$41,984. Thus, these amounts are considered Non-recoverable and will be Excluded From O & M for ratemaking and Therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising. Also included in Informational Advertising are safety and required by law costs of \$22,783. These amounts are also shown properly classified on Schedule F-4, Advertising.

(3) \$29,703 of selling Expenses (acct. 916) will be Excluded From O & M, and Therefore not Included in the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

(4) Included in Informational Advertising (acct. 911) are promotional advertising of \$34,147. Thus, these amounts are considered Non-recoverable and will be Exclud From O & M for ratemaking and Therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising. Also included in Informational Advertising are safety and required by law costs of \$29,617. These amounts are also shown properly classified on Schedule F-4, Advertising.

(5) \$24,158 of selling Expenses (acct. 916) will be Excluded From O & M, and Therefore not Included in the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Western Kentucky Gas Company

Case No. 98-XXX

ADVERTISING

For the TwelveMonths ended September, 30, 1999

For the TwelveMonths ended December 31, 2000

FR 10(10)(f)

Schedule F-4

Page 1 of 1

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

Line No.	Item (A)	Sales or Promotional Advertising (B)	Institutional Advertising (C)	Safety or Req by Law Advertising (D)	Rate Case * (E)	Other (F)	Total (G)
Base Period							
1.	Newspaper	273	0	0			273
2.	Magazine/bill stuffer & Other	71,393	0	22,783			94,176
3.	Television	0	0	0			0
4.	Radio	21	0	0			21
5.	Direct Mail						0
6.	Sales Aids						0
7.	American Gas Association					0	0
8.	Total	71,687	0	22,783	0	0	94,470
9.	Amount Assigned to KY Retail						
Forecasted Period							
10	Newspaper	222	0	0			222
11	Magazine/bill stuffer & Other	58,066	0	29,617			87,683
12	Television	0	0	0			0
13	Radio	17	0	0			17
14	Direct Mail						0
15	Sales Aids						0
16	American Gas Association					0	0
17	Total	58,305	0	29,617	0	0	87,922
18	Amount Assigned to KY Retail						

* See F-6

Case No. 99-070
PROFESSIONAL Service Expenses
 For the Twelve Months ended September 30, 1999
 For the Twelve Months ended December 31, 2000

FR 10(10)(f)
 Schedule F-5
 Page 1 of 1

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

Line No.	Description	Expense Breakdown			Total Company Unadjusted	Jurisdictional Adjustments	Base Period Jurisdictional Adjusted	Forecasted Period Jurisdictional Adjusted
		Rate Case	Annual Audit	Other				
1	Other			11,768		11,768		
2	Consultant				(11,768)			
3								
4	Total	0	0	11,768	100%	11,768	0	
				<u>11,768</u>	<u>100%</u>	<u>11,768</u>	<u>0</u>	

Note: Rate Case related expenses are shown separately on Schedule F-6

Western Kentucky Gas Company
Case No. 99-070

Projected Rate Case Expense
Base Period ended September 30, 1999
Test Period ended December 31, 2000

FR 10(10)(f)
Schedule F-6
Page 1 of 1

Data: Base Period Forecasted Period
LN Type of Filing: Original Updated Revised
NO Workpaper Reference No(s).

Consulting		
1	Incremental Cost Study - Lukens Group	\$ 78,500
2	Depreciation Study - Deloitte & Touche	70,000
3	Cost of Capital - C.H. Guernsey	20,000
4	Demand Side Management - Applied Energy Consulting	18,500
5	General Consulting - Utility & Economic Consulting	12,000
6	sub-total	<u>\$ 199,000</u>
7		
Legal Fees		
8	(J. Hughes/R. Hutchinson)	70,000
9		
10		
Employee Expense		
11	(airfare, lodging, meals, etc.)	41,000
12		
13		
Miscellaneous Expense		
14	(printing, advertising, etc.)	20,000
15		
16		
17	Total Projected Rate Case Expense	<u><u>\$ 330,000</u></u>

Note: Company Proposes Three (3) Year Amortization of Rate Case Expenses
\$110,000 is included in the Test Year expense acct. 928.

Western Kentucky Gas Company

Case No. 99-070

CIVIC, POLITICAL and RELATED ACTIVITIES

For the Twelve Months ended September 30, 1999

For the Twelve Months ended December 31, 2000

FR 10(10)(f)
Schedule F-7
Page 1 of 1
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Worksheet Reference No(s).

Line No.	Item (A)	Base Period		Forecasted Period	
		Amount (B)	Updated	Amount (C)	Forecasted
1.	Donations (1)	17,500		15,000	
2.	Civic Duties (2)	0		0	
3.	Political Activities	0		0	
4.	Other	0		0	
5.	Total	17,500		15,000	

(1) These donations represent Economic Development Contributions, all Other civic donations are included on Schedule F-2.1, Charitable Contributions.

(2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached schedules for wage and benefits analysis.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(g) SCHEDULE G

Payroll Cost Analysis

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
G-1	1	Payroll Cost Analysis
G-2	1	Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
G-3	1	Executive Compensation

Western Kentucky Gas Company
Case No. 99-070

PAYROLL COSTS

For the Base Period Twelve Months ended September 30, 1999

For the Forecasted Test Period Twelve Months ended December 31, 2000

FR 10(10)(g)
Schedule G-1
Sheet 1 of 1

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

Line No.	Description	Operating Expenses			Forecasted Period Jurisdictional ADJUSTED \$
		Total Company Unadjusted \$	Jurisdictional %	Base Period Jurisdictional Unadjusted \$	
1	<u>Payroll Costs</u>				
2	Labor	10,826,198	100.00%	10,826,198	892,177
3	<u>Employee Benefits</u>				
4	PENSION & RETIREMENT Income PLAN	(535,939)	100.00%	(535,939)	1,144,632
5	Employee INSURANCE PLANS	1,341,697	100.00%	1,341,697	326,278
6	ESOP PLAN Contributions	397,439	100.00%	397,439	21,135
7		0	100.00%	0	0
8	Total Employee BENEFITS	1,203,197		1,203,197	1,492,045
9	<u>Payroll Taxes</u>				
10	F.I.C.A.	790,975	100.00%	790,975	73,616
11	Federal Unemployment	15,473	100.00%	15,473	924
12	State Unemployment	6,649	100.00%	6,649	505
13	Total Payroll Taxes	813,097		813,097	75,045
14	Total Payroll Costs	12,842,492		12,842,492	2,459,267
					15,301,759

Western Kentucky Gas Company
Case No. 99-070
Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
For the Base Period Twelve Months ended September 30, 1999
For the Forecasted Test Period Twelve Months ended December 31, 2000

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s):

FR 10(10)(g)
Schedule G-2
Sheet 1 of 1

Most Recent Five Fiscal Years*

Line No.	Description	1994	% Change	1995	% Change	1996	% Change	1997	% Change	1998	% Change	Base Period	% Change	Forecasted Period
1	Total Company													
2	Man Hours	809,052	-1.01%	800,858	0.06%	801,307	-2.80%	778,887	-20.23%	621,296	-9.54%	562,029	6.92%	600,925
4	Straight Time Hours	26,837	-18.44%	21,888	-38.29%	13,506	-12.67%	11,795	-14.81%	10,048	7.52%	10,804	1.81%	11,000
5	Over Time Hours	<u>835,889</u>	-1.57%	<u>822,746</u>	-0.96%	<u>814,813</u>	-2.96%	<u>790,682</u>	-20.15%	<u>631,344</u>	-9.27%	<u>572,833</u>	6.82%	<u>611,925</u>
6	Total Manhours													
7	Ratio of OverTime Hours to Straight-Time Hours	<u>3.317%</u>		<u>2.733%</u>		<u>1.685%</u>		<u>1.514%</u>		<u>1.617%</u>		<u>1.922%</u>		<u>1.831%</u>
9	Labor Dollars	11,727,164	3.20%	12,101,878	5.06%	12,713,686	2.97%	13,091,159	-16.82%	10,889,093	-2.81%	10,582,810	8.47%	11,479,187
11	Straight-Time Dollars	522,433	-13.99%	449,327	-35.02%	291,991	-7.30%	270,686	-10.76%	241,569	0.75%	243,388	-1.73%	239,188
12	OverTime Dollars	<u>12,249,597</u>	2.46%	<u>12,551,205</u>	3.62%	<u>13,005,677</u>	2.74%	<u>13,361,845</u>	-16.70%	<u>11,130,662</u>	-2.74%	<u>10,826,198</u>	8.24%	<u>11,718,375</u>
13	Ratio of OverTime Dollars to Straight-Time Dollars	<u>4.455%</u>		<u>3.713%</u>		<u>2.297%</u>		<u>2.068%</u>		<u>2.218%</u>		<u>2.300%</u>		<u>2.084%</u>
15	O&M Labor Dollars	9,078,785	-4.51%	8,669,384	1.20%	8,773,217	1.56%	8,909,796	-15.34%	7,543,357	0.23%	7,561,039	9.23%	8,259,180
16	Ratio of O&M of Labor Dollars to Total Labor Dollars	<u>74.115%</u>		<u>69.072%</u>		<u>67.457%</u>		<u>66.681%</u>		<u>67.771%</u>		<u>69.840%</u>		<u>70.481%</u>
20	Employee Benefits	4,706,517	-6.31%	4,409,339	-17.18%	3,651,950	43.35%	5,235,167	-28.16%	3,761,202	-68.01%	1,203,197	124.01%	2,695,242
21	Total Employee Benefits	2,797,904	-14.85%	2,382,483	-24.76%	1,792,555	55.74%	2,791,809	-34.43%	1,830,644	-57.22%	783,099	140.22%	1,881,166
22	Employee Benefits Expensed													
23	Ratio of Employee Benefits Expensed to Total Employee Benefits	<u>59.447%</u>		<u>54.033%</u>		<u>49.085%</u>		<u>53.328%</u>		<u>48.672%</u>		<u>65.085%</u>		<u>69.796%</u>
24	Payroll Taxes	912,730	4.87%	957,219	3.41%	989,891	5.49%	1,044,220	-6.26%	978,859	-16.93%	813,097	9.23%	888,142
25	Total Payroll Taxes	693,994	-4.89%	660,041	1.50%	669,955	3.79%	695,335	-8.25%	638,000	-17.70%	525,077	7.24%	563,073
26	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>76.035%</u>		<u>68.954%</u>		<u>67.680%</u>		<u>66.589%</u>		<u>65.178%</u>		<u>64.577%</u>		<u>63.399%</u>
27	Taxes													
28	Employee Levels	<u>387</u>	-0.52%	<u>385</u>		<u>377</u>	5.31%	<u>397</u>	-25.19%	<u>297</u>	-10.77%	<u>265</u>	6.42%	<u>292</u>
29	Average Employee Levels	<u>387</u>	-1.03%	<u>383</u>		<u>374</u>	-3.74%	<u>360</u>	-24.44%	<u>272</u>	-2.57%	<u>265</u>	6.42%	<u>292</u>
30	Year end Employee Levels													

* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 31) rather than calendar basis.

Western Kentucky Gas Company
Case No. 99-070

Executive Compensation

For the Base Period Twelve Months ended September 30, 1999
For the Forecasted Test Period Twelve Months ended December 31, 2000

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

FR 10(10)(g)
Schedule G-3
Sheet 1 of 1

Line No.	Description	Base Period		Operating Expenses		Forecasted Period	
		Company Unadjusted \$	Jurisdictional %	Base Period Jurisdictional Unadjusted \$	Adjustments \$	Jurisdictional Adjusted \$	Jurisdictional Adjusted \$
1	<u>Includes & Officers</u>						
2	<u>Gross Payroll</u>						
3	Salary	743,986	100.00%	743,986	34,625	778,611	
4	Other Allowances and Compensation	289,312	100.00%	289,312	(190,478)	98,834	
5	Total Salary and Compensation	<u>1,033,298</u>		<u>1,033,298</u>	<u>(155,853)</u>	<u>877,445</u>	
6	<u>Employee Benefits</u>						
7	Pensions	(37,964)	100.00%	(37,964)	78,013	40,049	
8	Other Benefits	119,527	100.00%	119,527	18,461	137,988	
9	Total Employee Benefits	<u>81,563</u>		<u>81,563</u>	<u>96,474</u>	<u>178,037</u>	
10	<u>Payroll Taxes</u>						
11	F.I.C.A.	52,511	100.00%	52,511	(5,212)	47,299	
12	Federal Unemployment	504	100.00%	504	(56)	448	
13	State Unemployment	124	100.00%	124	(24)	100	
14	Total Payroll Taxes	<u>53,139</u>		<u>53,139</u>	<u>(5,292)</u>	<u>47,847</u>	
15	Total Compensation	<u>1,168,000</u>		<u>1,168,000</u>	<u>(64,671)</u>	<u>1,103,329</u>	

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached schedule detailing the gross revenue conversion factor for the forecasted period.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(h) SCHEDULE H

Revenue Conversion Factor

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
H	1	Computation of Gross Revenue Conversion Factor

Western Kentucky Gas Company
Case No. 99-070
Computation of Gross Revenue Conversion Factor
For the Twelve Months ended December 31, 2000

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 10(10)(h)
Schedule H
Sheet 1 of 1
Witness:

Line No.	<u>Description</u>	Percentage OF INCREMENTAL <u>Gross Revenue</u>
1	Operating Revenue	100.000000%
2	LESS: UNCOLLECTIBLE Accounts Expense	0.400000%
3	LESS: PSC FEES	<u>0.153919%</u>
4	NET Revenues	99.446081%
5	SIT Rate 8.25%	<u>8.204302%</u>
6	Income BEFORE Federal Income Tax	91.241779%
7	Federal Income Tax @ 35%	<u>31.934600%</u>
8	Operating Income Percentage	59.307179%
9	Gross Revenue Conversion Factor	
10	(100 % DIVIDED by Income AFTER Income Tax)	<u>1.686137</u>

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(i) SCHEDULE I

Comparative Income Statements, Revenue Statistics, & Sales Statistics

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
I-1	1	Comparative Income Statements
I-2	1	Comparative Revenue Statistics
I-3	1	Comparative Sales Statistics

Western Kentucky Gas Company
Case No. 99-070

Comparative Income Statement

For the Base Period Twelve Months September 30, 1999
For the Test Period Twelve Months ended December 31, 2000

FR10(9)(h)1
FR10(10)(i)1

Schedule I-1
Sheet 1 of 1

Data: Base Period Forecasted Period
LN Type of Filing: Original Updated

NO. Worksheet Reference No(s).

LN	NO.	Worksheet Reference No(s)	Most Recent Five Fiscal Years					Four Forecasted Fiscal Years					
			1994	1995	1996	1997	1998	Base FY 1999	Test Cal 2000	2000	2001	2002	2003
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT													
1		Operating Revenues	132,789	108,196	146,788	135,664	113,554	95,408	111,993	111,828	112,487	113,251	113,933
2		Gas service revenue	10,370	8,594	5,756	7,217	8,831	8,542	7,755	7,975	7,757	7,762	7,766
3		Transportation	349	364	660	1,258	1,203	804	755	755	755	755	755
4		Other revenue	143,508	117,154	153,204	144,139	123,588	104,754	120,503	120,558	120,999	121,768	122,454
5		Total Operating Revenues	102,479	78,268	107,850	99,082	79,996	62,724	77,522	77,354	77,997	78,755	79,437
6		Purchase gas	41,029	38,886	45,354	45,057	43,592	42,030	42,981	43,204	43,002	43,013	43,017
7		Gross Profit	18,717	17,494	17,070	19,096	15,261	14,008	15,820	15,820	15,820	15,820	15,820
8		Operating Expenses	5,650	5,627	5,925	5,722	6,928	10,003	10,053	9,970	10,302	10,448	10,494
9		Direct O&M	5,818	6,488	5,647	6,087	6,487	8,103	9,809	9,808	10,376	10,955	11,545
10		Shared Services Billing	1,693	2,084	1,716	1,894	1,909	2,227	1,952	1,991	1,991	2,031	2,072
11		Depreciation & amortization	31,878	31,693	30,358	32,799	30,585	34,341	37,634	37,589	38,489	39,254	39,931
12		Taxes - other than income	9,151	7,193	14,996	12,258	13,007	7,689	5,347	5,615	4,513	3,759	3,086
13		Total Operating Expenses	(172)	(40)	66	340	162	346	358	360	360	360	360
14		Operating income(loss)	29	136	31	29	48	48	30	30	30	30	30
15		Other income	(58)	(164)	(107)	(1,247)	141	(485)	(104)	(108)	(108)	(108)	(108)
16		Interest and dividends	0	0	0	0	0	2,222	1,700	1,700	1,295	0	0
17		Other non-operating inc/exp	0	0	0	0	0	0	0	0	0	0	0
18		Performance based rates	(201)	(68)	(10)	(878)	351	2,131	1,984	1,982	1,577	282	282
19		Other Income	3,514	3,681	3,893	4,109	5,151	5,706	6,479	6,571	6,668	6,829	6,971
20		Total other income	5,436	3,444	11,093	7,271	8,207	4,114	852	1,026	(577)	(2,787)	(3,603)
21		Interest Charges	1,998	1,270	4,139	3,338	3,276	1,666	344	414	(233)	(1,125)	(1,454)
22		Total interest charges	3,438	2,174	6,954	3,933	4,931	2,448	508	612	(344)	(1,662)	(2,149)
23		Income Before Taxes											
24		Provision for income taxes											
25		Net Income											

Western Kentucky Gas Company
Case No. 99-070
Revenue Statistics
For the TwelveMonths ended September 30, 1999
For the TwelveMonths ended December 31, 2000

FR10(10)(i)2
Schedule 1 - 2
Sheet 1 of 1
Witness:

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

Line No.	Description	Most Recent Five Fiscal Years					Forecasted Period 12/31/00	Three Projected Fiscal Years					
		1994	1995	1996	1997	1998		Base Period 9/30/99	2001	2002	2003		
1	Revenue by Customer Class:												
2	Residential	68,143,181	54,130,813	69,998,395	70,903,479	73,314,822	54,798,573	68,349,045	68,432,647	68,563,848	68,628,770		
3	Commercial	26,947,296	22,209,751	28,365,691	29,536,940	30,353,690	23,125,597	27,740,163	28,039,452	28,515,565	28,984,865		
4	Industrial	30,816,321	30,098,750	37,533,133	23,277,379	14,616,551	10,062,684	8,863,126	8,952,857	9,077,232	9,198,743		
5	Public Authority & Other	7,257,304	5,728,520	6,963,714	7,080,063	7,457,822	5,339,280	7,040,639	7,062,531	7,094,945	7,120,956		
6	Unbilled	(375,000)	(3,972,000)	3,927,000	4,866,000	(12,188,865)	2,083,000	0	0	0	0		
7	Total	132,789,102	108,195,834	146,787,933	135,663,861	113,554,020	95,409,134	111,992,973	112,487,487	113,251,590	113,933,334		
8	Number of Customer by Class:												
9	Residential	145,689	149,014	151,378	153,720	155,846	157,724	158,446	160,995	163,547	166,096		
10	Commercial	16,633	16,976	17,342	17,689	18,035	18,285	18,353	18,644	18,934	19,225		
11	Industrial	264	356	470	464	426	408	408	408	408	408		
12	Public Authority & Other	1,515	1,519	1,543	1,559	1,585	1,576	1,591	1,601	1,611	1,621		
13	Total	164,101	167,865	170,733	173,432	175,892	177,993	178,798	181,648	184,500	187,350		
14	Average Revenue per Class:												
15	Residential	468	363	462	461	470	347	431	425	419	413		
16	Commercial	1,620	1,308	1,636	1,670	1,683	1,265	1,511	1,504	1,506	1,508		
17	Industrial	116,728	84,547	79,858	50,167	34,311	24,663	21,723	21,943	22,248	22,546		
18	Public Authority & Other	4,790	3,771	4,513	4,541	4,705	3,388	4,425	4,411	4,404	4,393		

Western Kentucky Gas Company
Case No. 99-070

SALES STATISTICS

For the Twelve Months ended September 30, 1999
For the Twelve Months ended December 31, 2000

FR10(10)(i)3
Schedule I-3
Sheet 1 of 1
Witness:

Data: Base Period Forecasted Period
TYPE of FILING: ORIGINAL Updated
Worksheet Reference No(s):

Line No.	Description	Most Recent Five Fiscal Years					Base Period 9/30/99 Mcf	Forecasted Period 12/31/00 Mcf	Three Projected Fiscal Years				
		1994	1995	1996	1997	1998			2001	2002	2003		
1	Revenue by Customer Class:												
2	Residential	13,861,028	11,987,742	14,718,174	13,337,468	12,561,176	11,378,682	13,026,239	12,934,860	12,793,172	12,645,602		
3	Commercial	5,807,796	5,289,634	6,351,303	5,977,762	5,604,480	5,148,189	5,674,816	5,693,264	5,724,264	5,755,264		
4	Industrial	8,765,867	9,992,575	10,725,745	6,128,597	3,414,638	3,076,929	2,348,435	2,348,435	2,348,435	2,348,435		
5	Public Authority & Other	1,639,664	1,446,207	1,684,789	1,531,144	1,461,600	1,322,086	1,535,217	1,528,732	1,518,016	1,506,609		
6	Unbilled	(68,809)	(55,705)	(24,136)	320,531	(222,854)	653,009	0	0	0	0		
7	Total	30,005,546	28,660,453	33,455,875	27,295,502	22,819,040	21,578,895	22,584,707	22,505,291	22,383,887	22,255,910		
8													
9													
10	Number of Customer by Class:												
11	Residential	145,689	149,014	151,378	153,720	155,846	157,724	158,446	160,995	163,547	166,096		
12	Commercial	16,633	16,976	17,342	17,689	18,035	18,285	18,353	18,644	18,934	19,225		
13	Industrial	264	356	470	464	426	408	408	408	408	408		
14	Public Authority & Other	1,515	1,519	1,543	1,559	1,585	1,576	1,591	1,601	1,611	1,621		
15	Total	164,101	167,865	170,733	173,432	175,892	177,993	178,798	181,648	184,500	187,350		
16													
17													
18	Average Revenue per Class:												
19	Residential	95	80	97	87	81	72	82	80	78	76		
20	Commercial	349	312	366	338	311	282	309	305	302	299		
21	Industrial	33,204	28,069	22,821	13,208	8,016	7,541	5,756	5,756	5,756	5,756		
22	Public Authority & Other	1,082	952	1,092	982	922	839	965	955	942	929		

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

See attached supporting schedules for requested income statements, revenue statistics and sales statistics.

Western Kentucky Gas Co
Case #99-070

FR 10(9)(h)1
FR 10(10)(i)1

	1994	1995	1996	1997	1998	Base FY 1999	Test Cal 2000	2000	2001	2002	2003
INCOME STATEMENT											
Operating Revenues											
Gas service revenue	\$132,789	\$108,196	\$146,788	\$135,664	\$113,554	\$95,408	\$111,993	\$111,828	\$112,487	\$113,251	\$113,933
Transportation	10,370	8,594	5,756	7,217	8,831	8,542	7,755	7,975	7,757	7,762	7,766
Other revenue	349	364	660	1,258	1,203	804	755	755	755	755	755
Total Operating Revenues	143,508	117,154	153,204	144,139	123,588	104,754	120,503	120,558	120,999	121,768	122,454
Purchase gas	102,479	78,268	107,850	99,082	79,996	62,724	77,522	77,354	77,997	78,755	79,437
Gross Profit	41,029	38,886	45,354	45,057	43,592	42,030	42,981	43,204	43,002	43,013	43,017
Operating Expenses											
Direct O&M	18,717	17,494	17,070	19,096	15,261	14,008	15,820	15,820	15,820	15,820	15,820
Shared Services Billing	5,650	5,627	5,925	5,722	6,928	10,003	10,053	9,970	10,302	10,448	10,494
Depreciation & amortization	5,818	6,488	5,647	6,087	6,487	8,103	9,809	9,808	10,376	10,955	11,545
Taxes - other than income	1,693	2,084	1,716	1,894	1,909	2,227	1,952	1,991	1,991	2,031	2,072
Total Operating Expenses	31,878	31,693	30,358	32,799	30,585	34,341	37,634	37,589	38,489	39,254	39,931
Operating income/(loss)	9,151	7,193	14,996	12,258	13,007	7,689	5,347	5,615	4,513	3,759	3,086
Other income											
Merchandising	(172)	(40)	66	340	162	346	358	360	360	360	360
Interest and dividends	29	136	31	29	48	48	30	30	30	30	30
Other non-operating inc/exp	(58)	(164)	(107)	(1,247)	141	(485)	(104)	(108)	(108)	(108)	(108)
Performance based rates	0	0	0	0	0	2,222	1,700	1,700	1,295	0	0
Other income	0	0	0	0	0	0	0	0	0	0	0
Total other income	(201)	(68)	(10)	(878)	351	2,131	1,984	1,982	1,577	282	282
Interest Charges											
Total interest charges	3,514	3,681	3,893	4,109	5,151	5,706	6,479	6,571	6,668	6,829	6,971
Income Before Taxes	5,436	3,444	11,093	7,271	8,207	4,114	852	1,026	(577)	(2,787)	(3,603)
Provision for income taxes	1,998	1,270	4,139	3,338	3,276	1,666	344	414	(233)	(1,125)	(1,454)
Net Income	\$3,438	\$2,174	\$6,954	\$3,933	\$4,931	\$2,448	\$508	\$612	(\$344)	(\$1,662)	(\$2,149)



80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

Response:

See attached Schedule J.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(j) SCHEDULE J

Cost of Capital

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
J-1	2	Cost of Capital Summary
J-1.1	1	Average Capital Structure, Proposed & Current
J-2	2	Embedded Cost of Short Term Debt
J-3	2	Embedded Cost of Long Term Debt
J-4	1	Embedded Cost of Preferred Stock

Western Kentucky Gas Company
Case No. 99-070

Cost of Capital Summary

Thirteen Month Average for the Base Period ended September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

FR 10(10)(i)
Schedule J-1
Sheet 1 of 2

Line No.	CLASS of Capital	Schedule Reference (A)	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
1	SHORT-TERM DEBT	J-2	118,066	12.78%	5.97%	0.76%
2	LONG-TERM DEBT	J-3	411,337	44.52%	8.10%	3.61%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	FR 10(9)(h)11	394,449	42.70%	12.25%	5.23%
5	Total Capital		923,852	100.00%		9.60%

Western Kentucky Gas Company
Case No. 99-070

Cost of Capital Summary

Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

Data: Base Period Forecasted Period FR 10(10)(i)
Type of Filing: Original Updated Schedule J-1
Workpaper Reference No(s): Sheet 2 of 2

Line No.	CLASS of Capital	Schedule Reference (A)	Amount (B) \$000	Percent OF Total (C)	Cost Rate (D) %	WEIGHTED Cost (E) %
1	SHORT-TERM DEBT	J-2	88,941	9.40%	6.10%	0.57%
2	LONG-TERM DEBT	J-3	382,005	40.36%	8.06%	3.25%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	FR 10(9)(h)11	475,564	50.24%	12.25%	6.15%
5	Total Capital		946,510	100.00%		9.97%

Western Kentucky Gas Company
Case No. 99-070

13 Month Average Capital Structure Proposed & Current
Thirteen Month Average for the Base Period ended September 30, 1999
Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s):

FR 10(10)(i)
Schedule J-1.1
Sheet 1 of 1

PROPOSED RATES

Line No.	CLASS of Capital	Worksheet Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
1	SHORT-TERM DEBT	J-2	118,066	12.78%	5.97%	0.76%	88,941	9.40%	6.10%	0.57%
2	LONG-TERM DEBT	J-3	411,337	44.52%	8.10%	3.61%	382,005	40.36%	8.06%	3.25%
3	Total DEBT		529,403	57.30%		4.37%	470,945	49.76%		3.82%
4	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY	FR 10(9)(h)11	394,449	42.70%	12.25%	5.23%	475,564	50.24%	12.25%	6.15%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		923,852	100.00%		9.60%	946,510	100.00%		9.87%

CURRENT RATES

Line No.	CLASS of Capital	Worksheet Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	WEIGHTED Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	WEIGHTED Cost (I) %
8	SHORT-TERM DEBT	J-2	118,066	12.78%	5.97%	0.76%	88,941	9.40%	6.10%	0.57%
9	LONG-TERM DEBT	J-3	411,337	44.52%	8.10%	3.61%	382,005	40.36%	8.06%	3.25%
10	Total DEBT		529,403	57.30%		4.37%	470,945	49.76%		3.82%
11	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY	FR 10(9)(h)11	394,449	42.70%	2.05%	0.87%	475,564	50.24%	-0.54%	-0.27%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		923,852	100.00%		5.24%	946,510	100.00%		3.55%

Western Kentucky Gas Company
 Case No. 99-070
AVERAGE ANNUALIZED SHORT-TERM DEBT
 Thirteen Month Average for the Base Period ended September 30, 1999

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 FR 10(10)(i)
 Schedule J-2
 Sheet 1 of 2
 Workpaper Reference No(s): FR 10(9)(h)11

Line No.	ISSUE (A)	Amount OUTSTANDING (B) \$000	(1) Interest Rate (C)	EFFECTIVE ANNUAL Cost (D) \$000	COMPOSITE Interest Rate (E=D/B)
1	Average SHORT-TERM DEBT	118,066	5.570%	6,576	
2	COMMITMENT FEE (2)			350	
3	COMMITMENT FEE (3)			117	
4	Total SHORT-TERM DEBT	<u>118,066</u>		<u>7,043</u>	<u>5.97%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for 1999 as developed by Bank of America Economic and Financial Research Department.
- (2) Commitment fees associated with \$250 million line of credit totalling .14% on the unused portion.
- (3) Arrangement and administration fee for \$250 million line of credit equals .043% of total line. (\$250,000,000 X 0.043%) amortized over a one year period including miscellaneous expenses.

Western Kentucky Gas Company
Case No. 99-070

AVERAGE ANNUALIZED SHORT-TERM DEBT

Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): FR 10(9)(h)11

FR 10(10)(j)
Schedule J-2
Sheet 2 of 2

	ISSUE (A)	Amount OUTSTANDING (B) \$000	Interest Rate (C)	EFFECTIVE		COMPOSITE Interest Rate (E=D/B)
				ANNUAL Cost (D) \$000	Interest Rate (E=D/B)	
1	Average SHORT-TERM DEBT (1)	88,941	5.57%	4,957		
2	COMMITMENT FEE (2)			350		
3	COMMITMENT FEE (3)			117		
4	Total SHORT-TERM DEBT	<u>88,941</u>		<u>5,424</u>		<u>6.10%</u>

NOTES:

- (1) Interest Rate is the forecasted average rate for 1999 as developed by Bank of America Economic and Financial Research Department.
- (2) Commitment fees associated with \$250 million line of credit totalling .14% on the unused portion.
- (3) Arrangement and administration fee for \$250 million line of credit equals .043% of total line. (\$250,000,000 X 0.043%) amortized over a one year period including miscellaneous expenses.

Western Kentucky Gas Company

Case No. 99-070

AVERAGE ANNUALIZED LONG-TERM DEBT

Thirteen Month Average for the Base Period Period ended September 30, 1999

Data: Base Period Forecasted PeriodType of Filing: Original Updated

Workpaper Reference No(s): FR 10(9)(h)11; wp J-3

FR 10(10)(j)

Schedule J-3

Sheet 1 of 2

Line No.	ISSUE (A)	13 Mth Avg. Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$17,000,000	9.40%	\$1,598,000	
2	First Mortgage Bonds	1,769,231	8.69%	153,746	
3	First Mortgage Bonds	22,692,308	10.43%	2,366,808	
4	First Mortgage Bonds	20,000,000	9.75%	1,950,000	
5	First Mortgage Bonds	12,036,923	11.32%	1,362,580	
6	First Mortgage Bonds	18,000,000	9.32%	1,677,600	
7	First Mortgage Bonds	20,000,000	8.77%	1,754,000	
8	First Mortgage Bonds	10,000,000	7.50%	750,000	
9	Unsecured Senior Note	8,461,538	11.20%	947,692	
10	Unsecured Senior Note	18,692,308	9.76%	1,824,369	
11	Unsecured Senior Note	15,846,154	9.57%	1,516,477	
12	Unsecured Senior Note	7,846,154	7.95%	623,769	
13	Unsecured Senior Note	20,000,000	8.07%	1,614,000	
14	Unsecured Senior Note	20,000,000	8.26%	1,652,000	
15	Unsecured Note	1,151,654	10.00%	115,165	
16	Unsecured Note	1,151,654	10.00%	115,165	
17	Unsecured Note	6,153,846	6.09%	374,769	
18	Debentures	150,000,000	6.75%	10,125,000	
19	Medium Term Notes	10,000,000	6.670%	667,000	
20	Medium Term Notes	10,000,000	6.270%	627,000	
21	Medium Term Notes	2,000,000	6.200%	124,000	
22	First Mortgage Bonds	1,898,809	7.900%	150,006	
23	Unsecured Notes	759,615	7.50%	56,971	
24	Unsecured Notes	154,489	7.50%	11,587	
25	Unsecured Notes	1,526,154	7.00%	106,831	
26	Unsecured Notes	1,319,135	7.00%	92,339	
27	Unsecured Notes	767,660	7.00%	53,736	
28	Unsecured Notes	48,462	6.00%	2,908	
29	Unsecured Notes	542,668	7.00%	37,987	
30	Unsecured Notes	2,192,308	6.99%	153,242	
31	Unsecured Notes	484,615	7.00%	33,923	
32	Unsecured Notes	946,154	8.50%	80,423	
33	Senior Secured Note	7,895,527	7.45%	588,217	
34					
35	Total LONG-TERM DEBT	<u>411,337,366</u>		<u>33,307,311</u>	
36					
37	Amortization of debt discount	<u>381,753</u>			
38		<u>\$410,955,613</u>			<u>8.10%</u>

Western Kentucky Gas Company

Case No. 99-070

AVERAGE ANNUALIZED LONG-TERM DEBT

Thirteen Month Average for the Forecasted Test Period ended December 31, 2000

Data: ___ Base Period ___ X ___ Forecasted Period
 Type of Filing: ___ X ___ Original ___ Updated
 Workpaper Reference No(s): FR 10(9)(h)11; wp J-3

FR 10(10)(j)
 Schedule J-3
 Sheet 2 of 2

Line No.	ISSUE (A)	13 Mth Average Amount OUTSTANDING (B)	Interest Rate (C)	EFFECTIVE ANNUAL Cost (D)	COMPOSITE Interest Rate (E=D/B)
1	First Mortgage Bonds	\$17,000,000	9.40%	\$1,598,000	
2	First Mortgage Bonds	153,846	8.69%	13,369	
3	First Mortgage Bonds	19,423,077	10.43%	2,025,827	
4	First Mortgage Bonds	20,000,000	9.75%	1,950,000	
5	First Mortgage Bonds	9,403,077	11.32%	1,064,428	
6	First Mortgage Bonds	18,000,000	9.32%	1,677,600	
7	First Mortgage Bonds	20,000,000	8.77%	1,754,000	
8	First Mortgage Bonds	10,000,000	7.50%	750,000	
9	Unsecured Senior Note	5,846,154	11.20%	654,769	
10	Unsecured Senior Note	14,769,231	9.76%	1,441,477	
11	Unsecured Senior Note	13,384,615	9.57%	1,280,908	
12	Unsecured Senior Note	6,615,385	7.95%	525,923	
13	Unsecured Senior Note	20,000,000	8.07%	1,614,000	
14	Unsecured Senior Note	20,000,000	8.26%	1,652,000	
15	Unsecured Note	1,151,654	10.00%	115,165	
16	Unsecured Note	1,151,654	10.00%	115,165	
17	Debentures	150,000,000	6.75%	10,125,000	
18	Medium Term Notes	10,000,000	6.67%	667,000	
19	Medium Term Notes	10,000,000	6.27%	627,000	
20	Medium Term Notes	1,846,154	6.20%	114,462	
21	First Mortgage Bonds	1,742,674	7.90%	137,671	
22	Unsecured Notes	0	7.50%	0	
23	Unsecured Notes	383,654	7.50%	28,774	
24	Unsecured Notes	603,365	7.00%	42,236	
25	Unsecured Notes	28,432	7.00%	1,990	
26	Unsecured Notes	115,423	6.00%	6,925	
28	Unsecured Notes	1,132,308	7.00%	79,262	
29	Unsecured Notes	1,112,212	6.99%	77,744	
30	Unsecured Notes	361,538	7.00%	25,308	
31	Unsecured Notes	819,231	8.50%	69,635	
33	Senior Secured Note	6,960,896	7.45%	518,587	
35					
37	Total LONG-TERM DEBT	382,004,580		<u>30,754,224</u>	
39					
41	Amortization of debt discount	394,837			
43		<u>\$381,609,744</u>			<u>8.06%</u>

Western Kentucky Gas Company

Case No. 99-070

EMBEDDED Cost of PREFERRED STOCK

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s):

FR 10(10)(i)
 Schedule J-4
 Sheet 1 of 1

Line No.	Dividend Rate, TYPE, PAR Amount	Date ISSUED (A)	Amount OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE Expense (D)	Gain or LOSS ON REAcquired STOCK (E)	NET PROCEEDS (F=B+C+D+E)	Cost Rate AT ISSUE (G)	ANNUALIZED DividendS (H=GXB)
Western Kentucky Gas Company Has no PREFERRED STOCK OUTSTANDING AT This Time.									

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached schedules showing comparative financial data requested above.

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10)(k) SCHEDULE K

Comparative Financial Data and Earnings Measures

<u>Schedule</u>	<u>Sheets</u>	<u>Description</u>
K	2	Comparative Financial Data & Earnings Measures

Western Kentucky Gas Company
Case No. 99-070

Comparative Financial Data

For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000
and Most Recent Calendar Years 1989-1998

FR 10(10)(k)
Schedule K
Sheet 1 of 4

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Worksheet Reference No(s): Sched. B-2; wp B-3.2; Sched. C-2.1; Sched. I-1 & I-3; Sched. J-1; FERC Form 2

Line No.	Description	Forecast Period	Most Recent Ten Calendar Years - as Reported																	
			1998	1997	1996	1995	1994	1993	1992	1991	1990	1989								
1	Plant Data: (\$000)																			
2	Plant in Service by functional class:																			
3	Intangible Plant	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	830	830	830	830	830	828	1,283	1,466	1,737	2,255	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
5	Underground Storage	5,064	4,884	4,872	4,350	4,172	3,859	3,488	3,408	3,408	3,318	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280
6	Transmission Plant	23,020	22,894	22,746	21,695	21,533	19,469	19,604	19,088	18,699	17,966	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453
7	Distribution Plant	171,813	160,086	152,771	143,967	130,434	120,970	110,919	103,174	96,204	89,583	85,576	82,774	82,774	82,774	82,774	82,774	82,774	82,774	82,774
8	General Plant	53,025	50,500	22,199	17,223	15,585	14,398	12,705	12,673	11,699	10,407	9,430	14,079	14,079	14,079	14,079	14,079	14,079	14,079	14,079
9	Acquisition Adjustments	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
10																				
11	Gross Plant	257,218	242,757	206,895	192,644	176,359	165,366	151,700	143,870	135,601	127,727	122,821	124,627	124,627	124,627	124,627	124,627	124,627	124,627	124,627
12	Less: Accumulated depreciation	117,039	103,367	95,816	90,437	85,352	80,914	77,296	73,264	68,878	63,921	60,091	59,573	59,573	59,573	59,573	59,573	59,573	59,573	59,573
13	Net plant in Service	140,179	139,390	111,079	102,207	91,007	84,452	74,404	70,606	66,723	63,806	62,730	65,054	65,054	65,054	65,054	65,054	65,054	65,054	65,054
14																				
15	Construction Work in Progress	0	0	0	19,318	1,972	4,801	1,872	4,197	3,012	2,447	2,172	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
16																				
17																				
18																				
19																				
20	Total CWIP	0	0	0	19,318	1,972	4,801	1,872	4,197	3,012	2,447	2,172	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
21																				
22	Total	140,179	139,390	130,397	104,179	95,808	86,324	78,601	73,618	69,170	65,978	65,098	65,690	65,690	65,690	65,690	65,690	65,690	65,690	65,690
23																				
24	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Western Kentucky Gas Company
Case No. 99-070

Comparative Financial Data

For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000
and Most Recent Calendar Years 1989-1998

FR 10(10)(k)
Schedule K
Sheet 2 of 4

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2; wp B-3.2; Sched. C-2.1; Sched. I-1 & I-3; Sched. J-1; FERC Form 2

Description	Most Recent Calendar Years - as Reported											
	Forecaste Period	Base Period	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
1 Capital structure:												
2 (based on year-end accounts):												
3 Short-term debt (\$000)												
4 Long-term debt (\$000)												
5 Preferred stock (\$000)												
6 Common equity (\$000)												
7												
8 Total												
9												
10 Condensed Income Statement data: (\$000)												
11 Operating Revenues	120,503	104,754	100,625	151,177	156,518	128,029	133,079	125,659	120,480	102,489	102,353	109,281
12 Operating Expenses (excludes Federal and State Taxes, includes gas cost)	115,156	97,065	91,216	136,132	144,076	118,838	125,862	115,343	109,569	95,761	97,824	102,589
13 State Income Tax (current)	0	0	0	0	0	0	0	0	0	0	0	0
14 Federal Income Tax (current)	344	1,666	1,403	0	0	0	0	0	0	0	0	0
15 Federal and State Income Tax - net	0	0	0	0	0	0	0	0	0	0	0	0
16 Investment tax credits	5,003	6,023	8,006	15,045	12,442	9,191	7,217	10,316	10,911	6,728	4,529	6,692
17 Operating Income	1,984	2,131	539	216	83	(53)	(267)	152	49	32	65	279
18 AFUDC	6,987	8,154	8,545	15,414	12,581	9,325	6,970	10,516	10,966	6,760	4,594	6,971
19 Other Income net	6,479	5,706	5,333	134	292	310	157	152	150	305	198	128
20 Income available for fixed charges	508	2,448	3,212	15,280	12,289	9,015	6,813	10,364	10,816	6,455	4,396	6,843
21 Interest charges	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22 Net Income	508	2,448	3,212	15,280	12,289	9,015	6,813	10,364	10,816	6,455	4,396	6,843
23 Preferred dividends accrual												
24 Earnings available for common equity												
25												
26												
27 AFUDC - % of Net Income	0.00%	0.00%	0.00%	1.00%	0.46%	2.07%	0.29%	0.46%	0.06%	0.00%	0.00%	0.00%
28 AFUDC - % of earnings available for common equity	0.00%	0.00%	0.00%	1.00%	0.46%	2.07%	0.29%	0.46%	0.06%	0.00%	0.00%	0.00%
29												

Western Kentucky Gas Company
Case No. 99-070

Comparative Financial Data
For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000
and Most Recent Calendar Years 1989 - 1998

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2, wp B-3.2; Sched. C-2.1; Sched. I-1 & I-3; Sched. J-1; FERC Form 2

FR 10(10)(k)
Schedule K
Sheet 3 of 4

Line No.	Description	Forecaste Period	Base Period	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
1	Costs of Capital (1)												
2	Embedded cost of short-term debt (%)	6.10%	5.97%	6.20%	6.10%	6.30%	7.00%	5.60%	3.80%	4.20%	5.70%	8.50%	9.10%
3	Embedded cost of long-term debt (%)	8.06%	8.10%	8.10%	9.00%	9.00%	9.50%	9.80%	10.10%	10.00%	10.10%	10.30%	10.30%
4	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5													
6	Fixed Charge Coverage: (1)												
7	Pre-Tax Interest Coverage	1.13	1.72	3.09	2.04	3.00	2.44	2.45	2.47	2.07	1.82	1.56	2.37
8	After Tax Interest Coverage (Excluding AFUDC)	1.13	1.72	3.45	2.14	3.04	2.50	2.47	2.50	2.10	1.84	1.58	2.39
9	After Tax Interest Coverage	1.08	1.43	2.29	1.63	2.27	1.91	1.94	1.96	1.72	1.59	1.38	1.96
10	SEC Coverage	1.12	1.67	2.94	1.95	2.81	2.31	2.32	2.36	1.99	1.76	1.52	2.27
11	After Tax Interest Coverage (Excluding AFUD)	1.08	1.43	2.55	1.71	2.30	1.95	1.95	1.98	1.74	1.61	1.39	1.98
12	Indenture Provision Coverage	N/A	N/A	11.73	6.60	8.70	6.34	5.65	5.98	4.63	4.87	5.07	7.34
13	After Tax Fixed Charge Coverage	1.74	2.65	4.50	3.06	4.58	3.70	3.75	3.78	3.15	2.77	2.38	3.62
14													
15	Stock and Bond Ratings: (1)												
16	Moody's Bond Rating	N/A	N/A	A 3	A 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	S&P Bond Rating	N/A	N/A	A -	A -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20													
21	Common Stock Related Data: (1)												
22	Shares Outstanding Year End (000)	N/A	N/A	30,398	29,642	29,242	28,246	25,911	25,183	24,100	22,277	20,143	20,308
23	Shares Outstanding - Weighted Average (MonthLY) (000)	N/A	N/A	30,031	29,422	28,978	27,208	25,604	24,535	23,324	21,582	20,086	19,675
24	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	1.84	0.81	1.42	1.06	1.05	1.21	0.91	0.81	0.55	1.06
25	Dividends Paid Per Share (\$)	N/A	N/A	1.06	1.01	0.98	0.96	0.91	0.82	0.79	0.75	0.74	0.73
26	Dividends Declared Per Share (\$)	N/A	N/A	1.06	1.01	0.98	0.96	0.91	0.82	0.79	0.75	0.74	0.73
27	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	58%	125%	69%	91%	86%	68%	86%	93%	134%	69%
28	Market Price - High (Low)	N/A	N/A	30,500	24,750	23,000	18,000	21,125	15,875	15,250	11,500	12,000	11,500
29	1st Quarter - High (\$)	N/A	N/A	24,313	22,625	18,000	15,875	16,750	13,500	12,750	10,375	10,500	10,500
30	1st Quarter - Low (\$)	N/A	N/A	30,313	26,250	23,000	18,500	20,000	17,750	15,250	11,500	12,500	11,000
31	2nd Quarter - High (\$)	N/A	N/A	26,063	22,125	21,000	16,125	17,750	15,125	13,125	10,500	11,125	10,000
32	2nd Quarter - Low (\$)	N/A	N/A	31,188	25,500	31,000	20,250	20,250	19,750	14,625	12,000	12,000	10,500
33	3rd Quarter - High (\$)	N/A	N/A	28,188	22,500	22,750	17,500	18,000	16,250	12,625	11,000	10,500	9,875
34	3rd Quarter - Low (\$)	N/A	N/A	30,938	27,875	30,625	20,625	19,000	20,625	15,250	14,125	12,250	11,500
35	4th Quarter - High (\$)	N/A	N/A	24,750	20,875	20,875	19,000	16,375	18,625	13,000	11,250	10,875	9,750
36	4th Quarter - Low (\$)	N/A	N/A	12,21	11,04	11,27	10,77	10,33	9,98	9,29	8,87	8,61	8,62
37	Book Amount Per Share (Year-end) (\$)												
38													
39													

(1) Based on fiscal year-end of parent company

Western Kentucky Gas Company
Case No. 99-070

Comparative Financial Data

For the Base Period September 30, 1999 - Forecasted Test Period December 31, 2000
and Most Recent Calendar Years 1989- 1998

FR 10(10)(k)
Schedule K
Sheet 4 of 4

Data: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s): Sched. B-2; wp B-3.2; Sched. C-2.1; Sched. I-1 & I-3; Sched. J-1; FERC Form 2

Line No.	Description	Forecaste Period	Base Period	Most Recent Calendar Years - as Reported																
				1998	1997	1996	1995	1994	1993	1992	1991	1990	1989							
1	Rate of Return Measures (1)																			
2	Return On Common Equity (Average)	N/A	N/A	15.8%	7.3%	13.0%	10.1%	10.3%	12.5%	10.1%	10.1%	9.4%	6.3%	12.6%						
3	Return On Total Capital (Average)	3.6%	4.2%	7.9%	3.9%	6.8%	5.0%	5.1%	5.9%	4.5%	4.4%	3.1%	6.2%							
4	Return On Net Plant in Service (Average)	3.6%	4.3%	6.3%	2.9%	5.6%	4.3%	4.3%	5.2%	3.9%	3.4%	2.3%	4.9%							
5																				
6	Other Financial and Operating Data:																			
7	Mix of Sales: (MMct)																			
8	Residential	13,026	11,379	11,241	13,481	14,019	13,694	12,147	13,811	12,392	12,087	11,215	13,563							
9	Commercial	5,675	5,148	4,992	5,902	6,202	5,913	5,308	5,852	6,307	6,003	5,691	6,875							
10	Industrial	2,348	3,077	3,166	5,261	9,406	10,896	9,985	4,372	7,652	3,628	3,372	2,755							
11	Public authority & Other Sales	1,535	1,322	1,319	1,537	1,650	1,520	1,545	1,219											
12	Unbilled	0	653																	
13	Total Mix of Sales	22,585	21,579	20,718	26,181	31,277	32,023	28,985	25,254	26,351	21,718	20,278	23,193							
14																				
15	Mix of Fuel: (MMct)																			
16		0	0	0	0	0	0	0	0	0	0	0	0							
17	Other	23,014	21,989	20,958	27,561	32,610	31,885	31,302	25,168	26,748	22,598	21,966	23,256							
18																				
19	Total MIX of Fuel	23,014	21,989	20,958	27,561	32,610	31,885	31,302	25,168	26,748	22,598	21,966	23,256							
20																				
21	Composite Depreciation Rate	4.45%	3.93%	3.53%	4.51%	4.56%	3.59%	3.75%	3.77%	3.80%	3.83%	3.80%	4.07%							

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Western Kentucky Gas.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(I)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

See testimony of Mr. Gary L. Smith, Vice President – Marketing for a description and explanation of all proposed tariff changes.

See testimony of Mr. Michael Marks for a detailed description and explanation of the proposed DSM Surcharge.

See testimony of Mr. Daniel M. Ives for a detailed description and explanation of the proposed Premises Charge.



80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)m

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules which provide detailed billing analyses for all customer classes.

Response:

See attached schedule FR 10(10)(m) and the testimony of Mr. Gary L. Smith, Vice President, Marketing.

Western Kentucky Gas Company
Case No. 99-070

REVENUE STATISTICS - Total Company

For the BASE PERIOD ending September 30, 1999

Line No.	Description	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)
1	Revenue by Customer Class (000's)													
2														
3	Residential Sales	\$ 1,808	\$ 3,944	\$ 6,071	\$ 11,581	\$ 7,663	\$ 7,832	\$ 4,919	\$ 2,962	\$ 1,949	\$ 1,917	\$ 1,911	\$ 2,241	\$ 54,798
4	Commercial Sales	976	1,543	2,219	4,522	2,893	2,987	2,132	1,445	1,090	1,074	1,069	1,175	23,125
5	Industrial Sales	1,004	1,012	1,317	591	1,026	1,154	919	692	578	576	577	616	10,062
6	Public Authority Sales	200	407	580	1,159	736	771	489	282	172	169	169	206	5,340
7	Unbilled	1,934	2,730	2,257	(2,076)	(1,463)	(1,298)	-	-	-	-	-	-	2,084
8														
9	Total Sales	5,922	9,636	12,444	15,777	10,855	11,446	8,459	5,381	3,789	3,736	3,726	4,238	95,409
10														
11	Transportation	739	686	778	841	754	843	703	658	634	633	633	641	8,543
12	Other Revenue	64	97	82	73	58	75	60	60	60	55	60	60	804
13														
14	Total Operating Revenues	6,725	10,419	13,304	16,691	11,667	12,364	9,222	6,099	4,483	4,424	4,419	4,939	104,756
15	Purchase Gas Costs	4,072	6,324	8,356	10,788	7,145	7,771	5,818	3,418	2,189	2,153	2,149	2,549	62,732
16														
17	Gross Profit	2,653	4,095	4,948	5,903	4,522	4,593	3,404	2,681	2,294	2,271	2,270	2,390	42,024
18														
19														
20	Mcf by Customer Class (000's)													
21														
22	Residential Sales	262	749	1,290	2,702	1,877	1,974	923	493	264	258	257	330	11,379
23	Commercial Sales	193	322	496	1,104	745	793	428	276	195	192	191	215	5,150
24	Industrial Sales	289	375	318	274	297	380	257	200	170	169	169	179	3,077
25	Public Authority Sales	46	95	141	300	203	222	108	61	35	34	34	43	1,322
26	Unbilled	213	450	879	(462)	(326)	(100)	-	-	-	-	-	-	654
27														
28	Total Sales	1,003	1,991	3,124	3,918	2,796	3,269	1,716	1,030	664	653	651	767	21,582
29														
30	Transportation	2,207	2,173	2,307	2,597	2,124	2,484	2,106	2,021	1,975	1,974	1,974	1,989	25,931
31														
32	Total Deliveries	3,210	4,164	5,431	6,515	4,920	5,753	3,822	3,051	2,639	2,627	2,625	2,756	47,513

Western Kentucky Gas Company
Case No. 99-070

REVENUE STATISTICS - Total Company
For the TEST YEAR ending December 31, 2000

Line No.	Description	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2	Residential Sales	\$ 12,779	\$ 10,327	\$ 7,772	\$ 4,450	\$ 2,825	\$ 1,865	\$ 1,848	\$ 1,842	\$ 2,132	\$ 4,210	\$ 7,283	\$ 11,016	\$ 68,349
3	Commercial Sales	4,985	3,978	3,110	1,886	1,222	848	859	828	931	1,762	2,931	4,401	27,741
4	Industrial Sales	1,188	1,033	854	643	550	501	503	500	515	653	845	1,079	8,864
5	Public Authority Sales	1,355	1,067	816	457	280	176	173	172	202	426	755	1,162	7,041
6	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Sales	20,307	16,405	12,552	7,436	4,877	3,390	3,383	3,342	3,780	7,051	11,814	17,658	111,995
8	Transportation	804	752	694	621	580	558	557	557	564	616	684	768	7,755
9	Other Revenue	61	66	62	55	50	48	47	50	59	70	109	78	755
10	Total Operating Revenues	21,172	17,223	13,308	8,112	5,507	3,996	3,987	3,949	4,403	7,737	12,607	18,504	120,505
11	Purchase Gas Costs	14,996	11,919	8,922	4,962	2,993	1,860	1,863	1,832	2,169	4,699	8,386	12,922	77,523
12	Gross Profit	6,176	5,304	4,386	3,150	2,514	2,136	2,124	2,117	2,234	3,038	4,221	5,582	42,982
13	Mcf by Customer Class (000's)													
14	Residential Sales	2,632	2,123	1,556	820	453	234	231	230	297	766	1,435	2,250	13,027
15	Commercial Sales	1,069	856	659	384	227	138	142	134	159	354	612	941	5,675
16	Industrial Sales	300	267	225	176	152	138	138	137	142	177	221	276	2,349
17	Public Authority Sales	299	238	181	100	59	35	34	34	41	93	166	256	1,536
18	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Sales	4,300	3,484	2,621	1,480	891	545	545	535	639	1,390	2,434	3,723	22,587
20	Transportation	2,385	2,305	2,215	2,103	2,039	2,005	2,005	2,005	2,015	2,095	2,199	2,330	25,701
21	Total Deliveries	6,685	5,789	4,836	3,583	2,930	2,550	2,550	2,540	2,654	3,485	4,633	6,053	48,288



80000 SERIES
10% P.C.W.

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See attached bill comparison under present and proposed rates for all customer classes, schedule FR10(10)(n).

Western Kentucky Gas Company
Case No. 99-070

TYPICAL BILL COMPARISON UNDER PRESENT
AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Bill (1) Under Present Rates	Average Bill (1) Under Present Rates	Increase / Decrease (1)
		(a)	(b)	(c)
1	Residential	\$35.94	\$40.79	\$4.85
2				
3	Commercial	\$147.85	\$162.42	\$14.57
4				
5	Industrial	\$3,290.14	\$3,499.60	\$209.46

- (1) Based on total annual revenue by class, divided by average number of customers. The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for April, 1999, approved by the Commission in Case 95-010 QQ.

The impact on each customer's average bill will vary according to individual consumption or transportation requirements. This impact may be determined for each customer by applying the proposed rates in this filing to the type or types or services used by the customer to their respective average consumption or transportation levels.



80000 SERIES
10% P.C.W.

**Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(10) Work Papers**

Description of Filing Requirement:

FR 10(10) Work Papers.

Response:

See attached Work Papers in support of various schedules provided under

FR 10(10).

Western Kentucky Gas Company
Case No. 99-070
Base Period the Twelve Months Ended September 30, 1999
Forecasted Test Period the Twelve Months Ended December 31, 2000

FR 10(10) Workpapers

<u>Workpaper</u>	<u>Sheets</u>	<u>Description</u>
WP Factors	1	Summary of various factors used (residual factor, capitalization factor, composite tax).
WP B-2 B 09	4	Computation of 13 month average plant balances Western Div 09 Base Period.
WP B-2 B 02	1	Computation of 13 month average plant balances General Office Div 02 Base Period.
WP B-2 F 09	4	Computation of 13 month average plant balances Western Div 09 Forecasted Test Period.
WP B-2 F 02	1	Computation of 13 month average plant balances General Office Div 02 Forecasted Test Period.
WP B-3 B 02	1	Accumulated Depreciation General Office Div 02 - Allocated Base Period.
WP B-3 F 02	1	Accumulated Depreciation General Office Div 02 - Allocated Forecasted Test Period.
WP B-3.1 B 09	2	Computation of 13 month average reserve balances Western Div 09 Base Period.
WP B-3.1 B 02	1	Computation of 13 month average reserve balances General Office Div 02 Base Period.
WP B-3.1 B 09	2	Computation of 13 month average reserve balances Western Div 09 Forecasted Test Period.
WP B-3.1 F 02	1	Computation of 13 month average reserve balances Gen. Office Div 02 Forecasted Test Period.
WP B-3.2 B 09	3	Computation of Depreciation Expense Western Div 09 Base Period.
WP B-3.2 F 09	3	Computation of Depreciation Expense Western Div 09 Forecasted Test Period.
WP B-4.1	2	13 Month Average Working Capital Components
WP B-5	2	Deferred Credits and Accumulated Deferred Income Tax.
WP J-3	4	13 Month Average Long Term Debt Detail

Western Kentucky Gas Company.
Case No. 99-070
workpaper - Summary of Factors

WP Factors

Div02 Residual Factor 16.657%

Calculation of New Residual Factor @ 12/31/98			
Gross Direct PP&E			
	WKG	Tot Atmos	
16.18%	\$199,726,702	\$1,234,483,831	source: Gray Bk pp.59-68
Average # Customers 12/98			
	WKG	Tot Atmos	
17.62%	173,246	983,478	source: Gray Bk 12/98
Total O&M Expense 12 mths ended 12/98			
	WKG	Tot Atmos	
16.18%	22,912,394	141,640,668	source: Gray Bk

Div 09 Plant Capitalization %	95.45%
Div 02 Plant Capitalization %	99.84%
Kentucky Composite Tax	40.363%
Rate of Return	12.25%
STD RATE	6.10%
LTD RATE	8.06%

Western Kentucky Gas Company
 Comparison of 13 Month Average Plant Balances - Western Div. 09
 Worksheet WP-B2 B 09
 Base Period 10/798 - 9/2099

Line No.	Acct. No.	Account Title	Actual Sep-99	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
1		Account 101 - 1000 Gas Plant in Services:														
2	301.00	Intangible Plant	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
3	301.00	Organization	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
4	302.00	Franchises & Consents														
5		Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
6		Natural Gas Production Plant														
9	325.20	Producing Leaseholds	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353
10	325.40	Rights of Way	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069
11	331.00	Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
12	332.10	Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
13	332.20	Tributary Lines	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218
14	334.00	Field Meas. & Reg. Equip.	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
15	338.00	Purification Equipment	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
16		Total Natural Gas Production Plant	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133
17		Storage Plant														
20	350.10	Land	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127
21	350.20	Rights of Way	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
22	351.20	Compression Station Equipment	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265	121,265
23	351.30	Meas. & Reg. Sta. Structures	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
24	351.40	Other Structures	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554
25	352.01	Well Construction	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800
26	352.02	Well Equipment	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976	535,976
27	352.10	Leaseholds	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
28	352.11	Storage Rights	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
29	353.10	Field Lines	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501	178,501
30	353.20	Tributary Lines	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458
31	354.00	Compressor Station Equipment	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685
32	355.00	Meas. & Reg. Equipment	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851
33	356.00	Purification Equipment	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930
34		Total Storage Plant	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111
35		Total Plant	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294
36		Total Storage Plant	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111	4,884,111
37		Total Plant	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294
38		Transmission Plant														
39	365.10	Land	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951
40	365.20	Rights of Way	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419
41	366.20	Structures & Improvements	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921
42	366.30	Other Structures	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
43	369.00	Mans.	19,301,066	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628	19,295,628
44	369.10	Meas. & Reg. Equipment	2,976,155	2,976,155	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291	2,948,291
45		Total Transmission Plant	22,809,675	22,804,248	22,784,424	22,746,300	22,746,300	22,746,300	22,746,300	22,770,883	22,795,467	22,820,050	22,844,633	22,869,217	22,893,800	22,918,383
46		Total Plant	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294
47		Total Plant	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294	13,114,294

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances - Western Div. 09
 Worksheet WP-B-2-B-09
 Base Period 10/1/98 - 9/30/99

Line No.	Acct. Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
48	Distribution Plant	61,710	61,890	61,890	61,890	61,890	61,914	61,914	61,890	61,846	61,812	61,778	61,744	61,710	61,836
49	Land Town Border	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
50	Land Other	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872
51	Right of Way	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376
52	Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Structures & Improvements Other	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518	7,518
54	Improvements	68,571,270	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661	68,826,661
55	Land Rights	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500	1,881,500
56	Mains	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884	1,650,884
57	Meas. & Reg. Sta. Equipment Center	40,476,572	40,795,542	41,115,081	41,431,074	41,747,102	42,062,143	42,377,184	42,692,225	43,007,266	43,322,307	43,637,348	43,952,389	44,267,430	44,582,471
58	Meas. & Reg. Sta. Equipment T.B.	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962	18,009,962
59	Services	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524
60	V.A.P. Gages	13,197,359	13,293,831	13,390,303	13,486,775	13,583,247	13,679,719	13,776,191	13,872,663	13,969,135	14,065,607	14,162,079	14,258,551	14,355,023	14,451,495
61	Meter Installations	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892	3,428,892
62	Regulators Services	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545
63	Regulators Relief	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969	159,969
64	House Reg. Installations	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580	2,931,580
65	Ind. Meas. & Reg. Sta. Equipment	151,169,066	151,863,830	152,558,594	153,253,358	153,948,122	154,642,886	155,337,650	156,032,414	156,727,178	157,421,942	158,116,706	158,811,470	159,506,234	160,201,000
66	Total Distribution Plant	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728
67	General Plant	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162	182,162
68	Land	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111
69	Structures & Improvements	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771
70	Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Air Conditioning Equipment	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286
72	Total Energy	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286
73	Improvement to leased Premises	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286
74	Office Furniture & Equipment	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286	1,377,286
75	Office Machines	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479
76	Transportation Equipment	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074
77	Trailers	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970	185,970
78	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Tools & Work Equipment	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139	3,064,139
80	Ditchers	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615
81	Bushes	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023
82	Welders	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413
83	Communication Equipment - Phones	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080	750,080
84	Communication Equip. - Fixed Radio	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697	21,697
85	Communication Equip. - Mobile	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023	38,023
86	Miscellaneous Equipment	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073
87	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Other Tangible Property - CPU	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278
89	Other Tangible Property - MF Hardw	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426	504,426
90	Other Tangible Property - PC Hardw	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511	185,511
91	Other Tang. Property - P.C. Softwar	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994
92	Other Tang. Property - Application S	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Other Tang. Property - System Softw	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Server Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Server Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Network Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Start Up Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	Cushon Gas	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
99	Total General Plant	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445	18,351,445
100	Total Gas Plant in Service	198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
101		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
102		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
103		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
104		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
105		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203,776,212	204,415,620	205,055,028	205,694,436	206,333,844
106		198,172,612	198,661,948	199,300,356	199,939,764	200,579,172	201,218,580	201,857,988	202,497,396	203,136,804	203				

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances - We
 worksheet WP B-2 B 09
 Base Period 10/1/98 - 9/30/99

Line No.	Acct. No.	Account Title	WKG Div 09 Plant Balance Sep-99	WKG Direct Additions FY 99	service prog. WKG adds April 1999	WKG OH 98 carryover	WKG OH FY 99	02 OH FY 99
			Projected:	Budgeted		16.000%	33.692%	20.250%
1		Account 101-1000 Gas Plant In Service -						
2		Intangible Plant						
3	301.00	Organization	8,330			0	0	0
4	302.00	Franchises & Consents	119,853			0	0	0
5								
6		Total Intangible Plant	128,183	0		0	0	0
7								
8		Natural Gas Production Plant						
9	325.20	Producing Leaseholds	2,353			0	0	0
10	325.40	Rights of Way	6,069			0	0	0
11	331.00	Production Gas Wells Equipment	3,462			0	0	0
12	332.10	Field Lines	47,163			0	0	0
13	332.20	Tributary Lines	528,218			0	0	0
14	334.00	Field Meas. & Reg. Sta. Equip	198,469			0	0	0
15	338.00	Purification Equipment	44,369			0	0	0
16								
17		Total Natural Gas Production Plant	830,133	0		0	0	0
18								
19		Storage Plant						
20	350.10	Land	261,127			0	0	0
21	350.20	Rights of Way	4,682			0	0	0
22	351.20	Compression Station Equipment	121,774	300		48	101	61
23	351.30	Meas. & Reg. Sta. Structures	23,138			0	0	0
24	351.40	Other Structures	144,554			0	0	0
25	352.01	Well Construction	2,172,800			0	0	0
26	352.02	Well Equipment	579,991	25,900		4,144	8,728	5,245
27	352.10	Leaseholds	178,530			0	0	0
28	352.11	Storage Rights	54,614			0	0	0
29	353.10	Field Lines	221,858	25,512		4,082	8,598	5,169
30	353.20	Tributary Lines	219,590	5,962		954	2,009	1,207
31	354.00	Compressor Station Equipment	470,685			0	0	0
32	355.00	Meas & Reg. Equipment	288,851			0	0	0
33	356.00	Purification Equipment	239,590			0	0	0
34								
35		Total Storage Plant	4,982,123	57,674		9,228	19,432	11,679
36								
37								
38		Transmission Plant						
39	385.10	Land	26,951			0	0	0
40	385.20	Rights of Way	403,419			0	0	0
41	389.20	Structures & Improvements	32,921			0	0	0
42	386.30	Other Structures	89,172			0	0	0
43	387.00	Mans	19,375,054	43,543		6,967	14,671	8,817
44	389.10	Meas. & Reg. Equipment	2,986,282	5,959		953	2,008	1,207
45								
46		Total Transmission Plant	22,893,800	49,502		7,920	16,678	10,024
47								

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances - Wo
 worksheet WP-B-2 B 09
 Base Period: 10/1/98 - 9/30/99

Line No.	Acct. Account Title	WKG Div 09		WKG Direct		service prog.		WKG OH		WKG OH	
		Plant Balance	Additions	FY 99	Aug 1999	98	99	98	99	98	99
		Projected	Budgeted	16.000%		33.692%		20.250%			
48	Distribution Plant	61,710									
49	Land Town Border	2,784									
50	Land Other	44,872									
51	Right of Way	106,376									
52	Structures & Improvements T.B.	0									
53	Structures & Improvements Other	7,518									
54	Improvements	46,591									
55	Land Rights	1,946,304									
56	Mains	71,878,855	1,946,304	311,409	655,751	394,121					
57	378.10 Meas. & Reg. Sta. Equipment Center	2,137,306	150,490	24,078	50,703	30,474					
58	379.30 Meas. & Reg. Sta. Equipment T.B.	1,803,835	90,002	14,400	30,324	18,225					
59	380.00 Services	43,729,545	1,914,168	306,267	644,924	387,614					
60	381.00 meters	18,639,620	488,201	78,112	164,485	98,858					
61	381.20 V & P Gauges	109,524									
62	382.00 Meter Installations	14,004,069	474,666	75,951	159,995	96,125					
63	383.00 Regulators Service	3,610,207	106,634	17,061	35,927	21,593					
64	383.20 Regulators Relief	481,545									
65	384.00 House Reg. Installations	163,793	2,250	360	758	456					
66	385.10 Ind. Meas. & Reg. Sta. Equipment	3,059,017	74,400	11,904	25,067	15,066					
67											
68	Total Distribution Plant	160,086,162	5,247,145	839,543	1,767,875	1,062,533					
69											
70	General Plant										
71	389.10 Land	44,728									
72	390.02 Structures & Improvements	316,621	134,459								
73	390.03 Improvements	64,111									
74	390.04 Air Conditioning Equipment	9,771									
75	390.05 Total Energy	0									
76	390.09 Improvement to leased Premises	1,394,282	10,001	1,600	3,370	2,025					
77	391.00 Office Furniture & Equipment	1,861,860	1,500	283,245							
78	391.83 Office Machines	200,479									
79	392.10 Transportation Equipment	6,044,074									
80	392.20 Trailers	165,970									
81	n/a	0									
82	394.77 Tools & Work Equipment	3,070,937	4,000	640	1,348	810					
83	396.93 Ditchers	853,615									
84	396.94 Backhoes	706,023									
85	396.95 Welders	92,413									
86	397.00 Communication Equipment - Phones	1,100,364	40,000	282,328	6,400	13,477	8,100				
87	397.20 Communication Equip. - Fixed Radio	21,997									
88	397.21 Communication Equipment - Mobile	66,220	6,000	960	2,022	1,215					
89	397.22 Communication Equip. - Telemain	114,695									
90	398.00 Miscellaneous Equipment	37,073									
91	399.00 Other Tangible Property	0									
92	399.84 Other Tangible Property - CPU	397,278									
93	399.85 Other Tangible Property - MF Hardw	2,828,889	35,980	2,263,318	5,757	12,122	7,286				
94	399.86 Other Tangible Property - PC Hardw	306,173	10,000	103,668	1,600	3,369	2,025				
95	399.87 Other Tang. Property - P.C. Softwar	12,054,928									
96	399.88 Other Tang. Property - Application S	0									
97	399.89 Other Tang. Property - System Softw	0									
98	39x.xx1 Server Hardware	656,971		695,971							
99	39x.xx2 Server Software	228,311		228,311							
100	39x.xx3 Network Cost	332,234		332,234							
101	39x.xx4 Start Up Cost	5,696,831		5,696,831							
102	999.00 Cushion Gas	1,694,833									
103											
104	Total General Plant	40,402,400	107,481	19,235,840	17,197	36,213	21,765				
105											
106	Total Gas Plant in Service	229,522,800	5,461,802	19,235,840	873,888	1,940,198	1,106,000				

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances - Western Div. 09
 worksheet WP B-2 F 09
 Forecasted Test Period 1/1/00 - 12/31/00

Line No.	Acct. Title	Beg Test Yr.												Test Yr end			
		Budget Dec-99	Budget Jan-00	Budget Feb-00	Budget Mar-00	Budget Apr-00	Budget May-00	Budget Jun-00	Budget Jul-00	Budget Aug-00	Budget Sep-00	Budget Oct-00	Budget Nov-00	Budget Dec-00	13 Mo. Avg Dec-00		
1	Account 101-1000 Gas Plant In Service - General																
2	Intangible Plant																
3	301.00 Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
4	302.00 Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5																	
6	Total Intangible Plant	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182	128,182
7																	
8	Natural Gas Production Plant																
9	325.20 Producing Leaseholds	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353
10	325.40 Rights of Way	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069
11	331.00 Production Gas Wells Equipment	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492
12	332.10 Field Lines	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163	47,163
13	332.20 Tributary Lines	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218	528,218
14	334.00 Field Meas. & Reg. Sta. Equip	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469	198,469
15	336.00 Purification Equipment	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369
16																	
17	Total Natural Gas Production Plant	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133	830,133
18																	
19	Storage Plant																
20	350.10 Land	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127
21	350.20 Rights of Way	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
22	351.20 Compression Station Equipment	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774	121,774
23	351.30 Meas. & Reg. Sta. Structures	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
24	351.40 Other Structures	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554	144,554
25	352.00 Well Construction	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800	2,172,800
26	352.20 Well Equipment	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991	579,991
27	352.10 Leaseholds	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
28	352.11 Storage Rights	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
29	353.10 Field Lines	235,178	239,619	244,059	248,500	252,940	257,381	261,822	266,262	270,703	275,144	279,585	284,026	288,467	292,908	297,349	301,790
30	353.20 Tributary Lines	222,703	223,741	224,779	225,817	226,854	227,892	228,930	229,968	231,006	232,043	233,081	234,119	235,156	236,194	237,232	238,270
31	354.00 Compressor Station Equipment	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685	470,685
32	355.00 Meas. & Reg. Equipment	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851	288,851
33	356.00 Purification Equipment	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930	239,930
34																	
35	Total Storage Plant	4,998,558	5,004,036	5,009,515	5,014,993	5,020,471	5,025,950	5,031,428	5,036,907	5,042,385	5,047,863	5,053,341	5,058,820	5,064,298	5,069,776	5,075,254	5,080,732
36																	
37	Transmission Plant																
38	365.10 Land	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951	26,951
39	365.20 Rights of Way	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419	403,419
40	366.20 Structures & Improvements	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921
41	366.30 Other Structures	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172	69,172
42	367.00 Means	19,404,479	19,411,836	19,419,192	19,426,548	19,433,905	19,441,261	19,448,617	19,455,974	19,463,330	19,470,687	19,478,043	19,485,399	19,492,755	19,500,111	19,507,468	19,514,824
43	369.10 Meas. & Reg. Equipment	2,969,394	2,990,431	2,991,468	2,992,505	2,993,543	2,994,580	2,995,617	2,996,654	2,997,692	2,998,729	2,999,766	3,000,803	3,001,840	3,002,877	3,003,914	3,004,951
44																	
45	Total Transmission Plant	22,918,981	22,927,374	22,935,768	22,944,162	22,952,555	22,960,949	22,969,343	22,977,736	22,986,130	22,994,523	23,002,917	23,011,310	23,019,704	23,028,098	23,036,491	23,044,885
46																	

Western Kentucky Gas Company
 Computation of 13 Month Average Plant Balances - Western Div. 09
 workbook WP-B-2-F 09
 Forecasted Test Period 1/1/00 - 12/31/00

Line No.	Acct. No.	Account Title	Beg Test Yr.												Test Yr end	
			Budget Dec-99	Budget Jan-00	Budget Feb-00	Budget Mar-00	Budget Apr-00	Budget May-00	Budget Jun-00	Budget Jul-00	Budget Aug-00	Budget Sep-00	Budget Oct-00	Budget Nov-00	Budget Dec-00	13 Mo. Avg Dec-00
47		Distribution Plant	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710	61,710
48	374.10	Land Town Border		2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
49	374.30	Land Other		44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872	44,872
50	374.20	Right of Way		106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376	106,376
51	375.00	Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	375.02	Structures & Improvements Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	375.03	Improvements	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
54	375.20	Land Rights	72,934,634	73,286,293	73,638,153	73,990,012	74,341,872	74,693,732	75,045,591	75,397,451	75,749,310	76,101,170	76,453,029	76,804,889	77,156,748	77,508,607
55	375.00	Mains	2,212,884	2,237,810	2,262,937	2,288,063	2,313,189	2,338,315	2,363,441	2,388,567	2,413,693	2,438,819	2,463,945	2,489,071	2,514,197	2,539,323
56	378.10	Meas. & Reg. Sta. Equipment General	1,841,599	1,854,187	1,866,775	1,879,363	1,891,951	1,904,539	1,917,127	1,929,715	1,942,303	1,954,891	1,967,479	1,980,067	1,992,655	1,992,655
57	379.30	Meas. & Reg. Sta. Equipment T.B.	44,437,615	44,673,639	44,909,663	45,145,687	45,381,711	45,617,735	45,853,759	46,089,783	46,325,807	46,561,831	46,797,855	47,033,879	47,270,003	47,506,027
58	380.00	Services	19,025,187	19,087,042	19,148,898	19,210,753	19,272,609	19,334,464	19,396,320	19,458,175	19,520,030	19,581,885	19,643,740	19,705,595	19,767,450	19,829,305
59	381.02	V & P Gauges	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524	109,524
60	382.00	Meter Installations	14,189,478	14,251,282	14,313,086	14,374,890	14,436,694	14,498,498	14,560,302	14,622,106	14,683,910	14,745,714	14,807,518	14,869,322	14,931,126	14,992,930
61	383.00	Regulators Service	3,651,356	3,665,072	3,678,789	3,692,505	3,706,221	3,719,937	3,733,653	3,747,370	3,761,086	3,774,802	3,788,518	3,802,234	3,815,950	3,829,666
62	383.02	Regulators Relief	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545	481,545
63	383.00	House Reg. Installations	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662	164,662
64	384.00	House Reg. Installations	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241
65	385.01	Int. Meas. & Reg. Sta. Equipment	3,109,191	3,126,249	3,143,307	3,160,365	3,177,423	3,194,482	3,211,540	3,228,598	3,245,656	3,262,714	3,279,772	3,296,830	3,313,888	3,330,946
66																
67		Distribution Plant	162,427,125	163,207,446	163,987,767	164,768,088	165,548,409	166,328,730	167,109,051	167,889,372	168,669,693	169,450,014	170,230,335	171,010,656	171,790,977	172,571,298
68	369.10	Land	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728	44,728
69	390.02	Structures & Improvements	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621	316,621
70	390.03	Improvements	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111	64,111
71	390.04	Air Conditioning Equipment	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771	9,771
72	390.05	Total Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	390.09	Improvement to leased Premises	1,398,144	1,399,432	1,400,720	1,402,008	1,403,296	1,404,584	1,405,872	1,407,160	1,408,448	1,409,736	1,411,024	1,412,312	1,413,600	1,414,888
74	391.00	General Office Equipment	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460	1,862,460
75	391.83	Office Furn. - Copiers & Typewriters	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479	200,479
76	392.00	Transportation Equipment	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074	6,044,074
77	392.02	Trailers	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970	165,970
78	392.00	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	394.77	Tools & Work Equipment	3,072,482	3,072,987	3,073,492	3,074,000	3,074,507	3,075,015	3,075,522	3,076,030	3,076,537	3,077,045	3,077,552	3,078,060	3,078,567	3,079,075
80	396.93	Ditchers	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615	853,615
81	396.94	Backhoes	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023	706,023
82	396.95	Welders	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413	92,413
83	397.00	Communication Equipment - Phones	1,115,814	1,120,964	1,126,114	1,131,264	1,136,414	1,141,564	1,146,714	1,151,864	1,157,014	1,162,164	1,167,314	1,172,464	1,177,614	1,182,764
84	397.20	Communication Equip. - Fixed Radios	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015	24,015
85	397.21	Communication Equipment - Mobile Radios	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220	68,220
86	397.22	Communication Equip. - Telemetering	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695	114,695
87	398.00	Miscellaneous Equipment	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073	37,073
88	399.00	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	399.84	Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	399.85	Other Tangible Property - MF Hardware	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278	397,278
91	399.86	Other Tangible Property - PC Hardware	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889	2,828,889
92	399.87	Other Tang. Property - P.C. Software	330,070	334,703	339,336	343,969	348,602	353,235	357,868	362,501	367,134	371,767	376,400	381,033	385,666	390,300
93	399.88	Other Tang. Property - Application Software	12,058,791	12,060,079	12,061,366	12,062,654	12,063,941	12,065,229	12,066,516	12,067,804	12,069,091	12,070,379	12,071,667	12,072,954	12,074,242	12,075,530
94	399.89	Other Tang. Property - System Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	39x.x1	Server Hardware	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971	695,971
96	39x.x2	Server Software	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311	228,311
97	39x.x3	Network Cost	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234	332,234
98	39x.x4	Start Up Cost	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831	5,696,831
99	999.00	Cushion Gas	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
100																
101		Total General Plant	40,443,914	40,457,752	40,471,590	40,485,428	40,499,266	40,513,104	40,526,942	40,540,780	40,554,618	40,568,456	40,582,294	40,596,132	40,610,000	40,623,838
102																
103		Total Plant	231,746,893	232,554,924	233,362,955	234,170,986	234,979,017	235,787,048	236,595,079	237,403,110	238,211,141	239,019,172	239,82			

Line No.	Acct. No.	Account Title	Fiscal Yr Additions 1099 - 900				WKG Additions FY2001 Budgeted
			WKG Direct		02 OH		
			Sep-00 Projected	FY2000 Budgeted	FY2000	FY2000	
47		Distribution Plant					
48	374.10	Land Town Border	61,710	0	0	0	
49	374.30	Land Other	2,784	0	0	0	
50	374.20	Right of Way	44,872	0	0	0	
51	375.10	Structures & Improvements T.B.	106,376	0	0	0	
52	375.02	Structures & Improvements Other	0	0	0	0	
53	375.03	Improvements	7,518	0	0	0	
54	375.20	Land Rights	46,591	0	0	0	
55	376.00	Mains	76,101,170	2,684,877	1,045,458	491,980	
56	378.10	Meas. & Reg. Sta. Equipment General	2,438,819	201,009	88,343	32,161	
57	379.30	Meas & Reg. Sta. Equipment T.B.	1,954,891	100,704	34,239	16,113	
58	380.00	Services	46,561,828	1,888,189	641,984	302,110	
59	381.00	meters	19,581,886	494,844	168,247	79,175	
60	381.02	V & P Gauges	106,524	0	0	0	
61	382.00	Meter Installations	14,745,714	494,432	188,107	79,109	
62	383.00	Regulators Service	3,774,802	109,730	37,308	17,557	
63	383.02	Regulators Relief	481,545	0	0	0	
64	384.00	House Reg. Installations	167,270	2,318	788	371	
65	385.01	Ind. Meas. & Reg. Sta. Equipment	3,262,714	136,465	46,398	21,834	
66							
67		Distribution Plant	169,450,014	6,112,568	2,210,873	1,040,411	
68		General Plant					
69	389.10	Land	44,728	0	0	0	
70	390.02	Structures & Improvements	316,621	0	0	0	
71	390.03	Improvements	84,111	0	0	0	
72	390.04	Air Conditioning Equipment	9,771	0	0	0	
73	390.05	Total Energy	0	0	0	0	
74	390.08	Improvement to leased Premises	1,409,732	10,300	3,502	1,648	
75	391.03	General Office Equipment	1,864,198	1,545	525	247	
76	391.83	Office Furn. - Copiers & Typewriters	200,479	0	0	0	
77	392.00	Transportation Equipment	6,044,074	0	0	0	
78	392.02	Trailers	165,970	0	0	0	
79	392.00	Stores Equipment	0	0	0	0	
80	394.77	Tools & Work Equipment	3,077,117	4,120	1,401	659	
81	396.93	Ditchers	853,615	0	0	0	
82	396.94	Backhoes	706,023	0	0	0	
83	396.95	Welders	92,413	0	0	0	
84	397.00	Communication Equipment - Phones	1,162,164	41,200	14,008	6,592	
85	397.21	Communication Equip. - Fixed Radios	30,967	6,180	2,101	989	
86	397.22	Communication Equip. - Mobile Radios	68,220	0	0	0	
87	398.00	Miscellaneous Equip. - Telemetering	114,695	0	0	0	
88	399.00	Other Tangible Property	37,073	0	0	0	
89	399.84	Other Tangible Property - CPU	0	0	0	0	
90	399.85	Other Tangible Property - MF Hardware	397,278	0	0	0	
91	399.86	Other Tangible Property - PC Hardware	2,828,889	0	0	0	
92	399.87	Other Tang. Property - P.C. Software	351,762	37,959	12,800	5,929	
93	399.88	Other Tang. Property - Application Software	12,070,379	10,300	3,502	1,648	
94	399.89	Other Tang. Property - System Software	0	0	0	0	
95	39x.x1	Server Hardware	695,971	0	0	0	
96	39x.x2	Server Software	228,311	0	0	0	
97	39x.x3	Network Cost	332,234	0	0	0	
98	39x.x4	Start Up Cost	5,696,831	0	0	0	
99	999.00	Cushion Gas	1,694,833	0	0	0	
100							
101		Total General Plant	40,568,456	110,704	37,639	17,713	
102							
103		Total Plant	239,019,172	6,334,248	2,296,244	1,075,879	

Western Kentucky Gas Company
Case No. 99-070

workpaper Accumulated Depreciation & Amortization -- Division 02 General Office Allocated
13 Month Avg. - Base Period ended September 30, 1999

WP B-3 B 02

Line No.	Acct. No.	Account Titles	13 Month Avg		Reserve Balances		Adjusted Jurisdiction
			Div 02 Allocated Investment	Total Company	Jurisdictional Percent	Jurisdictional Total	
		<u>General Plant **</u>					
1	389.10	Land	0	0	0	0	0
2	390.02	Structures & Improvements	0	0	0	0	0
3	390.03	Improvements	0	0	0	0	0
4	390.04	Air Conditioning Equipment	0	0	0	0	0
5	390.05	Total Energy	0	0	0	0	0
6	390.09	Improvement to leased Premises	1,007,321	252,705	252,705	252,705	252,705
7	391.00	Office Furniture	589,806	250,464	250,464	250,464	250,464
8	391.82	General Office Equipment	15,691	12,847	12,847	12,847	12,847
9	391.83	Office Furn - Copiers & Typewriters	188,880	159,438	159,438	159,438	159,438
10	392.00	Transportation Equipment	9,226	5,216	5,216	5,216	5,216
11	382.02	Trailers	0	0	0	0	0
12	392.00	Stores Equipment	0	0	0	0	0
13	394.77	Tools & Work Equipment	6,514	6,839	6,839	6,839	6,839
14	396.93	Ditchers	0	0	0	0	0
15	396.94	Backhoes	0	0	0	0	0
16	396.95	Welders	0	0	0	0	0
17	397.00	Communication Equipment - Phones	134,531	108,233	108,233	108,233	108,233
18	397.20	Communication Equip. - Fixed Radios	0	0	0	0	0
19	397.21	Communication Equipment - Mobile Radios	0	0	0	0	0
20	397.22	Communication Equip. - Telemetering	0	0	0	0	0
21	398.00	Miscellaneous Equipment	107,969	28,918	28,918	28,918	28,918
22	399.00	Other Tangible Property	10,271	62,799	62,799	62,799	62,799
23	399.84	Other Tangible Property - CPU	182,472	128,503	128,503	128,503	128,503
24	399.85	Other Tangible Property - MF Hardware	195,201	48,611	48,611	48,611	48,611
25	399.86	Other Tangible Property - PC Hardware	628,617	454,113	454,113	454,113	454,113
26	399.87	Other Tang. Property - P.C. Software	168,334	137,844	137,844	137,844	137,844
27	399.88	Other Tang. Property - Application Software	3,875,598	1,647,274	1,647,274	1,647,274	1,647,274
28	399.89	Other Tang. Property - System Software	466,628	404,490	404,490	404,490	404,490
29							
30		Total Plant	7,587,059	3,708,295	3,708,295	3,708,295	3,708,295

** General Office General Plant has been allocated to Western at KY residual factor 16.657%.
workpaper wpB-3 B 02

Western Kentucky Gas Company
Case No. 99-070

workpaper Accumulated Depreciation & Amortization - Division 02 General Office Allocated
13 Month Avg. - Forecasted Period ended December 31, 2000

WP B-3 F 02

Line No. (A)	Acct. No. (B)	Account Titles (C)	Forecasted		Reserve Balances			Adjusted Jurisdiction (I)
			Total Investment (D)	Total Company (E)	Jurisdictional Percent (F)	Total (G)	Adjustments (H)	
		<u>General Plant **</u>			100%			
1	389.10	Land	0	0	0	0	0	0
2	390.02	Structures & Improvements	0	0	0	0	0	0
3	390.03	Improvements	0	0	0	0	0	0
4	390.04	Air Conditioning Equipment	0	0	0	0	0	0
5	390.05	Total Energy	0	0	0	0	0	0
6	390.09	Improvement to leased Premises	1,098,900	347,439		347,439	347,439	347,439
7	391.00	General Office Equipment	686,971	289,176		289,176	289,176	289,176
8	391.82	General Office Equipment	16,898	15,146		15,146	15,146	15,146
8	391.83	Office Furn - Copiers & Typewriters	204,662	164,858		164,858	164,858	164,858
9	392.00	Transportation Equipment	9,936	9,075		9,075	9,075	9,075
10	382.02	Trailers	0	0		0	0	0
11	392.00	Stores Equipment	0	0		0	0	0
12	394.77	Tools & Work Equipment	7,015	7,679		7,679	7,679	7,679
13	396.93	Ditchers	0	0		0	0	0
14	396.94	Backhoes	0	0		0	0	0
15	396.95	Welders	0	0		0	0	0
16	397.00	Communication Equipment - Phones	146,643	120,644		120,644	120,644	120,644
17	397.20	Communication Equip. - Fixed Radios	0	0		0	0	0
18	397.21	Communication Equipment - Mobile Radios	0	0		0	0	0
19	397.22	Communication Equip. - Telemetering	0	0		0	0	0
20	398.00	Miscellaneous Equipment	116,559	36,368		36,368	36,368	36,368
21	399.00	Other Tangible Property	11,061	3,824		3,824	3,824	3,824
22	399.84	Other Tangible Property - CPU	196,508	190,242		190,242	190,242	190,242
23	399.85	Other Tangible Property - MF Hardware	210,217	88,280		88,280	88,280	88,280
24	399.86	Other Tangible Property - PC Hardware	722,935	547,437		547,437	547,437	547,437
25	399.87	Other Tang. Property - P.C. Software	198,175	179,742		179,742	179,742	179,742
26	399.88	Other Tang. Property - Application Software	8,211,968	2,184,813		2,184,813	2,184,813	2,184,813
27	399.89	Other Tang. Property - System Software	502,523	553,715		553,715	553,715	553,715
		Total General Plant	12,340,970	4,738,438		4,738,438	4,738,438	4,738,438

** General Office General Plant has been allocated to Western at KY residual factor 16.657%.

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workpaper WP B-3.1 B 09, Base Period, Div. 09 Western Only

Base Period October 1, 1998 - Sept. 30, 1999

Line No.	Acct. No.	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
1		Account 101-1000 Gas Plant in Service -														
2		Intangible Plant														
3	301.00	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	302.00	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5		Total Intangible Plant	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
6		Natural Gas Production Plant														
7		Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	325.20	Rights of Ways	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069
9	325.40	Production Gas Wells Equipment	3,492	3,497	3,501	3,505	3,510	3,514	3,518	3,523	3,527	3,532	3,537	3,541	3,546	3,519
10	331.00	Field Lines	47,163	47,220	47,278	47,336	47,393	47,451	47,508	47,564	47,620	47,675	47,731	47,786	47,842	47,505
11	332.10	Tributary Lines	528,218	528,864	529,509	530,155	530,800	531,446	532,092	532,714	533,336	533,958	534,580	535,202	535,825	532,054
12	332.20	Field Meas. & Reg. Sta. Equip	198,469	198,711	198,954	199,196	199,439	199,682	199,924	200,191	200,458	200,725	200,992	201,258	201,525	199,963
13	334.00	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	336.00		783,411	784,361	785,311	786,261	787,211	788,161	789,111	790,061	791,010	791,959	792,908	793,857	794,807	789,110
15		Total Natural Gas Production Plant	783,411	784,361	785,311	786,261	787,211	788,161	789,111	790,061	791,010	791,959	792,908	793,857	794,807	789,110
16		Storage Plant														
17		Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	350.10	Rights of Way	4,317	4,321	4,325	4,329	4,333	4,337	4,341	4,344	4,348	4,351	4,354	4,357	4,360	4,340
19	350.20	Compression Station Equipment	2,906,114	2,920,320	2,934,526	2,948,731	2,962,937	2,977,143	2,991,348	2,977,721	2,964,094	2,950,467	2,936,840	2,923,213	2,909,586	2,946,388
20	351.30	Meas. & Reg. Sta. Structures	2,307	2,318	2,329	2,341	2,352	2,363	2,375	2,474	2,573	2,672	2,771	2,870	2,969	2,516
21	351.40	Other Structures	14,358	14,428	14,498	14,569	14,639	14,709	14,779	15,398	16,017	16,636	17,255	17,874	18,492	15,666
22	352.01	Well Construction	271,401	272,728	274,054	275,381	276,708	278,034	279,361	295,700	312,040	328,379	344,718	361,058	377,397	303,612
23	352.02	Well Construction	72,506	72,861	73,215	73,570	73,924	74,278	74,633	78,716	82,799	86,882	90,965	95,048	99,131	80,656
24	352.11	Leaseholds	17,661	17,747	17,833	17,920	18,006	18,092	18,179	18,964	19,750	20,535	21,321	22,106	22,892	19,308
25	352.11	Storage Rights	5,189	5,214	5,239	5,265	5,290	5,315	5,341	5,367	5,393	5,418	5,444	5,469	5,495	5,470
26	353.10	Field Lines	20,403	20,502	20,602	20,702	20,802	20,901	21,001	22,039	23,077	24,115	25,154	26,192	27,230	22,517
27	353.20	Tributary Lines	23,941	24,058	24,175	24,292	24,409	24,526	24,643	25,796	26,948	28,101	29,253	30,406	31,559	26,316
28	354.00	Compressor Station Equipment	57,611	57,892	58,174	58,455	58,737	59,019	59,300	62,298	65,295	68,293	71,290	74,288	77,285	63,687
29	354.00	Meas & Reg. Sta. Equipment	34,860	35,031	35,201	35,372	35,542	35,713	35,883	37,657	39,432	41,206	42,981	44,756	46,530	38,474
30	356.00	Purification Equipment	26,866	26,998	27,129	27,260	27,391	27,523	27,654	29,026	30,399	31,771	33,143	34,515	35,888	29,659
31		Total Storage Plant	3,457,534	3,474,418	3,491,302	3,508,186	3,525,070	3,541,954	3,558,838	3,575,716	3,592,595	3,609,473	3,626,351	3,643,229	3,660,107	3,558,829
32		Transmission Plant														
33		Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	365.10	Rights of Way	282,663	282,972	283,281	283,590	283,899	284,208	284,517	284,826	285,136	285,445	285,755	286,065	286,374	284,518
35	365.20	Structures & Improvements	787	789	792	794	797	799	802	861	921	980	1,040	1,099	1,159	894
36	366.30	Other Structures	1,322,851	1,327,108	1,331,365	1,335,622	1,339,879	1,344,136	1,348,392	1,344,315	1,340,238	1,336,161	1,332,084	1,328,007	1,323,930	1,334,930
37	367.00	Mains	12,875,952	12,917,387	12,958,821	13,000,255	13,041,690	13,083,124	13,124,559	13,161,332	13,198,105	13,234,878	13,271,652	13,308,425	13,345,198	13,117,029
38	369.10	Meas. & Reg. Sta. Equipment	193,657	194,280	194,904	195,527	196,150	196,773	197,396	210,550	223,704	236,858	250,012	263,166	276,319	217,638

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workpaper WP B-3.1 B 09, Base Period, Div. 09 Western Only

Base Period October 1, 1998 - Sept. 30, 1999

Line No.	Acct. No.	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
45		Total Transmission Plant	14,675,910	14,722,536	14,769,162	14,815,788	14,862,414	14,909,040	14,955,666	15,001,885	15,048,104	15,094,323	15,140,543	15,186,762	15,232,981	14,955,009
46		<u>Distribution Plant</u>														
47		Land Town Border Sta.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	374.10	Land Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	374.30	Right of Way	11,464	11,496	11,528	11,560	11,592	11,624	11,656	11,687	11,719	11,750	11,782	11,813	11,845	11,655
50	374.20	Structures & Improvements T.B.	9,489	9,555	9,621	9,690	9,757	9,824	9,890	9,959	10,028	10,097	10,166	10,235	10,304	9,752
51	375.10	Structures & Improvements Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	375.02	Improvements	624	628	632	637	641	646	650	654	658	662	666	670	674	691
53	375.03	Land Rights	4,156	4,185	4,214	4,244	4,273	4,302	4,332	4,361	4,390	4,419	4,448	4,477	4,506	4,581
54	375.20	Mains	30,763,888	30,979,395	31,192,136	31,417,746	31,633,253	31,730,020	31,928,073	32,118,531	32,308,989	32,499,447	32,689,905	32,880,363	33,070,821	31,939,428
55	376.00	Meas. & Reg. Sta. Equipment General	26,608,574	26,794,972	26,978,977	27,174,114	27,360,513	27,546,911	27,733,309	27,920,707	28,108,105	28,295,503	28,482,901	28,670,299	28,857,697	27,145,382
56	378.10	Meas. & Reg. Sta. TB - City Gate	162,383	163,520	164,643	165,783	166,913	168,043	169,173	170,303	171,433	172,563	173,693	174,823	175,953	179,877
57	379.30	Services	3,967,309	3,995,101	4,022,893	4,050,685	4,078,477	4,106,269	4,134,061	4,161,853	4,189,645	4,217,437	4,245,229	4,273,021	4,300,813	4,253,374
58	380.00	meters	1,616,805	1,628,131	1,639,312	1,650,493	1,661,674	1,672,855	1,684,036	1,695,217	1,706,398	1,717,579	1,728,760	1,739,941	1,751,122	1,589,866
59	381.00	V & P Gauges	11,338	11,418	11,498	11,578	11,658	11,738	11,818	11,898	11,978	12,058	12,138	12,218	12,298	12,515
60	381.20	Meter Installations	1,042,077	1,049,377	1,056,677	1,063,977	1,071,277	1,078,577	1,085,877	1,093,177	1,100,477	1,107,777	1,115,077	1,122,377	1,129,677	1,164,097
61	382.00	House Regulators Service	223,871	225,439	226,988	228,537	230,086	231,635	233,184	234,733	236,282	237,831	239,380	240,929	242,478	237,546
62	383.00	Regulators Relief	46,320	46,645	46,969	47,293	47,617	47,941	48,265	48,589	48,913	49,237	49,561	49,885	50,209	51,282
63	383.20	House Reg. Installations	14,920	15,024	15,127	15,231	15,335	15,439	15,543	15,647	15,751	15,855	15,959	16,063	16,167	16,511
64	384.00	Ind. Meas. & Reg. Sta. Equipment	252,348	254,116	255,884	257,652	259,420	261,188	262,956	264,724	266,492	268,260	270,028	271,796	273,564	284,542
65	385.10	Total Distribution Plant	64,735,565	65,189,002	65,636,619	66,111,312	66,564,749	66,244,192	66,597,073	67,040,565	67,484,056	67,927,548	68,371,040	68,814,531	69,258,023	66,921,098
66		<u>General Plant</u>														
67		Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	389.10	Structures & Improvements	110,613	110,935	111,257	111,579	111,901	112,223	112,545	112,867	113,189	113,511	113,833	114,155	114,477	112,898
69	390.02	Improvements	2,874	2,958	3,041	3,124	3,208	3,291	3,374	3,457	3,540	3,623	3,706	3,789	3,872	3,471
70	390.03	Air Conditioning Equipment	2,722	2,754	2,786	2,818	2,850	2,882	2,914	2,946	2,978	3,010	3,042	3,074	3,106	2,913
71	390.04	Total Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	390.05	Improvement to leased Premises	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100	564,100
73	390.09	General Office Furn & Equipment	506,023	511,106	516,189	521,272	526,355	531,438	536,521	541,604	546,687	551,770	556,853	561,936	567,019	537,080
74	391.83	Office Machines - Copiers & Typewriters	51,249	51,900	52,551	53,202	53,853	54,504	55,155	55,806	56,457	57,108	57,759	58,410	59,061	55,140
75	392.10	Transportation Equipment	2,917,455	2,953,935	2,990,415	3,026,895	3,063,375	3,099,855	3,136,335	3,172,815	3,209,295	3,245,775	3,282,255	3,318,735	3,355,215	3,154,207
76	392.20	Trailers	104,505	105,812	107,119	108,426	109,733	111,040	112,347	113,654	114,961	116,268	117,575	118,882	120,189	112,083
77	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	394.77	Tools & Work Equipment	1,372,414	1,383,804	1,395,201	1,406,591	1,417,981	1,429,371	1,440,761	1,452,151	1,463,541	1,474,931	1,486,321	1,497,711	1,509,101	1,438,201
79	395.93	Ditchers	650,023	652,232	654,434	656,636	658,838	661,040	663,242	665,444	667,646	669,848	672,050	674,252	676,454	652,979
80	396.94	Backhoes	464,991	466,133	467,275	468,417	469,559	470,701	471,843	472,985	474,127	475,269	476,411	477,553	478,695	476,650
81	396.95	Welders	49,715	49,873	50,031	50,189	50,347	50,505	50,663	50,821	50,979	51,137	51,295	51,453	51,611	51,264
82	397.00	Communication Equipment - Phones	538,380	547,588	547,588	556,796	556,796	556,796	556,796	556,796	556,796	556,796	556,796	556,796	556,796	559,333
83	397.20	Communication Equip. - Fixed Radios	5,038	5,165	5,292	5,419	5,546	5,673	5,800	5,927	6,054	6,181	6,308	6,435	6,562	5,801
84	397.21	Communication Equipment - Mobile Radios	17,801	18,172	18,543	18,914	19,285	19,656	20,027	20,398	20,769	21,140	21,511	21,882	22,253	19,982
85	397.22	Communication Equip. - Telemetering	24,264	24,968	25,672	26,376	27,079	27,783	28,486	29,189	29,893	30,597	31,301	32,005	32,709	28,390

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workpaper WP B-3.1 B 09, Base Period, Div. 09 Western Only

Base Period October 1, 1998 - Sept. 30, 1999

Line No.	Acct. No.	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
90	398.00	Miscellaneous Equipment	18,774	19,522	19,522	19,896	20,270	20,644	21,018	21,391	21,764	22,137	22,510	22,883	23,256	21,045
91	399.00	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	399.84	Other Tangible Property - MF CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	399.85	Other Tangible Property - MF Hardware	362,145	364,066	373,386	375,307	377,228	379,149	381,070	384,635	388,200	391,765	395,330	398,895	402,460	382,588
94	399.86	Other Tangible Property - PC Hardware	289,672	296,590	303,508	310,426	317,344	324,262	331,180	338,011	344,841	351,762	358,683	365,604	372,525	379,446
95	399.87	Other Tang. Property - P.C. Software	159,374	159,805	160,236	160,667	161,098	161,529	161,960	169,853	177,747	185,640	193,534	201,427	209,321	174,015
96	399.88	Other Tang. Property - Application Software	30,411	31,801	33,191	34,581	35,971	37,361	38,751	108,176	177,602	247,028	316,453	385,879	455,305	148,654
97	399.89	Other Tang. Property - MF System Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	39x.xx1	Server Hardware	0	0	0	0	0	0	0	7,650	15,301	22,951	30,601	38,252	45,902	12,358
99	39x.xx2	Server Software	0	0	0	0	0	0	0	2,510	5,019	7,529	10,039	12,548	15,058	4,054
100	39x.xx3	Network Cost	0	0	0	0	0	0	0	3,652	7,304	10,956	14,608	18,260	21,912	5,899
101	39x.xx4	Start Up Cost	0	0	0	0	0	0	0	36,504	73,007	109,511	146,014	182,518	219,021	58,967
102	999.00	Cushion Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103																
104		Total General Plant	8,242,541	8,323,216	8,402,251	8,477,948	8,553,645	8,629,723	8,704,107	9,036,552	9,308,997	9,581,442	9,853,887	10,126,332	10,398,777	9,057,878
105																
106		Total Plant	92,014,813	92,613,385	93,204,497	93,819,348	94,412,942	94,285,922	94,784,648	95,564,631	96,344,614	97,124,598	97,904,581	98,684,564	99,464,548	95,401,776

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workpaper WP B-3.1 B 02, Base Period, Div. 02 General Office

Base Period 10/1/98 - 9/30/99

Line No.	Acct. No.	Account Title	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	Actual Jan-99	Actual Feb-99	Actual Mar-99	Budget Apr-99	Budget May-99	Budget Jun-99	Budget Jul-99	Budget Aug-99	Budget Sep-99	13 Mo. Avg Sep-99
1		General Plant **														
2	389.10	Land														0
3	390.02	Structures & Improvements														0
4	390.03	Improvements														0
5	390.04	Air Conditioning Equipment														0
6	390.05	Total Energy														0
7	390.09	Improvement to leased Premises	1,278,114	1,320,481	1,363,178	1,405,875	1,448,572	1,491,269	1,533,966	1,566,211	1,598,457	1,630,702	1,662,947	1,695,193	1,727,438	1,517,108
8	391.00	General Office Equipment	1,416,400	1,431,323	1,445,916	1,460,510	1,475,103	1,489,733	1,504,327	1,518,930	1,532,734	1,546,938	1,561,142	1,575,346	1,589,549	1,503,658
9	391.82	General Office Equipment	71,773	72,666	73,559	74,451	75,344	76,236	77,129	78,021	78,914	79,806	80,699	81,592	82,484	77,129
10	391.83	Office Furn - Copiers & Typewriters	944,593	946,692	948,791	950,890	952,989	955,088	957,187	959,284	961,380	963,477	965,574	967,670	969,767	957,183
11	392.00	Transportation Equipment	25,796	26,230	26,664	27,098	27,532	27,966	28,400	30,639	32,879	35,118	37,357	39,597	41,836	31,316
12	392.20	Trailers														0
13	393.00	Stores Equipment														0
14	394.77	Tools & Work Equipment	39,105	39,431	39,757	40,083	40,409	40,735	41,061	41,387	41,713	42,038	42,364	42,690	43,016	41,061
15	396.93	Ditchers														0
16	396.94	Backhoes														0
17	396.95	Welders														0
18	397.00	Communication Equipment - Phones	620,942	625,763	630,584	635,405	640,226	645,047	649,868	654,632	659,395	664,158	668,921	673,684	678,447	649,775
19	397.20	Communication Equip. - Fixed Radios														0
20	397.21	Communication Equipment - Mobile Radios														0
21	397.22	Communication Equip. - Telemetering														0
22	398.00	Miscellaneous Equipment	156,141	159,071	162,001	164,931	167,861	170,791	173,721	176,581	179,442	182,302	185,163	188,023	190,884	173,608
23	399.00	Other Tangible Property	5,588	138,769	271,950	405,131	538,312	671,493	804,674	673,112	541,550	409,987	278,425	146,862	15,300	377,012
24	399.04	Other Tangible Property - CPU	627,630	651,602	675,574	699,546	723,518	747,490	771,462	795,435	819,408	843,381	867,354	891,326	915,299	771,463
25	399.85	Other Tangible Property - MF Hardware	199,675	214,999	230,323	245,647	260,971	276,295	291,619	307,077	322,534	337,992	353,449	368,907	384,364	291,835
26	399.86	Other Tangible Property - PC Hardware	2,120,076	2,277,226	2,434,376	2,591,526	2,748,676	2,905,826	3,062,976	3,011,683	2,960,391	2,909,098	2,857,806	2,806,513	2,755,221	2,726,261
27	399.87	Other Tang. Property - P.C. Software	746,807	758,542	770,277	782,012	793,747	805,482	817,217	835,345	853,472	871,600	889,728	907,856	925,984	827,544
28	399.88	Other Tang. Property - Application Software	8,360,077	8,706,937	9,053,797	9,435,657	9,817,517	10,199,377	10,581,237	10,529,803	10,478,369	10,426,934	10,375,500	10,324,066	10,272,631	9,889,377
29	399.89	Other Tang. Property - System Software	2,213,960	2,231,024	2,248,088	2,265,152	2,282,216	2,299,280	2,316,344	2,402,745	2,489,146	2,575,546	2,661,947	2,748,348	2,834,749	2,428,350
30																
31		Total General Plant	18,826,677	19,600,756	20,374,835	21,183,914	21,992,993	22,802,108	23,611,187	23,580,484	23,549,782	23,519,079	23,488,376	23,457,673	23,426,970	22,262,679

** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workpaper WP B-3.1 F 09, Forecasted Test Period, Div. 09 Western Only
 13 Month Avg. - Forecasted Period ended December 31, 2000

Line No.	Acct. Title	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 Mo. Avg Dec-00
1	Account 101-1000 Gas Plant in Service - General														
2	Intangible Plant														
3	301.00 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	302.00 Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
5															
6	Total Intangible Plant	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
7															
8	Natural Gas Production Plant														
9	325.20 Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	325.40 Rights of Ways	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069
11	331.00 Production Gas Wells Equipment	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559
12	332.10 Field Lines	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012	48,012
13	332.20 Tributary Lines	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726	537,726
14	334.00 Field Meas. & Reg. Sta. Equip	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289	202,289
15	336.00 Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Natural Gas Production Plant	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655	797,655
18															
19	Storage Plant														
20	350.10 Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	350.20 Rights of Way	4,371	4,378	4,378	4,382	4,385	4,389	4,393	4,396	4,400	4,403	4,407	4,411	4,414	4,414
22	351.20 Compression Station Equipment	2,910,457	2,910,653	2,910,849	2,911,045	2,911,241	2,911,436	2,911,632	2,911,828	2,912,024	2,912,220	2,912,416	2,912,612	2,912,807	2,911,632
23	351.30 Meas. & Reg. Sta. Structures	3,134	3,171	3,209	3,246	3,283	3,320	3,357	3,395	3,432	3,469	3,506	3,543	3,581	3,357
24	351.40 Other Structures	19,526	19,758	19,991	20,223	20,456	20,688	20,921	21,153	21,386	21,618	21,851	22,083	22,316	20,921
25	352.01 Well Construction	403,797	408,704	413,611	418,518	423,424	428,331	433,238	438,145	443,052	447,959	452,865	457,773	462,680	433,238
26	352.02 Well Equipment	106,178	107,487	108,797	110,107	111,417	112,727	114,037	115,346	116,656	117,966	119,276	120,586	121,895	114,037
27	352.10 Leaseholds	24,199	24,244	24,289	24,333	24,378	24,423	24,467	24,512	24,556	24,601	24,646	24,690	24,735	24,467
28	352.11 Storage Rights	7,189	7,272	7,355	7,439	7,522	7,605	7,689	7,772	7,855	7,938	8,022	8,105	8,188	7,689
29	353.10 Field Lines	29,301	29,595	29,890	30,184	30,479	30,774	31,068	31,363	31,657	31,952	32,246	32,541	32,836	31,068
30	353.20 Tributary Lines	33,548	33,806	34,063	34,321	34,578	34,836	35,093	35,351	35,608	35,866	36,124	36,381	36,639	35,093
31	354.00 Compressor Station Equipment	82,204	82,796	83,388	83,981	84,573	85,165	85,758	86,350	86,942	87,534	88,127	88,719	89,311	85,758
32	355.00 Meas. & Reg. Equipment	49,447	49,943	50,439	50,935	51,431	51,927	52,423	52,918	53,414	53,910	54,406	54,902	55,398	52,423
33	356.00 Purification Equipment	38,143	38,403	38,663	38,923	39,183	39,442	39,702	39,962	40,222	40,482	40,742	41,002	41,262	39,702
34															
35		3,711,494	3,720,208	3,728,922	3,737,636	3,746,350	3,755,064	3,763,778	3,772,492	3,781,206	3,789,920	3,798,633	3,807,347	3,816,061	3,763,778
36															
37															
38	Transmission Plant														
39	365.10 Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	365.20 Rights of Way	287,302	287,601	287,900	288,200	288,499	288,798	289,097	289,396	289,696	289,995	290,294	290,593	290,892	289,097
41	366.20 Structures & Improvements	1,287	1,325	1,364	1,402	1,440	1,478	1,516	1,554	1,592	1,630	1,669	1,707	1,745	1,516
42	366.30 Other Structures	1,324,200	1,324,280	1,324,360	1,324,440	1,324,520	1,324,600	1,324,681	1,324,761	1,324,841	1,324,921	1,325,001	1,325,081	1,325,161	1,324,681
43	367.00 Mains	13,462,991	13,483,566	13,504,142	13,524,717	13,545,292	13,565,868	13,586,443	13,607,019	13,627,594	13,648,169	13,668,745	13,689,320	13,709,895	13,586,443
44	369.10 Meas. & Reg. Equipment	297,163	302,855	308,547	314,238	319,930	325,622	331,313	337,005	342,697	348,388	354,080	359,772	365,463	331,313
45															
46	Total Production Plant - LPG	15,372,943	15,399,628	15,426,312	15,452,997	15,479,682	15,506,366	15,533,051	15,559,735	15,586,420	15,613,104	15,639,789	15,666,473	15,693,158	15,533,051
47															
48	Distribution Plant														
49	374.10 Land Town Border	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	374.30 Land Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	374.20 Right of Way	11,940	12,003	12,066	12,129	12,192	12,254	12,317	12,380	12,443	12,506	12,569	12,631	12,694	12,317
52	375.10 Structures & Improvements T.B.	11,995	12,157	12,330	12,503	12,676	12,849	13,022	13,195	13,367	13,540	13,713	13,886	14,059	13,022
53	375.02 Structures & Improvements Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	375.03 Improvements	-881	893	906	918	930	942	954	967	979	991	1,003	1,016	1,028	954
55	375.20 Land Rights	5,752	5,827	5,903	5,979	6,054	6,130	6,206	6,282	6,357	6,433	6,509	6,584	6,660	6,206
56	376.00 Mains	33,705,918	33,865,387	34,004,856	34,164,325	34,303,794	34,453,262	34,602,731	34,752,200	34,901,669	35,051,138	35,200,606	35,350,075	35,499,544	34,602,731
57	378.10 Meas. & Reg. Sta. Equipment General	26,692,302	26,697,206	26,702,111	26,707,015	26,711,919	26,716,824	26,721,728	26,726,633	26,731,537	26,736,441	26,741,346	26,746,250	26,751,154	26,721,728

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 workbook WP-B-3.1 F 09, Forecasted Test Period, Div. 09 Western Only
 13 Month Avg. - Forecasted Period ended December 31, 2000

Line No.	Acct. No.	Account Title	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 Mo. Avg. Dec-00
58	379.30	Meas & Reg. Sta. Equipment T.b.	233,278	237,384	241,490	245,596	249,701	253,807	257,913	262,019	266,125	270,231	274,337	278,443	282,549	257,913
59	380.00	Services	5,511,445	5,773,581	6,035,717	6,297,854	6,559,990	6,822,127	7,084,263	7,346,400	7,608,536	7,870,672	8,132,809	8,394,945	8,657,082	7,084,263
60	381.00	meters	2,005,829	2,059,977	2,114,126	2,168,275	2,222,424	2,276,573	2,330,721	2,384,870	2,439,019	2,493,168	2,547,317	2,601,465	2,655,614	2,330,721
61	381.02	V & P Gauges	15,774	16,080	16,385	16,691	16,997	17,303	17,608	17,914	18,220	18,526	18,831	19,137	19,443	17,608
62	382.00	Meter Installations	1,644,728	1,681,857	1,718,987	1,756,116	1,793,245	1,830,375	1,867,504	1,904,634	1,941,763	1,978,893	2,016,022	2,053,152	2,090,281	1,867,504
63	383.00	Regulators Service	361,190	370,058	378,925	387,793	396,660	405,528	414,396	423,263	432,131	440,998	449,866	458,733	467,601	414,396
64	383.02	Regulators Relief	65,161	66,304	67,448	68,592	69,735	70,879	72,023	73,166	74,310	75,454	76,597	77,741	78,885	72,023
65	384.00	House Reg. Installations	20,982	21,450	21,917	22,384	22,852	23,319	23,786	24,253	24,721	25,188	25,655	26,123	26,590	23,786
66	385.01	Ind. Meas. & Reg. Sta. Equipment	379,997	387,303	394,609	401,916	409,222	416,529	423,835	431,141	438,448	445,754	453,061	460,367	467,674	423,835
67			70,667,160	71,197,468	71,727,776	72,258,084	72,788,392	73,318,700	73,849,009	74,379,317	74,909,625	75,439,933	75,970,241	76,500,549	77,030,857	73,849,009
68																
69																
70		General Plant														
71	389.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	390.02	Structures & Improvements	117,468	118,027	118,587	119,146	119,706	120,265	120,824	121,384	121,943	122,502	123,062	123,621	124,180	120,824
73	390.03	Improvements	4,573	4,686	4,800	4,913	5,026	5,139	5,253	5,366	5,479	5,592	5,706	5,819	5,932	5,253
74	390.04	Air Conditioning Equipment	3,195	3,212	3,229	3,247	3,264	3,281	3,299	3,316	3,333	3,350	3,368	3,385	3,402	3,299
75	390.05	Total Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	390.09	Improvement to leased Premises	718,893	724,751	730,609	736,467	742,325	748,183	754,040	759,898	765,756	771,614	777,472	783,329	789,187	754,040
77	391.00	General Office Equipment	588,637	599,585	610,534	621,483	632,432	643,380	654,329	665,278	676,227	687,176	698,124	709,073	720,022	654,329
78	391.83	Office Furn. - Copiers & Typewriters	60,947	62,125	63,302	64,480	65,658	66,836	68,014	69,191	70,369	71,547	72,725	73,903	75,081	68,014
79	392.00	Transportation Equipment	3,572,851	3,617,179	3,662,706	3,707,634	3,752,562	3,797,489	3,842,417	3,887,344	3,932,272	3,977,200	4,022,127	4,067,055	4,111,983	3,842,417
80	392.20	Trailers	122,886	124,120	125,354	126,587	127,821	129,055	130,288	131,522	132,756	133,990	135,223	136,457	137,691	130,288
81	393.00	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	394.77	Tools & Work Equipment	1,539,444	1,547,851	1,556,257	1,564,664	1,573,071	1,581,477	1,589,884	1,598,290	1,606,697	1,615,103	1,623,510	1,631,916	1,640,323	1,589,884
83	396.93	Ditchers	675,703	677,687	679,672	681,657	683,641	685,626	687,611	689,595	691,580	693,565	695,549	697,534	699,519	687,611
84	396.94	Backhoes	504,440	506,081	507,723	509,364	511,006	512,647	514,289	515,930	517,572	519,213	520,855	522,496	524,138	514,289
85	396.95	Welders	54,878	55,093	55,308	55,523	55,738	55,953	56,167	56,382	56,597	56,812	57,027	57,242	57,457	56,167
86	397.00	Communication Equipment - Phones	618,909	623,887	628,866	633,845	638,824	643,802	648,781	653,760	658,739	663,717	668,696	673,675	678,654	648,781
87	397.20	Communication Equip. - Fixed Radios	6,977	7,101	7,226	7,350	7,474	7,599	7,723	7,848	7,972	8,096	8,221	8,345	8,470	7,723
88	397.21	Communication Equipment - Mobile Radi	23,287	23,584	23,880	24,176	24,472	24,768	25,065	25,361	25,657	25,953	26,249	26,545	26,842	25,065
89	397.22	Communication Equip. - Telemetering	34,372	34,870	35,368	35,866	36,364	36,862	37,360	37,858	38,356	38,853	39,351	39,849	40,347	37,360
90	398.00	Miscellaneous Equipment	24,377	24,715	25,053	25,391	25,729	26,067	26,405	26,743	27,081	27,419	27,757	28,095	28,433	26,405
91	399.00	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	399.84	Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	399.85	Other Tangible Property - MF Hardware	412,432	412,826	413,220	413,614	414,008	414,402	414,795	415,189	415,583	415,977	416,371	416,765	417,159	414,795
94	399.86	Other Tangible Property - PC Hardware	757,852	801,488	845,123	888,759	932,395	976,030	1,019,666	1,063,301	1,106,937	1,150,573	1,194,208	1,237,844	1,281,479	1,019,666
95	399.87	Other Tang. Property - P.C. Software	225,566	230,161	234,756	239,351	243,946	248,541	253,136	257,731	262,326	266,921	271,516	276,111	280,706	253,136
96	399.88	Other Tang. Property - Application Softwa	703,086	828,779	954,472	1,080,165	1,205,858	1,331,551	1,457,244	1,582,937	1,708,630	1,834,323	1,960,016	2,085,709	2,211,402	1,457,244
97	399.89	Other Tang. Property - System Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	399.xx1	Server Hardware	70,766	79,053	87,341	95,629	103,917	112,205	120,493	128,781	137,068	145,356	153,644	161,932	170,220	120,493
99	399.xx2	Server Software	23,214	25,933	28,652	31,371	34,090	36,808	39,527	42,246	44,965	47,684	50,402	53,121	55,840	39,527
100	399.xx3	Network Cost	33,781	37,738	41,694	45,650	49,607	53,563	57,519	61,476	65,432	69,388	73,345	77,301	81,257	57,519
101	399.xx4	Start Up Cost	337,658	377,203	416,749	456,294	495,840	535,385	574,931	614,476	654,022	693,567	733,113	772,658	812,204	574,931
102	999.00	Cushion Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103																
104		Total General Plant	11,236,192	11,548,336	11,860,481	12,172,625	12,484,770	12,796,914	13,109,059	13,421,203	13,733,348	14,045,492	14,357,636	14,669,781	14,981,925	13,109,059
105																
106		Total Plant	101,905,297	102,783,148	103,660,999	104,538,850	105,416,701	106,294,552	107,172,403	108,050,255	108,928,106	109,805,957	110,683,808	111,561,659	112,439,510	107,172,403

Western Kentucky Gas Company
 Computation of 13 Month Average Reserve Balances
 Workpaper WP B-3.1 F 02, Forecasted Period, Div. 02 General Office
 13 Month Avg. - Forecasted Period ended December 31, 2000

Line No.	Acct. Title	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 Mo. Avg Dec-00
1	General Plant **														Projected
2	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Air Conditioning Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Improvement to leased Premises	1,840,757	1,881,605	1,922,453	1,963,301	2,004,149	2,044,996	2,085,844	2,126,692	2,167,540	2,208,388	2,249,236	2,290,083	2,330,931	2,085,844
8	General Office Equipment	1,635,228	1,652,034	1,668,840	1,685,646	1,702,452	1,719,258	1,736,065	1,752,871	1,769,677	1,786,483	1,803,289	1,820,096	1,836,902	1,736,065
9	General Office Equipment	85,162	86,123	87,084	88,045	89,007	89,968	90,929	91,890	92,851	93,813	94,774	95,735	96,696	90,929
10	Office Furn. - Copiers & Typewriters	976,086	978,359	980,632	982,906	985,179	987,452	989,725	991,998	994,271	996,544	998,817	1,001,090	1,003,363	989,725
11	Transportation Equipment	45,846	47,286	48,725	50,165	51,604	53,044	54,483	55,923	57,362	58,802	60,241	61,681	63,120	54,483
12	Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Tools & Work Equipment	43,993	44,344	44,695	45,046	45,397	45,748	46,099	46,450	46,801	47,152	47,503	47,854	48,205	46,099
15	Ditchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Welders	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Communication Equipment - Phones	692,942	698,166	703,389	708,613	713,836	719,060	724,283	729,507	734,730	739,954	745,177	750,401	755,624	724,283
19	Communication Equip. - Fixed Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Communication Equip. - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Communication Equip. - Telemetering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Miscellaneous Equipment	199,584	202,709	205,835	208,960	212,086	215,212	218,337	221,463	224,588	227,714	230,840	233,965	237,091	218,337
23	Other Tangible Property	17,728	18,600	19,471	20,343	21,214	22,086	22,957	23,829	24,701	25,572	26,444	27,315	28,187	22,957
24	Other Tangible Property - CPU	987,217	1,013,033	1,038,849	1,064,666	1,090,482	1,116,299	1,142,115	1,167,932	1,193,748	1,219,565	1,245,381	1,271,198	1,297,014	1,142,115
25	Other Tangible Property - MF Hardware	430,537	447,111	463,686	480,261	496,835	513,410	529,985	546,559	563,134	579,709	596,283	612,858	629,433	529,985
26	Other Tangible Property - PC Hardware	2,921,307	2,982,178	3,043,048	3,103,918	3,164,788	3,225,659	3,286,529	3,347,399	3,408,269	3,469,140	3,530,010	3,590,880	3,651,750	3,286,529
27	Other Tang. Property - P.C. Software	973,605	991,184	1,008,762	1,026,341	1,043,919	1,061,497	1,079,076	1,096,654	1,114,233	1,131,811	1,149,390	1,166,968	1,184,546	1,079,076
28	Other Tang. Property - Application Software	11,090,238	11,427,945	11,765,653	12,103,361	12,441,069	12,778,776	13,116,484	13,454,192	13,791,900	14,129,607	14,467,315	14,805,023	15,142,731	13,116,484
29	Other Tang. Property - System Software	2,989,946	3,045,658	3,101,370	3,157,082	3,212,793	3,268,505	3,324,217	3,379,929	3,435,641	3,491,352	3,547,064	3,602,776	3,658,488	3,324,217
30	Total General Plant	24,930,175	25,516,334	26,102,493	26,688,652	27,274,811	27,860,970	28,447,128	29,033,287	29,619,446	30,205,605	30,791,764	31,377,923	31,964,081	28,447,128
31	** General Office Div 02 General Plant will be allocated to Western at 16.657% KY residual factor.														

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Base Period Ending 09-30-99

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(S): _____

WP B-3.2 B 09

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction		eff. 10/94		12 Month Expense
			13 Month Avg. Investment	Reserve	Annual Accrual Rate	Reserve Computation	
(A)	(B)	(C)	(D)	(E)	(G)	(F)	(F)
1		<u>Intangible Plant</u>					
2	301.00	Organization	8,330	0	Amort	0	0
3	302.00	Franchises & Consents	119,853	119,853	Amort	0	0
4							
5		Total Intangible Plant	128,182	119,853		0	0
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	0	0.00%	0	0
9	325.40	Rights of Ways	6,069	6,069	0.00%	0	0
10	331.00	Production Gas Wells Equipment	3,492	3,519	1.53%	53	51
11	332.10	Field Lines	47,163	47,505	1.44%	679	648
12	332.20	Tributary Lines	528,218	532,054	1.44%	7,606	7,260
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	199,963	1.54%	3,056	2,917
14	336.00	Purification Equipment	44,369	0	0.00%	0	0
15							
16		Total Natural Gas Production Plant	830,133	789,110		11,395	10,877
17							
18		<u>Storage Plant</u>					
19	350.10	Land	261,127	0	0.00%	0	0
20	350.20	Rights of Way	4,682	4,340	0.92%	43	41
21	351.20	Compression Station Equipment	121,402	2,946,388	2.86%	3,472	3,314
22	351.30	Meas. & Reg. Sta. Structures	23,138	2,516	2.86%	662	632
23	351.40	Other Structures	144,554	15,666	2.86%	4,134	3,946
24	352.01	Well Construction	2,180,995	303,612	4.86%	105,996	101,174
25	352.02	Well Equipment	547,827	80,656	4.86%	26,624	25,413
26	352.10	Leaseholds	178,530	19,308	2.93%	5,231	4,993
27	352.11	Storage Rights	54,614	5,690	2.93%	1,600	1,527
28	353.10	Field Lines	190,173	22,517	3.59%	6,827	6,517
29	353.20	Tributary Lines	212,186	26,316	3.59%	7,617	7,271
30	354.00	Compressor Station Equipment	470,685	63,687	4.18%	19,675	18,779
31	355.00	Meas & Reg. Equipment	288,851	38,474	4.04%	11,670	11,139
32	356.00	Purification Equipment	239,930	29,659	3.76%	9,021	8,611
			4,918,694	3,558,829		202,573	193,356

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Base Period Ending 09-30-99

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(S): _____

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction		Annual Accrual Rate	Reserve Computation	95.45% 12 Month Expense
			13 Month Avg. Investment	Reserve			
(A)	(B)	(C)	(D)	(E)	(G)	(F)	(F)
<u>Transmission Plant</u>							
33	365.10	Land	26,951	0	0.00%	0	0
34	365.20	Rights of Way	403,419	284,518	0.92%	3,711	3,543
35	366.20	Structures & Improvements	23,859	894	1.56%	372	355
36	366.30	Other Structures	69,172	1,334,930	1.56%	1,079	1,030
37	367.00	Mains	19,310,530	13,117,029	2.43%	469,246	447,895
38	369.10	Meas. & Reg. Equipment	2,962,806	217,638	2.79%	82,662	78,901
39							
40		Total Production Plant - LPG	22,796,738	14,955,009		557,071	531,724
41							
<u>Distribution Plant</u>							
43	374.10	Land Town Border	61,836	0	0.00%	0	0
44	374.30	Land Other	2,784	0	0.00%	0	0
45	374.20	Right of Way	44,872	11,655	0.85%	381	364
46	375.10	Structures & Improvements T.B.	106,376	9,752	2.74%	2,915	2,782
47	375.02	Structures & Improvements Other	0	0	2.74%	0	0
48	375.03	Improvements	7,518	691	2.74%	206	197
49	375.20	Land Rights	46,591	4,581	2.74%	1,277	1,219
50	376.00	Mains	69,803,621	31,939,428	3.50%	2,443,127	2,331,964
51	378.10	Meas. & Reg. Sta. Equipment General	1,967,476	27,145,382	3.33%	65,517	62,536
52	379.30	Meas & Reg. Sta. Equipment T.b.	1,691,528	179,877	3.38%	57,174	54,572
53	380.00	Services	42,077,687	4,253,374	3.50%	1,472,719	1,405,710
54	381.00	meters	18,132,215	1,589,866	3.24%	587,484	560,753
55	381.02	V & P Guagues	109,524	12,515	3.24%	3,549	3,387
56	382.00	Meter Installaitons	13,621,909	1,164,097	3.91%	532,617	508,383
57	383.00	Regulators Service	3,477,781	257,546	3.13%	108,855	103,902
58	383.02	Regulators Relief	481,545	51,282	3.13%	15,072	14,387
59	384.00	House Reg. Installations	160,998	16,511	3.00%	4,830	4,610
60	385.01	Ind. Meas. & Reg. Sta. Equipment	2,970,314	284,542	3.41%	101,288	96,679
61							
62			154,764,573	66,921,098		5,397,009	5,151,445
63							

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Base Period Ending 09-30-99

Data: X Base Period ___ Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised

Line No.	Acct. No.	Account Titles	Total Company Adjusted Jurisdiction		Annual Accrual Rate	Reserve Computation	95.45% 12 Month Expense
			13 Month Avg. Investment	Reserve			
(A)	(B)	(C)	(D)	(E)	(G)	(F)	(F)
<u>General Plant</u>							
64	389.10	Land	44,728	0	0.00%	0	0
65	390.02	Structures & Improvements	244,220	112,898	2.12%	5,177	4,942
66	390.03	Improvements	64,111	3,471	2.12%	1,359	1,297
67	390.04	Air Conditioning Equipment	9,771	2,913	3.87%	378	361
68	390.05	Total Energy	0	0	0.00%	0	0
69	390.09	Improvement to leased Premises	1,381,862	636,503	5.00%	69,091	65,948
70	391.00	General Office Equipment	1,706,994	537,080	3.87%	66,061	63,055
71	391.83	Office Furn - Copiers & Typewriters	200,479	55,140	3.87%	7,759	7,406
72	392.00	Transportation Equipment	6,038,806	3,154,207	8.86%	535,038	510,694
73	392.20	Trailers	165,970	112,083	8.86%	14,705	14,036
74	393.00	Stores Equipment	0	0	0.00%	0	0
75	394.77	Tools & Work Equipment	3,064,910	1,438,201	4.47%	137,001	130,768
76	396.93	Ditchers	845,786	652,979	4.47%	37,807	36,086
77	396.94	Backhoes	706,023	476,650	4.47%	31,559	30,123
78	396.95	Welders	92,413	51,264	4.47%	4,131	3,943
79	397.00	Communication Equipment - Phones	897,854	567,082	7.05%	63,299	60,419
80	397.20	Communication Equip. - Fixed Radios	21,697	5,801	7.05%	1,530	1,460
81	397.21	Communication Equipment - Mobile Radios	60,768	19,982	7.05%	4,284	4,089
82	397.22	Communication Equip. - Telemetering	114,695	28,390	7.05%	8,086	7,718
83	398.00	Miscellaneous Equipment	37,073	21,045	12.09%	4,482	4,278
84	399.00	Other Tangible Property	0	0	0.00%	0	0
85	399.84	Other Tangible Property - CPU	0	0	0.00%	0	0
86	399.85	Other Tangible Property - MF Hardware	401,547	382,588	10.04%	40,315	38,481
87	399.86	Other Tangible Property - PC Hardware	1,565,497	395,654	20.60%	322,492	307,819
88	399.87	Other Tang. Property - P.C. Software	242,460	174,015	20.60%	49,947	47,674
89	399.88	Other Tang. Property - Application Software	5,169,029	148,654	8.22%	424,894	405,562
90	399.89	Other Tang. Property - System Software	0	0	0.00%	0	0
91	39x.xx1	Server Hardware	321,217	12,358	14.29%	45,902	43,813
92	39x.xx2	Server Software	105,374	4,054	14.29%	15,058	14,373
93	39x.xx3	Network Cost	153,339	5,899	14.29%	21,912	20,915
94	39x.xx4	Start Up Cost	2,629,307	58,967	8.33%	219,021	209,056
95	999.00	Cushion Gas	1,694,833	0	0.00%	0	0
96							
97		Total General Plant	27,980,763	9,057,878		2,131,289	2,034,315
98							
99		Total Plant	211,419,083	95,401,776		8,299,337	7,921,717

Composite depreciation rate 3.93%

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Forecast Period Ending 12-31-2000

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

WP B-3.2 F 09

Line No.	Acct. No.	Account Titles	DIVISION 09		Annual	Reserve Computation	12 Month Expense 95.45%
			13 Month Avg.		Accrual		
			Investment	Reserve	Rate ELG		
(A)	(B)	(C)	(D)	(E)	(G)	(F)	
1		<u>Intangible Plant</u>					
2	301.00	Organization	8,330	0	Amort	0	0
3	302.00	Franchises & Consents	119,853	119,853	Amort	0	0
4							
5		Total Intangible Plant	128,182	119,853		0	0
6							
7		<u>Natural Gas Production Plant</u>					
8	325.20	Producing Leaseholds	2,353	0	0.00%	0	0
9	325.40	Rights of Ways	6,069	6,069	0.00%	0	0
10	331.00	Production Gas Wells Equipment	3,492	3,559	0.00%	0	0
11	332.10	Field Lines	47,163	48,012	0.00%	0	0
12	332.20	Tributary Lines	528,218	537,726	0.00%	0	0
13	334.00	Field Meas. & Reg. Sta. Equip	198,469	202,289	0.00%	0	0
14	336.00	Purification Equipment	44,369	0	0.00%	0	0
15							
16		Total Natural Gas Production Plant	830,133	797,655		0	0
17							
18		<u>Storage Plant</u>					
19	350.10	Land	261,127	0	0.00%	0	0
20	350.20	Rights of Way	4,682	4,393	0.92%	43	41
21	351.20	Compression Station Equipment	121,774	2,911,632	1.93%	2,350	2,243
22	351.30	Meas. & Reg. Sta. Structures	23,138	3,357	1.93%	447	426
23	351.40	Other Structures	144,554	20,921	1.93%	2,790	2,663
24	352.01	Well Construction	2,172,800	433,238	2.71%	58,883	56,204
25	352.20	Well Equipment	579,991	114,037	2.71%	15,718	15,003
26	352.10	Leaseholds	178,530	24,467	0.30%	536	511
27	352.11	Storage Rights	54,614	7,689	1.83%	999	954
28	353.10	Field Lines	261,841	31,068	1.35%	3,535	3,374
29	353.20	Tributary Lines	228,934	35,093	1.35%	3,091	2,950
30	354.00	Compressor Station Equipment	470,685	85,758	1.51%	7,107	6,784
31	355.00	Meas & Reg. Equipment	288,851	52,423	2.06%	5,950	5,680
32	356.00	Purification Equipment	239,930	39,702	1.30%	3,119	2,977
		Total Storage Plant	5,031,452	3,763,778		104,568	99,810

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Forecast Period Ending 12-31-2000

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No. (A)	Acct. No. (B)	Account Titles (C)	DIVISION 09		Annual Accrual Rate (G)	Reserve Computation	12 Month Expense (F)
			13 Month Avg.				
			Investment (D)	Reserve (E)			
<u>Transmission Plant</u>							
33	365.10	Land	26,951	0	0.00%	0	0
34	365.20	Rights of Way	403,419	289,097	0.89%	3,590	3,427
35	366.20	Structures & Improvements	32,921	1,516	1.39%	458	437
36	366.30	Other Structures	69,172	1,324,681	1.39%	961	918
37	367.00	Mains	19,441,293	13,586,443	1.27%	246,904	235,670
38	369.10	Meas. & Reg. Equipment	2,995,622	331,313	2.28%	68,300	65,193
39							
40		Total Production Plant - LPG	22,969,379	15,533,051		320,214	305,644
41							
<u>Distribution Plant</u>							
42							
43	374.10	Land Town Border	61,710	0	0.00%	0	0
44	374.30	Land Other	2,784	0	0.00%	0	0
45	374.20	Right of Way	44,872	12,317	1.68%	754	720
46	375.10	Structures & Improvements T.B.	106,376	13,022	1.95%	2,074	1,980
47	375.02	Structures & Improvements Other	0	0	1.95%	0	0
48	375.03	Improvements	7,518	954	1.95%	147	140
49	375.20	Land Rights	46,591	6,206	1.95%	909	867
50	376.00	Mains	75,047,099	34,602,731	2.39%	1,793,626	1,712,016
51	375.10	Meas. & Reg. Sta. Equipment General	2,363,549	26,721,728	2.49%	58,852	56,175
52	379.30	Meas & Reg. Sta. Equipment T.b.	1,917,181	257,913	2.57%	49,272	47,030
53	380.00	Services	45,854,769	7,084,263	6.86%	3,145,637	3,002,511
54	381.00	meters	19,396,585	2,330,721	3.35%	649,786	620,220
55	381.02	V & P Gauges	109,524	17,608	3.35%	3,669	3,502
56	382.00	Meter Installations	14,560,567	1,867,504	3.06%	445,553	425,281
57	383.00	Regulators Service	3,733,713	414,396	2.85%	106,411	101,569
58	383.02	Regulators Relief	481,545	72,023	2.85%	13,724	13,100
59	384.00	House Reg. Installations	166,402	23,786	3.37%	5,608	5,353
60	385.01	Ind. Meas. & Reg. Sta. Equipment	3,211,613	423,835	2.73%	87,677	83,688
61							
62		Total Plant Distribution	167,112,395	73,849,009		6,363,698	6,074,149
63							

Western Kentucky Gas Company
Case No. 99-070
workpaper Computation of Depreciation Expense - Div. 09 Western Only
Forecast Period Ending 12-31-2000

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ___ Updated ___ Revised
Workpaper Reference No(S): _____

Line No.	Acct. No.	Account Titles	DIVISION 09		Annual Accrual Rate	Reserve Computation	12 Month Expense
			13 Month Avg. Investment	Reserve			
(A)	(B)	(C)	(D)	(E)	(G)	(F)	(F)
		<u>General Plant</u>					
64	389.10	Land	44,728	0	0.00%	0	0
65	390.02	Structures & Improvements	316,621	120,824	2.12%	6,712	6,407
66	390.03	Improvements	64,111	5,253	2.12%	1,359	1,297
67	390.04	Air Conditioning Equipment	9,771	3,299	2.12%	207	198
68	390.05	Total Energy	0	0	0.00%	0	0
69	390.09	Improvement to leased Premises	1,405,875	754,040	5.00%	70,294	67,095
70	391.00	General Office Equipment	1,863,619	654,329	7.05%	131,385	125,407
71	391.83	Office Furn - Copiers & Typewriters	200,479	68,014	7.05%	14,134	13,491
72	392.00	Transportation Equipment	6,044,074	3,842,417	8.92%	539,131	514,601
73	382.02	Trailers	165,970	130,288	8.92%	14,805	14,131
74	393.00	Stores Equipment	0	0	0.00%	0	0
75	394.77	Tools & Work Equipment	3,075,574	1,589,884	3.28%	100,879	96,289
76	396.93	Ditchers	853,615	687,611	2.79%	23,816	22,732
77	396.94	Backhoes	706,023	514,289	2.79%	19,698	18,802
78	396.95	Welders	92,413	56,167	2.79%	2,578	2,461
79	397.00	Communication Equipment - Phones	1,146,736	648,781	5.21%	59,745	57,027
80	397.20	Communication Equip. - Fixed Radios	28,653	7,723	5.21%	1,493	1,425
81	397.21	Communication Equipment - Mobile Radios	68,220	25,065	5.21%	3,554	3,393
82	397.22	Communication Equip. - Telemetry	114,695	37,360	5.21%	5,976	5,704
83	398.00	Miscellaneous Equipment	37,073	26,405	10.94%	4,056	3,871
84	399.00	Other Tangible Property	0	0	0.00%	0	0
85	399.84	Other Tangible Property - CPU	0	0	0.00%	0	0
86	399.85	Other Tangible Property - MF Hardware	397,278	414,795	1.19%	4,728	4,512
87	399.86	Other Tangible Property - PC Hardware	2,828,889	1,019,666	18.51%	523,627	499,802
88	399.87	Other Tang. Property - P.C. Software	347,884	253,136	15.85%	55,140	52,631
89	399.88	Other Tang. Property - Application Software	12,066,522	1,457,244	12.50%	1,508,315	1,439,687
90	399.89	Other Tang. Property - System Software	0	0	0.00%	0	0
91	39x.xx1	Server Hardware	695,971	120,493	14.29%	99,454	94,929
92	39x.xx2	Server Software	228,311	39,527	14.29%	32,626	31,141
93	39x.xx3	Network Cost	332,234	57,519	14.29%	47,476	45,316
94	39x.xx4	Start Up Cost	5,696,831	574,931	8.33%	474,546	452,954
95	999.00	Cushion Gas	1,694,833	0	0.00%	0	0
96							
97		Total General Plant	40,527,001	13,109,059		3,745,734	3,575,303
98							
99		Total Plant	236,598,542	107,172,403		10,534,213	10,054,907

Composite Depreciation rate 4.45%

Western Kentucky Gas Company
Case No. 99-070
workpaper Working Capital Components
13 Month Average as of September 30, 1999

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated
Worksheet Reference No(s)

WP B-4.1
page 1 of 2

Line No.	Description	actual Sep-98	actual Oct-98	actual Nov-98	actual Dec-98	actual Jan-99	actual Feb-99	actual Mar-99	budget Apr-99	budget May-99	budget Jun-99	budget Jul-99	budget Aug-99	budget Sep-99	13 month average
1	Material & Supplies	1,228,324	1,227,422	1,272,359	1,276,164	1,312,220	1,339,936	1,365,782	1,185,144	1,243,450	1,280,348	1,236,167	1,247,053	1,297,129	1,270,115
2															
3	Gas Stored Underground	9,124,209	9,564,379	9,861,083	8,935,711	6,675,752	4,364,008	2,365,964	3,437,000	5,482,000	5,481,000	7,015,000	9,179,000	11,778,000	7,174,085
4															
5															
6															
7	Prepayments	364,287	452,879	474,531	366,522	232,938	479,525	410,912	480,916	602,880	439,552	508,101	563,992	349,225	440,482
8	Materials & Supplies	784,493	769,907	783,409	802,158	800,175	767,928	761,568	673,290	704,619	759,954	712,374	705,399	708,617	
9	Merchandise	13,073	12,408	12,369	12,349	12,039	11,507	11,612	9,048	8,777	7,569	7,325	6,670	6,830	
10	Undistributed Stores	451,227	464,888	466,670	481,303	519,749	580,579	613,427	518,733	545,543	525,577	529,179	546,776	594,184	
11		1,228,324	1,227,422	1,272,359	1,276,164	1,312,220	1,339,936	1,365,782	1,185,144	1,243,450	1,280,348	1,236,167	1,247,053	1,297,129	
12	Prepayments	160,002	258,469	307,620	213,222	87,721	321,552	275,560	289,140	393,752	249,085	328,124	364,218	127,476	259,688
13	Div 02	1,226,424	1,167,137	1,002,049	920,334	871,905	948,387	812,563	1,151,323	1,255,499	1,143,465	1,080,486	1,199,339	1,331,267	
15	(only 16.657% of Div 02)	364,287	452,879	474,531	366,522	232,938	479,525	410,912	480,916	602,880	439,552	508,101	563,992	349,225	

Western Kentucky Gas Company
Case No. 99-070
workpaper Working Capital Components
13 Month Average as of December 31, 2000

Data: _____ Base Period ___X___ Forecasted Period
Type of Filing: ___X___ Original ___ Updated
Workpaper Reference No(s): _____

WP B-4.1
page 2 of 2

Line No.	Description	forecast Dec-99	forecast Jan-00	forecast Feb-00	forecast Mar-00	forecast Apr-00	forecast May-00	forecast Jun-00	forecast Jul-00	forecast Aug-00	forecast Sep-00	forecast Oct-00	forecast Nov-00	forecast Dec-00	13 month average
1	Material & Supplies	1,335,977	1,339,972	1,377,831	1,406,932	1,299,094	1,304,929	1,348,190	1,511,710	1,490,102	1,309,104	1,289,740	1,288,792	1,335,977	1,356,796
2															
3	Gas Stored Underground	10,251,811	9,436,791	6,924,517	5,075,299	5,462,000	3,437,000	5,482,000	5,481,000	7,015,000	5,809,000	7,482,000	9,124,000	9,564,000	6,964,955
4															
5															0
6															
7	Prepayments	474,531	366,522	232,938	432,476	507,732	480,916	602,880	439,552	508,101	651,138	364,287	452,879	474,531	460,653
															11,374,508 8,782,404
Div 09															
8	Materials & Supplies	822,579	842,266	840,184	806,324	705,050	739,244	764,897	897,754	857,951	859,853	823,718	808,402	822,579	
9	Merchandise	12,987	12,966	12,641	12,082	11,237	10,000	9,500	8,930	8,841	14,132	13,727	13,028	12,987	
10	Undistributed Stores	521,504	505,368	545,736	609,608	603,512	573,337	590,537	620,063	638,665	456,635	473,788	488,132	521,504	
11		1,335,977	1,339,972	1,377,831	1,406,932	1,299,094	1,304,929	1,348,190	1,511,710	1,490,102	1,309,104	1,289,740	1,288,792	1,335,977	
Prepayments															
12	Div 09	307,620	213,222	87,721	265,187	340,237	289,140	393,752	249,085	328,124	465,891	160,002	258,469	307,620	282,005
13	Div 02*	1,002,049	920,334	871,805	1,004,316	1,005,551	1,151,323	1,255,499	1,143,465	1,080,486	1,112,128	1,226,424	1,167,137	1,002,049	
15	Jurisdictional Total PPs	474,531	366,522	232,938	432,476	507,732	480,916	602,880	439,552	508,101	651,138	364,287	452,879	474,531	460,653

* only 16.657% of Div 02 to Western

Western Kentucky Gas Company
Case No. 99-070
workpaper Deferred Credits and Accumulated Deferred Income Taxes
as of September 30, 1999

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

WP B-5
Sheet 1 of 2

Line No.	Sub Acct	actual Sep-98	actual Oct-98	actual Nov-98	actual Dec-98	actual Jan-99	actual Feb-99	actual Mar-99	budget Apr-99	budget May-99	budget Jun-99	budget Jul-99	budget Aug-99	budget Sep-99
DIVISION 09														
1	Account 252 - Customer Advances For Construction	(5,562,323)	(5,603,206)	(5,650,046)	(5,702,684)	(5,761,249)	(5,656,430)	(5,623,893)	(5,767,839)	(5,940,874)	(5,810,175)	(5,955,429)	(5,776,766)	(5,892,301)
2	Account 282 - Deferred Income Taxes-Depreciation	(9,781,278)	(9,873,097)	(9,964,916)	(10,056,734)	(10,148,553)	(10,240,371)	(10,332,190)	(10,424,009)	(10,515,828)	(10,607,647)	(10,699,466)	(10,791,285)	(10,883,104)
3	0101 Accum Depr - Fed	4,228,727	4,268,423	4,308,119	4,347,815	4,387,511	4,427,207	4,466,903	4,506,599	4,546,295	4,585,991	4,625,687	4,665,383	4,705,079
4	0102 Plant - Other - Fed	(2,905,174)	(2,932,445)	(2,959,717)	(2,986,988)	(3,014,260)	(3,041,531)	(3,068,802)	(3,096,077)	(3,123,349)	(3,150,621)	(3,177,893)	(3,205,165)	(3,232,437)
5	0000 Other	(1,667,489)	(1,683,142)	(1,698,795)	(1,714,448)	(1,730,101)	(1,745,754)	(1,761,407)	(1,777,060)	(1,792,713)	(1,808,366)	(1,824,019)	(1,839,672)	(1,855,325)

Line No.	Sub Acct	actual Sep-98	actual Oct-98	actual Nov-98	actual Dec-98	actual Jan-99	actual Feb-99	actual Mar-99	budget Apr-99	budget May-99	budget Jun-99	budget Jul-99	budget Aug-99	budget Sep-99
DIVISION 02*														
6	Account 252 - Customer Advances For Construction	0												
7	Account 282 - Deferred Income Taxes-Depreciation	1,806,919	1,823,881	1,840,843	1,857,805	1,874,767	1,891,728	1,908,690	1,925,652	1,942,614	1,959,576	1,976,538	1,993,500	2,010,462
8	0101 Accum Depr - Fed	(8,693,446)	(8,775,053)	(8,856,660)	(8,938,267)	(9,019,874)	(9,101,480)	(9,183,087)	(9,264,694)	(9,346,301)	(9,427,908)	(9,509,515)	(9,591,122)	(9,672,729)
9	0102 Plant - Other - Fed	4,725,413	4,770,152	4,814,891	4,859,629	4,904,368	4,949,107	4,993,846	5,038,585	5,083,324	5,128,063	5,172,802	5,217,541	5,262,280
10	0000 Other	(337,991)	(341,545)	(345,098)	(348,652)	(352,205)	(355,758)	(359,312)	(362,865)	(366,418)	(369,971)	(373,524)	(377,077)	(380,630)

* Div 02 General Office will be allocated to Western at 16.657% KY residual factor.

Western Kentucky Gas Company
Case No. 99-070
workpaper Deferred Credits and Accumulated Deferred Income Taxes
as of December 31, 2000

Date: Base Period X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s):

WP B-5
Sheet 2 of 2

Line No.	Sub Acct	forecast Dec-99	forecast Jan-00	forecast Feb-00	forecast Mar-00	forecast Apr-00	forecast May-00	forecast Jun-00	forecast Jul-00	forecast Aug-00	forecast Sep-00	forecast Oct-00	forecast Nov-00	forecast Dec-00
DIVISION 09														
1	15560	(6,021,429)	(6,037,929)	(6,054,429)	(6,070,929)	(6,087,429)	(6,103,929)	(6,120,429)	(6,136,929)	(6,153,429)	(6,169,929)	(6,186,429)	(6,202,929)	(6,219,429)
Account 252 - Customer Advances For Construction														
2	0101	(11,067,102)	(11,159,102)	(11,251,102)	(11,343,102)	(11,435,102)	(11,527,102)	(11,619,102)	(11,711,102)	(11,803,102)	(11,895,102)	(11,987,102)	(12,079,102)	(12,171,102)
Account 282 - Deferred Income Taxes-Depreciation														
3	0102	4,785,079	4,825,079	4,865,079	4,905,079	4,945,079	4,985,079	5,025,079	5,065,079	5,105,079	5,145,079	5,185,079	5,225,079	5,265,079
Plant - Other - Fed														
4	0103	(3,288,435)	(3,316,435)	(3,344,435)	(3,372,435)	(3,400,435)	(3,428,435)	(3,456,435)	(3,484,435)	(3,512,435)	(3,540,435)	(3,568,435)	(3,596,435)	(3,624,435)
Other - Fed														
5	0000	(1,887,325)	(1,903,325)	(1,919,325)	(1,935,325)	(1,951,325)	(1,967,325)	(1,983,325)	(1,999,325)	(2,015,325)	(2,031,325)	(2,047,325)	(2,063,325)	(2,079,325)
Account 283 - Deferred Income Taxes - Other														

Line No.	Sub Acct	forecast Dec-99	forecast Jan-00	forecast Feb-00	forecast Mar-00	forecast Apr-00	forecast May-00	forecast Jun-00	forecast Jul-00	forecast Aug-00	forecast Sep-00	forecast Oct-00	forecast Nov-00	forecast Dec-00
DIVISION 02 *														
6	15560	0												
Account 252 - Customer Advances For Construction														
7	0101	2,044,462	2,061,462	2,078,462	2,095,462	2,112,462	2,129,462	2,146,462	2,163,462	2,180,462	2,197,462	2,214,462	2,231,462	2,248,462
Account 282 - Deferred Income Taxes-Depreciation														
8	0102	(9,836,729)	(9,921,729)	(10,003,729)	(10,085,729)	(10,167,729)	(10,249,729)	(10,331,729)	(10,413,729)	(10,495,729)	(10,577,729)	(10,659,729)	(10,741,729)	(10,823,729)
Plant - Other - Fed														
9	0103	5,352,280	5,397,280	5,442,280	5,487,280	5,532,280	5,577,280	5,622,280	5,667,280	5,712,280	5,757,280	5,802,280	5,847,280	5,892,280
Other - Fed														
10	0000	(388,630)	(392,630)	(396,630)	(400,630)	(404,630)	(408,630)	(412,630)	(416,630)	(420,630)	(424,630)	(428,630)	(432,630)	(436,630)
Account 283 - Deferred Income Taxes - Other														

* Div 02 General Office will be allocated to Western at 16.657% KY residual factor.

workpaper
WP J-3 base

ATMOS ENERGY CORPORATION
Monthly Outstanding LTD Balance
Base Year Actual 999 - 399 + Budget 499 - 999

	Actual Sept 98	Actual OCT 98	Actual NOV 98	Actual DEC 98	Actual JAN 99	Actual FEB 99	Actual MAR 99	MAY 99	JUN 99	JUL 99	AUG 99	SEP 99	Interest Rate	13 Mth Avg	Avg Interest
Series J	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	9.40%	17,000,000	1,598,000
Series N	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	8.69%	1,769,231	153,746
Series P	25,000,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000	10.43%	22,692,308	2,366,808
Series Q	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	9.75%	20,000,000	1,950,000
Series R	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	12,860,000	11.32%	12,036,923	1,362,580
Series T	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	9.32%	18,000,000	1,877,600
Series U	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	7.50%	20,000,000	1,754,000
Series V	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	11.20%	8,461,538	750,000
11.2% Senior Note	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	9.76%	18,692,308	1,824,369
9.76% Senior Note	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	9.57%	15,846,154	1,516,477
7.95% Senior Note	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	7.95%	7,846,154	623,769
8.07% Senior Note	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8.07%	20,000,000	1,614,000
8.26% Senior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.26%	20,000,000	1,652,000
10.00% M D. Fredericks	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	1,151,654	115,165
10.00% Kingdom Foundation	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	1,151,654	115,165
6.09% - NationsBank	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	6.09%	6,153,846	374,769
6.75% Debentures	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	150,000,000	10,125,000
SUBTOTAL	413,163,308	410,663,308	370,663,308	365,663,308	365,663,308	363,663,308	363,663,308	361,523,308	361,523,308	361,523,308	360,523,308	358,523,308		370,801,770	30,521,141

MTN, Series A	Actual 1995-1	Actual 1995-2	Actual 1995-3	SUBTOTAL	TOTAL
1995-1	10,000,000	10,000,000	10,000,000	30,000,000	30,000,000
1995-2	10,000,000	10,000,000	10,000,000	30,000,000	30,000,000
1995-3	2,000,000	2,000,000	2,000,000	6,000,000	6,000,000
SUBTOTAL	22,000,000	22,000,000	22,000,000	66,000,000	66,000,000
TOTAL	435,163,308	432,663,308	392,663,308	387,663,308	387,663,308

ATMOS ENERGY CORPORATION
 Monthly Outstanding LTD Balance
 Base Year Actual 9/98 - 3/99 + Budget 4/99 - 9/99

workpaper
 WP J-3 base

	Actual Sept 98	Actual OCT 98	Actual NOV 98	Actual DEC 98	Actual JAN 99	Actual FEB 99	Actual MAR 99	Actual APR 99	MAY 99	JUN 99	JUL 99	AUG 99	SEP 99	Interest Rate	13 Mth Avg	Avg Interest
UCG ENERGY CORPORATION																
Columbus IDB	1,964,285	1,964,285	1,964,285	1,898,809	1,898,809	1,898,809	1,898,809	1,898,809	1,898,809	1,898,809	1,833,333	1,833,333	1,833,333	7.90%	1,898,809	150,006
ATMOS PROPANE, INC.																
Baxter, KY - Herlan LP	812,500	812,500	812,500	781,250	761,250	761,250	750,000	750,000	750,000	718,750	718,750	718,750	687,500	7.50%	759,615	56,971
Boone, NC - High Country	169,287	169,287	169,287	161,592	161,592	153,897	153,897	146,202	146,202	146,202	146,202	138,507	138,507	7.50%	154,489	11,587
Clarksville, TN - Harris	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,280,000	1,280,000	1,280,000	7.00%	1,526,154	106,831
Evensville, TN - E-Con	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,345,000	1,176,875	1,176,875	7.00%	1,319,135	92,339
Johnson City - Duncan	1,108,842	1,108,842	1,108,842	1,108,842	739,228	739,228	739,228	739,228	739,228	739,228	389,614	389,614	389,614	7.00%	767,660	53,738
Mountstown - Hurley	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	0	0	0	6.00%	48,462	2,908
Murfreesboro - Harrell	590,625	590,625	590,625	557,813	557,813	557,813	525,000	525,000	525,000	492,188	492,188	492,188	492,188	7.00%	542,658	37,987
NationsBank Term Note	3,750,000	3,625,000	3,625,000	3,625,000	3,500,000	3,500,000	3,500,000	3,375,000	3,375,000	0	0	0	0	6.99%	2,192,308	153,242
Petersburg, TN - Massey	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	400,000	400,000	7.00%	484,615	33,923
Pulaski - Ingas ** Adj Int R	1,000,000	1,000,000	1,000,000	950,000	950,000	950,000	950,000	950,000	950,000	900,000	900,000	900,000	900,000	8.50%	946,154	80,423
	10,966,253	10,841,253	10,841,253	10,719,496	10,224,882	10,217,187	10,185,937	9,938,125	6,555,430	6,474,180	5,751,754	5,475,934	5,444,684		8,741,259	629,947
UNITED CITIES GAS STORAGE																
NationsBank-Sr Sec. Term	8,236,873	8,236,873	8,180,587	8,064,614	8,007,592	7,950,205	7,887,513	7,829,355	7,769,204	7,710,288	7,649,397	7,589,712	7,529,642	7.45%	7,895,527	588,217
CONS DEBT RETIREMENT	\$ 458,530,720	\$ 453,705,720	\$ 413,649,433	\$ 408,946,227	\$ 407,794,591	\$ 405,729,509	\$ 405,635,567	\$ 405,329,597	\$ 399,746,751	\$ 399,606,584	\$ 398,757,791	\$ 397,422,286	\$ 395,330,967		\$ 411,337,365	\$ 33,307,311

ATMOS ENERGY CORPORATION
Monthly Outstanding LTD Balances
Test Year 2000 Budget

workpaper
 WP J-3 test

Principal Maturities	DEC 99	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 00	DEC 00	13 Mth Avg	Int. Rate	Avg Interest
Series J	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	9.40%	1,598,000
Series N	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	153,846	8.69%	13,369
Series P	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	17,500,000	17,500,000	17,500,000	19,423,077	10.43%	2,025,827
Series Q	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	9.75%	1,960,000
Series R	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	10,720,000	8,580,000	8,580,000	8,580,000	9,403,077	11.32%	1,064,428
Series T	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	9.32%	1,677,600
Series U	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.77%	1,754,000
Series V	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	7.50%	750,000
11.2% Senior Note	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	11.20%	654,769
9.76% Senior Note	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	14,769,231	9.76%	1,441,477
9.57% Senior Note	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	12,000,000	12,000,000	12,000,000	13,384,615	9.57%	1,280,908
7.95% Senior Note	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	6,000,000	6,000,000	6,000,000	6,615,385	7.95%	525,923
8.07% Senior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.07%	1,614,000
8.26% Senior Note	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8.26%	1,652,000
10.00% M.D. Fredericks	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	115,165
10.00% Kingdom Foundation	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	1,151,654	10.00%	115,165
6.75% - Debentures	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000
SUBTOTAL	351,023,308	351,023,308	350,023,308	350,023,308	350,023,308	347,883,308	347,883,308	347,883,308	346,883,308	344,883,308	342,383,308	342,383,308	337,383,308	346,898,693		28,357,632

MTN Series A	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000
1995-1	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.27%	627,000
1995-2	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	6.20%	114,462
1995-3	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	21,846,154		1,408,462
SUBTOTAL	372,023,308	372,023,308	372,023,308	372,023,308	372,023,308	369,883,308	369,883,308	369,883,308	368,883,308	366,883,308	364,383,308	364,383,308	357,383,308	368,744,846		29,766,094
TOTAL	372,023,308	372,023,308	372,023,308	372,023,308	372,023,308	369,883,308	369,883,308	369,883,308	368,883,308	366,883,308	364,383,308	364,383,308	357,383,308	368,744,846		29,766,094

ATMOS ENERGY CORPORATION
Monthly Outstanding LTD Balances
Test Year 2000 Budget

workpaper
 WP J-3 test

Principal Maturities	DEC 99	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 00	DEC 00	13 Mth Avg.	Int. Rate	Avg Interest
UCG ENERGY CORPORATION																
UCG LEASING, INC.																
Columbus IDB	1,833,333	1,767,857	1,767,857	1,767,857	1,767,857	1,767,857	1,767,857	1,702,381	1,702,381	1,702,381	1,702,381	1,702,381	1,702,381	1,742,674	7.90%	137,671
ATMOS PROPANE, INC.																
NationsBank Term Note	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7.50%	0
Murfreesboro - Harrell	459,375	426,563	426,563	426,563	393,750	393,750	393,750	360,938	360,938	360,938	328,125	328,125	328,125	363,654	7.50%	28,774
Baxter, KY - Harlan LP	656,250	656,250	656,250	625,000	625,000	625,000	593,750	593,750	593,750	562,500	562,500	562,500	531,250	603,365	7.00%	42,236
Johnson City - Durcan	369,614	0	0	0	0	0	0	0	0	0	0	0	0	28,432	7.00%	1,990
Morristown - Hurley	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7.00%	0
Boone, NC - High Country	130,812	130,812	123,118	123,118	115,423	115,423	115,423	145,423	107,728	107,728	107,728	100,033	100,033	115,423	6.00%	6,925
Clarksville, Tn - Harris	1,280,000	1,280,000	1,280,000	1,280,000	1,280,000	1,280,000	1,280,000	960,000	960,000	960,000	960,000	960,000	960,000	1,132,308	7.00%	79,262
Evansville, Tn - E-Con	1,176,875	1,176,875	1,176,875	1,176,875	1,176,875	1,176,875	1,176,875	1,008,750	1,008,750	1,008,750	1,008,750	1,008,750	1,008,750	1,112,212	6.99%	77,744
Petersburg, Tn - Massey	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	300,000	300,000	300,000	300,000	361,538	7.00%	25,308
Pulaski, TN - lngas	850,000	850,000	850,000	850,000	850,000	850,000	800,000	800,000	800,000	800,000	800,000	800,000	750,000	819,231	8.50%	69,635
	5,322,926	4,920,500	4,912,805	4,891,555	4,848,743	4,841,048	4,759,798	4,406,985	4,131,165	4,099,915	4,067,103	4,059,408	3,978,158	4,556,162		331,873

UNITED CITIES GAS STORAGE

NationsBank-Sr Sec. Term N	7,344,003	7,282,359	7,220,318	7,154,891	7,092,033	7,027,304	6,963,628	6,898,101	6,833,596	6,768,679	6,701,943	6,636,179	6,568,620	6,960,896	7.45%	518,587
Outstanding Balance @	387,523,571	366,694,073	365,924,288	365,827,611	365,731,941	363,519,617	363,374,890	362,890,775	361,550,460	379,454,293	376,864,734	376,781,276	369,632,466	382,004,679	8.05%	30,754,224

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR 10(11)(a-c)

Description of Filing Requirement:

A request for waiver of any of the provisions of these filing requirements must set forth the specific reasons for the request. The commission shall grant the request for waiver upon good cause shown by the utility. In determining whether good cause has been shown, the commission may consider:

- a. Whether other information which the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- b. Whether the information which is subject to the waiver request is normally maintained by the utility or reasonably available to it from the information which it maintains; and
- c. The expense to the utility in providing the information which is the subject of the waiver request.

Response:

Western discussed with the KPSC Staff that it would be more efficient for the Company to provide fiscal year data versus calendar year data, where calendar year data may be requested. Western's fiscal year runs October to September. Western maintains its budgets and managerial data by fiscal year, thus it is more efficient for the Company to prepare and submit the requested information in fiscal year format. This will also provide more information for Commission's review because the Company is providing an additional fiscal year of data versus the calendar data requested by filing requirement. For example, where a filing requirement may request three (3) years of calendar data, Western has provided four (4) years of fiscal data. Since the Staff had no objection Western has filed its information in this manner.

In this regard, Western specifically requests a waiver, to the extent that it is necessary, pertaining to its response to any of the filing requirements and subparts, including but not limited to the following:

FR10(9)(b)
FR 10(9)(f)
FR10(9)(g)

FR 10(9)(h)
FR10(10)(k)
FR10(10)(l)