

The Law Offices of

**WILSON, HUTCHINSON & LITTLEPAGE**

611 Frederica Street  
Owensboro, Kentucky 42301  
Telephone (270) 926-5011  
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**RECEIVED**

**MAR 01 2016**

**PUBLIC SERVICE  
COMMISSION**

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

[bill@whplawfirm.com](mailto:bill@whplawfirm.com)  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)  
[ttommy@whplawfirm.com](mailto:ttommy@whplawfirm.com)

**OVERNIGHT DELIVERY**

February 29, 2016

Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, Kentucky 40601

RE: WKG Storage, Inc.  
Revised Application for Adjustment  
of Rates Pursuant to 807 KAR 5:076

Dear Sir:

WKG Gas Storage, Inc. ("WKG") submits an original, plus five (5) copies of its revised Application For Rate Adjustment for Small Utilities Pursuant to 807 KAR 5:076 ("Alternate Rate Filing").

WKG filed its original application with the Commission on January 21, 2016. By deficiency letter dated January 29, 2016, the Commission Staff found the following three deficiencies:

1. 807 KAR 5:076, Section 5(4)-failure to provide customer notice of the proposed rate adjustment in accordance with regulatory requirements.
2. 807 KAR 5:076, Section 2(3)- failure to file annual reports with the Commission for prior two (2) years.
3. 807 KAR 5:076, section 9 – failure to use a twelve (12) month historical test period that coincides with the reporting period of WKG's annual report for the immediate-past year.

An informal conference with Commission Staff and WKG was held on February 16, 2016. The attached revised Application is filed to cure the above deficiencies in accordance with the understandings reached with Staff during the information conference.

Very truly yours,

WILSON, HUTCHINSON & LITTLEPAGE



T. Tommy Littlepage

c: Office of Attorney General

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

**RECEIVED**

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

**MAR 01 2016**

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

**PUBLIC SERVICE  
COMMISSION**

**WKG Storage, Inc.**

*(Name of Utility)*

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

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

**Houston, Texas 77043**

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

**713.428.4600**

*(Telephone Number)*

**BASIC INFORMATION**

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

**T. Tommy Littlepage**

*(Name)*

**611 Frederica Street**

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

**Owensboro, Kentucky 42301**

*(Address - City, State, Zip)*

**(270) 926-5011**

*(Telephone Number)*

**ttommy@whplawfirm.com**

*(Email Address)*

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

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

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

- |   | YES                                 | NO                                  | N/A                                 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." (Attach completed "Current and Proposed Rates" Attachment.)   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31,2015 .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." (Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.) | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$903,856 and total revenues from service rates of \$2,373,856. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. (Attach a completed "Revenue Requirement Calculation" Attachment.)   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 12. As of the date of the filing of this application, Applicant <u>1</u> had customers.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 13. A billing analysis of Applicant's current and proposed rates is attached to this application. (Attach a completed "Billing Analysis" Attachment.)   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 14. Applicant's depreciation schedule of utility plant in service is attached. (Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

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

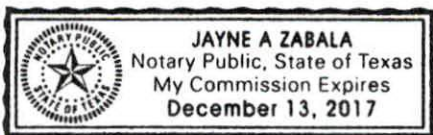
By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

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

Signed Louis P. Gregory  
 Officer of the Company/Authorized Representative  
 Title SR VP, GENERAL COUNSEL & CORP. SECRETARY  
 Date 2-24-16

~~COMMONWEALTH OF KENTUCKY~~  
 STATE OF TEXAS  
 COUNTY OF DALLAS

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



Jayne A Zabala  
 Notary Public  
 My commission expires: 12-13-2017

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

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

Louis P. Gregory  
WKG Storage, Inc.  
PO Box 650205  
Dallas, TX 75265-0205  
louis.gregory@atmosenergy.com

February 24, 2016

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

To Whom it May Concern:

**Notice of Proposed Rate Adjustment**

1. WKG Storage, Inc. will be filing a revised application for rate adjustment on March 1, 2016 with the Kentucky Public Service Commission.
2. The present storage transportation (injection) rate is \$0.1500/1000 cubic feet and the proposed rate will be \$0.1771/1000 cubic feet. The present storage transportation (withdrawal) rate is \$0.1500/1000 cubic feet and the proposed rate will be \$0.1771/1000 cubic feet. The present storage reservation rate is \$0.0500/1000 cubic feet and the proposed rate will be \$0.0885/1000 cubic feet. This will apply to firm storage customers, the only class of customer served under the tariff, which includes Atmos Energy Corporation.
3. The amount of the proposed rate change for injection and withdrawal charges is \$0.0271/1000 cubic feet and the percentage change is 18.0666%. The amount of the proposed change for reservation charges is \$0.0385/1000 cubic feet and the percentage change is 77.0000%. This will apply to firm storage customers, the only class of customer served under the tariff, which includes Atmos Energy Corporation.
4. Atmos Energy Corporation is the only customer served under this tariff and its bill is calculated on a demand basis, regardless of usage. Atmos Energy Corporation's new monthly bill would be \$191,041, an increase of \$68,541 per month.



5. A person may examine this application during business hours at the office of:  
  
WKG Storage, Inc.  
295 N Hubbards Ln Suite 103  
Saint Matthews, KY 40207
6. A person may examine this application at the Commission's office at 211 Sower Boulevard, Frankfort, KY Monday- Friday, 8 a.m. - 4:30 p.m. or through the Commission's website at <http://psc.kv.gov>.
7. Comments regarding the application may be submitted to the Commission through the Commission's Website or via mail at Public Service Commission, P.O. Box 615, Frankfort, KY 40602.
8. The rates contained in this notice are the rates proposed by WKG Storage, Inc. but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.
9. A person may submit a timely written request to intervene to the Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request and including the statutes and interest of the party.
10. If the Commission does not receive a written request for intervention within 30 days of initial publication or mailing of notice, the Commission may take final action on the application.

Sincerely,



---

Louis P. Gregory  
Senior Vice President, General Counsel & Corporate Secretary  
WKG Storage, Inc.

[louis.gregory@atmosenergy.com](mailto:louis.gregory@atmosenergy.com)

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

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

## Question 7. Reasons for Application

Applicant requires a rate adjustment to reflect current operating costs and investments in its regulated rates. Please see response to 10 for the detail of revenue, expenses, and investment which indicates that current revenues are insufficient to meet current revenue requirement of \$2,478,856.

# WKG Storage, Inc. ARF Form 1 Attachment

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

Question 8. Current and Proposed Rates

<u>Line</u> <u>No.</u>	<u>Description</u> (a)	<u>Current</u> <u>Rate</u> (b)	<u>Proposed</u> <u>Rate</u> (c)
1	<b>Firm Transportation Rates (\$/1000 cubic feet)</b>		
2	Storage Transportation (TS-1) Injection	\$0.1500	\$0.1771
3	Storage Transportation (TS-1) - Withdrawal	\$0.1500	\$0.1771
4	Storage Service (S-1) - Reservation	\$0.0500	\$0.0885

**WKG STORAGE, INC.**  
**COST OF SERVICE SCHEDULES AND WORKPAPERS**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Totals may vary due to rounding.

**WKG STORAGE, INC.**  
**RATE COMPARISON / PROOF OF REVENUES**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (a)	Current Rate (b)	Proposed Rate (c)			
1	<b>Firm Transportation Rates (\$/1000 cubic feet)</b>					
2	Storage Transportation (TS-1) Injection	\$0.1500	\$0.1771			
3	Storage Transportation (TS-1) - Withdrawal	\$0.1500	\$0.1771			
4	Storage Service (S-1) - Reservation	\$0.0500	\$0.0885			
		<u>Capacity</u> (b)	<u>Proposed Rate</u> (c)	<u>Discount</u> (d)	<u>Months</u> (e)	<u>Revenue</u> (f)
5	<b>Proof of Revenue - Proposed Rates:</b>					
6	TS-1 Rate - Injection	1,750,000	\$0.1771			309,925
7	TS-1 Rate - Withdrawal	1,750,000	\$0.1771			309,925
8	Total TS-1					<u>619,850</u>
9	S-1 Storage Reservation	1,750,000	\$0.0885	90%	12	1,672,650
10	Annual Demand Charge					<u>2,292,500</u>
11	Monthly Demand Charge					191,042
12	<b>Proof of Revenue - Existing Rates:</b>					
13	TS-1 Rate - Injection	1,750,000	\$0.1500			262,500
14	TS-1 Rate - Withdrawal	1,750,000	\$0.1500			262,500
15	Total TS-1					<u>525,000</u>
16	S-1 Storage Reservation	1,750,000	\$0.0500	90%	12	945,000
17	Annual Demand Charge					<u>1,470,000</u>
18	Monthly Demand Charge					122,500

**WKG STORAGE, INC.**  
**RATE DESIGN**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (A)	Reference (B)	Storage Transportation (TS-1) (C)	Storage Service (S-1) (D)	Total Cost of Service (E)
1	Allocated Storage Costs 1/	Schedule A	\$ 619,714	\$ 1,859,142	\$ 2,478,856
2	Monthly Billing Determinants	Contracted Capacity	1,750,000	1,750,000	
	<b>Proposed Rates:</b>				
3	Transportation Injection		\$0.1771		
4	Transportation Withdrawal		\$0.1771		
5	Storage Reservation			\$0.0885	
	<b>Current Rates:</b>				
6	Transportation Injection		\$0.1500		
7	Transportation Withdrawal		\$0.1500		
8	Storage Reservation			\$0.050	

**WKG STORAGE, INC.**  
**COST OF SERVICE**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (a)	Reference (b)	Per Book (c)	Adjustments (d)	Adjusted Cost of Service (e)
1	<b>Summary - Cost of Service:</b>				
2	Revenues	Schedule J	\$ 1,470,000	\$ 903,856	\$ 2,373,856
3	Revenues - adjustment to reflect full tariff rates	Schedule J		105,000	
4					
5					
6	Rate Base	Schedule B	10,078,765	(574,234)	9,504,531
7	Requested Rate of Return	Schedule I	7.70%		7.70%
8	Required Return on Rate Base		776,065	(44,216)	731,849
9					
10	Operation and Maintenance Expenses	Schedule E	1,142,879		1,142,879
11					
12	Taxes Other than Income Taxes	Schedule G	68,801		68,801
13					
14	Depreciation and Amortization Expense	Schedule F	342,589		342,589
15					
16	Income Taxes	Schedule H	(130,287)	323,025	192,738
17					
18	Cost of Service		\$ 2,200,047	\$ 278,809	\$ 2,478,856

**WKG STORAGE, INC.**  
**RATE BASE**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (a)	Reference (b)	Per Book Amount (c)	Adjustment (d)	Total Requested (e) = (c) + (d)
1	<u>Net Plant:</u>				
2	Gross Plant	Schedule C	\$ 14,882,143	\$ -	\$ 14,882,143
3	Construction Work In Progress	Trial Balance	600,356	-	600,356
4	Less Accumulated Depreciation	Schedule D	3,969,839	-	3,969,839
5	Total Net Plant (Ln 2 + Ln 3 - Ln 4)		<u>\$ 11,512,660</u>	<u>\$ -</u>	<u>\$ 11,512,660</u>
6					
7	<u>Additions:</u>				
8			\$ -	\$ -	\$ -
9	Prepayments	WP_B-2	40,486	(4,697)	35,790
10	Total Additions (Ln 8 + Ln 9)		<u>\$ 40,486</u>	<u>\$ (4,697)</u>	<u>\$ 35,790</u>
11					
12	<u>Deductions:</u>				
13	Injuries and Damages Reserve	WP_B-1	\$ 8,652	\$ (8,500)	\$ 153
14	Accumulated Deferred Income Taxes	WP_B-3	1,465,730	720,897	2,186,626
15	Total Deductions (Ln 13 + Ln 14)		<u>\$ 1,474,382</u>	<u>\$ 712,397</u>	<u>\$ 2,186,779</u>
16					
17	Total Cash Working Capital (1)		\$ -	142,860	\$ 142,860
18					
19	Rate Base (Ln 5 + Ln 10 - Ln 15 + Ln 17)		<u>\$ 10,078,765</u>	<u>\$ (574,234)</u>	<u>\$ 9,504,531</u>
20					
21	<u>Note:</u>				
22	1. Cash Working Capital is calculated as 1/8 of O&M to be consistent with treatment in Docket No. 2013-00148.				



**WKG STORAGE, INC.**  
**INJURIES AND DAMAGES RESERVES**  
**TEST YEAR ENDING DECEMBER 31, 2015**

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

**WKG STORAGE, INC.**  
**INJURIES AND DAMAGES RESERVES**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (2) (c)	Adjusted Amount (d) = (b) + (c)	Allocation Factor (e)	Allocated Amount (f) = (d) * (e)
15	<b>Shared Services General Office (Div 002)</b>					
16	December 31, 2014	\$ 6,476,508	\$ (6,538,170)	\$ (61,663)	0.13%	\$ (80)
17	January 31, 2015	6,761,385	(6,538,170)	223,214	0.13%	290
18	February 28, 2015	6,745,690	(6,538,170)	207,519	0.13%	270
19	March 31, 2015	5,737,266	(5,538,170)	199,095	0.13%	259
20	April 30, 2015	4,759,273	(4,538,170)	221,103	0.13%	287
21	May 31, 2015	3,733,129	(3,538,170)	194,959	0.13%	253
22	June 30, 2015	4,717,488	(4,538,170)	179,318	0.13%	233
23	July 31, 2015	4,698,618	(4,538,170)	160,448	0.13%	209
24	August 31, 2015	4,760,395	(4,538,170)	222,225	0.13%	289
25	September 30, 2015	6,726,995	(6,538,170)	188,825	0.13%	245
26	October 31, 2015	6,655,480	(6,538,170)	117,310	0.13%	153
27	November 30, 2015	6,659,186	(6,538,170)	121,016	0.13%	157
28	December 31, 2015	6,655,587	(6,538,170)	117,417	0.13%	153
29	Total WKG Storage at December 31, 2015					
30	(Col (f) = (Ln 14 + Ln 28))	<u>\$ 8,652</u>				<u>\$ 153</u>
31						
32	Notes:					
33	1. Injuries and Damages Reserve amounts above are found in Account 228.2 and sub accounts 28102 and 28101.					
34	2. The adjustment in Column (c) removes reserves not allocated to the divisions.					

**WKG STORAGE, INC.**  
**PREPAYMENTS**  
**TEST YEAR ENDING DECEMBER 31, 2015**

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

WKG STORAGE, INC.  
PREPAYMENTS  
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (c)	Adjusted Amount (d) = (b) + (c)	Allocation Factor (e)	Allocated Amount (g)=(d)*(e)*(f)
19	<b>Shared Services - General Office (Div 002)</b>					
20	December 31, 2014	\$ 30,871,095	\$ -	\$ 30,871,095	0.13%	\$ 40,132
21	January 31, 2015	28,350,852	-	28,350,852	0.13%	36,856
22	February 28, 2015	24,880,763	-	24,880,763	0.13%	32,345
23	March 31, 2015	29,603,127	-	29,603,127	0.13%	38,484
24	April 30, 2015	26,491,689	-	26,491,689	0.13%	34,439
25	May 31, 2015	27,939,058	-	27,939,058	0.13%	36,321
26	June 30, 2015	25,589,870	-	25,589,870	0.13%	33,267
27	July 31, 2015	23,862,310	-	23,862,310	0.13%	31,021
28	August 31, 2015	21,066,026	-	21,066,026	0.13%	27,386
29	September 30, 2015	20,331,955	-	20,331,955	0.13%	26,432
30	October 31, 2015	33,755,385	-	33,755,385	0.13%	43,882
31	November 30, 2015	34,011,139	-	34,011,139	0.13%	44,214
32	December 31, 2015	31,143,313	-	31,143,313	0.13%	40,486
33						
34	13-Month Average	<u>\$ 27,530,506</u>	<u>\$ -</u>	<u>\$ 27,530,506</u>		<u>\$ 35,790</u>
35						
36	December 31, 2015 Total (Ln 15 + Ln 32)					<u>\$ 40,486</u>
37						
38	13- Month Average Total (Ln 17 + Ln 34)					<u>\$ 35,790</u>

WKG STORAGE, INC.  
 ACCUMULATED DEFERRED INCOME TAXES (1)  
 TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Description	Assets / (Liabilities) - Per Book Balances	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances
	(a)	(b)	(c)	(d) = (b) + (c)
1	WKG Storage, Inc. Direct			
2		\$ -	\$ -	\$ -
3		-	-	-
4		-	-	-
5	CWIP	25,248	-	25,248
6		-	-	-
7	Fixed Asset Cost Adjustment	(1,262,726)	-	(1,262,726)
8	Depreciation Adjustment	(731,353)	-	(731,353)
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13	Total WKG Storage Direct (Sum Ln 2 through Ln 11)	\$ (1,967,640)	\$ -	\$ (1,967,640)
14				
15	SSU - General Office (Div. 002)			
16	Directors Deferred Bonus	\$ 140,541	\$ -	\$ 140,541
17	MIP / VPP Accrual	(1,944,142)	-	(1,944,142)
18	Miscellaneous Accrued	28,510	-	28,510
19	Self Insurance - Adjustment	2,366,432	-	2,366,432
20		-	-	-
21	Worker's Comp Insurance Reserve	68,217	-	68,217
22		-	-	-
23	SEBP Adjustment	25,132,565	-	25,132,565
24	Restricted Stock Grant Plan	8,917,888	-	8,917,888
25	Rabbi Trust	1,442,650	-	1,442,650
26		-	-	-
27	Restricted Stock - MIP	11,162,323	-	11,162,323
28	Director's Stock Awards	4,870,800	-	4,870,800
29		-	-	-
30	Pension Expense	(21,491,881)	-	(21,491,881)
31	FAS 108 Adjustment	8,711,978	-	8,711,978
32	CWIP	(2,150,230)	-	(2,150,230)
33	RWIP	(3,915)	-	(3,915)
34	Fixed Asset Cost Adjustment	(34,488,056)	-	(34,488,056)
35	Depreciation Adjustment	7,829,884	-	7,829,884
36	Section 481(a) Cushion Gas	548,284	-	548,284
37	Section 481(a) Line Pack Gas	66,848	-	66,848
38		-	-	-
39		-	-	-
40		-	-	-
41		-	-	-
42	Deferred Expense Projects	0	-	0
43	Allowance for Doubtful Accounts	2	-	2
44		-	-	-
45	Clearing Account - Adjustment	3,408	-	3,408
46	Charitable Contribution Carryover	11,424,367	-	11,424,367
47	Prepayments	(3,637,217)	-	(3,637,217)
48		-	-	-
49		-	-	-
50		-	-	-
51	Federal & State Tax Interest	271,005	-	271,005
52		-	-	-
53	VA Charitable Contributions	(10,288,478)	-	(10,288,478)
54		-	-	-
55		-	-	-
56	ST - State Net Operating Loss	-	-	-
57	ST - Enterprise Zone ITC	1,168,272	-	1,168,272
58	FD - Federal Benefit on State NOL	-	-	-
59	FD - NOL Credit Carryforward - Utility	654,635,985	(654,635,985)	-
60	FD - NOL Credit Carryforward - Non Reg	(223,940,174)	-	(223,940,174)
61	FD - NOL Credit Carryforward - Other	(8,637,801)	-	(8,637,801)
62	FD - FAS 118 Adjustment	(2,328,177)	-	(2,328,177)
63	FD - Treasury Lock Adjustment - Realized	10,870,379	-	10,870,379
64	FD - Treasury Lock Adjustment - Unrealized	37,847,022	-	37,847,022
65	FD - Federal Tax on Enterprise ITC	(408,195)	-	(408,195)
66	FD - AMT Minimum Tax Credit	10,099,288	-	10,099,288
67		-	-	-
68	Total (Sum Ln 16 through Ln 66)	\$ 266,239,047	\$ (654,635,985)	\$ (168,296,838)
69	Allocation Factor	0.13%	0.13%	0.13%
70	SSU General Office Allocated to WKG Storage (Ln 68 x Ln 69)	\$ 502,111	\$ (720,887)	\$ (218,783)
71		-	-	-
72	Grand Total WKG Storage ADIT (Ln 13 + Ln 70)	\$ (1,465,730)	\$ (720,887)	\$ (2,186,628)
73				

Notes:  
 1. Includes FERC Accounts 190, 282 and 283  
 2. Credit amounts are in parentheses.  
 3. Adjustments are for those items not included in rate base for ratemaking purposes.

WKG STORAGE, INC.  
COMPONENTS OF RATE BASE- GROSS PLANT  
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Utility Account (a)	Account Description (b)	Reference (c)	Per Book Amount (d)	Adjustments (1) (e)	Adjusted Amount (f) = (d) + (e)	Allocation Factor (g)	Allocated Amount (h) = (f) * (g)
1	<u>WKG Storage, Inc. Direct</u>							
2	<u>Storage Plant</u>							
3	351.20	Compressor Station Structures		\$ 8,046	\$ -	\$ 8,046	100.00%	\$ 8,046
4	352.00	Wells		1,946,892	-	1,946,892	100.00%	1,946,892
5	352.03	Cuslon Gas		4,840,000	-	4,840,000	100.00%	4,840,000
6	352.10	Storage Rights and Operating Leases		558,170	-	558,170	100.00%	558,170
7	353.00	Pipelines		918,990	-	918,990	100.00%	918,990
8	354.00	Compressor Station Equipment		1,617,225	-	1,617,225	100.00%	1,617,225
9	355.00	M&R Station Equipment		409,013	-	409,013	100.00%	409,013
10	356.00	Purification Equipment		367,294	-	367,294	100.00%	367,294
11		Total (Sum Ln 3 through Ln 10)		\$ 10,665,630	\$ -	\$ 10,665,630		\$ 10,665,630
12								
13	<u>Transmission Plant</u>							
14	365.20	Rights of Way		\$ 129,767	\$ -	\$ 129,767	100.00%	\$ 129,767
15	366.00	Structures & Improvements		9,872	-	9,872	100.00%	9,872
16	367.00	Mains		3,345,114	-	3,345,114	100.00%	3,345,114
17	369.00	M&R Station Equipment		461,395	-	461,395	100.00%	461,395
18		Total (Sum Ln 14 through Ln 17)		\$ 3,946,149	\$ -	\$ 3,946,149		\$ 3,946,149
19								
20	<u>Intangible Plant</u>							
21	301.00	Plant Organization		\$ 683	\$ -	\$ 683	100.00%	\$ 683
22								
23		Total WKG Storage Direct (Ln 11 + Ln 18 + Ln 21)		\$ 14,612,461	\$ -	\$ 14,612,461		\$ 14,612,461
24								

WKG STORAGE, INC.  
 COMPONENTS OF RATE BASE- GROSS PLANT  
 TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Utility Account	Account Description	Reference	Per Book Amount	Adjustments (1)	Adjusted Amount	Allocation Factor	Allocated Amount
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) * (g)
25	<u>SSU - General Office (Div 002):</u>							
26	<u>General Plant</u>							
27	390.00	Structures & Improvements		\$ 2,180,967	\$ -	\$ 2,180,967	0.13%	\$ 2,835
28	390.09	Improvements to Leased Premises		8,968,040	-	8,968,040	0.13%	11,658
29	391.00	Office Furniture & Equipment		10,476,421	-	10,476,421	0.13%	13,619
30	391.01	Office Furniture & Equipment		-	-	-	0.13%	-
31	391.02	Remittance Processing Equipment		-	-	-	0.13%	-
32	391.03	Office Furniture & Equipment		-	-	-	0.13%	-
33	392.00	Transportation Equipment		103,416	-	103,416	0.13%	134
34	393.00	Stores Equipment		-	-	-	0.13%	-
35	394.00	Tools & Work Equipment		411,276	-	411,276	0.13%	535
36	395.00	Laboratory Equipment		23,632	-	23,632	0.13%	31
37	397.00	Communication Equipment - Telephone		2,431,166	-	2,431,166	0.13%	3,161
38	398.00	Miscellaneous Equipment		814,832	-	814,832	0.13%	1,059
39	399.00	Other Tangible Property		168,103	-	168,103	0.13%	219
40	399.01	Other Tangible Property-Servers Hardware		31,577,360	-	31,577,360	0.13%	41,051
41	399.02	Other Tangible Property-Servers Software		18,136,963	-	18,136,963	0.13%	23,578
42	399.03	Other Tangible Property-Network-Hardware		3,276,588	-	3,276,588	0.13%	4,260
43	399.04	Other Tangible Property-CPU		-	-	-	0.13%	-
44	399.05	Other Tangible Property-MF Hardware		-	-	-	0.13%	-
45	399.06	Other Tangible Property-PC Hardware		2,338,177	-	2,338,177	0.13%	3,040
46	399.07	Other Tangible Property-PC Software		688,902	-	688,902	0.13%	856
47	399.08	Other Tangible Property-Application Software		83,232,308	-	83,232,308	0.13%	108,202
48	399.09	Other Tangible Property-System Software		982,650	-	982,650	0.13%	1,277
49	399.24	Other Tangible Property-GenStartupCost		-	-	-	0.13%	-
50		Total (Sum Ln 27 through Ln 49)		\$ 165,810,802	\$ -	\$ 165,810,802		\$ 215,554
51								
52	<u>SSU - General Office (Div 002):</u>							
53	<u>General Plant</u>							
54	Greenville Data Center (010.11520)							
55	390.05	G-Structures & Improvements		\$ 9,199,401	\$ -	\$ 9,199,401	0.023%	\$ 2,079
56	391.04	G-Office Furniture & Equip.		63,741	-	63,741	0.023%	14
57		Total (Sum of Ln 55 through Ln 56)		\$ 9,263,141	\$ -	\$ 9,263,141		\$ 2,093
58								

**WKG STORAGE, INC.**  
**COMPONENTS OF RATE BASE- GROSS PLANT**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Utility Account (a)	Account Description (b)	Reference (c)	Per Book Amount (d)	Adjustments (1) (e)	Adjusted Amount (f) = (d) + (e)	Allocation Factor (g)	Allocated Amount (h) = (f) * (g)
59	SSU - General Office (Div 002):							
60	General Plant							
61	Distribution and Marketing Projects							
62	390.29	Improvements to Leased Premises		\$ 532	\$ -	\$ 532	0.24%	\$ 1
63	391.20	Office Furniture & Equipment		221,289	-	221,289	0.24%	531
64	394.20	Tools & Work Equipment		42,919	-	42,919	0.24%	103
65	397.20	Communication Equipment - Telephone		8,824	-	8,824	0.24%	21
66	398.20	Miscellaneous Equipment		7,388	-	7,388	0.24%	18
67	399.21	Other Tangible Property-Servers Hardware		1,628,900	-	1,628,900	0.24%	3,909
68	399.22	Other Tangible Property-Servers Software		961,256	-	961,256	0.24%	2,307
69	399.23	Other Tangible Property-Network-Hardware		37,965	-	37,965	0.24%	91
70	399.26	Other Tangible Property-PC Hardware		36,616	-	36,616	0.24%	88
71	399.28	Other Tangible Property-Application Software		18,735,344	-	18,735,344	0.24%	44,965
72		Total (Sum of Ln 62 through Ln 71)		\$ 21,681,034	\$ -	\$ 21,681,034		\$ 52,034
73								
74		Total SSU General Office (Ln 50 + Ln 57 + Ln 72)		\$ 198,754,978	\$ -	\$ 198,754,978		\$ 269,682
75								
76		Total WKG Storage Gross Plant (Ln 23 + Ln 74)						\$ 14,882,143



WKG STORAGE, INC.  
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION  
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Utility Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Amount (f) = (d) + (e)	Allocation Factor (g)	Allocated Amount (h) = (f) * (g)
1	<u>WKG Storage, Inc. Direct</u>							
2	<u>Storage Plant</u>							
3	351.20	Compressor Station Structures		\$ 2,535	\$ -	\$ 2,535	100.00%	\$ 2,535
4	352.00	Wells		806,138	-	806,138	100.00%	806,138
5	352.03	Cusion Gas		-	-	-	100.00%	-
6	352.10	Storage Rights and Operating Leases		-	-	-	100.00%	-
7	353.00	Pipelines		465,668	-	465,668	100.00%	465,668
8	354.00	Compressor Station Equipment		837,153	-	837,153	100.00%	837,153
9	355.00	M&R Station Equipment		183,822	-	183,822	100.00%	183,822
10	356.00	Purification Equipment		152,931	-	152,931	100.00%	152,931
11		Total (Sum Ln 3 through Ln 10)		\$ 2,448,248	\$ -	\$ 2,448,248		\$ 2,448,248
12								
13	<u>Transmission Plant</u>							
14	365.20	Rights of Way		\$ 18,384	\$ -	\$ 18,384	100.00%	\$ 18,384
15	366.00	Structures & Improvements		3,702	-	3,702	100.00%	3,702
16	367.00	Mains		1,151,619	-	1,151,619	100.00%	1,151,619
17	369.00	M&R Station Equipment		182,378	-	182,378	100.00%	182,378
18		Total (Sum Ln 14 through Ln 17)		\$ 1,356,083	\$ -	\$ 1,356,083		\$ 1,356,083
19								
20	<u>Intangible Plant</u>							
21	301.00	Plant Organization		\$ -	\$ -	\$ -	100.00%	\$ -
22								
23		Total WKG Storage Direct (Ln 11 + Ln 18 + Ln 21)		\$ 3,804,331	\$ -	\$ 3,804,331		\$ 3,804,331
24								

**WKGI STORAGE, INC.**  
**COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Utility Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Amount (f) = (d) + (e)	Allocation Factor (g)	Allocated Amount (h) = (f) * (g)
25	<u>SSU - General Office (Div 002):</u>							
26	<u>General Plant</u>							
27	390.00	Structures & Improvements		\$ 281,897	\$ -	\$ 281,897	0.13%	\$ 366
28	390.09	Improvements to Leased Premises		8,969,588	-	8,969,588	0.13%	11,680
29	391.00	Office Furniture & Equipment		6,063,812	-	6,063,812	0.13%	7,863
30	391.01	Office Furniture & Equipment		-	-	-	0.13%	-
31	391.02	Remittance Processing Equipment		5,860	-	5,860	0.13%	8
32	391.03	Office Furniture & Equipment		2,888	-	2,888	0.13%	4
33	392.00	Transportation Equipment		82,262	-	82,262	0.13%	107
34	393.00	Stores Equipment		758	-	758	0.13%	1
35	394.00	Tools & Work Equipment		100,361	-	100,361	0.13%	130
36	395.00	Laboratory Equipment		8,868	-	8,868	0.13%	12
37	397.00	Communication Equipment - Telephone		1,299,617	-	1,299,617	0.13%	1,690
38	398.00	Miscellaneous Equipment		124,266	-	124,266	0.13%	162
39	399.00	Other Tangible Property		118,173	-	118,173	0.13%	154
40	399.01	Other Tangible Property-Servers Hardware		5,815,164	-	5,815,164	0.13%	7,560
41	399.02	Other Tangible Property-Servers Software		7,448,613	-	7,448,613	0.13%	9,683
42	399.03	Other Tangible Property-Network-Hardware		1,228,127	-	1,228,127	0.13%	1,597
43	399.04	Other Tangible Property-CPU		17,152	-	17,152	0.13%	22
44	399.05	Other Tangible Property-MF Hardware		15,410	-	15,410	0.13%	20
45	399.06	Other Tangible Property-PC Hardware		1,291,265	-	1,291,265	0.13%	1,679
46	399.07	Other Tangible Property-PC Software		522,454	-	522,454	0.13%	679
47	399.08	Other Tangible Property-Application Software		66,856,586	-	66,856,586	0.13%	86,914
48	399.09	Other Tangible Property-System Software		1,098,924	-	1,098,924	0.13%	1,429
49	399.24	Other Tangible Property-GenStartupCost		0	-	0	0.13%	0
50		Total (Sum Ln 27 through Ln 49)		\$ 101,352,046	\$ -	\$ 101,352,046		\$ 131,758
51								
52	<u>SSU - General Office (Div 002):</u>							
53	<u>General Plant</u>							
54	Greenville Data Center (010.11520)							
55	390.05	G-Structures & Improvements		\$ 4,140,094	\$ -	\$ 4,140,094	0.023%	\$ 936
56	391.04	G-Office Furniture & Equip.		10,500	-	10,500	0.023%	2
57		Total (Sum of Ln 55 through Ln 56)		\$ 4,150,593	\$ -	\$ 4,150,593		\$ 938
58								

WKG STORAGE, INC.  
 COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION  
 TEST YEAR ENDING DECEMBER 31, 2016

Line No.	Utility Account	Account Description	Reference	Amount Per Books	Adjustments (1)	Adjusted Amount	Allocation Factor	Allocated Amount
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) * (g)
59	<u>SSU - General Office (Div 002):</u>							
60	<u>General Plant</u>							
61	Distribution and Marketing Projects							
62	390.29	Improvements to Leased Premises		\$ 532	\$ -	\$ 532	0.24%	\$ 1
63	391.20	Office Furniture & Equipment		58,860	-	58,860	0.24%	141
64	394.20	Tools & Work Equipment		15,900	-	15,900	0.24%	38
65	397.20	Communication Equipment - Telephone		2,496	-	2,496	0.24%	6
66	398.20	Miscellaneous Equipment		249	-	249	0.24%	1
67	399.21	Other Tangible Property-Servers Hardware		399,768	-	399,768	0.24%	959
68	399.22	Other Tangible Property-Servers Software		120,141	-	120,141	0.24%	288
69	399.23	Other Tangible Property-Network-Hardware		23,827	-	23,827	0.24%	57
70	399.26	Other Tangible Property-PC Hardware		14,402	-	14,402	0.24%	35
71	399.28	Other Tangible Property-Application Software		13,035,739	-	13,035,739	0.24%	31,296
72		Total (Sum of Ln 62 through Ln 71)		<u>\$ 13,671,912</u>	<u>\$ -</u>	<u>\$ 13,671,912</u>		<u>\$ 32,813</u>
73								
74		Total SSU General Office (Ln 50 + Ln 57 + Ln 72)		<u>\$ 119,174,551</u>	<u>\$ -</u>	<u>\$ 119,174,551</u>		<u>\$ 165,508</u>
75								
76		Total WKG Storage Accumulated Depreciation (Ln 23 + Ln 74)						<u>\$ 3,969,839</u>

**WKG STORAGE, INC.**  
**OPERATION AND MAINTENANCE EXPENSES**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	FERC Acct	Description	Per Book Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	766	Maintenance of field measuring and regulating station equipment	\$ 2,197	\$ -	\$ 2,197
2	814	Operation Supervision and Engineering	8,967	-	8,967
3	816	Wells expenses	78,878	-	78,878
4	817	Lines expenses	4,632	-	4,632
5	818	Compressor station expenses	13,218	-	13,218
6	820	Storage-Measuring and regulating station expenses	6,259	-	6,259
7	821	Storage-Purification expenses	15,481	-	15,481
8	824	Storage-Other expenses	19,005	-	19,005
9	825	Storage well royalties	1,993	-	1,993
10	831	Maintenance of Structures and Improvements	238,108	(217,865)	20,243
11	835	Maintenance of measuring and regulating station equipment	(189)	-	(189)
12	841	Other storage expenses-Operation labor and expenses	25,225	(16,225)	9,000
13	842	Other storage-Rents	784	-	784
14	856	Transmission - Mains expenses	460	-	460
15	863	Transmission - Maintenance of mains	-	-	-
16	870	Operation Supervision and Engineering	303	-	303
17	874	Mains and Services Expenses	23,383	-	23,383
18	903	Customer Records and Collection Expenses	3,071	-	3,071
19	920	A&G - Administrative and General Salaries	190,314	-	190,314
20	921	Office Supplies and Expenses	679,465	(662,034)	17,431
21	922	Administrative Expenses Transferred - Credit	104,889	-	104,889
22	923	Outside Services Employed	583,910	-	583,910
23	924	Property Insurance	12,315	-	12,315
24	925	Injuries and Damages	130	-	130
25	926	Employee Pensions and Benefits	25,002	-	25,002
26	930.2	A&G - Miscellaneous General Expense	666	-	666
27	931	A&G - Rents	540	-	540
28					
29		Total Operation and Maintenance Expenses (Sum of Ln 1 through Ln 26)	\$ 2,039,003	\$ (896,124)	\$ 1,142,879

**WKG STORAGE, INC.**  
**Operation & Maintenance Expense Adjustments**  
**TEST YEAR ENDING DECEMBER 31, 2016**

CO #	Account	Account Description	Sub Account	Sub Account Description	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	Adjustment	Description
(a)	(b)	(c)	(d)	(e)	(a)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
233	8310	Storage-Maintenance of structures and improvements	02001	Inventory Materials	-	1,639	-	-	-	1,639		
233	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	1,030	15,646	-	24,750	190,115	231,541		
233	8310	Storage-Maintenance of structures and improvements	07590	Misc General Expense	-	1,928	3,000	-	-	4,928		
							(3,000)	(24,750)	(190,115)	(217,865)	(217,865)	Remove Costs associated with Barnsley project
					1,030	19,213	-	-	-	20,243		Remaining expenses
233	8410	Other storage expenses-Operation labor and expenses	06111	Contract Labor	-	-	-	-	16,225	16,225	(16,225)	Non-recurring charge (Barnsley project?)
233	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	879,899	-	-	(217,865)	662,034	(662,034)	Accrual & Partial Reversal that should have been booked on Barnsley + write-off of Impaired asset

**WKG STORAGE, INC.**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**TEST YEAR ENDING DECEMBER 31, 2016**

Line No.	Utility Account (a)	Account Description (b)	Total Plant (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e) = (c) - (d)	Proposed Rates (f)	Proposed Depreciation Expense (g) = (e) x (f) - (h)
1	<u>WKG Storage, Inc. Direct</u>						
2	<u>Storage Plant</u>						
3	351.20	Compressor Station Structures	\$ 8,048	\$ -	\$ 8,046	3.00%	\$ 241
4	352.00	Wells	1,946,892	-	1,946,892	4.86%	94,619
5	352.03	Cusion Gas	4,840,000	-	4,840,000	0.00%	-
6	352.10	Storage Rights and Operating Leases	558,170	-	558,170	0.00%	-
7	353.00	Pipelines	918,990	-	918,990	3.59%	32,992
8	354.00	Compressor Station Equipment	1,617,225	-	1,617,225	4.16%	67,600
9	355.00	M&R Station Equipment	409,013	-	409,013	4.04%	16,524
10	356.00	Purification Equipment	367,294	-	367,294	3.76%	13,810
11		Total (Sum Ln 3 through Ln 10)	<u>\$ 10,665,630</u>	<u>\$ -</u>	<u>\$ 10,665,630</u>		<u>\$ 225,788</u>
12							
13	<u>Transmission Plant</u>						
14	365.20	Rights of Way	\$ 129,767	\$ -	\$ 129,787	1.00%	\$ 1,298
15	366.00	Structures & Improvements	9,872	-	9,872	5.00%	494
16	367.00	Mains	3,345,114	-	3,345,114	2.43%	81,288
17	369.00	M&R Station Equipment	461,395	-	461,395	2.79%	12,873
18		Total (Sum Ln 14 through Ln 17)	<u>\$ 3,946,149</u>	<u>\$ -</u>	<u>\$ 3,946,149</u>		<u>\$ 95,950</u>
19							
20	<u>Intangible Plant</u>						
21	301.00	Plant Organization	\$ 683	\$ 683	\$ -	0.00%	\$ -
22							
23		Total WKG Storage Direct (Ln 11 + Ln 18 + Ln 21)	<u>\$ 14,612,461</u>	<u>\$ 683</u>	<u>\$ 14,611,778</u>		<u>\$ 321,737</u>
24							

**WKG STORAGE, INC.**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Utility Account	Account Description	Total Plant	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates	Proposed Depreciation Expense
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f) - (h)
25	<u>SSU - General Office (Div 002):</u>						
26	<u>General Plant</u>						
27	390.00	Structures & Improvements	\$ 2,180,967	-	\$ 2,180,967	7.43%	\$ 162,048
28	390.09	Improvements to Leased Premises	8,988,040	8,868,040	-	7.43%	-
29	391.00	Office Furniture & Equipment	10,476,421	-	10,476,421	4.89%	512,297
30	391.01	Office Furniture & Equipment	-	-	-	4.89%	-
31	391.02	Remittance Processing Equipment	-	-	-	11.37%	-
32	391.03	Office Furniture & Equipment	-	-	-	2.22%	-
33	392.00	Transportation Equipment	103,416	-	103,416	28.98%	29,949
34	393.00	Stores Equipment	-	-	-	10.00%	-
35	394.00	Tools & Work Equipment	411,276	-	411,276	10.00%	41,128
36	395.00	Laboratory Equipment	23,632	-	23,632	10.00%	2,363
37	397.00	Communication Equipment - Telephone	2,431,166	-	2,431,166	7.12%	173,099
38	398.00	Miscellaneous Equipment	814,832	-	814,832	5.36%	43,675
39	399.00	Other Tangible Property	168,103	-	168,103	15.75%	26,476
40	399.01	Other Tangible Property-Servers Hardware	31,577,360	-	31,577,360	14.29%	4,512,405
41	399.02	Other Tangible Property-Servers Software	18,136,963	-	18,136,963	14.29%	2,591,772
42	399.03	Other Tangible Property-Network-Hardware	3,276,588	-	3,276,588	14.29%	468,224
43	399.04	Other Tangible Property-CPU	-	-	-	26.26%	-
44	399.05	Other Tangible Property-MF Hardware	-	-	-	15.76%	-
45	399.06	Other Tangible Property-PC Hardware	2,338,177	-	2,338,177	18.83%	393,515
46	399.07	Other Tangible Property-PC Software	688,902	-	688,902	17.73%	122,142
47	399.08	Other Tangible Property-Application Software	83,232,308	-	83,232,308	8.22%	6,841,696
48	399.09	Other Tangible Property-System Software	982,650	982,650	-	22.16%	-
49	399.24	Other Tangible Property-GenStartupCost	-	-	-	8.33%	-
50		Total (Sum Ln 27 through Ln 49)	\$ 185,810,802	\$ 9,950,891	\$ 155,850,112		\$ 15,920,788
51		Allocation Factor					0.13%
52		General Office Allocated to WKG Storage (Ln 50 x Ln 51)					\$ 20,697
53							
54	<u>SSU - General Office (Div 002):</u>						
55	<u>General Plant</u>						
56	<u>Greenville Data Center (010.11520)</u>						
57	390.05	G-Structures & Improvements	\$ 9,199,401	\$ -	\$ 9,199,401	7.43%	\$ 683,515
58	391.04	G-Office Furniture & Equip.	63,741	-	63,741	4.89%	3,117
59		Total (Sum of Ln 101 through Ln 102)	\$ 9,263,141	\$ -	\$ 9,263,141		\$ 686,632
60		Allocation Factor					0.023%
61		Greenville Data Center Allocated to WKG Storage (Ln 59 x Ln 60)					\$ 155
62							

**WKG STORAGE, INC.**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Utility Account (a)	Account Description (b)	Total Plant (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e) = (c) - (d)	Proposed Rates (f)	Proposed Depreciation Expense (g) = (e) x (f) - (h)
63	<u>SSU - General Office (Div 002):</u>						
64	<u>General Plant</u>						
65	Distribution and Marketing Projects						
66	390.29	Improvements to Leased Premises	\$ 532	\$ 532	\$ -	7.43%	\$ -
67	391.20	Office Furniture & Equipment	221,289	-	221,289	4.88%	10,821
68	394.20	Tools & Work Equipment	42,919	-	42,919	10.00%	4,292
69	397.20	Communication Equipment - Telephone	8,824	-	8,824	7.12%	628
70	398.20	Miscellaneous Equipment	7,388	-	7,388	5.36%	396
71	399.21	Other Tangible Property-Servers Hardware	1,628,900	-	1,628,900	14.29%	232,770
72	399.22	Other Tangible Property-Servers Software	961,256	-	961,256	14.29%	137,363
73	399.23	Other Tangible Property-Network-Hardware	37,965	-	37,965	14.29%	5,425
74	399.26	Other Tangible Property-PC Hardware	36,616	-	36,616	16.83%	6,163
75	399.28	Other Tangible Property-Application Software	18,735,344	-	18,735,344	8.22%	1,540,045
76		Total (Sum of Ln 66 through Ln 75)	\$ 21,681,034	\$ 532	\$ 21,680,502		\$ 1,937,904
77		Allocation Factor					
78		Distribution & Marketing Allocated to WKG Storage (Ln 76 x Ln 77)					\$ -
79							
80		Total SSU General Office (Ln 52 + Ln 61 + Ln 78)					\$ 20,852
81							
82		Total WKG Storage Depreciation Expense (Ln 23 + Ln 80)					\$ 342,589



WKG STORAGE, W.C.  
DEPRECIATION RATES  
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Account	Description	Current Depr. Rate
1	351.20	Compressor Station Structures	3.03%
2	352.00	Wells	4.66%
3	352.03	Custom Gas	0.03%
4	352.10	Storage Rights and Operating Leases	0.03%
5	353.00	Pipelines	3.69%
6	354.00	Compressor Station Equipment	4.18%
7	355.00	MAR Station Equipment	4.04%
8	356.00	Purification Equipment	3.78%
10	365.20	Transmission Plant	
11	365.20	Rights of Way	1.00%
12	366.00	Structures & Improvements	5.00%
13	367.00	Mains	2.43%
14	368.00	MAR Station Equipment	2.78%
16	371.00	Intangible Plant	
17	371.00	Plant Organization	0.00%
18		SSU - General Office (BY 002)	
20	390.00	Structures & Improvements	7.43%
21	390.09	Improvements to Leased Premises	7.43%
22	391.00	Office Furniture & Equipment	4.89%
23	391.01	Office Furniture & Equipment	4.89%
24	391.02	Reference Processing Equipment	11.37%
25	391.03	Office Furniture & Equipment	2.23%
26	392.00	Transportation Equipment	28.66%
28	393.00	Store Equipment	10.00%
29	394.00	Tools & Work Equipment	10.00%
30	395.00	Laboratory Equipment	10.00%
31	397.00	Communication Equipment - Telephone	7.42%
32	398.00	Miscellaneous Equipment	5.35%
33	399.00	Other Tangible Property	15.75%
34	399.01	Other Tangible Property-Servers Software	14.29%
35	399.02	Other Tangible Property-Servers Software	14.29%
36	399.03	Other Tangible Property-Network-Hardware	14.29%
37	399.04	Other Tangible Property-CPU	28.26%
38	399.05	Other Tangible Property-HP Hardware	15.75%
39	399.06	Other Tangible Property-PC Hardware	16.83%
40	399.07	Other Tangible Property-PC Software	17.73%
41	399.08	Other Tangible Property-Accession Software	17.22%
42	399.09	Other Tangible Property-System Software	22.16%
43	399.24	Other Tangible Property-Open Source Cost	8.33%
44		SSU - General Data Center (BY 002)	
45	390.05	Structures & Improvements	7.43%
46	391.04	Office Furniture & Equipm.	4.89%
48		SSU - Distribution & Marketing (BY 002)	
51	390.28	General Plant	
52	390.28	Improvements to Leased Premises	7.43%
53	391.20	Office Furniture & Equipment	4.89%
54	394.20	Tools & Work Equipment	10.00%
55	397.20	Communication Equipment - Telephone	7.42%
56	398.20	Miscellaneous Equipment	5.35%
57	399.21	Other Tangible Property-Servers Hardware	14.29%
58	399.22	Other Tangible Property-Servers Software	14.29%
59	399.23	Other Tangible Property-Network-Hardware	14.29%
60	399.28	Other Tangible Property-PC Hardware	16.83%
61	399.28	Other Tangible Property-Application Software	8.22%

WKG STORAGE, INC.  
TAXES OTHER THAN INCOME TAX - ACCOUNT 408.1  
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Description (a)	Per Book Amount (b)	Adjustments (c)	Adjusted Amount (d) = (b) + (c)
1	<u>Non Revenue - Related</u>			
2	Ad Valorem Tax	\$ 17,100	\$ -	\$ 17,100
3	Payroll Tax	45,517	-	45,517
4	Non Revenue - Related Taxes Allocated from Div 10	-	-	-
5	Non Revenue - Related Taxes Allocated from SSU	6,184	-	6,184
6	Total Non Revenue - Related (Sum Ln 2 through Ln 5)	<u>\$ 68,801</u>	<u>\$ -</u>	<u>\$ 68,801</u>

Note:

**WKG STORAGE, INC.**  
**TOTAL INCOME TAXES**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (a)	(b)	Test Period (c)	Revenue Requirement (d)
1	Net Income before Interest and Income Taxes		(\$84,269)	\$731,849
2				
3	Interest Expense:			
4	Rate Base (Schedule B, Col (e), Ln 21)		10,078,765	9,504,531
5	Weighted Cost of Debt (1)		2.49%	2.49%
6	Total (Ln 4 x Ln 5)		250,659	236,378
7	Net Income before Income Taxes (Ln 1 + Ln 3 - Ln 5)		(334,928)	495,471
8				
9	Application of State Tax Rate (Ln 7 x 4.63%)	6.00%	(20,096)	29,728
10				
11	Net Income before Federal Tax (Ln 7 - Ln 9)		(314,832)	465,743
12				
13	Application of Federal Tax Rate (Ln 11 x 35%)	35.00%	(110,191)	163,010
14				
15	Total (Ln 9 + Ln 13)		<u>(\$130,287)</u>	<u>\$192,738</u>
16				
17	Composite Tax Rate	38.90%		

**WKG STORAGE, INC.**  
**SUMMARY OF RETURN**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description (a)	Proposed Rates (b)	Proposed Amounts (c)
1	<u>Net Operating Income/Return</u>		
2			
3	Cost of Debt (1)	5.31%	\$ 236,420
4	Cost of Equity (2)	9.80%	495,359
5			
6	Total Return on Invested Capital		<u>\$ 731,779</u>
7			
8	<u>Rate Base - Capitalization Structure (1)</u>		
9			
10	Debt	46.82%	\$ 4,449,851
11	Equity	53.18%	5,054,680
12			
13	Total Invested Capital		<u>\$ 9,504,531</u>
14			
15			
16	<u>Percent Return - After Tax</u>		
17	Cost of Debt	2.49%	
18	Return on Equity	5.21%	
19			
20	Percent Return - After Tax	<u>7.70%</u>	
21			
22	<u>Note:</u>		
23	1. Capital Structure and Cost of Debt are December 31, 2015 13 mo average book balances.		
24	2. Cost of Equity is per the Final Order of Docket No. 2013-00148.		

**WKG STORAGE, INC.**  
**SUMMARY OF REVENUE**  
**TEST YEAR ENDING DECEMBER 31, 2015**

Line No.	Description	Per Books Revenue	Adjustment[1]	Tariff Revenue	Revenue Deficiency	Proposed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)
1	January	122,500				
2	February	122,500				
3	March	122,500				
4	April	122,500				
5	May	122,500				
6	June	122,500				
7	July	122,500				
8	August	122,500				
9	September	122,500				
10	October	122,500				
11	November	122,500				
12	December	122,500				
13		<u>\$1,470,000</u>	<u>\$105,000</u>	<u>\$1,575,000</u>	<u>\$903,856</u>	<u>\$2,478,856</u>
14						
15						
16						
17						

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

	TS-1 Rate	Working Capacity	Rate / Dth	Months	Annual Amount
20	Injection	1,750,000	\$0.15		262,500
21	Withdrawal	1,750,000	\$0.15		262,500
22					
23	S-1 Rate	1,750,000	0.05	12	1,050,000
24					
25	Revenue at full tariff rates				<u>\$1,575,000</u>

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

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

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

Line No.	Description (a)	Reference (b)	Per Book (c)	Adjustments (d)	Adjusted Cost of Service (e)
1	<b>Summary - Cost of Service:</b>				
2	Revenues	Schedule J	\$ 1,470,000	\$ 903,856	\$ 2,373,856
3	Revenues - adjustment to reflect full tariff rates	Schedule J		105,000	
4					
5					
6	Rate Base	Schedule B	10,078,765	(574,234)	9,504,531
7	Requested Rate of Return	Schedule I	7.70%		7.70%
8	Required Return on Rate Base		776,065	(44,216)	731,849
9					
10	Operation and Maintenance Expenses	Schedule E	1,142,879		1,142,879
11					
12	Taxes Other than Income Taxes	Schedule G	68,801		68,801
13					
14	Depreciation and Amortization Expense	Schedule F	342,589		342,589
15					
16	Income Taxes	Schedule H	(130,287)	323,025	192,738
17					
18	<b>Cost of Service</b>		<b>\$ 2,200,047</b>	<b>\$ 278,809</b>	<b>\$ 2,478,856</b>

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

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

Question 13. Billing Analysis

Line No.	Description (a)	Current Rate (b)	Proposed Rate (c)			
1	<b>Firm Transportation Rates (\$/1000 cubic feet)</b>					
2	Storage Transportation (TS-1) Injection	\$0.1500	\$0.1771			
3	Storage Transportation (TS-1) - Withdrawal	\$0.1500	\$0.1771			
4	Storage Service (S-1) - Reservation	\$0.0500	\$0.0885			
		Capacity (b)	Proposed Rate (c)	Discount (d)	Months (e)	Revenue (f)
5	<b>Proof of Revenue - Proposed Rates:</b>					
6	TS-1 Rate - Injection	1,750,000	\$0.1771			309,925
7	TS-1 Rate - Withdrawal	1,750,000	\$0.1771			309,925
8	Total TS-1					619,850
9	S-1 Storage Reservation	1,750,000	\$0.0885	90%	12	1,672,650
10	Annual Demand Charge					2,292,500
11	Monthly Demand Charge					191,042
12	<b>Proof of Revenue - Existing Rates:</b>					
13	TS-1 Rate - Injection	1,750,000	\$0.1500			262,500
14	TS-1 Rate - Withdrawal	1,750,000	\$0.1500			262,500
15	Total TS-1					525,000
16	S-1 Storage Reservation	1,750,000	\$0.0500	90%	12	945,000
17	Annual Demand Charge					1,470,000
18	Monthly Demand Charge					122,500

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

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

## Question 14. Depreciation Schedules

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



**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

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

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

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

Louis P. Gregory  
(Print Name)

  
(Signed)

Sr. VP, General Counsel & Corporate Secretary  
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

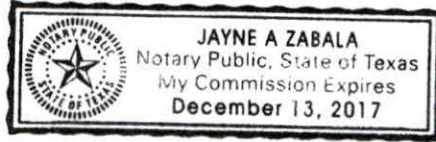
STATE OF TEXAS

COUNTY OF DALLAS

Subscribed and sworn to before me by Louis P. Gregory  
(Name)

this 24<sup>th</sup> day of February, 20 16.

Jayne A. Zabala  
NOTARY PUBLIC  
State-at-Large





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

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate TS-1**

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

DATE OF ISSUE March 1, 2016  
Month/Date/Year

DATE EFFECTIVE September 1, 2016  
Month/Date/Year

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

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President -- Marketing

WKG STORAGE, INC.  
(NAME OF UTILITY)

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate TS-1**

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

DATE OF ISSUE March 1, 2016  
Month/Date/Year

DATE EFFECTIVE September 1, 2016  
Month/Date/Year

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

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

**WKG STORAGE, INC.**

(NAME OF UTILITY)

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate TS-2**

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

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

DATE OF ISSUE March 1, 2016  
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Issued by Authority of an Order of the Public Service Commission in  
Case No. \_\_\_\_\_ - \_\_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

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

**CLASSIFICATION OF SERVICE**

**Storage Transportation Service Rate S-1**

1. Terms:

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

2. Terms and Conditions:

A. Storage:

Reservation charge- \$0.0885 per MCF times the contract volume of working gas, payable monthly.

B. Cushion Gas:

Cushion gas is exempt from storage or gathering

C. Fuel and Shrinkage:

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

DATE OF ISSUE March 1, 2016  
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Case No. \_\_\_\_ - \_\_\_\_

ISSUED BY /s/ Rob Ellis  
Signature of Officer

TITLE Senior Vice President – Marketing

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

GAS PURCHASES

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

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

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



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

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

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

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

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

If yes, which service is performed?

Audit X

Compilation \_\_\_\_\_

Review \_\_\_\_\_

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

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

ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

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

Name of Counties in which you furnish Gas Service:

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

## Supplemental Gas Information

### Revenues, Customers and MCF Sales

For Reporting Year 2013

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

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

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

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

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

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

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

Line No.	Title (a)	Date of Change	Name of Officer (b)	Salary for Year (c)
1	President, Atmos Energy Holdings		Mark S. Bergeron	989,318
2				
3	Senior Vice President & Chief Financial Officer		Bret J. Eckert	725,499
4				
5	Senior Vice President, General Counsel & Corporate Secretary		Louis P. Gregory	1,374,212
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**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2013
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)			
55	Extraordinary Property Losses (182.1)			
56	Unrecovered Plant and Regulatory Study Costs (182.2)			
57	Other Regulatory Assets (182.3)			
58	Prelim. Survey and Investigation Charges (Electric) (183)			
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
60	Clearing Accounts (184)	3,570	5,399	
61	Temporary Facilities (185)			
62	Miscellaneous Deferred Debits (186)			
63	Def. Losses from Disposition of Utility Plant (187)			
64	Research, Devel. and Demonstration Expend. (188)			
65	Unamortized Loss on Reacquired Debt (189)			
66	Accumulated Deferred Income Taxes (190)			
67	Unrecovered Purchased Gas Costs (191)			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)	3,570	5,399	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)	12,346,207	11,311,949	

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2013
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

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

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



**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)			Year of Report  Dec. 31, 2013	
<b>STATEMENT OF INCOME FOR THE YEAR</b>						
1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amounts(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.			2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.			
			3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.			
Line No.	Account  (a)	Reference Page Number  (b)	Total Current Year to Date Balance for Quarter/Year  (c)	Total Prior Year to Date Balance for Quarter/Year  (d)	Current Three Months Ended Quarter Only No Fourth Qtr  (d)	Prior Three Months Ended Quarter Only No Fourth Qtr  (d)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,470,000	1,470,000		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	577,176	417,953		
5	Maintenance Expenses (402)	317-325	(213)	(134)		
6	Depreciation Expenses (403)	336-338	332,654	330,252		
7	Depreciation Expenses for Asset Retirement Costs (403.1)	336-338				
8	Amort. & Depl. of Utility Plant (404-405)	336-338				
9	Amort. of Utility Plant Acq. Adj. (406)		-	-		
10	Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)					
11	Amort. of Conversion Expenses (407.2)					
12	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)		-	-		
14	Taxes Other Than Income Taxes (408.1)	262-263	74,741	44,637		
15	Income Taxes - Federal (409.1)	262-263	239,828	327,093		
16	Income Taxes - Other (409.1)	262-263	8,716	263		
17	Provision for Deferred Inc. Taxes (410.1)	234-235, 272-277	(89,818)	(89,543)		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235, 272-277	-	-		
19	Investment Tax Credit Adj. - Net (411.4)		-	-		
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-		
21	Losses from Disp. of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,143,084	1,030,521	0	0
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		326,916	439,479	0	0

**NOTE:**

These pages reflect the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2013
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p> <p style="margin-left: 400px;">entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	<b>1. INTANGIBLE PLANT</b>			
2	301 Organization	0		
3	302 Franchises and Consents	0		
4	303 Miscellaneous Intangible Plant	0		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	0	0	
6	<b>2. PRODUCTION PLANT</b>			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands	0		
9	325.2 Producing Leaseholds	0		
10	325.3 Gas Rights	0		
11	325.4 Rights-of-Way	0		
12	325.5 Other Land and Land Rights	0		
13	326 Gas Well Structures	0		
14	327 Field Compressor Station Structures	0		
15	328 Field Meas. and Reg. Sta. Structures	0		
16	329 Other Structures	0		
17	330 Producing Gas Wells-Well Construction	0		
18	331 Producing Gas Wells-Well Equipment	0		
19	332 Field Lines	0		
20	333 Field Compressor Station Equipment	0		
21	334 Field Meas. and Reg. Sta. Equipment	0		
22	335 Drilling and Cleaning Equipment	0		
23	336 Purification Equipment	0		
24	337 Other Equipment	0		
25	338 Unsuccessful Exploration & Devel. Costs	0		
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	0	0	
27	<b>PRODUCTS EXTRACTION PLANT</b>			
28	304 Land and Land Rights	0		
29	305 Structures and Improvements	0		
30	342 Extraction and Refining Equipment	0		
31	343 Pipe Lines	0		
32	344 Extracted Products Storage Equipment	0		
33	345 Compressor Equipment	0		

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

**WKG Storage, Inc. Only**

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	<input type="checkbox"/> A Resubmission			

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

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

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

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

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

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

**WKG Storage, Inc. Only**

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

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<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	346	34
			0	347	35
0	0	0	0		36
0	0	0	0		37
			0		38
0	0	0	0		39
					40
					41
			0	350.1	42
			0	350.2	43
			0	351	44
			0	352	45
			0	352.1	46
			0	352.2	47
			0	352.3	48
			0	353	49
			27,902	354	50
			0	355	51
			0	356	52
			0		53
0	0	0	27,902		54
					55
			0	360	56
			0	361	57
			0	362	58
			0	363	59
			0	363.1	60
			0	363.2	61
			0	363.3	62
			0	363.4	63
			0	363.5	64
0	0	0	0		65
					66
			0	364.1	67
			0	364.2	68
			0	364.3	69
			0	364.4	70
			0	364.5	71
			0	364.6	72
			0	364.7	73
			0	364.8	74
					75
0	0	0	0		0
0	0	0	27,902		76
					77
			0	365.1	78
			0	365.2	79
			0	366	80

**WKG Storage, Inc. Only**

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

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



**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2013
<b>GAS OPERATING REVENUES (ACCOUNT 400)</b>			
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p>		<p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a term basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p>	
	<b>OPERATING REVENUES</b>		
Line No.	Title of Account  (a)	Amount for Year  (b)	Amount for Previous Year  (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	-	-
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	-	-
5	Large (or Ind.) (See Instr. 6)	-	-
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	-	-
8	<b>TOTAL Sales to Ultimate Consumers</b>	-	-
9	483 Sales for Resale	-	-
10	<b>TOTAL Nat. Gas Service Revenues</b>	-	-
11	Revenues from Manufactured Gas	-	-
12	<b>TOTAL Gas Service Revenues</b>	-	-
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	-	-
16	488 Misc. Service Revenues	-	-
17	489 Rev. from Trans. of Gas of Others	-	-
18	490 Sales of Prod. Ext. from Nat. Gas	-	-
19	491 Rev. from Nat. Gas Proc. by Others	-	-
20	492 Incidental Gasoline and Oil Sales	-	-
21	493 Rent from Gas Property	-	-
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	1,470,000	1,470,000
24	<b>TOTAL Other Operating Revenues</b>	1,470,000	1,470,000
25	<b>TOTAL Gas Operating Revenues</b>	1,470,000	1,470,000
26	(Less) 496 Provision for Rate Refunds		
27	<b>TOTAL Gas Operating Revenues Net of Provision for Refunds</b>	1,470,000	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	-	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	-	
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)	-	
32	Interdepartmental Sales		
33	<b>TOTAL (Same as Line 10, Columns (b) and (d))</b>	-	

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

reported figures, explain any inconsistencies in a footnote.

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

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

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

**WKG Storage, Inc. Only**

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	(1) <input checked="" type="checkbox"/>	An Original		
	(2) <input type="checkbox"/>	A Resubmission		

**GAS OPERATION AND MAINTENANCE EXPENSES**

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

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

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

**WKG Storage, Inc. Only**

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

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

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
WKG Storage, Inc.		(1) <input checked="" type="checkbox"/>	An Original		Dec. 31, 2013
		(2) <input type="checkbox"/>	A Resubmission		
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	-	-		
150	844.2 LNG Processing Terminal Labor and Expenses	-	-		
151	844.3 Liquefaction Processing Labor and Expenses	-	-		
152	844.4 Liquefaction Transportation Labor and Expenses	-	-		
153	844.5 Measuring and Regulating Labor and Expenses	-	-		
154	844.6 Compressor Station Labor and Expenses	-	-		
155	844.7 Communication System Expenses	-	-		
156	844.8 System Control and Load Dispatching	-	-		
157	845.1 Fuel	-	-		
158	845.2 Power	-	-		
159	845.3 Rents	-	-		
160	845.4 Demurrage Charges	-	-		
161	(Less) 845.5 Wharfage Receipts - Credits	-	-		
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-		
163	846.1 Gas Losses	-	-		
164	846.2 Other Expenses	-	-		
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	-	-		
168	847.2 Maintenance of Structures and Improvements	-	-		
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-		
170	847.4 Maintenance of LNG Transportation Equipment	-	-		
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-		
172	847.6 Maintenance of Compressor Station Equipment	-	-		
173	847.7 Maintenance of Communication Equipment	-	-		
174	847.8 Maintenance of Other Equipment	-	-		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-		
176	TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175)	-	-		
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	154,380	58,463		



**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2013
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
208	874 Mains and Services Expenses	28,998	32,534		
209	875 Measuring and Regulating Station Expenses - General	-	-		
210	876 Measuring and Regulating Station Expenses - Industrial	-	-		
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	-	-		
212	878 Meter and House Regulator Expenses	-	-		
213	879 Customer Installations Expenses	-	-		
214	880 Other Expenses	-	-		
215	881 Rents	-	-		
216	TOTAL Operation (Enter Total of lines 204 thru 215)	28,998	32,609		
217	Maintenance				
218	885 Maintenance Supervision and Engineering	-	-		
219	886 Maintenance for Structures and Improvements	-	-		
220	887 Maintenance of Mains	-	-		
221	888 Maintenance of Compressor Station Equipment	-	-		
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	-	-		
223	890 Maintenance of Meas. and Reg. Sta. Equip - Industrial	-	-		
224	891 Maintenance of Meas. and Reg. Sta. Equip. - City Gate Check Station	-	-		
225	892 Maintenance of Services	-	-		
226	893 Maintenance of Meters and House Regulators	-	-		
227	894 Maintenance of Other Equipment	-	-		
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	-	-		
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	28,998	32,609		
230	5. CUSTOMER ACCOUNTS EXPENSES				
231	Operation				
232	901 Supervision	-	-		
233	902 Meter Reading Expenses	-	-		
234	903 Customer Records and Collection Expenses	3,183	2,042		

**WKG Storage, Inc. Only**

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

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

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

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

GAS PURCHASES

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

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

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

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

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

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

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

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

If yes, which service is performed?

Audit X

Compilation \_\_\_\_\_

Review \_\_\_\_\_

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

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

ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

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

Name of Counties in which you furnish Gas Service:

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

## Supplemental Gas Information

### Revenues, Customers and MCF Sales

For Reporting Year 2014

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

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

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



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

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

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

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

Line No.	Title (a)	Date of Change	Name of Officer (b)	Salary for Year (c)
1	President, Atmos Energy Holdings		Mark S. Bergeron	1,103,836
2				
3	Senior Vice President & Chief Financial Officer		Bret J. Eckert	1,492,047
4				
5	Senior Vice President, General Counsel & Corporate Secretary		Louis P. Gregory	1,548,535
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**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2014
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	-	-
55	Extraordinary Property Losses (182.1)	-	-	-
56	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-
57	Other Regulatory Assets (182.3)	-	-	-
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	-	-
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
60	Clearing Accounts (184)	5,399	-	-
61	Temporary Facilities (185)	-	-	-
62	Miscellaneous Deferred Debits (186)	-	-	-
63	Def. Losses from Disposition of Utility Plant (187)	-	-	-
64	Research, Devel. and Demonstration Expend. (188)	-	-	-
65	Unamortized Loss on Reacquired Debt (189)	-	-	-
66	Accumulated Deferred Income Taxes (190)	-	-	-
67	Unrecovered Purchased Gas Costs (191)	-	-	-
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)	5,399	0	0
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)	11,311,949	11,578,727	11,578,727

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2014
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

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

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2014
<b>STATEMENT OF INCOME FOR THE YEAR</b>						
1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.			2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.			
Line No.	Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Qtr (d)	Prior Three Months Ended Quarter Only No Fourth Qtr (d)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,470,000	1,470,000		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	654,994	577,176		
5	Maintenance Expenses (402)	317-325	1,187	(213)		
6	Depreciation Expenses (403)	336-338	334,117	332,654		
7	Depreciation Expenses for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amort. & Depl. of Utility Plant (404-405)	336-338	-	-		
9	Amort. of Utility Plant Acq. Adj. (406)		-	-		
10	Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
11	Amort. of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)		-	-		
14	Taxes Other Than Income Taxes (408.1)	262-263	70,896	74,741		
15	Income Taxes - Federal (409.1)	262-263	244,048	239,828		
16	Income Taxes - Other (409.1)	262-263	25,134	8,716		
17	Provision for Deferred Inc. Taxes (410.1)	234-235, 272-277	(124,770)	(89,818)		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235, 272-277	-	-		
19	Investment Tax Credit Adj. - Net (411.4)		-	-		
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-		
21	Losses from Disp. of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,205,606	1,143,084	0	0
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		264,394	326,916	0	0

**NOTE:**

These pages reflects the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2014</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>			
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p>		<p>entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	<b>1. INTANGIBLE PLANT</b>		
2	301 Organization	-	-
3	302 Franchises and Consents	-	-
4	303 Miscellaneous Intangible Plant	-	-
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	-	-
6	<b>2. PRODUCTION PLANT</b>		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	-
9	325.2 Producing Leaseholds	-	-
10	325.3 Gas Rights	-	-
11	325.4 Rights-of-Way	-	-
12	325.5 Other Land and Land Rights	-	-
13	326 Gas Well Structures	-	-
14	327 Field Compressor Station Structures	-	-
15	328 Field Meas. and Reg. Sta. Structures	-	-
16	329 Other Structures	-	-
17	330 Producing Gas Wells-Well Construction	-	-
18	331 Producing Gas Wells-Well Equipment	-	-
19	332 Field Lines	-	-
20	333 Field Compressor Station Equipment	-	-
21	334 Field Meas. and Reg. Sta. Equipment	-	-
22	335 Drilling and Cleaning Equipment	-	-
23	336 Purification Equipment	-	-
24	337 Other Equipment	-	-
25	338 Unsuccessful Exploration & Devel. Costs	-	-
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	-	-
27	<b>PRODUCTS EXTRACTION PLANT</b>		
28	304 Land and Land Rights	-	-
29	305 Structures and Improvements	-	-
30	342 Extraction and Refining Equipment	-	-
31	343 Pipe Lines	-	-
32	344 Extracted Products Storage Equipment	-	-
33	345 Compressor Equipment	-	-

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



**WKG Storage, Inc. Only**

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WKG Storage, Inc.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2014	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>				
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>		<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
-	-	-	-	301 2
-	-	-	-	302 3
-	-	-	-	303 4
-	-	-	-	5
				6
				7
-	-	-	-	325.1 8
-	-	-	-	325.2 9
-	-	-	-	325.3 10
-	-	-	-	325.4 11
-	-	-	-	325.5 12
-	-	-	-	326 13
-	-	-	-	327 14
-	-	-	-	328 15
-	-	-	-	329 16
-	-	-	-	330 17
-	-	-	-	331 18
-	-	-	-	332 19
-	-	-	-	333 20
-	-	-	-	334 21
-	-	-	-	335 22
-	-	-	-	336 23
-	-	-	-	337 24
-	-	-	-	338 25
-	-	-	-	26
				27
-	-	-	-	304 28
-	-	-	-	305 29
-	-	-	-	311 30
-	-	-	-	319 31
-	-	-	-	344 32
-	-	-	-	345 33

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**GAS OPERATING REVENUES (ACCOUNT 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.      for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.      4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted.      5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

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

**WKG Storage, Inc. Only**

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	(1) <input checked="" type="checkbox"/>	An Original		
	(2) <input type="checkbox"/>	A Resubmission		

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

reported figures, explain any inconsistencies in a footnote.

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

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

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

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

**GAS OPERATION AND MAINTENANCE EXPENSES**

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

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

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



**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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

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		(2) <input type="checkbox"/>	A Resubmission		Dec. 31, 2014
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	-	-		
150	844.2 LNG Processing Terminal Labor and Expenses	-	-		
151	844.3 Liquefaction Processing Labor and Expenses	-	-		
152	844.4 Liquefaction Transportation Labor and Expenses	-	-		
153	844.5 Measuring and Regulating Labor and Expenses	-	-		
154	844.6 Compressor Station Labor and Expenses	-	-		
155	844.7 Communication System Expenses	-	-		
156	844.8 System Control and Load Dispatching	-	-		
157	845.1 Fuel	-	-		
158	845.2 Power	-	-		
159	845.3 Rents	-	-		
160	845.4 Demurrage Charges	-	-		
161	(Less) 845.5 Wharfage Receipts - Credits	-	-		
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-		
163	846.1 Gas Losses	-	-		
164	846.2 Other Expenses	-	-		
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	-	-		
168	847.2 Maintenance of Structures and Improvements	-	-		
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-		
170	847.4 Maintenance of LNG Transportation Equipment	-	-		
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-		
172	847.6 Maintenance of Compressor Station Equipment	-	-		
173	847.7 Maintenance of Communication Equipment	-	-		
174	847.8 Maintenance of Other Equipment	-	-		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-		
176	TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175)	-	-		
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	418,945	154,380		

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

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

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



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

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

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

GAS PURCHASES

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

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

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

PUBLIC SERVICE COMMISSION OF KENTUCKY  
PRINCIPAL PAYMENT AND INTEREST INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

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

If yes, which service is performed?

Audit X

Compilation \_\_\_\_\_

Review \_\_\_\_\_

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

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

ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

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

Name of Counties in which you furnish Gas Service:

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

## Supplemental Gas Information

### Revenues, Customers and MCF Sales

For Reporting Year 2015

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

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

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

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2015
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**OFFICERS**

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

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

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

Line No.	Title (a)	Date of Change	Name of Officer (b)	Salary for Year (c)
1	President, Atmos Energy Holdings		Mark S. Bergeron	1,171,991
2				
3	Senior Vice President & Chief Financial Officer		Bret J. Eckert	2,151,248
4				
5	Senior Vice President, General Counsel & Corporate Secretary		Louis P. Gregory	1,840,174
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2015	Year of Report Dec. 31, 2015
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	27,902	453,197	
3	Construction Work in Progress (107)	1,025,651	600,356	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	1,053,553	1,053,553	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	-	-	
6	Net Utility Plant (Enter Total of line 4 less 5)	1,053,553	1,053,553	
7	Nuclear Fuel (120.1-120.4, 120.6)	-	-	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	-	-	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-	-	
10	Net Utility Plant (Enter Total of lines 6 and 9)	1,053,553	1,053,553	
11	Utility Plant Adjustments (116)	-	-	
12	Gas Stored Underground-Noncurrent (117)	-	-	
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	14,489,264	14,159,264	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	3,652,540	3,804,331	
16	Investments in Associated Companies (123)	-	-	
17	Investment in Subsidiary Companies (123.1)	-	-	
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	-	
19	Noncurrent Portion of Allowances	-	-	
20	Other Investments (124)	-	-	
21	Special Funds (125-128)	-	-	
22	TOTAL Other Property and Investments (Total of lines 14-17,19,21)	10,836,724	10,354,933	
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	(710)	(1,321)	
25	Special Deposits (132-134)	-	-	
26	Working Funds (135)	-	-	
27	Temporary Cash Investments (136)	-	-	
28	Notes Receivable (141)	-	-	
29	Customer Accounts Receivable (142)	-	-	
30	Other Accounts Receivable (143)	-	-	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	-	
32	Notes Receivable from Associated Companies (145)	-	-	
33	Accounts Receivable from Assoc. Companies (146)	(310,840)	(45,623)	
34	Fuel Stock (151)	-	-	
35	Fuel Stock Expense Undistributed (152)	-	-	
36	Residuals (Elec) and Extracted Products	-	-	
37	Plant Material and Operating Supplies (154)	-	-	
38	Merchandise (155)	-	-	
39	Other Materials and Supplies (156)	-	-	
40	Nuclear Materials Held for Sale (157)	-	-	
41	Allowances (158.1 and 158.2)	-	-	
42	(Less) Noncurrent Portion of Allowances	-	-	
43	Stores Expenses Undistributed (163)	-	-	
44	Gas Stored Underground - Current (164.1)	-	-	
45	Liquefied Natural Gas Held for Processing (164.2-164.3)	-	-	
46	Prepayments (165)	-	-	
47	Advances for Gas (166-167)	-	-	
48	Interest and Dividends Receivable (171)	-	-	
49	Rents Receivable (172)	-	-	
50	Accrued Utility Revenues (173)	-	-	
51	Miscellaneous Current and Accrued Assets (174)	-	-	
52	TOTAL Current and Accrued Assets (Total of lines 24 thru 51)	(311,550)	(46,944)	

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2015	Year of Report Dec. 31, 2015
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	-	-
55	Extraordinary Property Losses (182.1)	-	-	-
56	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-
57	Other Regulatory Assets (182.3)	-	-	-
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	-	-
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
60	Clearing Accounts (184)	-	-	-
61	Temporary Facilities (185)	-	-	-
62	Miscellaneous Deferred Debits (186)	-	-	-
63	Def. Losses from Disposition of Utility Plant (187)	-	-	-
64	Research, Devel. and Demonstration Expend. (188)	-	-	-
65	Unamortized Loss on Reacquired Debt (189)	-	-	-
66	Accumulated Deferred Income Taxes (190)	-	-	-
67	Unrecovered Purchased Gas Costs (191)	-	-	-
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)	-	-	0
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)	11,578,727	11,361,542	



**WKG Storage, Inc. Only**

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	1,000	1,000	
3	Preferred Stock Issued (204)	-	-	
4	Capital Stock Subscribed (202, 205)	-	-	
5	Stock Liability for Conversion (203, 206)	-	-	
6	Premium on Capital Stock (207)	-	-	
7	Other Paid-In Capital (208-211)	8,453,569	8,795,552	
8	Installments Received on Capital Stock (212)	-	-	
9	(Less) Discount on Capital Stock (213)	-	-	
10	(Less) Capital Stock Expense (214)	-	-	
11	Retained Earnings (215, 215.1, 216)	845,027	219,555	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-	
13	(Less) Reacquired Capital Stock (217)	-	-	
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	<b>9,299,596</b>	<b>9,016,107</b>	
15	<b>LONG-TERM DEBT</b>			
16	Bonds (221)	-	-	
17	(Less) Reacquired Bonds (222)	-	-	
18	Advances from Associated Companies (223)	-	-	
19	Other Long-Term Debt (224)	-	-	
20	Unamortized Premium on Long-Term Debt (225)	-	-	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	-	
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	<b>0</b>	<b>0</b>	
23	<b>OTHER NONCURRENT LIABILITIES</b>			
24	Obligations Under Capital Leases - Noncurrent (227)	-	-	
25	Accumulated Provision for Property Insurance (228.1)	-	-	
26	Accumulated Provision for Injuries and Damages (228.2)	-	-	
27	Accumulated Provision for Pensions and Benefits (228.3)	-	-	
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	
29	Accumulated Provision for Rate Refunds (229)	-	-	
30	<b>TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)</b>	<b>-</b>	<b>-</b>	
31	<b>CURRENT AND ACCRUED LIABILITIES</b>			
32	Notes Payable (231) (3)	-	-	
33	Accounts Payable (232)	36,486	507,235	
34	Notes Payable to Associated Companies (233)	-	-	
35	Accounts Payable to Associated Companies (234)	-	-	
36	Customer Deposits (235)	-	-	
37	Taxes Accrued (236)	123,706	(134,460)	
38	Interest Accrued (237)	-	-	
39	Dividends Declared (238)	-	-	
40	Matured Long-Term Debt (239)	-	-	
41	Matured Interest (240)	-	-	
42	Tax Collections Payable (241)	37,683	4,820	
43	Miscellaneous Current and Accrued Liabilities (242)	-	-	
44	Obligations Under Capital Leases-Current (243)	-	-	
45	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>	<b>197,875</b>	<b>377,595</b>	

**WKG Storage, Inc. Only**

Name of Respondent: WKG Storage, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2015
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

Line No.	Title of Account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS		
47	Customer Advances for Construction (252)	-	-
48	Accumulated Deferred Investment Tax Credits (255)	-	-
49	Deferred Gains from Disposition of Utility Plant (256)	-	-
50	Other Deferred Credits (253)	-	-
51	Other Regulatory Liabilities (254)	-	-
52	Unamortized Gain on Reacquired Debt (257)	-	-
53	Accumulated Deferred Income Taxes (281-283)	2,081,256	1,967,840
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)	2,081,256	1,967,840
55			
56			
57			
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63			
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65			
66			
67			
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22, 30,45 and 54)	11,578,727	11,361,542

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2015</b>
<b>STATEMENT OF INCOME FOR THE YEAR</b>						
1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amounts(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.			2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.			
			3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.			
Line No.	Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Qtr (d)	Prior Three Months Ended Quarter Only No Fourth Qtr (d)
1	<b>UTILITY OPERATING INCOME</b>					
2	Operating Revenues (400)	300-301	1,470,000	1,470,000		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	1,801,086	654,994		
5	Maintenance Expenses (402)	317-325	237,919	1,187		
6	Depreciation Expenses (403)	336-338	351,757	334,117		
7	Depreciation Expenses for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amort. & Depl. of Utility Plant (404-405)	336-338	-	-		
9	Amort. of Utility Plant Acq. Adj. (406)		-	-		
10	Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
11	Amort. of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)		-	-		
14	Taxes Other Than Income Taxes (408.1)	262-263	79,052	70,896		
15	Income Taxes - Federal (409.1)	262-263	(243,250)	244,048		
16	Income Taxes - Other (409.1)	262-263	(17,785)	25,134		
17	Provision for Deferred Inc. Taxes (410.1)	234-235, 272-277	(113,416)	(124,770)		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235, 272-277	-	-		
19	Investment Tax Credit Adj. - Net (411.4)		-	-		
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-		
21	Losses from Disp. of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,095,363	1,205,606	0	0
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		(625,363)	264,394	0	0

**NOTE:**

These pages reflects the operations of WKG Storage, Inc.

**WKG Storage, Inc. Only**

Name of Respondent		This Report Is:		Date of Report	Year of Report	Year of Report	Year of Report
WKG Storage, Inc.		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)			
		(2)	<input type="checkbox"/> A Resubmission				
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>							
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Qtr (d)	Total Previous Year (in dollars) (d)	
27	Net Utility Operating Income (Carried forward from page 114)	-	(625,363)	264,394	0	0	
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)		-	-			
32	(Less) Costs and Exp. of Merchandising, Jobbing & Contract Work (416)		-	-			
33	Revenues From Nonutility Operations (417)		-	-			
34	(Less) Expenses of Nonutility Operations (417.1)		-	-			
35	Nonoperating Rental Income (418)		-	-			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-	-			
37	Interest and Dividend Income (419)		-	-			
38	Allowance for Other Funds Used in Construction (419.1)		-	-			
39	Miscellaneous Nonoperating Income (421)		-	-			
40	Gain on Disposition of Property (421.1)		-	-			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-	0	0	0	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		-	-			
44	Miscellaneous Amortization (425)	340	-	-			
45	Donations (426.1)	340	-	-			
46	Life Insurance (426.2)	340	-	-			
47	Penalties (426.3)	340	-	-			
48	Expenditures for Certain Civic, Political and Related Activities (426.4)	340	-	-			
49	Other Deductions (426.5)	340	109	552			
50	TOTAL Other Income Deductions (Enter Total of lines 43 thru 49)		109	552	0	0	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (406.2)	262-263	-	-			
53	Income Taxes-Federal (409.2)	262-263	-	-			
54	Income Taxes-Other (409.2)	262-263	-	-			
55	Provision for Deferred Inc. Taxes (410.2)	234-235, 272-277	-	-			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234-235, 272-277	-	-			
57	Investment Tax Credit Adj.-Net (411.5)		-	-			
58	(Less) Investment Tax Credits (420)		-	-			
59	TOTAL Taxes On Other Inc. and Ded. (Total of 52-58)		-	-			
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		(109)	(552)	0	0	
61	Interest Charges						
62	Interest of Long-Term Debt (427)	256-257	-	-			
63	Amort. of Debt Disc. and Expense (428)	258-259	-	-			
64	Amortization of Loss on Reacquired Debt (428.1)		-	-			
65	(Less) Amort. of Premium on Debt-Credit (429)	258-259	-	-			
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		-	-			
67	Interest on Debt to Assoc. Companies (430)	340	-	-			
68	Other Interest Expense (431)	340	-	-			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		-	-			
70	Net Interest Charges (Enter Total of lines 62 thru 69)		0	0	0	0	
71	Income Before Extraordinary Items (Enter Total of lines 27, 60 and 70)		(625,472)	263,842	0	0	
72	Extraordinary Items						
73	Extraordinary Income (434)		-	-	-	-	
74	(Less) Extraordinary Deductions (435)		-	-	-	-	
75	Net Extraordinary Items (Enter Total of line 73 less line 74)		-	-	-	-	
76	Income Taxes-Federal and Other (409.3)	262-263	-	-	-	-	
77	Extraordinary Items After Taxes (Enter Total of line 75 less line 76)		-	-	-	-	
78	Net Income (Enter Total of lines 65 and 71)		(625,472)	263,842	0	0	

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2015</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>			
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p>		<p>entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	<b>1. INTANGIBLE PLANT</b>		
2	301 Organization	-	-
3	302 Franchises and Consents	-	-
4	303 Miscellaneous Intangible Plant	-	-
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	-	-
6	<b>2. PRODUCTION PLANT</b>		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	-
9	325.2 Producing Leaseholds	-	-
10	325.3 Gas Rights	-	-
11	325.4 Rights-of-Way	-	-
12	325.5 Other Land and Land Rights	-	-
13	326 Gas Well Structures	-	-
14	327 Field Compressor Station Structures	-	-
15	328 Field Meas. and Reg. Sta. Structures	-	-
16	329 Other Structures	-	-
17	330 Producing Gas Wells-Well Construction	-	-
18	331 Producing Gas Wells-Well Equipment	-	-
19	332 Field Lines	-	-
20	333 Field Compressor Station Equipment	-	-
21	334 Field Meas. and Reg. Sta. Equipment	-	-
22	335 Drilling and Cleaning Equipment	-	-
23	336 Purification Equipment	-	-
24	337 Other Equipment	-	-
25	338 Unsuccessful Exploration & Devel. Costs	-	-
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	-	-
27	<b>PRODUCTS EXTRACTION PLANT</b>		
28	304 Land and Land Rights	-	-
29	305 Structures and Improvements	-	-
30	342 Extraction and Refining Equipment	-	-
31	343 Pipe Lines	-	-
32	344 Extracted Products Storage Equipment	-	-
33	345 Compressor Equipment	-	-

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

**WKG Storage, Inc. Only**

Name of Respondent WKG Storage, Inc.	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2015
	<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission		

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

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

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

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

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

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

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

**WKG Storage, Inc. Only**

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
WKG Storage, Inc.		<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission		Dec. 31, 2015
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
34	346 Gas Measuring and Regulating Equipment	-	-	-	-
35	347 Other Equipment	-	-	-	-
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)	-	-	-	-
37	TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)	-	-	-	-
38	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	-	-	-	-
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	-	-	-	-
40	<b>3. NATURAL GAS STORAGE AND PROCESSING PLANT</b>				
41	Underground Storage Plant				
42	350.1 Land	-	-	-	-
43	350.2 Rights-of-Way	-	-	-	-
44	351 Structures and Improvements	-	-	-	-
45	352 Wells	-	-	296,397	-
46	352.1 Storage Leaseholds and Rights	-	-	-	-
47	352.2 Reservoirs	-	-	-	-
48	352.3 Non-recoverable Natural Gas (Cushion Gas)	-	-	-	-
49	353 Lines	-	-	-	-
50	354 Compressor Station Equipment	27,902	-	-	-
51	355 Measuring and Regulating Equipment	-	-	74,600	-
52	356 Purification Equipment	-	-	54,298	-
53	357 Other Equipment	-	-	-	-
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)	27,902	-	-	425,295
55	Other Storage Plant				
56	360 Land and Land Rights	-	-	-	-
57	361 Structures and Improvements	-	-	-	-
58	362 Gas Holders	-	-	-	-
59	363 Purification Equipment	-	-	-	-
60	363.1 Liquefaction Equipment	-	-	-	-
61	363.2 Vaporizing Equipment	-	-	-	-
62	363.3 Compressor Equipment	-	-	-	-
63	363.4 Measuring and Regulating Equipment	-	-	-	-
64	363.5 Other Equipment	-	-	-	-
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	-	-	-	-
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant				
67	364.1 Land and Land Rights	-	-	-	-
68	364.2 Structures and Improvements	-	-	-	-
69	364.3 LNG Processing Terminal Equipment	-	-	-	-
70	364.4 LNG Transportation Equipment	-	-	-	-
71	364.5 Measuring and Regulating Equipment	-	-	-	-
72	364.6 Compressor Station Equipment	-	-	-	-
73	364.7 Communications Equipment	-	-	-	-
74	364.8 Other Equipment	-	-	-	-
75	TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing Plant (Total of lines 67 thru 74)	-	-	-	-
76	TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)	27,902	-	-	425,295
77	TRANSMISSION PLANT				
78	365.1 Land and Land Rights	-	-	-	-
79	365.2 Rights-of-Way	-	-	-	-
80	366 Structures and Improvements	-	-	-	-

**WKG Storage, Inc. Only**

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
WKG Storage, Inc.	<input checked="" type="checkbox"/>	An Original		Dec. 31, 2015	
	<input type="checkbox"/>	A Resubmission			
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
-	-	-	-	346	34
-	-	-	-	347	35
-	-	-	-		36
-	-	-	-		37
-	-	-	-		38
-	-	-	-		39
					40
					41
-	-	-	-	350.1	42
-	-	-	-	350.2	43
-	-	-	-	351	44
-	-	-	296,397	352	45
-	-	-	-	352.1	46
-	-	-	-	352.2	47
-	-	-	-	352.3	48
-	-	-	-	353	49
-	-	-	27,902	354	50
-	-	-	74,600	355	51
-	-	-	54,298	356	52
-	-	-	-		53
-	-	-	453,197		54
					55
-	-	-	-	360	56
-	-	-	-	361	57
-	-	-	-	362	58
-	-	-	-	363	59
-	-	-	-	363.1	60
-	-	-	-	363.2	61
-	-	-	-	363.3	62
-	-	-	-	363.4	63
-	-	-	-	363.5	64
-	-	-	-		65
					66
-	-	-	-	364.1	67
-	-	-	-	364.2	68
-	-	-	-	364.3	69
-	-	-	-	364.4	70
-	-	-	-	364.5	71
-	-	-	-	364.6	72
-	-	-	-	364.7	73
-	-	-	-	364.8	74
					75
-	-	-	-		0
-	-	-	453,197		76
					77
-	-	-	-	365.1	78
-	-	-	-	365.2	79
-	-	-	-	366	80



**WKG Storage, Inc. Only**

Name of Respondent		This Report Is:		Date of Report	Year of Report
WKG Storage, Inc.		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2015
		<input type="checkbox"/>	A Resubmission		
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>					
Line No.	Account	Balance at Beginning of Year	Additions		
	(a)	(b)	(c)		
81	367 Mains	-	-		
82	368 Compressor Station Equipment	-	-		
83	369 Measuring and Regulating Station Equipment	-	-		
84	370 Communication Equipment	-	-		
85	371 Other Equipment	-	-		
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	-	-		
87	<b>DISTRIBUTION PLANT</b>				
88	374 Land and Land Rights	-	-		
89	375 Structures and Improvements	-	-		
90	376 Mains	-	-		
91	377 Compressor Station Equipment	-	-		
92	378 Meas. and Reg. Station Equipment-General	-	-		
93	379 Meas. and Reg. Station Equipment-City Gate	-	-		
94	380 Services	-	-		
95	381 Meters	-	-		
96	382 Meter Installations	-	-		
97	383 House Regulators	-	-		
98	384 House Regulator Installations	-	-		
99	385 Industrial Measuring and Regulating Station Equipment	-	-		
100	386 Other Property on Customers' Premises	-	-		
101	387 Other Equipment	-	-		
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	-	-		
103	<b>GENERAL PLANT</b>				
104	389 Land and Land Rights	-	-		
105	390 Structures and Improvements	-	-		
106	391 Office Furniture and Equipment	-	-		
107	392 Transportation Equipment	-	-		
108	393 Stores Equipment	-	-		
109	394 Tools, Shop, and Garage Equipment	-	-		
110	395 Laboratory Equipment	-	-		
111	396 Power Operated Equipment	-	-		
112	397 Communication Equipment	-	-		
113	398 Miscellaneous Equipment	-	-		
114	Subtotal (Enter Total on lines 104 thru 113)	-	-		
115	399 Other Tangible Property	-	-		
116	TOTAL General Plant (Enter Total of lines 114 and 115)	-	-		
117	TOTAL (Accounts 101 and 106)	27,902	425,295		
118	Gas Plant Purchased (See Instr. 8)	-	-		
119	(Less) Gas Plant Sold (See Instr. 8)	-	-		
120	Experimental Gas Plant Unclassified	-	-		
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	27,902	425,295		

**WKG Storage, Inc. Only**

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report		
	<input checked="" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission				
WKG Storage, Inc.				Dec. 31, 2015		
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.
-	-	-	-	367		81
-	-	-	-	368		82
-	-	-	-	369		83
-	-	-	-	370		84
-	-	-	-	371		85
-	-	-	-			86
-	-	-	-			87
-	-	-	-	374		88
-	-	-	-	375		89
-	-	-	-	376		90
-	-	-	-	377		91
-	-	-	-	378		92
-	-	-	-	379		93
-	-	-	-	380		94
-	-	-	-	381		95
-	-	-	-	382		96
-	-	-	-	383		97
-	-	-	-	384		98
-	-	-	-	385		99
-	-	-	-	386		100
-	-	-	-	387		101
-	-	-	-			102
-	-	-	-			103
-	-	-	-	389		104
-	-	-	-	390		105
-	-	-	-	391		106
-	-	-	-	392		107
-	-	-	-	393		108
-	-	-	-	394		109
-	-	-	-	395		110
-	-	-	-	396		111
-	-	-	-	397		112
-	-	-	-	398		113
-	-	-	-			114
-	-	-	-	399		115
-	-	-	-			116
-	-	-	-	453,197		117
-	-	-	-			118
-	-	-	-			119
-	-	-	-			120
-	-	-	-	453,197		121

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
	(1)	<input checked="" type="checkbox"/> An Original		
	(2)	<input type="checkbox"/> A Resubmission		Dec. 31, 2015

**GAS OPERATING REVENUES (ACCOUNT 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

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

**WKG Storage, Inc. Only**

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

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

reported figures, explain any inconsistencies in a footnote.

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

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

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

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 2015
	(1) <input checked="" type="checkbox"/>	An Original		
	(2) <input type="checkbox"/>	A Resubmission		

**GAS OPERATION AND MAINTENANCE EXPENSES**

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

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. PRODUCTION EXPENSES</b>		
2	<b>A. Manufactured Gas Production</b>		
3	Manufactured Gas Production (Submit Supplement Statement)	-	-
4	<b>B. Natural Gas Production</b>		
5	<b>B1. Natural Gas Production and Gathering</b>		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Wells Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expenses	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Royalties	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	2,197	1,669
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	2,197	1,669
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	2,197	1,669

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2015
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	-	-		
34	771 Operation Labor	-	-		
35	772 Gas Shrinkage	-	-		
36	773 Fuel	-	-		
37	774 Power	-	-		
38	775 Materials	-	-		
39	776 Operation Supplies and Expenses	-	-		
40	777 Gas Processed by Others	-	-		
41	778 Royalties on Products Extracted	-	-		
42	779 Marketing Expenses	-	-		
43	780 Products Purchased for Resale	-	-		
44	781 Variation in Products Inventory	-	-		
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-		
46	783 Rents	-	-		
47	TOTAL Operation (Enter Total of lines 33 thru 46)	-	-		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	-	-		
50	785 Maintenance of Structures and Improvements	-	-		
51	786 Maintenance of Extraction and Refining Equipment	-	-		
52	787 Maintenance of Pipe Lines	-	-		
53	788 Maintenance of Extracted Products Storage Equipment	-	-		
54	789 Maintenance of Compressor Equipment	-	-		
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-		
56	791 Maintenance of Other Equipment	-	-		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-		
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	-	-		

**WKG Storage, Inc. Only**

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

**WKG Storage, Inc. Only**

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		(2) <input type="checkbox"/>	A Resubmission		
GAS OPERATION AND MAINTENANCE EXPENSES					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
86	808.1 Gas Withdrawn from Storage - Debit	-	-		
87	(Less) 808.2 Gas Delivered to Storage - Credit	-	-		
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-		
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-		
90	Gas Used in Utility Operations - Credit				
91	810 Gas Used for Compressor Station Fuel - Credit	-	-		
92	811 Gas Used for Products Extraction - Credit	-	-		
93	812 Gas Used for Other Utility Operations - Credit	-	-		
94	TOTAL Gas Used In Utility Operations - Credit (Total of lines 91 thru 93)	-	-		
95	813 Other Gas Supply Expenses	-	-		
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	-	-		
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	2,197	1,669		
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES				
99	A. Underground Storage Expenses				
100	Operation				
101	814 Operation Supervision and Engineering	8,967	-		
102	815 Maps and Records	-	-		
103	816 Wells Expenses	78,878	340,004		
104	817 Lines Expenses	4,632	14,744		
105	818 Compressor Station Expenses	13,218	17,810		
106	819 Compressor Station Fuel and Power	-	-		
107	820 Measuring and Regulating Station Expenses	6,259	9,510		
108	821 Purification Expenses	15,481	8,110		
109	822 Exploration and Development	-	-		
110	823 Gas Losses	-	-		
111	824 Other Expenses	19,005	17,377		
112	825 Storage Well Royalties	1,993	1,522		
113	826 Rents	-	236		
114	TOTAL Operation (Enter Total of lines 101 thru 113)	148,433	409,313		



**WKG Storage, Inc. Only**

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
115	Maintenance				
116	830 Maintenance Supervision and Engineering	-	-		
117	831 Maintenance of Structures and Improvements	238,108	-		
118	832 Maintenance of Reservoirs and Wells	-	-		
119	833 Maintenance of Lines	-	-		
120	834 Maintenance of Compressor Station Equipment	-	-		
121	835 Maintenance of Measuring and Regulating Station Equipment	(189)	(205)		
122	836 Maintenance of Purification Equipment	-	-		
123	837 Maintenance of Other Equipment	-	-		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	237,919	(205)		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	386,352	409,108		
126	B. Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering	-	-		
129	841 Operation Labor and Expenses	25,225	9,000		
130	842 Rents	784	837		
131	842.1 Fuel	-	-		
132	842.2 Power	-	-		
133	842.3 Gas Losses	-	-		
134	TOTAL Operation (Enter Total of lines 128 thru 133)	26,009	9,837		
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering	-	-		
137	843.2 Maintenance of Structures and Improvements	-	-		
138	843.3 Maintenance of Gas Holders	-	-		
139	843.4 Maintenance of Purification Equipment	-	-		
140	843.5 Maintenance of Liquefaction Equipment	-	-		
141	843.6 Maintenance of Vaporizing Equipment	-	-		
142	843.7 Maintenance of Compressor Equipment	-	-		
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-		
144	843.9 Maintenance of Other Equipment	-	-		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-		
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	26,009	9,837		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	-	-		
150	844.2 LNG Processing Terminal Labor and Expenses	-	-		
151	844.3 Liquefaction Processing Labor and Expenses	-	-		
152	844.4 Liquefaction Transportation Labor and Expenses	-	-		
153	844.5 Measuring and Regulating Labor and Expenses	-	-		
154	844.6 Compressor Station Labor and Expenses	-	-		
155	844.7 Communication System Expenses	-	-		
156	844.8 System Control and Load Dispatching	-	-		
157	845.1 Fuel	-	-		
158	845.2 Power	-	-		
159	845.3 Rents	-	-		
160	845.4 Demurrage Charges	-	-		
161	(Less) 845.5 Wharfage Receipts - Credits	-	-		
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-		
163	846.1 Gas Losses	-	-		
164	846.2 Other Expenses	-	-		
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	-	-		
168	847.2 Maintenance of Structures and Improvements	-	-		
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-		
170	847.4 Maintenance of LNG Transportation Equipment	-	-		
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-		
172	847.6 Maintenance of Compressor Station Equipment	-	-		
173	847.7 Maintenance of Communication Equipment	-	-		
174	847.8 Maintenance of Other Equipment	-	-		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-		
176	TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175)	-	-		
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	412,361	418,945		

**WKG Storage, Inc. Only**

Name of Respondent <b>WKG Storage, Inc.</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2015
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
178	<b>3. TRANSMISSION EXPENSES</b>				
179	Operation				
180	850 Operation Supervision and Engineering	-	-		
181	851 System Control and Load Dispatching	-	-		
182	852 Communication System Expenses	-	-		
183	853 Compressor Station Labor and Expenses	-	-		
184	854 Gas for Compressor Station Fuel	-	-		
185	855 Other Fuel and Power for Compressor Stations	-	-		
186	856 Mains Expenses	460	460		
187	857 Measuring and Regulating Station Expenses	-	-		
188	858 Transmission and Compression of Gas by Others	-	-		
189	859 Other Expenses	-	-		
190	860 Rents	-	-		
191	TOTAL Operation (Enter Total of lines 180 thru 190)	460	460		
192	Maintenance				
193	861 Maintenance Supervision and Engineering	-	-		
194	862 Maintenance of Structures and Improvements	-	-		
195	863 Maintenance of Mains	-	1,392		
196	864 Maintenance of Compressor Station Equipment	-	-		
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-		
198	866 Maintenance of Communication Equipment	-	-		
199	867 Maintenance of Other Equipment	-	-		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	1,392		
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	460	1,852		
202	<b>4. DISTRIBUTION EXPENSES</b>				
203	Operation				
204	870 Operation Supervision and Engineering	303	-		
205	871 Distribution Load Dispatching	-	-		
206	872 Compressor Station Labor and Expenses	-	-		
207	873 Compressor Station Fuel and Power	-	-		

**WKG Storage, Inc. Only**

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
208	874 Mains and Services Expenses	23,383	28,953		
209	875 Measuring and Regulating Station Expenses - General	-	-		
210	876 Measuring and Regulating Station Expenses - Industrial	-	-		
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	-	-		
212	878 Meter and House Regulator Expenses	-	-		
213	879 Customer Installations Expenses	-	-		
214	880 Other Expenses	-	-		
215	881 Rents	-	-		
216	TOTAL Operation (Enter Total of lines 204 thru 215)	23,686	28,953		
217	Maintenance				
218	885 Maintenance Supervision and Engineering	-	-		
219	886 Maintenance for Structures and Improvements	-	-		
220	887 Maintenance of Mains	-	-		
221	888 Maintenance of Compressor Station Equipment	-	-		
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	-	-		
223	890 Maintenance of Meas. and Reg. Sta. Equip - Industrial	-	-		
224	891 Maintenance of Meas. and Reg. Sta. Equip. - City Gate Check Station	-	-		
225	892 Maintenance of Services	-	-		
226	893 Maintenance of Meters and House Regulators	-	-		
227	894 Maintenance of Other Equipment	-	-		
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	-	-		
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	23,686	28,953		
230	5. CUSTOMER ACCOUNTS EXPENSES				
231	Operation				
232	901 Supervision	-	-		
233	902 Meter Reading Expenses	-	-		
234	903 Customer Records and Collection Expenses	3,071	2,826		

**WKG Storage, Inc. Only**

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
WKG Storage, Inc.		(1) <input checked="" type="checkbox"/>	An Original		Dec. 31, 2015
		(2) <input type="checkbox"/>	A Resubmission		
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	-	-		
236	905 Miscellaneous Customer Accounts Expense	-	-		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	3,071	2,826		
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>				
239	Operation				
240	907 Supervision	-	-		
241	908 Customer Assistance Expenses	-	-		
242	909 Informational and Instructional Expenses	-	-		
243	910 Miscellaneous Customer Service and Informational Expenses	-	-		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	-	-		
245	<b>7. SALES EXPENSES</b>				
246	Operation				
247	911 Supervision	-	-		
248	912 Demonstration and Selling Expenses	-	-		
249	913 Advertising Expenses	-	-		
250	916 Miscellaneous Sales Expenses	-	-		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	-	-		
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>				
253	Operation				
254	920 Administrative and General Salaries	190,314	180,426		
255	921 Office Supplies and Expenses	679,465	(125,722)		
256	(Less) 922 Administrative Expenses Transferred - Credit	104,889	62,716		
257	923 Outside Services Employed	583,910	42,647		
258	924 Property Insurance	12,315	13,114		
259	925 Injuries and Damages	130	-		
260	926 Employee Pensions and Benefits	25,002	27,570		
261	927 Franchise Requirements	-	-		
262	928 Regulatory Commission Expenses	-	-		
263	(Less) 929 Duplicate charges - Credit	-	-		
264	930.1 General Advertising Expenses	-	-		
265	930.2 Miscellaneous General Expenses	665	645		
266	931 Rents	540	540		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	1,597,230	201,936		
268	Maintenance				
269	932 Maintenance of General Plant	-	-		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	1,597,230	201,936		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	2,039,005	656,181		

WKG Storage, Inc.  
Manufactured Gas Production  
2015  
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	Current Year	Previous Year
L/P Gas Expense	0	0
Gas Mixing Expense	0	0
Misc. Production Expense	0	0
Total Operations	<hr/> 0	<hr/> 0
Structure & Improvements	0	0
Production Equipment	0	0
Total Maintenance	<hr/> 0	<hr/> 0
Total Mfg. Gas Production	<hr/> <hr/> 0	<hr/> <hr/> 0