JOHN N. HUGHES ATTORNEY AT LAW PROFESSIONAL SERVICE CORPORATION 124 WEST TODD STREET FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

NHUGHES@fewpb.net

September 25, 2013

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

> Re: Atmos Energy Corporation Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits its responses to the Commission's third data request dated September 11, 2013. Included with the filing is a petition for confidentiality for certain of the responses. The motion seeks protection for the entire document referenced in the responses. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

Douglas Walther Atmos Energy Corporation 5430 LBJ Freeway 1800 Three Lincoln Centre Dallas, TX 75240 972-855-3102 Douglas,Walther@atmosenergy.com

Mark R. Hutchinson Wilson, Hutchinson and Poteat 611 Frederica St. Owensboro, KY 42301 270 926 5011 270-926-9394 fax randy@whplawfirm.com John R. Hugles

John N. Hughes 124 West Todd St. Frankfort, KY 40601 Phone: 502 227 7270 jnhughes@fewpb.net

Attorneys for Atmos Energy Corporation

PETITION

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications

Case No. 2013-00148

PETITION FOR CONFIDENTIALITY FOR RESPONSES TO OF THE COMMISSION'S THIRD SET OF INFORMATION REQUESTS

Atmos Energy Corporation (Atmos Energy) petitions for an order granting confidential protection of certain responses to the third data request dated September 11, 2013, pursuant to 807 KAR 5:001, Section 13 and KRS 61.878. The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption, and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party seeking confidentiality.

Item 3-06 of requires Atmos Energy to provide customer information. The names of customers and their usage, contract terms, correspondence and related information gives competitors of Atmos Energy as well as competitors of those customers information that could be used to negotiate favorable terms for themselves as well as develop marketing strategies harmful to Atmos Energy or those specific customers. With the identity of the customer and the knowledge of the monetary and service terms, competitors would have information that would enable them to target customers in an effort to entice them to switch service. Information that identifies customer name, customer identifiable information, such as contracts, location, maps and specific volumetric usage and plant facilities associated with the customer is protected by the scope of confidentiality.

The applicable statutes provide that "records confidentially disclosed to an agency or required by any agency to be disclosed to it, generally recognized as confidential or proprietary, which if openly disclosed would permit an unfair commercial advantage to competitors of the entity that disclosed the records" shall remain confidential unless otherwise ordered by a court of competent jurisdiction." KRS 81.878(1). The natural gas industry is very competitive. Atmos has active competitors, who could use this information to their advantage and to the direct disadvantage of Atmos. Atmos would be at a competitive threat of loss of business due to the ability of its competitors to leverage the information to their advantage. The public disclosure of the customer name, customer identifiable information, monetary terms negotiated with each customer and critical monetary terms would permit an unfair advantage to those competitors. With the identity of the customer and the knowledge of the contract terms, competitors would have inside information

to target these customers. For these reasons, the customer name, customer identifiable information, and monetary terms in the contracts are exempt from public disclosure pursuant to KRS 61.878(c)(1).

Item 3-22 refers to a presentation made to the Company's Management Committee regarding the CSS. The questions relate to contract negotiations and documents, forecasted and actual cost analyses, due diligence documents, and other highly sensitive matters. This information contains internal strategies for negotiating the contracts, the internal costs and analyses of savings as well as other related accounting and financial information. This information would provide competitors with Atmos Energy's operational strategies as well as give potential vendors information as to the company's negotiating methods.

These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. The information sought in the data request is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy.

This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

Atmos Energy requests that the information be held confidentially indefinitely.

The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the information remain secure.

For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential. Should the Commission determine that some or all of the material is not to be given confidential protection, Atmos Energy requests an hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:

Douglas Walther Atmos Energy Corporation P.O, Box 650205 Dallas. TX 75265 972-855-3102 Douglas.Walther@atmosenergy.com

Mark R. Hutchinson Wilson, Hutchinson, Poteat & Littlepage 611 Frederica St. Owensboro, KY 42303 270 926 5011 Fax: 270-926-9394 Randy@whplawfirm.com

John R. Hugher

John N. Hughes 124 West Todd Street Frankfort, KY 40601 502 227 7270 Fax: none jnhughes@fewpb.net

Attorneys for Atmos Energy Corporation

AFFIDAVITS

BEFORE THE PUBLIC SERVICE COMMISSION

)

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

AA AAA

Joshua C. Densman

STATE OF <u>IENNESSEE</u> COUNTY OF <u>William Sor</u>

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 23 day of September, 2013.

mele +



BEFORE THE PUBLIC SERVICE COMMISSION

)

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Mark A. Martin

STATE OF <u>IENNESSEE</u> COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 23 day of September, 2013.

mola



BEFORE THE PUBLIC SERVICE COMMISSION

)

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, Earnest B. Napier, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Éarnest B. Napier

STATE OF TENNESSCE COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Earnest B. Napier on this the 23 day of September, 2013.

Notary Public My Commission Expires WAAY 3, 2016

, on con#

BEFORE THE PUBLIC SERVICE COMMISSION

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Paul lead

Paul H. Raab

STATE OF Menglud COUNTY OF Monogomy

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 19^{10} day of September, 2013.



Notary Public My Commission Expires: <u>2127</u>

BEFORE THE PUBLIC SERVICE COMMISSION

)

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, James H. Vander Weide, PH.D., being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

James H. Vander Wede PH.D.

STATE OF North Carolina COUNTY OF Durham

SUBSCRIBED AND SWORN to before me by James H. Vander Weide, PH.D. on this the **23rd** day of September, 2013.

SANDRA W BUMPASS Notary Public Durham County, NC

Jaudia W. Bur

Notary Public My Commission Expires: 05- 30- 2018

BEFORE THE PUBLIC SERVICE COMMISSION

)

)

)

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2013-00148

AFFIDAVIT

The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Gregory K. Waller

STATE OF	Texas
COUNTY OF	Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 23td day of September, 2013.



Paniely	L. Reare	\
Notary Public	· · · · · · · · · · · · · · · · · · ·	2
My Commissic	n Expires: _	10-29-16

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-01 Page 1 of 1

REQUEST:

Refer to the responses to Item 2 of Commission Staff's Second Request for Information ("Staff's Second Request"), Item 24 of the Office of Attorney General's First Request for Information ("AG-1"), and to page 31 of the Testimony of Mark A. Martin.

- a. State whether any sales customers, besides the G-1 customer switching to T-4 transportation service, has expressed interest in offering natural gas as a motor-vehicle fuel.
- b. Describe in detail: the G-1 customers that Atmos believes would make use of the tariff revision; the likeliest use a G-1 customer would make of the proposed tariff revision; and any actions Atmos would need to take to accommodate a G-1 customer proposing to offer natural gas as a motor-vehicle fuel.

RESPONSE:

- a) Yes. There has been at least one customer in our service territory who has expressed interest in offering natural gas as a motor-vehicle fuel. This service will be in conjunction with convenience stores that the customer operates. The Company is also aware of companies that are interested in building natural gas refueling stations.
- b) The Company believes that there are small business owners who may want to offer CNG service. The likeliest small business owners would be gasoline stations. Other likely users may be small fleet operators who offer CNG fueling to the public. The Company is not proposing to install and/or to operate CNG fueling apparatus at this time. The Company is purely attempting to offer the same option to its G-1 and G-2 customers that its current T-3 and T-4 customer possess. Any action to accommodate such would be minimal.

Respondent: Mark Martin

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-02 Page 1 of 1

REQUEST:

Refer to the response to Item 3.a. of Staff's Second Request and to the response to Item 10 of AG-1. Describe how the composite daily Heating Degree Days ("HDD") are calculated based on the individual daily updates from the five weather stations.

RESPONSE:

Please see Attachment 1 for the sample calculation.

For each of the five weather stations, the Company receives the daily HDD (heating degree days), low temperature, high temperature and average temperature from NOAA. The composite weighting for each station is multiplied times the daily low and daily high temperatures. This sample calculation is based on those factors computed in conjunction with Case No. 2009-00354; these factors would change modestly based upon the weighting computed in this case. The sum of the daily lows and highs are computed and rounded to the nearest integer. From these composite daily low and high temperatures, the composite HDD is then computed in the same manner as NOAA applies.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-02_Att1 - Kentucky Composite HDD Calculation.xlsx, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Kentucky Composite HDD Calculation

										Composite	2		
Line	Weather Date	Region Code	Weather Zone	HDD	Lo Temp	Hi Temp	Avg Temp		Lo Temp	Hi Temp	Avg Temp	Station	Weight
	а	b	С	d	е	f	g		h	i	j	k	I
1	2013-05-12	EVV	WEVA	15	39	61	50		9.02	14.11	11.57	WEVA	0.23132
2	2013-05-12	LEX	WLEX	15	40	60	50		5.73	8.60	7.16	WLEX	0.14329
3	2013-05-12	SDF	WLOU	13	42	61	52		1.66	2.42	2.06	WLOU	0.03961
4	2013-05-12	BNA	WNAS	11	43	65	54		9.82	14.85	12.33	WNAS	0.22840
5	2013-05-12	PAH	WPAD	13	40	64	52		14.30	22.87	18.58	WPAD	0.35738
6								Σ	41	63	52		
7													
8							ł	HDD	13				

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-03 Page 1 of 1

REQUEST:

State whether Atmos is satisfied with the calculation of the customer bill adjustments with respect to heating-only customers by using the class factors as set out in its Weather Normalization Adjustment Rider ("WNA"), as opposed to using customer-specific factors.

RESPONSE:

The Company is satisfied with all calculations of customer bill adjustments using the class factors as set out in its WNA Rider. The application of customer class factors to individual customer usage patterns has existed since inception of WNA Rider in the winter of 2000-2001. Company requests for continuing the WNA Rider in Case No. 2005-00268, Case No. 2010-00243 and Case No. 2011-00205 have been granted by the Commission after extensive review of the Riders' operation and underlying calculations.

Respondent: Mark Martin

3-04

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-04 Page 1 of 2

REQUEST:

Refer to the responses to Items 5, 6, and 41, e of Staff's Second Request.

- a. Provide by year for the last five calendar years the amount of Atmos's revenue loss in Kentucky due to the Alternative Fuel Responsive Flex Provision and negotiated rates with bypass candidates.
- b. Provide the Margin Loss Rider tariff sheet approved for Atmos in Tennessee, state when it was approved, and describe its operation.
- c. Define and describe the "RSC" approved for Atmos in Louisiana; the Stable/Rate Adjustment Rider approved for Atmos in Mississippi; and the Rider Rev approved for Atmos Pipeline Texas. If Atmos Pipeline Texas is not a distribution utility, explain the service it provides.
- d. Confirm that no Atmos operating company has a System Development Rider ("SDR").

RESPONSE:

- a) There have not been any new special contracts within the past five years in regards to negotiated rates. For the Alternative Fuel Responsive Flex provision, the Company has only flexed its rate for Western Kentucky University's Boiler Account once during the month of February 2010. The rate was flexed down to \$.42/Mcf to compete with coal. The revenue lost was approximately \$3,543.
- b) Please see Attachment 1. The Margin Loss Rider was approved in 1989 at 100% recovery and was updated in 1995 to the current 90%.
- c) The "RSC" refers to the rate stabilization clause tariffs in Atmos Energy's Louisiana jurisdictions of Trans-Louisiana Gas ("TransLa") and Louisiana Gas Services ("LGS"). The RSCs are comprehensive annual rate reviews to determine whether the Company's tariff rates should be increased, decreased or remain the same. Please see Attachment 2 and Attachment 3 for the tariffs detailing the descriptions of the TransLa RSC and LGS RSC operations, respectively.

The "Stable/Rate Adjustment" is a Mississippi Division tariff describing comprehensive annual rate reviews to determine whether the Company's tariff rates should be increased, decreased or remain the same. Please see Attachment 4 for the tariff providing a detailed description of the operation of the Mississippi Stable/Rate Adjustment.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-04 Page 2 of 2

The "Rider REV" is an Atmos Pipeline - Texas ("APT") tariff describing the annual reviews of Other Revenues produced during a 12-month period compared to a benchmark, then calculating appropriate adjustments to City Gate Service rates and Pipeline Transportation rates. Please see Attachment 5 for the tariff providing a detailed description of the operation of the Rider REV adjustment. APT is not a distribution utility; it is a regulated intrastate pipeline providing service to distribution utilities, producers, suppliers, and other shippers.

d) No. While the programs are not called System Development Rider, the Company has similar programs in two states, Mississippi and Virginia. In Mississippi, the Company has a Supplemental Growth Rider (SGR) to support economic development and job creation. in 2012, the Virginia Legislature passed legislation ("NEED," §56-605-608), which allows for recovery of eligible investments to serve new growth, but specifically economic investments to make natural gas available in order to assist local and state economic development authorities be able to recruit new industry.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-04_Att1 - TN MLR Tariff.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_3-04_Att2 - TransLa RSC Tariff.pdf, 7 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_3-04_Att3 - LGS RSC Tariff.pdf, 7 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_3-04_Att4 - MS Stable Rate Adjustment Tariff.pdf, 26 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_3-04_Att5 - APT Rider REV Tariff.pdf, 2 Pages.

Respondent: Mark Martin

T.R.A. No. 1 1st Revised Sheet No. 44 Cancelling Original Sheet No. 44

ATMOS ENERGY CORPORATION

MARGIN LOSS RECOVEY RIDER

Intent and Applicability

This Margin Loss Recovery Rider is intended to authorize the Company to recover not more than ninety percent (90%) of the gross profit margin losses that result from rates negotiated under the provisions of Rate Schedule 291 or from customers who transfer from Rate Schedule 240 to optional service.

Determination of Gross Profit Margin Losses

The gross profit margin loss shall be calculated as ninety percent (90%) of the difference between the normally applicable Rate Margin as determined in the Company's most recent rate case order of the Tennessee Regulatory Authority and the Actual Negotiated Rate Margin and/or the margin loss incurred from the transfer of customers from Rate Schedule 240 to optional service. Any amount of gross profit margin losses shall be recovered from the commodity component of gas costs as determined under the presently effective Purchased Gas Adjustment Rider.

Filing With the Tennessee Regulatory Authority

Each gross profit margin loss accounting/recovery period shall correspond with the Company's Actual Cost Adjustment period.

Issued by: Date Issued: Patricia J. Childers, VP Rates and Regulatory Affairs September 4, 2002 Effective Date: October 4, 2002

Original Volume 1-AT Second Revised Page 45 Superseding First Revised Page 45 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. A range equal to 40 basis points above and below the allowed ROE is established, such that the range between 10.00% and 10.80% ROE is hereinafter referred to as the "Neutral Return Range." If earnings are below the Neutral Return Range in any test year, the Company's rates shall be adjusted upward to the bottom of the range. If earnings are above the Neutral Return Range in any test year, the Company's rates shall be adjusted downward to the top of the range.
- (2) The Company will file an annual report showing earnings for the 12-month period ended September 30 (test year). Such filing shall be made by December 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of April in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the Neutral Return Range, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the Neutral Return Range. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.

Original Volume 1-AT Second Revised Page 46 Superseding First Revised Page 46 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

C. RSC ADJUSTMENT FORMULA

(1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below the Neutral Return Range. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.

(2) Step 1

Whenever the ROE is less than 10.00%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

(1 - T)

Where, for the test year:

ROE	=	Return on Common Equity Capital Investment
CE	=	Common Equity Capital Investment
Т	=	Combined Federal and State Income Tax Rate
RCF	=	Revenue Tax Conversion Factor

(3) Step 1-a

Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.

(4) Step 1-b

Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(5) Step 1-c

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

Original Volume 1-AT Second Revised Page 47 Superseding First Revised Page 47 Effective: 07/06/12

		RATE STABILIZATION CLAUSE Rider RSC
	(6)	Step 2
		ever the ROE is greater than 10.80%, calculate the total adjustment necessary to bring DE to the Neutral Return Range as follows:
		(ROE1080)* (CE) Total Adjustment ≕ X_RCF
	Where	, for the test year:
	ROE CE T RCF	 Return on Common Equity Capital Investment Common Equity Capital Investment Combined Federal and State Income Tax Rate Revenue Tax Conversion Factor
	(7)	Step 2-a Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.
	(8)	Step 2-b For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.
D.	ANNU	AL EARNINGS CALCULATIONS
	(1)	Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:
		Environmental Activities Directors Deferred Comp Self Insurance – Adjustment Vacation Accrual Worker's Comp Insurance Reserve Customer Advances RAR 91/93 Bond Cost Amortized RAR 86/90 Lease Expense Amortized

CASE NO. 2013-00148 ATTACHMENT 2 TO STAFF DR NO. 3-04

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 48 Superseding First Revised Page 48 Effective: 07/06/12

n <mark>in an an</mark>	RATE STABILIZATION CLAUSE Rider RSC
SI SI R C UI AI C I Pr In Sc Pr C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar Ar C C Sc Sc Ar C Sc Sc Ar C Sc Sc Ar C Sc Sc Ar C Sc Sc Sc Ar C Sc Sc Sc Ar C Sc Sc Sc Ar C Sc Sc Sc Ar C Sc Sc Sc Sc Ar C Sc Sc Sc Sc Sc Sc Sc Sc Sc Sc Sc Sc Sc	abbi Trust – True Up EBP Adjustment – Amended Item EBP Adjustment abbi Trust abbi Trust aptialized Selling Expense NICAP Section 263A Costs Ilevance for Doubfful Accounts learing Account – Adjustment AR CFWE 1990-1985 repaid Dues repayments ventory Adjustment ection 481(a) Prepayments ension Expense ustomer Forfeiture ection 481(a) Line Pack Gas mended Cost of Removal mended Dok Amortization aptialized Overhead – True Up txed Asset Cost Adjustment wd Asset Accurulation Adjustment WIP (see note below) RS Audit Adjustment – Cost 85 Audit Adjustment – Cost ther Plant mended Item – Book Depreciation Not Claimed T – State Net Operating Loss T – State Net Operating Loss T – State Ronus Depreciation D = FAS 115 Adjustment D = FAS 11

Original Volume 1-AT Second Revised Page 49 Superseding First Revised Page 49 Effective: 07/06/12

	RATE STABILIZATION CLAUSE Rider RSC
	To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.
	Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.
(2)	For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
(3)	Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
<u>(</u> 4)	A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
(5)	Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
	(a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
	(b) employee wages based on end-of-test-year employee levels and wage rates.
	(c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
	(d) pension expense based on the most recent actuarial report
	(e) property and casualty insurance premiums in effect at the end of test year.
	(f) depreciation expense based on end-of-test-year plant.
	Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

Original Volume 1-AT Second Revised Page 50 Superseding First Revised Page 50 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC Adjustments to normalize anomalies and out of period items will be made in order to (6) reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing. Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. (7) The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest. (8) Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year. Ë. FILING and RESOLUTION PROCEDURES (1) The Company will file an annual Evaluation Report showing its earnings for the test year ended September 30, on or before the following December 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data. Staff shall then have until the subsequent March 15, or 75 days after filing, whichever is (2) longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by March 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing. Except where there is an unresolved dispute, which shall be addressed in accordance (3) with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of April in the year following the close of the test year. In the event there is a dispute regarding any Evaluation Report, the Company and the (4) Staff will work together in good faith to resolve such dispute. If the dispute is not resolved

Original Volume 1-AT Second Revised Page 51 Superseding First Revised Page 51 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

by the end of the ten (10) day period noted above, revised rates reflecting all revisions to the initially filed Evaluation Report on which the Staff and the Company agree shall become effective no earlier than April 1 as described above. Any disputed issues shall be submitted to the Commission for resolution.

- (5) If the Commission's final ruling on any disputed issues requires changes in the rates initially implemented, the Company shall file a revised Evaluation Report reflecting the required changes within fifteen (15) days after receiving the Commission's order resolving the dispute. The Company shall provide a copy of the filing to the Staff together with appropriate supporting documentation. Such modified rate adjustments shall then be implemented with the next applicable monthly billing cycle.
- (6) Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/ surcharge amount shall be applied on a percentage basis and shall be based on the customer's applicable base revenue during the period the interim rates were billed. Such refund/ surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

Original Volume 1-AL Second Revised Page 45 Superseding First Revised Page 45 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. If the earned ROE is below or above the allowed ROE, rates will be increased or decreased by the amount necessary to increase or decrease the earned ROE to equal the allowed ROE.
- (2) The Company will file an annual report showing earnings for the 12-month period ended December 31 (test year). Such filing shall be made by March 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of July in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the allowed ROE, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the allowed level. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.

Original Volume 1-AL Second Revised Page 46 Superseding First Revised Page 46 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

C. RSC ADJUSTMENT FORMULA

- (1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below or above the allowed ROE. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.
- (2) Step 1

Whenever the ROE is less than 10.40%, calculate the total adjustment necessary to bring the ROE to 10.40% as follows:

(1 - T)

Where, for the test year:

ROE	=	Return on Common Equity Capital Investment
CE		Common Equity Capital Investment
Т	Ξ	Combined Federal and State Income Tax Rate
RCF	=	Revenue Tax Conversion Factor

(3) Step 1-a

Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.

(4) Step 1-b

Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(5) Step 1-c

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

Original Volume 1-AL Second Revised Page 47 Superseding First Revised Page 47 Effective: 07/06/12

	RATE STABILIZATION CLAUSE Rider RSC					
	(6)	Step 2				
		ever the ROE is greater than 10.40%, calculate the total adjustment necessary to bring DE to 10.40% as follows:				
		(ROE1040) * (CE) Total Adjustment = X RCF				
	Where	e, for the test year:				
	ROE CE T RCF	 Return on Common Equity Capital Investment Common Equity Capital Investment Combined Federal and State Income Tax Rate Revenue Tax Conversion Factor 				
	(7)	Step 2-a Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.				
	(8)	Step 2-b For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.				
D.	ANNU	AL EARNINGS CALCULATIONS				
	(1)	Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:				
		Environmental Activities Directors Deferred Comp Self Insurance – Adjustment Vacation Accrual Worker's Comp Insurance Reserve Customer Advances RAR 91/93 Bond Cost Amortized RAR 86/90 Lease Expense Amortized				

CASE NO. 2013-00148 ATTACHMENT 3 TO STAFF DR NO. 3-04

ATMOS ENERGY CORPORATION Louisiana Gas Service Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AL Second Revised Page 48 Superseding First Revised Page 48 Effective: 07/20/06

RATE STABILIZATION CLAUSE Rider RSC				
	Rabbi Trust – True Up SEBP Adjustment – Amended Item SEBP Adjustment Rabbi Trust			
	Capitalized Selling Expense UNICAP Section 263A Costs Allowance for Doubtful Accounts Clearing Account – Adjustment			
	RAR CFWE 1990-1985 Prepaid Dues Prepayments Inventory Adjustment			
	Section 481(a) Prepayments Pension Expense Regulatory Asset – LGS Amortization Customer Forfeiture			
	Section 481(a) Cushion Gas Section 481(a) Line Pack Gas Amended Cost of Removal Amended Book Amortization			
	Capitalized Overhead – True Up Fixed Asset Cost Adjustment Fixed Asset Accumulation Adjustment CWIP (see note below)			
	IRS Audit Adjustment – Cost IRS Audit Adjustment – Accumulation Provision Differences – Cost Other Plant			
	Amended Item – Book Depreciation Not Reversed Amended Item – Tax Depreciation Not Claimed ST – State Net Operating Loss ST – State Bonus Depreciation			
	FD – FAS 115 Adjustment FD – R & D Credit Valuation Allow FD – Federal Benefit on State Bonus			
	In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC, as stated in section (3) below. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.			
	Additional or new book/ tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the phrase "but not be limited to" stated in first paragraph of this section.			
ATMOS ENERGY CORPORATION Louisiana Gas Service Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AL Second Revised Page 49 Superseding First Revised Page 49 Effective: 07/06/12

	RATE STABILIZATION CLAUSE Rider RSC
	To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.
	Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.
(2)	For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
(3)	Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
(4)	A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
(5)	Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
	(a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
	(b) employee wages based on end-of-test-year employee levels and wage rates.
	(c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
	(d) pension expense based on the most recent actuarial report
	(e) property and casualty insurance premiums in effect at the end of test year.
	(f) depreciation expense based on end-of-test-year plant.
	Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

ATMOS ENERGY CORPORATION Louisiana Gas Service Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AL Second Revised Page 50 Superseding First Revised Page 50 Effective: 07/06/12

1

		RATE STABILIZATION CLAUSE Rider RSC	
	(6)	Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.	
	(7)	The earned ROE will be calculated using the benchmark adjusted O&M, according to the mechanism established in LPSC Docket No. U-25003. A new O&M benchmark of \$39,886,000 has been established as of December 31, 2003. This benchmark will be adjusted each year for changes in the CPI-U Index, ACA Wage Index and changes in customers, according to the mechanism established in LPSC Docket No. U-25003.	
	(8)	Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.	
	(9)	Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year.	
E.	FILIN	G and RESOLUTION PROCEDURES	
	(1)	The Company will file an annual Evaluation Report showing its earnings for the test year ended December 31, on or before the following March 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.	
	(2)	Staff shall then have until the subsequent June 15, or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by June 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.	

· .

ATMOS ENERGY CORPORATION Louisiana Gas Service Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AL Second Revised Page 51 Superseding Second Revised Page 51 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC					
(3)	Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of July in the year following the close of the test year.				
(4)	In the event there is a dispute regarding any Evaluation Report, the Company and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved by the end of the ten (10) day period noted above, revised rates reflecting all revisions to the initially filed Evaluation Report on which the Staff and the Company agree shall become effective no earlier than July 1 as described above. Any disputed issues shall be submitted to the Commission for resolution.				
(5)	If the Commission's final ruling on any disputed issues requires changes in the rates initially implemented, the Company shall file a revised Evaluation Report reflecting the required changes within fifteen (15) days after receiving the Commission's order resolving the dispute. The Company shall provide a copy of the filing to the Staff together with appropriate supporting documentation. Such modified rate adjustments shall then be implemented with the next applicable monthly billing cycle.				
(6)	Within 60 days after receipt of the Commission's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/ surcharge amount shall be applied on a percentage basis and shall be based on the customer's applicable base revenue during the period the interim rates were billed. Such refund/ surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.				

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 1 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

<u>APPLICABILITY</u>

Stable/Rate is applicable to all Company rate schedules except Rate Schedule 319 (Flex Rate), Rate Schedule 323 (Spot Gas Sales and/or Transportation) and Rate Schedule 325 (Municipal Gas Distributors). Stable/Rate is not applicable to special contracts with manufacturers specifically approved by the Commission under MCA §77-3-35(1). To the extent that any provision in this plan may conflict with applicable statutes, said statutes shall be controlling.

EXPLANATION

Immediately following the end of each Annual Period during the operation of this tariff, a determination is made in accordance with this tariff as to whether or not the Company's jurisdictional revenues should be increased, decreased, or remain the same. If it is determined that jurisdictional revenues should be increased or decreased, billings under the above referenced rate schedules are adjusted in the manner and for the time period provided. This adjustment is added to or subtracted from the billings rendered under other rate schedules then in effect and the revised billings constitute the rates in effect until changed as provided by this tariff or as otherwise provided by law. The determination of whether to change revenues and, if so, the calculation of the Stable/Rate adjustment is made for each Annual Period as follows:

- Determine Company's Expected Return which is expressed as a percentage return on Rate Base Equity.
- (2) Annually determine the Benchmark Return on Rate Base Equity.
- (3) Annually determine the Company's current Performance Adjuster.
- (4) Add or subtract the Company's Performance Adjuster to or from the Benchmark Return to establish the Company's Performance Based Benchmark Return.
- (5) Compare Company's Expected Return to the Company's Performance Based Benchmark Return to determine whether revenues should be increased, decreased, or remain the same.
- (6) If the Expected Return is either higher or lower than the Performance Based Benchmark Return by more than 100 basis points, then the revenue increase or decrease necessary to achieve the Performance Based Benchmark Return is calculated in accord with Appendix "C". If the difference between Expected Return and the Performance Based Benchmark Return is 100 basis points or less, it is within the Allowed Return and no change in revenues is deemed necessary.
- (7) If it is determined that a change in revenues should be made, then a change shall be made as follows:
 - (a) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points below the Performance Based Benchmark Return as defined below, the Stable/Rate Adjustment factor shall be increased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return less 25 basis points.
 - (b) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points above the Performance Based Benchmark Return as defined below, then the Stable/Rate Adjustment Factor shall be decreased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return plus 25 basis points.

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION

PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 2 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS

- (1) "Expected Return" is defined as Net Income divided by average Rate Base Equity expressed as a percentage return on Rate Base Equity and calculated in accordance with Appendix "A".
- (2) "Net Income" is defined as Revenues less Expenses, all as more fully set forth in Appendix "A".
- (3) "Revenues" are defined as those Test Year jurisdictional revenues specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (4) "Expenses" are defined as those jurisdictional Test Year expenses, including allocated expenses, specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (5) "Rate Base Equity" is defined as a sum equal to Company's total Rate Base times the percentage of Company's total capitalization attributable to equity capital as more fully set forth in Appendix "A".
- (6) "Rate Base" is defined as the average of the expected rate base at the beginning and the end of the Rate Period. Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount. Projection of future increases in plant in service shall be based on Board approved capital expenditure budget numbers only and on reasonable numbers for October agreed upon by the parties on an <u>ad hoc</u> basis. Any items included in the Company budget as contingent shall be evaluated by the Company at the evaluation date and excluded if expenditure during the budget period is unlikely. The calculation of Rate Base shall be adjusted up or down to account for any prior errors in calculation. These calculations shall be made in accordance with and in the manner set forth in Appendix "A".
- (7) "Benchmark Return" is defined as the number calculated in accordance with Appendix "B".
- (8) "Performance Based Benchmark Return" or "PBBR" is defined as Benchmark Return plus or minus Company's current Performance Adjuster.
- (9) "Allowed Return" is defined as a range of 100 basis points above and 100 basis points below the Performance based Benchmark Return. Expected Returns within the Allowed Range shall not cause any adjustment in revenues.
- (10) "Performance Adjuster" or "PA" is defined as the number calculated in accordance with Appendix "E".

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 3 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS-continued

- (11) "Known and Measurable Changes" in revenues are defined as changes which: a) will accrue as a result of prior rate changes or prior Stable/Rate adjustments, b) will accrue as a result of normal weather, or (c) are attributable to industrial or large commercial customer load which is known to be lost or added as of the Annual Evaluation Date. In regard to expense, "Known and Measurable Changes", shall mean changes in non-managerial and non-executive wage and benefit levels, tax rates and assessments, postage rates, or levels of other items of expense (a) in effect as of the Annual Evaluation Date and (b) established by contract or government action as of the Annual Evaluation Date and which will occur at some time during the Rate Period. The calculation of depreciation expense shall be based on plant account balances at the end of the Test Year.
- (12) "Annual Evaluation Date" shall be September 5 each year.
- (13) "Test Year" is defined as the 12-month period ending as of the last day of June of each year.
- (14) "Rate Period" is defined as the 12-month period in which a given rate adjustment is to be effective. A Rate Period begins November 1 of each year.
- (15) "Company" is defined as the Mississippi business unit operations of Atmos Energy Corporation and that portion of Atmos Energy Corporation's assets, liabilities, expenses, revenues and capital properly allocated to such operations.

EVALUATION PROCEDURES

On or before each Annual Evaluation Date, Company will submit a sworn evaluation with supporting work papers including a calculation of Expected Return, Allowed Return, a calculation of any revenue adjustment needed, and any proposed revision to the Stable/Rate adjustment factor. With each annual filing, Company shall provide complete documentation supporting each item in Appendix "A" and "B". If (1) the Public Utilities Staff ("Staff") disputes whether the calculation of any needed adjustment has been made strictly in accord with the provisions of this Tariff or (2) the Staff believes some item of expense or revenue was improperly recorded to an account or is imprudent in amount or purpose, then, in such event, the Staff may request clarification and additional data, and the Company will provide the same. Staff shall notify the Company in writing and with particularity setting forth the basis for such dispute and the adjustment or amount that Staff believes to be correct. Such notification shall occur on or before the end of the October following the end of the Test Year. This notification shall also notify of any rejected revisions to originally filed numbers. The Staff and the Company shall work in good faith to resolve any disputes by written stipulation. If the Company and the Staff are not able to resolve a disputed matter by agreement prior to the end of the November following the end of the Test Year, then, in such event, the Company and Staff shall jointly submit to the Commission a statement of the issues to be resolved. The Company and Staff may submit separate memoranda supporting their respective positions. The Commission shall resolve the matter by written order on or before the end of the January following the end of the Test Year.

.

ATMOS ENERGY CORPORATION Availability: As indicated below And in Company's Current Index of Application Docket No. 05-UN-0503

Date Filed: January 22, 2013 Date Effective: May 1, 2013 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Schedule consists of: Twenty-Six Pages Page 4 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

EVALUATION PROCEDURES-continued

Items that are disputed by Staff as described above and which are unresolved by agreement on or before the end of the October following the end of the Test Year are not put into effect. All portions of the adjustment as calculated by the Company that are undisputed as of the last day of the October following the end of the Test Year are put into effect. An appropriate adjustment to rates is made (including an adjustment for the time value of money at the Company's current total cost of capital) to collect for Company's benefit or to refund to the benefit of Company's customers any over or under charge associated with a disputed item that was erroneously not placed into effect or which was erroneously placed into effect as determined by subsequent Commission order.

HEARINGS

Each annual revenue adjustment is separately considered for the purpose of determining whether a hearing is required pursuant to <u>Mississippi Code Annotated</u> § 77-3-39(1) (Supp. 1997), and no such hearing is required if the amount of any separate annual adjustment to the level of jurisdictional revenues of the utility is not a "major change" as defined in <u>Mississippi Code</u> § 77-3-37(8) (Supp. 1997). A hearing is required as provided in <u>Mississippi Code</u> § 77-3-37(8) (Supp. 1997). A hearing is required as provided in <u>Mississippi Code</u> § 77-3-2(3)(c)(ii) (Supp. 1997), if the cumulative change in any calendar year exceeds the greater of Two Hundred Thousand Dollars (\$200,000) or four percent (4%) of the annual revenues of the utility.

The effective date of any adjustment is the first day of the month in which any such adjustment is to be made as set forth in the Evaluation Procedures described above.

TERM

This tariff shall be effective upon approval by the Mississippi Public Service Commission. The first evaluation shall be made on the first Annual Evaluation Date after the tariff becomes effective. Nothing herein shall prevent the Company or Staff from proposing, in the manner provided by law, changes in or abandonment of this tariff at any time but this tariff shall continue in effect until modified or terminated as provided by MCA § 77-3-41 (Supp. 1997).

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS

It is recognized that Company must from time to time construct or acquire major plant, make major modifications to existing plant, or comply with environmental laws and regulations. The addition or modification of such plant may significantly increase the Company's revenue requirements and require a significant rate adjustment. This tariff is not designed to handle any rate increase occasioned by such major addition or modification of plant. Should the Company construct, have constructed, or purchase in place major modifications to existing plants, the Company may file for rate or other relief outside this tariff, but in accordance with the law of the State of Mississippi governing such filings, and the request shall be handled by the Commission in this regular manner.

Date Filed:April 11, 2011Date Effective:May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 5 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS- continued

If any cause beyond the reasonable control of the Company, such as natural disaster, damage or loss of capacity, orders or acts of civil or military authority, the happening of any event or events which cause increased cost to the Company, or other causes whether similar or not, results in a deficiency in revenues which is not readily capable of being redressed in a timely manner under this tariff, the Company may file for rate or other relief outside this tariff, but in strict accord with the law of the State of Mississippi governing such filings and the said request shall be handled by the Commission in its regular manner.

RATE DESIGN

Experimental, developmental, and alternative rate schedules are appropriate tools for the Company to use to meet the requirements of the changing business environment and the increasing competition being experienced by the Company and throughout the natural gas industry. Therefore, nothing in this tariff shall be interpreted as preventing the Company from revising, adopting, or implementing rate schedules as may be appropriate and as provided by law. Any such schedules shall be filed with the Commission in accordance with the procedures then in effect during the term of this tariff.

ADJUSTMENT CLAUSES

The Company's PGA and WNA Riders are not to be affected by this tariff in any manner. The revenues received by the Company as a result of such clauses are included in the Company's revenues to determine the Company's Expected Return. However, revenue changes as a result of the PGA or WNA riders are not included for purposes of the limitations expressed in the <u>Hearings</u> section above.

CHARITABLE CONTRIBUTIONS AND ADVERTISING EXPENSES

The Company reports to the Commission the name of the recipient of each charitable contribution made by the Company and which is included in the Stable/Rate calculation together with the amount of such contribution. Additionally, Company reports the total of its recoverable and non-recoverable advertising expenses. The Company's report of charitable contributions and advertising expenses is made annually in the format set forth in Appendix "D" and as part of its Annual Stable/Rate Evaluation.

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 6 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER (1) (2)(4)(5) (6) (3)PER BOOK EVALUATION BEGINNING ENDING LINE # RATE BASE ______ PERIOD PERIOD SOURCE ----------FERC ACCTS. 101,102,106 PLANT-IN-SERVICE 1. GAS PLANT HELD FOR FUTURE USE FERC ACCT. 105 2. FERC ACCT. 114**** з. GAS PLANT ACQUISITION ADJ. NON-CURRENT GAS STORED CONST. WORK-IN-PROGRESS LESS: DEPRECIATION 4. FERC ACCT, 117 FERC ACCT. 107* FERC ACCTS. 108; 111; 5. 6. 115**** NET PLANT LINES 1, 2, 3, 4 & 5 LESS LINE 6 7: PLUS: 12.5% OF OPER. EXP.** WORKING CAPITAL 8. WATER HEATER PROGRAM 8A FINANCING NET OF RESERVES FROM FERC ACCT. 142 SUB-ACCT. 11104 INVENTORY: MATERIAL & SUPPLIES FERC ACCT. 154 9. FERC ACCT, 164.1*** 10. GAS STORED UNDERGROUND TOTAL INVENTORY SUM OF LINES 9 & 10 11. PREPAYMENTS FERC ACCT. 165 12. LESS: DEFERRED INCOME TAX**** FERC ACCTS 281-283 NET OF 13. ACCT 1.90 CUSTOMER ADVANCES FOR CONST. FERC ACCT. 252 14. RESERVE FERC ACCT 144 15. BAD DEET INJURY AND DAMAGE RESERVE FERC ACCT 228.2 FROM FERC ACCT 232.0 SUB-ACCT,21049 15A. 15B. VACATION ACCRUALS FROM FERC ACCT 228.4 SUB-15Č. R AND D SURCHARGE FUND ACCT,28109 16. UNFUNDED POST-RETIREMENT FROM FERC ACCTS. 242 & 253 BENEFITS FROM FERC ACCTS 186 & 253 17. UNFUNDED PENSION LIABILITY (SFAS 87) RATE BASE LINES 7, 8,8A, 11, 12, 18. LESS LINES 13-17 (LINE 18 (COL. 4 PLUS 19. AVERAGE RATE BASE FOR PERIOD COL. 5)) DIVIDED BY 2 ADJUSTMENT FOR PRIOR ESTIMATION ERROR APPENDIX "A", PAGE 3 LINE 7 20. ADJUSTED RATE BASE 21. LINE 19 PLUS LINE 20

APPENDIX "A" Page 1 CALCULATION OF EXPECTED RETURN

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 7 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

Footnote applicable to APPENDIX "A" Page 1: Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount.

*Less than one year in duration, only. **See Fage 2 of this Appendix. ***This value is an average of the past 12 months.

****Excludes amounts arising from Yazoo Investments merger.

*****Deferred Income Taxes will include only those taxes which are associated with an item actually included in rate base. The deforred income taxes will be calculated in a manner consistent with the tax accounting methods, elections and positions utilized by the Company in preparing its income tax filings. Deferred income taxes reflected in rate base will be sufficient so as to prevent the Company from violating the normalization provisions of the Internal Revenue Code.

> APPENDIX "A" Page 1A CALCULATION OF EXPECTED RETURN

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 8 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

	(1)	(2)	(3)	(4)	(5)
LINE #	WORKING CAPITAL	PER BOOK TEST YEAR	ADJUSTMENTS (A)	ADJUSTED TEST YEAR	SOURCE
A.	OPERATING AND MAINTENANCE EXPENSE				FERC ACCTS. 401 & 402, EXCEPT FERC OAM DETAIL 800-813, 858, AND 881
в.	RENT OF DIST. PROPERTY				FERC ACCT. 401-881
С. р.	GENERAL TAXES MISC. INCOME DEDUCTIONS				FERC ACCT. 408.1 FERC ACCTS, 426.1
					TBAC ACCID: 420.4
Е.	TOTAL OPERATING EXP.				SUM OF LINE A-D
F.	NON-RECOVERABLE LOBBYING EXP.				
					LOBBYING EXPENSE RECORDED IN C&M
G.	ALLOWABLE C. & M.				LINE E LESS LINE F
	TIME 1/8 ALLOWANCE				
н.	ALLOWED WORKING CAPITAL				LINE G TIMES 12.5%

Note: (A) Adjustments only for "known and measurable changes" as defined in the definitions section.

APPENDIX "A" Page 2 CALCULATION OF EXPECTED RETURN

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 9 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

		ADJUSTMENT stimation Error 1 eginning_of Rate		ed Twelve Months	Prior	
(1)	(2)	(3) ACTUAL BEGINNING	(4) ACTUAL ENDING	(5)	(6)	
LINE #	ITEMS	RATE PERIOD	RATE PERIOD		SOURCE	
1.	PLANT-IN-SERVICE		And has been due due has been had had had had		FERC ACCTS. 101, 102, 106	
2.	LESS: DEPRECIATION				FERC ACCTS. 108; 111; 115	
з.	DEFERRED INCOME TAX				FERC ACCTS 281-283 NET OF ACCT 190 (see APPENDIX A - Page 1A)	foatnote
4.		· .		1	LINE 1 LESS LINES 2 AND 3	
5,	ACTUAL AVERAGE PLANT LESS & LESS DEFERRED INCOME TAX				LINE 4 (COL 3 PLUS COL 4) DIVIDED BY 2	
6.	AVG PLANT, A/D & DEF INC J IN THE STABLE/RATE EVALUAT TWO FILINGS PRIOR TO THE (CION MADE			EVALUATION 2 YRS PRIOR, APPENDIX A - Page 1, THE AVERAGE PROJECTIONS ON LINES 1, 6 & 13	
7.	RATE BASE ADJUSTMENT TO CO	IRRENT			LINE 5 LESS LINE 6	

APPENDIX "A" Page 3 CALCULATION OF EXPECTED RETURN

Date Filed:April 11, 2011Date Effective:May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 10 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

THIS PAGE IS NO

LONGER BEING USED.

APPENDIX "A" Page 4 CALCULATION OF EXPECTED RETURN

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Date Filed: April 11, 2011

Date Effective: May 11, 2011

Schedule consists of: Twenty-Six Pages Page 11 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

(1) LINE #	(2) EXPECTED EQUITY RETURN ON RATE BASE	(3) TEST YEAR	(4) Adjustments	(5) ADJUSTED TEST YEAR	(6) SOURCE
		*********	(A)	*******	
1.	OPERATING REVENUE				FERC ACCT. 400
2.	LESS GAS PURCHASED FOR RESALE				FERC ACCTS. 401-800 THROUGH
з.	MARGIN				401-813, AND 401-858 LINE 1 LESS LINE 2
4.	LESS: OPERATING AND MAINTENANCE EXPENSE				FERC ACCTS. 401 & 402, EXCEPT FERC O&M DETAIL 800-813, 856 AND 881
5. 6. 7. 8. 9. 10.	RENT OF DIST. PROPERTY GENERAL TAXES MISC. INCOME DEDUCTIONS DEPRECIATION AMORT. OF GAS INVESTMENT AMORT. OF DEBT EXPENSE				FERC ACCT. 401-881 FERC ACCT. 408.1 FERC ACCT. 426.1 FERC ACCT. 403 & 404 FERC ACCT. 405 FERC ACCT. 428 & 428.1
11. 11A.	ALLOW, FOR FUNDS USED DURING CONST. AMORT. OF INV. TAX CREDIT				(ALLOC FROM CONSOL) FERC ACCT. 432 FERC ACCT. 411,4
12.	TOTAL OPER. REV. DEDUCTIONS				SUM OF LINES 4-11
13.	NET OPERATING REVENUE				LINE 3 LESS LINE 12
14.	INTEREST ON LONG-TERM DEBT			LINE 1)	(SEE APPENDIX "A", PAGE 7,
15.	INTEREST ON CUSTOMER DEP.			LINE 2)	(SEE APPENDIX "A", PAGE 7,
16.	TOTAL DEBT EXPENSE				SUM OF LINES 14 & 15
17.	FUNDS AVAIL. FOR INC. TAX AND EQU	ITY			LINE 13 LESS LINE 16
18.	LESS TAXES:				EFFECTIVE TAX RATE TIMES LINE 17
19,	ADJ. INCOME AVAILABLE FOR EQUITY		Annalista and an annalista and a state		LINE 17 LESS LINE 18
20.	RETURN ON BQUITY RATE BASE		N/A PAGE 7 OF AP		LINE 19 DIVIDED BY EQUITY FROM LINE 4,
Nation					

Note: (A) Adjustments only for "known and measurable changes" as defined in the definitions section.

APPENDIX "A" Page 5 CALCULATION OF EXPECTED RETURN

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 12 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DETAIL OF KNOWN AND MEASURABLE CHANGES:

A. ANNUALIZED PRIOR ADJUSTMENTS

- 1. ADJUSTABLE ANNUAL REVENUE FROM THE TEST PERIOD \$XXXXX
- 2. MOST RECENT AUTHORIZED STABLE .XXXXX RATE FACTOR MINUS 1
- 3. ANNUALIZED STABLE RATE REVENUE XXXXXX FROM MOST RECENT EVALUATION
- 4. ACTUAL STABLE RATE REV COLLECTED IN THE TEST PERIOD XXXXXX
- 5. ADJ. TO ANNUALIZE REVENUE FROM XXXXXX MOST RECENT STABLE RATE FACTOR
- LESS: 6. MUNICIPAL FRANCHISE TAX XXXXXX
- 7. ANNUALIZED PRIOR ADJUSTMENT <u>\$XXXXX</u>

EXPLANATION

FROM APPENDIX C PAGE 3, COL 3.

FROM COMMISSION ORDER.

LINE 1 TIMES LINE 2 (THIS IS THE AMT OF STABLE RATE REVENUE THAT WOULD HAVE BEEN COLLECTED IF THE MOST RECENT FACTOR HAD BEEN IN PLACE THE ENTIRE TEST YR).

FROM APPENDIX C PAGE 3, COL 1.

LINE 3 LESS LINE 4.

LINE 5 TIMES AVG MUNIC FRANCHISE TAX RATE, APPENDIX C PAGE 2.

LINE 5 LESS LINE 6 (ADJ. ON LINE 7 CARRIES FORWARD TO PAGE 6B, 1A).

B. OTHER KNOWN AND MEASURABLE CHANGES

APPENDIX "A" Page 6 CALCULATION OF EXPECTED RETURN

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Date Filed: April 11, 2011 Date Effective: May 11, 2011 Schedule consists of: Twenty-Six Pages Page 13 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

LINE #	TYPE OF CAPITAL	PERCENTAGE OF CAPITAL	CAPITAL ALLOCATED/ RATE BASE	ACTUAL INTEREST RATE & EQUITY RET.	DEBT* & EQUITY COST
1.	LONG TERM DEBT	0.000%	0	0.00%	0
2.	CUSTOMER DEPOSITS	0.000%	0	0.00%	0
3.	TOTAL DEBT	0.000%			
4.	COMMON EQUITY**	0.000%	Ó	(PBBR)	0
5.	TOTAL EQUITY	0.000%			
6,	· TOTAL CAPITALIZATION	0,000%			

Long term debt is accounts 181, 189, and 221 through 226 (sub-accounts related to zero interest notes if applicable).

Customer deposits is account 235.

Common equity is accounts 201 through 217, (excludes Yazoo Investment merger adjustment).

Percent of Capital balances are determined as of the end of the Test Period.

The Customer Deposit percentage of capital shall be equal to the ratio of Mississippi Customer Deposits to Rate Base. The Long Term Debt and Equity percentages shall be based on the Company's consolidated capital amounts.

*Derived by actual interest rate and equity return times allocated rate base. **Excludes amounts arising from Yazoo Investment merger.

> APPENDIX "A" Page 7 CALCULATION OF EXPECTED RETURN

Date Filed:April 11, 2011Date Effective:May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 14 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

CALCULATION OF BENCHMARK RETURN ON RATE BASE EQUITY

The Company's initial Benchmark Return on Rate Base Equity is 10.80%. Benchmark Return is recalculated in connection with the Company's annual evaluation.

To calculate Benchmark Return each year, the results from the following two methodologies are averaged:

- I. Discount Cash Flow (DCF)
- II. Regression Analysis

Notwithstanding any other provision to the contrary, the data utilized in the annual recalculation of Benchmark is data that is no more recent than June of the year in which the recalculation is made.

Discounted Cash Flow

The following annual version of the DCF model is used.

$$k = \frac{D_1}{P_o} + g$$

Where:

- k = Cost of common equity for each gas utility.
- $D_1 =$ The dividend for the next annual period as calculated as Utility's dividend for the current year As determined from The Value Line Investment Survey at June 30 times (one plus "g").
- P_o = Stock price for the gas utility. The stock price used in the formula shall be the average of the weekly closing stock prices for April through June as published by Yahoo.
- g = Growth rate for the gas utility. The average of the projected earnings growth rates for the gas utility reported by First Call (I/B/E/S 5-year median) and Zack's (120 day mean/consensus estimate) and the Value Line Investment Survey.

The DCF model shall be applied to a group of gas utilities derived from the companies contained in the Natural Gas (Distribution) Industry group in the Value Line Investment Survey. The gas companies included in the group shall be those with annual operating revenues not less than one-half nor more than twice those of Atmos Energy Corporation. In the event that the aforementioned selection criteria results in fewer than 10 sample companies, such group shall be represented by the ten companies in The Value Line Investment Survey list having the closest annual revenues to Atmos Energy Corporation. Provided, however, that no company shall be included in the group if the required information concerning the company is not available or if the dividend growth rate is zero or a negative number, or it does not pay a cash dividend.

APPENDIX "B" Page 1 CALCULATION OF BENCHMARK RETURN

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 15 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

The DCF model described above shall be performed for each comparable utility. The truncated mean, derived by discarding the highest and the lowest results of the DCF calculations for the group, shall be used as the DCF cost of equity.

Regression Analysis

The regression analysis shall be estimated via ordinary least squares (OLS) regression with an adjustment for serial correlation. The serial correlation adjustment shall be the Prais-Winsten technique. If the Rho coefficient is found to be statistically significant at the 0.10 level, then the adjusted equation shall be used. If serial correlation is not detected, then the unadjusted equation shall be used.

Y = a + b (Bond) + c (Dummy)

The model shall use data for the period 1982 to the present. The dependent variable, Y, is the average return on common equity allowed in all gas cases by state (sometimes local) regulatory commissions as reported as reported by Regulatory Research Associates for a given calendar year. The independent variable, b (Bond), is Moody's average annual A-rated public utility bond seasoned yields for a given calendar year. The independent variable, b (Bond), is Moody's average dummy variable to take account of unusual fluctuations in Y and b (Bond) at the beginning of the period of analysis. C (Dummy) takes on the value of one for the years 1982 – 1986 and zero for the remaining years. Parameters, a and b, from the estimated equation along with the monthly Moody's A-rated utility bond yields for the most recent calendar quarter are used to solve the equation and calculate the projected Y for the Company. Parameter c does not enter the final calculation, since Dummy is zero for all years after 1986. If Rho is present, it does not enter the calculation either.

The most current version of the LIMDEP model will be used to estimate the equation.

Flotation Costs

Flotation Costs of 12.5 basis points shall be added to the average of the DCF and Regression Analysis calculations as an adjustment for issuance costs.

APPENDIX "B" Page 2 CALCULATION OF BENCHMARK RETURN

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Date Filed:	April 11, 2011
Date Effective:	May 11, 2011

Schedule consists of: Twenty-Six Pages Page 16 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

LINE #	DETERMINATION OF REVENUE ADJUSTMENT	SOURCE
A.	EXFECTED RETURN ON EQUITY (AFTER ADJ.)	APPENDIX A, PAGE 5, LINE 20, COL. 5
в.	PERFORMANCE BASED BENCHMARK RETURN	APPENDIX B AND APPENDIX E
с.	DIFFERENCE PBBR/ER	LINE A LESS LINE B
D.	ALLOWED DIFFERENCE PBBR/ER	PAGE 1, ITEMS 6 AND 7 OF RIDER SCHEDULE
Е,	ALLOWED ADJUSTMENT TO RATES	EQUALS LINE D
F.	RATE BASE EQUITY PORTION	FROM APPENDIX A, PAGE 7, LINE 4
G.	CHANGE IN EQUITY REV. FOR REQ. RET.	LINE E TIMES F
н.	TAX EXPANSION	LINE G DIVIDED BY TAX EXPANSION LESS LINE G (SEE PAGE 2, APPENDIX "C")
Ι.	TOTAL REVENUE CHANGE REQUIRED	LINE G PLUS LINE H
LINE #	FOUR PERCENT TEST	SOURCE
J.	ACTUAL GROSS REV. FROM TEST PERIOD	ACCTS. 4800-4950 TRIAL BAL.
ĸ.	FOUR PERCENT OF GROSS REVENUE	LINE J TIMES 4%
ь.	NET ADJUSTMENT ALLOWED	LINE I OR LINE K, WHICHEVER IS LESS

APPENDIX "C" Page 1 CALCULATION OF REVENUE ADJUSTMENT

.

ATMOS ENERGY CORPORATION Availability: As indicated below And in Company's Current Index of Application Docket No. 05-UN-0503

Date Filed: April 11, 2011 Date Effective: May 11, 2011 PSC Rate Schedule No. 327 (Second Revised)

MISSISSIPPI PUBLIC SERVICE COMMISSION

Schedule consists of: Twenty-Six Pages Page 17 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

TAX EXPANSION FACTOR

LINE #

1 2 3	GROSS REQUIREMENT MUNICIPAL FRANCHISE TAX LINE 1-2	1.0000 - <u>0.0166</u> 0.9834
4 5 6 7	STATE INCOME TAX [5% X Line 3] LINE 3-5	$-\frac{0.0492}{0.9342}$
8 9 10	FEDERAL INCOME TAX [35% X LINE 6] LINE 6-8	$-\frac{0.3272}{0.6070}$
11	EXPANSION FACTOR	0.6070

NOTE: TAX RATES SUBJECT TO CHANGE. EFFECTIVE MUNICIPAL FRANCHISE TAX RATE RECALCULATED EACH EVALUATION.

APPENDIX "C" Page 2 CALCULATION OF REVENUE ADJUSTMENT

.

Date Filed: April 11, 2011 Date Effective: May 11, 2011

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

IN THE NEXT RATE PERIOD.

Schedule consists of: Twenty-Six Pages Page 18 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DETERMINATION OF FACTOR APPLIED TO RATES TO ACHIEVE REQUIRED REVENUE CHANGE

1. Jul 2. Aug 3. Sep 4. Oct 5. Nov 6. Dec 7. Jan 8. Feb 9. Mar 10. Apr 11. May 12. Jun	CALCULATION OF TEST PER (1) (2) ACTUAL EFFECTIVE COLLECTION RATE	IOD REVENUE (3) ADJUSTABLE REVENUE	EXPLANATION LINE 1 THROUGH LINE 12: COLUMN 1 CONTAINS THE ACTUAL STABLE/RATE COLLECTION FOR EACH MONTH IN THE TEST PERIOD AS OBTAINED FROM COMPANY REVENUE REPORTS PROVIDED STAFF. COLUMN 2 CONTAINS THE EFFECTIVE STABLE/RATE FACTOR FOR EACH MONTH LESS 1. COLUMN 3 IS DETERMINED BY DIVIDING COL 1 BY COL 2.
13. Total			SUM OF LINES 1 THROUGH 12.
14. Current Net	Adjustment Allowed	0-04445400585858585	FROM APP.C, PAGE 1, LINE L.
	Stable Rate Revenue acent Evaluation	***************	FROM APP.A, PAGE 6, LINE 3.
16. Net Annual (Change to Base Revenue		LINE 14 + LINE 15.
17. Rate Adjustr	nent Factor		ONE + (LINE 16 DIVIDED BY LINE 13 COL 3).
			THE RATE ADJUSTMENT FACTOR WILL BE APPLIED TO THE ADJUSTABLE RATE REVENUE

APPENDIX "C" Page 3 CALCULATION OF REVENUE ADJUSTMENT

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 19 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

TO BE FILED WITH EACH ANNUAL EVALUATION,

Charitable Contributions 7/1/___ to 6/30/___

Account Nos.

RECIPIENT

AMOUNT

(Detail)

.

Advertising Expenses 7/1/___ to 6/30/___

RECOVERABLE

NON-RECOVERABLE

Account Nos._____ Account Nos._____

(Detail)

APPENDIX "D" Page 1 CHARITABLE AND ADVERTISING EXPENSES

Date Filed: June 15, 2009 Date Effective: May 8, 2012 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Schedule consists of: Twenty-Six Pages Page 20 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

PERFORMANCE ADJUSTER

The following performance indicators are used to measure the operational performance of the Company and to determine the Company's Performance Adjuster. The Company's Performance Adjuster is determined annually in conjunction with the Company's annual evaluation. Based on the Company's performance, a score of 0 to 10 on each indicator is determined, the scores are weighted as provided herein, and the overall score is rounded to the nearest tenth (.05 and greater being rounded to .1). This performance score is then multiplied by .001 and .005 is subtracted from the resulting number to determine the Performance Adjuster which may be a positive or negative number. This Performance Adjuster is then added to the Benchmark Return to calculate the Company's Performance Based Benchmark Return. The Performance Adjuster falls between a positive and a negative 50 basis points.

If for any reason beyond the reasonable control of the Company, an indicator's score cannot be calculated and no provision is made in the indicator or by agreement between Company and Staff, the last available score is used.

I. Customer Price

A. General Description

The Customer Price Indicator compares the average price per delivered Mcf paid by Company's residential customers against the average price paid to a group of comparable gas local distribution companies. This indicator measures how the Company's firm residential rates compare with other gas utilities in the same general geographic area.

B. Formula and Data Source:

For each comparison company, the comparison company's most recent EIA 176 ("Supply and Disposition of Natural Gas") Report filed with the United States Department of Energy, Energy Information Administration, is the source of the data used to calculate the average price. The indicator is calculated by comparing the weighted average price paid by the firm residential customers of the comparison companies to the weighted average price paid by the firm residential customers of Atmos Energy Mississippi. The comparison companies are: all gas distribution companies located in the states of Mississippi, Alabama, Louisiana, Florida, Tennessee, Arkansas and Georgia who file such reports indicating at least one BCF of annual sales to residential customers.

APPENDIX "E" Page 1 PERFORMANCE INDICATORS

Date Filed:June 15, 2009Date Effective:May 8, 2012

Schedule consists of: Twenty-Six Pages

MISSISSIPPI PUBLIC SERVICE COMMISSION

PSC Rate Schedule No. 327 (Third Revised)

Page 21 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

C. <u>Scale</u>:

The Company's score on this performance indicator is measured by dividing Company's weighted average price by the weighted average price of the comparison companies and scoring the results as follows:

Customer Price Indicator (%)			<u>Scale</u>
114%	-	above	0
111%	-	113%	1
108%	-	110%	2
105%	-	107%	3
102%	-	104%	4
99%	-	101%	5
96%	-	98%	6
93%	м	95%	7
90%	•	92%	8
87%	-	89%	9
below	-	86%	10

II. Customer Satisfaction

A. General Description:

The Customer Satisfaction Indicator measures the public's perception of the quality of the Company's service through an annual Customer Survey.

B. Formula and Data Source:

An independent survey firm conducts a customer's opinion survey in the first quarter of each calendar year.

The survey firm shall be selected by the Commission and shall be a competent, professional, and national recognized survey firm. The Company will provide a list of firms meeting the criteria from which the Commission shall make its selection.

The scales used in this indicator were developed from data obtained by a nationally recognized, professional survey firm's asking the questions listed below. If the survey firm is changed or different questions are asked, new scales will be developed which are compatible with the new data and will yield the same results as thought the questions used below had been asked. Should such a change occur, the last survey, asking the questions below, will be used until a new surveyor, questions, and/or compatible scales can be developed.

If there is considerable difference in the price of the surveying firms, the Commission will choose the lower cost firm. Provided, however, there is a reason to select a firm other than the lowest cost firm, the Commission will inform the Company as to the reason.

The survey shall accurately reflect the overall customer satisfaction of Company's customers using statistical methods generally accepted by the industry.

APPENDIX "E" Page 2 PERFORMANCE INDICATORS

Date Filed:June 15, 2009Date Effective:May 8, 2012

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Schedule consists of: Twenty-Six Pages Page 22 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

The following questions are asked as part of the customer opinion survey:

Have you or anyone in your household contacted Atmos Energy in the last 3 months (If yes, 1 month)? (If yes, to contact) Were you the person who made the contact? (If yes, continue to Q1, if no, ask to speak to the person who did or call back if they are not there). If not contact, thank and terminate.

1. How did you contact Atmos Energy?

By calling on the phone By visiting your local office* By calling the emergency 800 number Other. Please specify:

2. What was the purpose of your call (or visit*) with Atmos Energy?

To inquire about or make changes to your account such as address change, etc.

(Go to Q 3) To question the charges or payments on your bill (Go to Q4) To make a payment at local office* (Go to Q4a) To turn on service or request non-emergency service (Go to Q5) To request emergency service – possible gas leak (Go to Q6) Other. Please specify: (Go to Q3)

- 3. For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.
 - It was easy and convenient to contact Atmos Energy.
 - The representative listened and was knowledgeable.
 - The representative was professional and courteous.
 - The representative handled my inquiry or request in that one call (or visit*).

Skip to Q7

- 7. Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?
- 8. If very or somewhat dissatisfied response to Q7, why?

Survey Firm collect/validate required info to close interview

APPENDIX "E" Page 3 PERFORMANCE INDICATORS

MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Date Filed: June 15, 2009 Date Effective: May 8, 2012 Schedule consists of: Twenty-Six Pages Page 23 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

4. Considering only your interaction with the Atmos Energy representative, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember with each of the following statements.

It was easy and convenient to contact Atmos Energy. The representative listened and was knowledgeable. The representative was professional and courteous. The representative handled my bill/payment inquiry or request in that one call (or visit*).

Skip to Q7

- 7. Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?
- 8. If very or somewhat dissatisfied response to Q7, why?

Survey Firm collect/validate required info to close interview

4.a. Considering only your visit to the local office, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember with each of the following statements. It was easy and convenient to make a payment. The office representative (if assistance) was professional and courteous.

Skip to Q7

- 7. Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?
- 8. If very or somewhat dissatisfied response to Q7, why?

Survey Firm collect/validate required info to close interview

APPENDIX "E" Page 4 PERFORMANCE INDICATORS

Date Filed: June 15, 2009 Date Effective: May 8, 2012 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Original)

Schedule consists of: Twenty-Six Pages Page 24 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

- 5. For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.
 - It was easy and convenient to contact Atmos Energy. The representative on the call (or visit*) listened and was knowledgeable. The representative on the call (or visit*) was professional and courteous. The representative handled my inquiry or request in that one call (or visit*). The Atmos technician arrived at my residence on time. The Atmos technician was professional and courteous. The Atmos technician addressed my issue with that visit.

Skip to Q7

- 7. Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?
- 8. If very or somewhat dissatisfied response to Q7, why?

Survey Firm collect/validate required info to close interview

- For the following statements, please tell me whether you entirely agree, mostly agree, mostly disagree, entirely disagree or don't know/don't remember.
 - It was easy and convenient to contact Atmos Energy.
 - The representative on the call (or visit") listened and was knowledgeable.
 - The representative on the call (or visit") was professional and courteous.

The Atmos technician arrived at my residence quickly.

- The Atmos technician was professional and courteous.
- The Atmos technician addressed the issue promptly.
- 7. Considering the overall experience you described, were you very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied with the service level of Atmos Energy?
- 8. If very or somewhat dissatisfied response to Q7, why?

Survey Firm collect/validate required info to close interview

APPENDIX "E" Page 5 PERFORMANCE INDICATORS

Date Filed: June 15, 2009 Date Effective: May 8, 2012 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Original)

Schedule consists of: Twenty-Six Pages Page 25 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

Customer Satisfaction Index (CSI)

The Index calculation takes into account the results of: The overall customer experience question (Q7); and the four (4) service performance factor questions with regard to a call inquiry (or visit), and when applicable up to six (6) service performance factor questions with regard to an inquiry and service technician visit.

A factor index will be developed for each of the following six (6) performance factor questions. The indices are formed based upon the ratios of entirely agree and mostly agree responses for each question to the total number of customers expressing an opinion. The favorable rating ratio becomes the factor index.

- It was easy and convenient to contact (if office, visit) Atmos Energy.
- The representative listened and was knowledgeable.
- The representative was professional and courteous: and/or the technician was professional and courteous.
- The representative handled my inquiry or request in that one call.
- The Atmos technician arrived on time; or the Atmos technician arrived quickly (if emergency service call).
- The Atmos technicians resolved the issue with visit; or addressed the issue promptly (if Emergency service call).

The average of factor index ratings (sum of indices divided by 6) is used to create a "Composite Factor" rating. An "Overall Experience" rating is created from Q7 customer satisfaction results with the rating based upon the ratio of very and somewhat satisfied responses to the total number of customers expressing an opinion. The Composite Factor rating and Overall Experience rating are weighted equally to form the Index.

APPENDIX "E" Page 6 PERFORMANCE INDICATORS

Date Filed: June 15, 2009 Date Effective: May 8, 2012 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Original)

Schedule consists of: Twenty-Six Pages Page 26 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

Customer Satisfaction Indicator

The Customer Satisfaction Indicator (CSI) score shall be the simple average of the scores for the Composite Factor index rating and the Overall Experience index rating, such that:

CSI = <u>Composite Factor rating + Overall Experience rating</u> 2

The Customer Satisfaction Score shall be determined using the following formula:

Customer Satisfaction Score = (30 x CSI) - 16

The score used for the Customer Satisfaction Score shall fall between 0 and 10.

III. Weighting

Company's scores on the Performance Indicator are weighted and averaged as follows:

Performance Score	Х	Weight	=	Weighted Score
Customer price Customer satisfaction	X X	.75 .25	=	
		1.00		

COMPANY'S PERFORMANCE SCORE (CPS)

The Company's Performance Adjuster (PA) is calculated as follows:

(CPS X .10) - .50 = PA

APPENDIX "E" Page 7 PERFORMANCE INDICATORS

Issued by:

William J. Senter Vice President – Rates & Regulatory Affairs/Mississippi Division

ATMOS PIPELINE-TEXAS ATMOS ENERGY CORPORATION

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT		
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT		
EFFECTIVE DATE:	04/18/2011	PAGE: 16	

Applicability

This Rider will apply to Rate CGS - Mid-Tex, Rider CGS - Other and Rate PT.

Adjustment Mechanism

Effective each November 1, rate schedules subject to this Rider will be adjusted based on the change in 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year from 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000.

Seventy-five percent of the difference between 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year less revenue related taxes and 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000 less revenue related taxes shall be allocated to the Rate CGS class and the Rate PT class in the same proportion as the Other Revenue was allocated to each class in GUD Docket No. 10000, as determined from the dollar amounts for Other Revenue Credit On Schedule J to the Final Order in GUD 10000, Columns (d) and (e), Line 6 for each class, respectively, as compared to the Total System Other Revenue Credit on Schedule J, Column (c), Line 6. The allocated portion of the difference in Other Revenue for each class shall be divided by the then current MDQ for such class, and that result shall be divided by 12 to calculate a monthly amount. The resulting amount shall be added to or subtracted from the capacity charge for each class.

Such adjusted capacity charge will then be adjusted for any Interim Rate Adjustments approved by the Commission after the issuance of the Final Order in GUD Docket No. 10000.

Adjustment Review Process

No later than August 15th of each year, Atmos Pipeline – Texas shall file with the Commission an "Other Revenue Adjustment" Report showing the following:

- 1. The actual Other Revenue billed by APT during the twelve-month period from July 1 of the prior year through June 30 of the current year by FERC Account;
- 2. A listing of the customers in the Other Revenue class by coded reference showing monthly volumes and monthly revenues for each customer;
- 3. The then current MDQ for each class (CGS and PT);
- 4. the Other Revenue allocation percentages for each class derived from Schedule J;
- 5. The calculations described in the Adjustment Mechanism Section of this Rider REV (similar to the attached illustrative schedule) and supporting schedules;
- 6. A confidential cross reference listing of the Customer codes and names (for Railroad Commission Staff only);
- A statement on whether or not the proposed adjustment would generate additional revenue of more than 2 ½% of Atmos Pipeline – Texas' annual per books revenue for the twelve-month period ending on June 30 of the current year; and
- 8. Proposed tariffs showing the proposed adjusted rates.

Atmos Pipeline – Texas shall provide notice to all directly affected customers by bill insert or direct mail within 30 days of the date of the filing of the Other Revenue Adjustment Report. The notice shall provide the customers with the proposed adjustment and contact information on where the customer can inspect a copy of the filing.

ATMOS PIPELINE-TEXAS ATMOS ENERGY CORPORATION

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT		
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate PT		
EFFECTIVE DATE:	04/18/2011	PAGE: 17	

The Commission shall have the opportunity to review the Other Revenue Adjustment Report and may submit discovery requests until the 40th day following the filing date of the Other Revenue Adjustment Report. Directly affected customers may also submit discovery requests until that date. The Commission shall advise Atmos Pipeline – Texas of its intent to approve, adjust or deny the proposed Other Revenue Adjustment on or before the 10th day before November 1 of the current year. Atmos Pipeline – Texas shall have the right to appeal the commission's decision by filing a Motion for Rehearing with the Commission within 20 days following the issuance of the Commission's decision.

Atmos Pipeline – Texas shall promptly reimburse the Commission for the cost of reviewing each Other Revenue Adjustment Report upon the invoicing of such cost.

The Other Revenue Adjustment, as adjusted by the Commission, shall be implemented on November 1, of the current year and shall remain in effect until revised on the following November 1st.

This Rider REV will expire on the fourth November 1st following its effective date unless an extension of Rider REV for an additional 3-year period is approved by the Commission. Atmos Pipeline – Texas may request an extension by filing such request with the third Other Revenue Adjustment Report. The request shall include a statement on how Rate CGS and Rate PT customers have benefited from the use of Rider REV, information on the number of customers gained or lost, the annual volumes and revenues for each of the three years on which adjustments have been based, the number of customers who have shifted from Other Revenue to Rate PT.

3-05

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-05 Page 1 of 2

REQUEST:

Refer to the response to Item 6 of Staff's Second Request. Part a. of the response contains the statement, "No system improvements that would occur in the ordinary course of business would be included in the SDR." Part b., however, indicates that Atmos would request a Certificate of Public Convenience and Necessity ("CPCN") only if one is needed.

- a. Does Atmos agree that any construction project that is not an ordinary extension of its existing system in the usual course of business will require a CPCN before construction can begin?
- b. If the response to a. is no, explain why a CPCN would not be needed.
- c. Provide a list of the projects undertaken by Atmos since January 1, 2009 that would have qualified for cost recovery under the proposed SDR tariff if that tariff had been in effect at the time the project was started. Provide a detailed description of each project on the list, including the size and length of pipe installed, the total cost of the project, and the Commission case number if a CPCN was issued. Also include any economic analysis that was performed to support the construction of each project, and identify the specific rate methodology being used to recover the cost of each project in the absence of the SDR tariff.
- d. Provide a list of the projects that Atmos anticipates undertaking over the period 2014 through 2019 that will qualify for the SDR tariff if that tariff is approved in this case. Provide a detailed description of each project on the list, including the size and length of pipe anticipated to be installed, the estimated total cost of the project, and whether a CPCN will be requested for the project. Also include any economic analysis that has been performed to support the construction of each project, and identify the specific rate methodology that will be used to recover the cost of each project in the absence of the SDR tariff.

RESPONSE:

- a) Yes.
- b) Not applicable.
- c) No projects have been undertaken since 2009 that would qualify.
- d) There are no projects at this time. If a project presents itself and would qualify under the SDR, the Company would budget/plan for the project and file a SDR

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-05 Page 2 of 2

application on August 1st of that year with rates to go into effect October 1st. Without the SDR, the Company's deficiency build increases and triggers the need for another case sooner rather than later.

Respondent: Mark Martin

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-06 Page 1 of 1

REQUEST:

Refer to Atmos's responses to Items 9 through 11 of Staff's Second Request.

- a. Explain whether the customers identified in Item 11 were likely to have been able to achieve savings if they had been eligible for transportation service based on their indicated usage levels and the up-front costs, monthly administration fees, and potential cash-out obligations associated with transportation service.
- b. State what additional costs Atmos would incur, if any, in lowering its transportation thresholds so that customers such as those identified in Item 11 would be eligible.

RESPONSE:

Information provided by the Company in this response referencing customer name is Confidential. The public copy of the response redacts the Confidential information.

- a) Customers identified would have achieved only minimal savings. Please see Attachment 1.
- b) The Company is unaware of any costs at this point. The Company would point out that the existing threshold is not an outlier compared to other LDCs and that the Company has not received a large number of inquiries from customers that do not qualify.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-06_Att1 - Transport (CONFIDENTIAL - REDACTED).xlsx, 4 Pages.

Respondent: Mark Martin
Atmos Energy Corporation

Customer - _____

Estimated Natural Gas Charges Firm Sales Schedule G-1

Estimated Natural Gas Charges Firm Transport Schedule T-4

.

																		Marketer	Marketer	Pipeline	Atmos		
	Volume	Customer	Distribution	GCA	PRP	Franchise	School	Total	Ċı	ustomer	Admin	EFM	Distribution	PRP	PRP	Franchise	School	NYMEX	Charge	Fuel	L&U	Total	Şavingş
	Mcf	Charge	Charge		Fixed	Fee	Fee	Charges		Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Fee	Charge	0.35	2%	1%	Charges	
Мау	322	\$ 30.00	\$ 346.71	\$ 1,327.27	\$ 5.70	\$ 34.19	\$ 52.32	\$ 1,796.19	\$	300.00	\$ 50.00	\$ 75.00	\$ 346.71	\$ 28.33	\$ 29.31	\$ 16.59	\$ 25.38	\$ 651.76	\$ 112.60	\$ 13.04	\$ 7.46	\$ 1,656.17	\$ 140.01
June	240	\$ 30.00	\$ 264.00	\$ 990.19	\$ 5.70	\$ 25.80	\$ 39.47	\$ 1,355.16	\$	300.00	\$ 50.00	\$ 75.00	\$ 264.00	\$ 28.33	\$ 23.99	\$ 14.83	\$ 22.68	\$ 582.96	\$ 84.00	\$ 11.66	\$ 6.51	\$ 1.463.97	\$ (108.81)
July	220	\$ 30.00	\$ 242.33	\$ 908.91	\$ 5.70	\$ 23.74	\$ 36.32	\$ 1,247.00	\$	300.00	\$ 50.00	\$ 75.00	\$ 242.33	\$ 28.33	\$ 22.71	\$ 14.37	\$ 21.98	\$ 611.11	\$ 77.11	\$ 12.22	\$ 6.72	\$ 1,461.88	\$ (214.88
August	242	\$ 30.00	\$ 266.42	\$ 996.07	\$ 5.70	\$ 25.96	\$ 39.72	\$ 1,363.88	\$	300.00	\$ 50.00	\$ 75.00	\$ 266.42	\$ 28.33	\$ 24.14	\$ 14.88	\$ 22.76	\$ 729.02	\$ 84.77	\$ 14.58	\$ 7.95	\$ 1,617.85	\$ (253.97)
September	- 1	\$ 30,00	\$-	\$ -	\$ 5.70	\$ 0.71	\$ 1 ,09	\$ 37.51	\$	300,00	\$ 50,00	\$ 75.00	\$-	\$ 28.33	\$ -	\$ 9.07	\$ 13.87	\$ -	\$ -	\$-	\$ -	\$ 476.27	\$ (438.76)
October	641	\$ 30.00	\$ 592.26	\$ 2,634.53	\$ 5.70	\$ 65.25	\$ 99.83	\$ 3,427.58	\$	300.00	\$ 50.00	\$ 75.00	\$ 592.26	\$ 28.33	\$ 50.07	\$ 21.91	\$ 33.53	\$ 1,936.53	\$ 224.21	\$ 38.73	\$ 21.11	\$ 3,371.70	\$ 55.88
November	463	\$ 30.00	\$ 455.82	\$_2,124.97	\$ 5.70	\$ 52.33	\$ 80.06	\$ 2,748.88	\$	300.00	\$ 50.00	\$ 75.00	\$ 455.82	\$ 28.33	\$ 38.54	\$ 18.95	\$ 29.00	\$ 1,608.46	\$ 162.19	\$ 32.17	\$ 17.31	\$ 2,815.77	\$ (66.89)
December	453	\$ 30.00	\$ 459.05	\$ 2,249.76	\$ 5.70	\$ 54.89	\$ 83.98	\$ 2,883.39	\$	300.00	\$ 50.00	\$ 75.00	\$ 4\$9.05	\$ 28.33	\$ 38.81	\$ 19.02	\$ 29.11	\$ 1,728.25	\$ 163.66	\$ 34.56	\$ 13.49	\$ 2,944.29	\$ (60.90)
January	719	\$ 30.00	\$ 652.25	\$ 3,456.92	\$ 5.70	\$ 82.90	\$ 126.83	\$ 4,354.59	\$	300.00	\$ 50.00	\$ 75.00	\$ 652.25	\$ 28.33	\$ 55.14	\$ 23.21	\$ 35.52	\$ 2,409.85	\$ 251.48	\$ 48.20	\$ 26.01	\$ 3,954.98	\$ 399.61
February	633	\$ 30.00	\$ 586.41	\$ 3,152.02	\$ 5.70	\$ 75.48	\$ 115.49	\$ 3,965.10	\$	300.00	\$ 50.00	\$ 75.00	\$ 586.41	\$ 28.33	\$ 49.58	\$ 21.79	\$ 33.33	\$ 2,042.06	\$ 221.55	\$ 40.84	\$ 22.12	\$ 3,471.01	\$ 494.09
March	593	\$ 30.00	\$ 555.38	\$ 2,951.35	\$ 5.70	\$ 70.85	\$ 108.40	\$ 3,721.68	\$	300.00	\$ 50.00	\$ 75.00	\$ 555.38	\$ 28.33	\$ 46.95	\$ 21.11	\$ 32.30	\$ 2,031.18	\$ 207.45	\$ 40.62	\$ 21.88	\$ 3,410.21	\$ 311.46
April	411	\$ 30.00	\$ 415.47	\$ 2,046.57	\$ 5.70	\$ 49.95	\$ 76.43	\$ 2,624.13	\$	300.00	\$ 50.00	\$ 75.00	\$ 415.47	\$ 28.33	\$ 35.13	\$ 18.08	\$ 27.66	\$ 1,634.14	\$ 143.85	\$ 32.68	\$ 17.38	\$ 2,777.72	\$ (153.59)
Total	4,951	\$360.00	\$ 4,836,10	\$ 22,838.58	\$ 68.40	\$ 562.06	\$ 859.95	\$.29,525.09	\$	3,600.00	\$ 600.00	\$ (900.00)	\$ 4,836.10	\$:339,96	\$ 414.38	\$ 213.81	\$ 327.13	\$ 15,965.33	\$ 1,732.85	\$ 319.31	\$ 172.97	\$ 29,421.82	\$ 103.25

Atmos Energy Corporation Customer - ____

May June

July

August September

October

November

December

January

February

March April

Estimated Natural Gas Charges Firm Sales Schedule G-1

Estimated Natural Gas Charges Firm Transport Schedule T-4

																				Atmos	Marketer			
	Volume	Customer	Distribution	GCA	PRP	School	State	Total	Customer	Admin	EFM	Distribution	PRP	PRP	School	State	NYMEX	Charge	Fuel	L&U	Sales	Total	Savi	vings
	Mcf	Charge	Charge		Fixed	Fee	Tax	Charges	Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Тах	Charge	0.35	2%	1%	Tax	Charges		
	383	\$ 30,00	\$ 393.91	\$ 1,580.18	\$ 5.70	\$ 60.29	\$ 124.21	\$ 2,194.29	\$ 300.00	\$ 50.00	\$ 75.00	\$ 393.91	\$ 28.33	\$ 33.30	\$ 26.42	\$ 54.42	\$ 775.96	\$ 134.05	\$ 15.52	\$ 8.89	\$ 56.06	\$ 1,951.85	\$ 2	242.44
	151	\$ 30.00	\$ 166.10	\$ 623.00	\$ 5.70	\$ 24.74	\$ 50.97	\$ 900.51	\$ 300.00	\$ 50.00	\$ 75.00	\$ 166.10	\$ 28.33	\$ 18.20	\$ 19.13	\$ 39.41	\$ 366.78	\$ 52.85	\$ 7.34	\$ 4.10	\$ 25.86	\$ 1,153.09	\$ (2	252.58)
	157	\$ 30.00	\$ 172.70	\$ 647.75	\$ 5.70	\$ 25.68	\$ 52.91	\$ 934.75	\$ 300.00	\$ 50,00	\$ 75.00	\$ 172.70	\$ 28.33	\$ 18.59	\$ 19.34	\$ 39.84	\$ 435.52	\$ 54.95	\$ 8.71	\$ 4.79	\$ 30.24	\$ 1,238.01	\$ (3	303.26}
	44	\$ 30.00	\$ 48.40	\$ 180.95	\$ 5.70	\$ 7.95	\$ 16.38	\$ 289.39	\$ 300.00	\$ 50.00	\$ 75.00	\$ 48.40	\$ 28.33	\$ 11.23	\$ 15.39	\$ 31.70	\$ 132.44	\$ 15.40	\$ 2.65	\$ 1.44	5 9.12	\$ 721.10	\$ (4	(431.72)
er	102	\$ 30.00	\$ 112.20	\$ 419.49	\$ 5,70	\$ 17.02	\$ 35.06	\$ 519.47	\$ 300.00	\$ 50,00	\$ 75,00	\$ 112.20	\$ 28.33	\$ 15.01	\$ 17.42	\$ 35.88	\$ 268.67	\$ 35.70	\$ 5.37	\$ 2.97	\$ 18.76	\$ 965.31	\$ (3	345.84)
	131	\$ 30.00	5 144.10	\$ 538.75	\$ 5.70	\$ 21.56	\$ 44.41	\$ 784.51	\$ 300.00	\$ 50.00	\$ 75.00	\$ 144.10	\$ 28.33	\$ 15.90	\$ 18.43	\$ 37,97	\$ 396.01	\$ 45.85	\$ 7.92	\$ 4.32	\$ 27.25	\$ 1,152.07	\$ (3	367.56)
er	563	\$ 30.00	\$ 532.51	\$ 2,581.69	\$ 5.70	\$ 94.50	\$ 194.66	\$ 3,439.06	\$ 300.00	\$ 50.00	\$ 75.00	\$ 532.51	\$ 28.33	\$ 45.02	\$ 30.93	\$ 63.71	\$ 1,954.17	\$ 197.05	\$ 39.08	\$ 21.03	\$ 132.68	\$ 3,469.51	\$	(30.44)
er	1250	\$ 30.00	\$ 1,061.50	\$ 6,014.13	\$ 5.70	\$ 213.34	\$ 439.48	\$ 7,764.14	\$ 300,00	\$ 50.00	\$ 75.00	\$ 1,061.50	\$ 28.33	\$ 89.75	\$ 48.14	\$ 99.16	\$ 4,620.00	\$ 437.50	\$ 92.40	\$ 49.44	\$ 311.96	\$ 7,263.17	\$ 5	500.97
	1260	\$ 30.00	\$ 1,069.20	\$ 6,062.24	\$ 5.70	\$ 215.01	\$ 442.93	\$ 7,825.08	\$ 300.00	\$ 50.00	\$ 75.00	\$ 1,069.20	\$ 28.33	\$ 90.40	\$ 48.39	\$ 99.68	\$ 4,226.04	\$ 441.00	\$ 84.52	\$ 45.61	\$ 287.83	\$ 6,846.00	\$ 9	979.08
,	1432	\$ 30.00	\$ 1,201.64	\$ 7,130.64	\$ 5.70	\$ 251.04	\$ 517.14	\$ 9,136.16	\$ 300.00	\$ 50.00	\$ 75.00	\$ 1,201.64	\$ 28.33	\$ 101.59	\$ 52.70	\$ 108.56	\$ 4,619.63	\$ \$01.20	\$ 92.39	\$ 50.05	\$ 315.80	\$ 7,496.88	\$ 1,6	,639.28
	2534	\$ 30.00	\$ 2,050.18	\$ 12,618.05	\$ 5.70	\$ 441.12	\$ 908.70	\$ 16,053.75	\$ 300.00	\$ 50,00	\$ 75.00	\$ 2,050.18	\$ 28.33	\$ 1,73.33	\$ 80.31	\$ 165.43	\$ 8,684.02	\$ 885.90	\$ 173.68	\$ 93.55	\$ 590.29	\$ 13,351.01	\$ 2,7	,702.74
	0	\$ 30.00	\$ -	\$.	\$ 5.70	\$ 1.07	\$ 2.21	\$ 38.98	\$ 300.00	\$ 50.00	\$ 75.00	\$ -	\$ 28.33	\$ -	\$ 13.60	\$ 28.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494.95	\$ (4	(455.97)
	8007	\$ 360.00	\$ 6,952.44	\$ 38,396.87	\$ 58.40	\$ 1,373.33	\$ 2,829.06	\$ 49,980,10	\$ 3,600.00	\$.600.00	\$ 900.00	\$ 6,952.44	\$ 339.96	\$ 613,33.	\$ 390.17	\$ 803.75	\$ 26,479.24	\$ 2,802.45	\$ 529.58	\$ 286.19	\$ 1,805.85	\$ 46,102.96	\$ 3,8	877.14

Savings

 5
 127.98

 \$
 (38.46)]

 \$
 (155.57)]

 \$
 95.73

 \$
 (123.37)]

 \$
 (88.17)]

 \$
 (81.42)]

 \$
 121.69

 \$
 334.00

\$ 52.61 \$ (174.68) \$ 264.57

127.98 \$

\$ 300.83

\$ 227.40

Atmos Energy Corporation

Customer - _____

Estimated Natural Gas Charges	
Firm Sales Schedule G-1	

Estimated Natural Gas Charges Firm Transport Schedule T-4

																		Atmos	
		Customer	Distribution	GCA	PRP	Franchise	Total	Customer	Admín	EFM	Distribution	PRP	PRP	Franchise	NYMEX	Charge	Fuel	L&U	Total
		Charge	Charge	_	Fixed	Fee	Charges	Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Charge	0.35	2%	1%	Charges
Мау	432	\$ 30.00	\$ 431.64	\$ 1,782.35	\$ 5.70) \$ 44.99	\$ 2,294.68	\$ 300.00	\$ 50.00	\$ 75.00	\$ 431.64	\$ 28.33	\$ 36.49	\$ 18.43	\$ 875.23	\$ 151.20	\$ 17.50	\$ 10.02	\$ 1,993.85
June	437	\$ 30.00	\$ 435.49	\$ 1,802.97	\$ 5.70	\$ 45.48	\$ 2,319.65	\$ 300.00	\$ 50.00	\$ 75.00	\$ 435.49	\$ 28.33	\$ 36.82	\$ 18.51	\$ 1,061.47	\$ 152.95	\$ 21.23	\$ 11.86	\$ 2,191.67
July	425	\$ 30.00	\$ 426.25	\$ 1,753.47	\$ 5.70	\$ 44.31	\$ 2,259.72	\$ 300.00	\$ 50.00	\$ 75.00	\$ 426.25	\$ 28.33	\$ 36.04	\$ 18.31	\$ 1,178.95	\$ 148.75	\$ 23.58	\$ 12.97	\$ 2,298.18
August	413	\$ 30.00	\$ 417.01	\$ 1,698.50	\$ 5.70) \$ 43.02	5 2,194.24	\$ 300.00	\$ 50.00	\$ 75.00	\$ 417.01	\$ 28.33	\$ 35.26	\$ 18.11	\$ 1,243.13	\$ 144.55	\$ 24.86	\$ 13.56	\$ 2,349.81
September	499	\$ 30.00	\$ 483.23	\$ 2,052.19	\$ 5.70	\$ 51.42	\$ 2.622.54	\$ 300.00	\$ 50.00	\$ 75.00	\$ 483.23	\$ 28.33	\$ 40.85	\$ 19.55	\$ 1,314.37	\$ 174.65	\$ 26.29	\$ 14.55	\$ 2,526.81
October	470	\$ 30.00	\$ 460.90	\$ 1,932.92	\$ 5.70) \$ 48.59	\$ 2,478.11	\$ 300.00	\$ 50.00	\$ 75.00	\$ 460.90	\$ 28.33	\$ 38.97	\$ 19.06	\$ 1,420.81	\$ 164.50	\$ 28.42	\$ 15.49	\$ 2,601.48
November	507	\$ 30.00	\$ 489.39	\$ 2,324.90	\$ 5.70	\$ 57.00	\$ 2,906.99	\$ 300.00	\$ 50.00	\$ 75.00	\$ 489.39	\$ 28.33	\$ 41.38	\$ 19.68	\$ 1,759.80	\$ 177.45	\$ 35.20	\$ 18.94	\$ 2,995.16
December	518	\$ 30.00	\$ 497.86	\$ 2,492.25	\$ 5.70	5 60.52	\$ 3,086.33	\$ 300.00	\$ 50.00	\$ 75.00	\$ 497.86	\$ 28.33	\$ 42.09	\$ 19.87	\$ 1,914.53	\$ 181.30	\$ 38.29	\$ 20.49	\$ 3,167.75
January	538	\$ 30.00	\$ 513.26	\$ 2,588.48	\$ 5.70	\$ 62.75	\$ 3,200.19	\$ 300.00	\$ 50.00	\$ 75.00	\$ 513.26	\$ 28.33	\$ 43,39	\$ 20.20	\$ 1,804.45	\$ 138.30	\$ 36.09	\$ 19.48	\$ 3,078.50
February	495	\$ 30.00	\$ 480.15	\$ 2,464.85	\$ 5.70	\$ 59.61	\$ 3,040.32	\$ 300.00	\$ 50.00	\$ 75.00	\$ 480.15	\$ 28.33	\$ 40.59	\$ 19.48	\$ 1,596.87	\$ 173.25	\$ 31.94	\$ 17.30	\$ 2,812.91
March	431	\$ 30.00	\$ 430.87	\$ 2.146.15	\$ 5.70	\$ 52.25	\$ 2,664.99	\$ 300.00	\$ 50.00	\$ 75.00	\$ 430.87	\$ 28.33	\$ 36.43	\$ 18.41	\$ 1,477.04	\$ 150.85	\$ 29.54	\$ 15.91	\$ 2,612.38
April	460	\$ 30.00	\$ 453.20	\$ 2,290.57	\$ 5.70	5 \$ 55.59	\$ 2,835.06	\$ 300.00	\$ 50.00	\$ 75.00	\$ 453.20	\$ 28.33	\$ 38.32	\$ 18.90	\$ 1,828.96	\$ 161.00	\$ 36.58	\$ 19.45	\$ 3,009.74
Maidelaux	5625	\$ 360.00	\$ 5,519.25	\$ 25,329.62	\$ 68.40	\$ 625.55	\$ 31,902,81	\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 5,519.25	\$ 339.96	\$ 466,63	\$ 228.52	\$ 17,475.61	\$ 1,968.75	\$ 349.51	\$ 190.02	5 31,638.24

Savings

\$

\$

Ś

\$ (180.60)

Ś

\$ (112.40)

Ś

\$

\$ \$ 156.52

222.75

42.22

(6.19)

(148.13) \$

(83.73)

223.34

312.61

178.66

{175.04}

(116.97)

Atmos

Atmos Energy Corporation Customer -

Estimated Natural Gas Charges Firm Sales Schedule G-1

.

Estimated Natural Gas Charges	
Firm Transport Schedule T-4	

		Customer	Distribution	GCA	PRP	Franchise	School	Total	Customer	Admin	EFM	Distribution	PRP	PRP	Franchise	School	NYMEX	Charge	Fuel	L&U	Total
		Charge	Charge		Fixed	Fee	Fee	Charges	Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Fee	Charge	0.35	2%	1%	Charges
May	367	\$ 30.00	\$ 381,59	\$ 1,514.17	\$ 5.70	\$ 38.63	\$ 59.10	\$ 2,029.19	\$ 300.00	\$ 50.00	\$ 75.00	\$ 381.59	\$ 28.33	\$ 32.26	\$ 17.34	\$ 26.54	\$ 743.54	\$ 128.45	\$ 14.87	\$ 8.51	\$ 1,806.44
June	340	\$ 30.00	\$ 366.19	\$ 1,431.65	\$ 5.70	\$ 36.67	\$ 56.11	\$ 1,926.32	\$ 300.00	\$ 50.00	\$ 75.00	\$ 366.19	\$ 28.33	\$ 30.96	\$ 17.01	\$ 26.02	\$ 842.86	\$ 121.45	\$ 15.86	\$ 9.42	\$ 1,884.10
July	313	\$ 30.00	\$ 340.01	\$ 1,291.38	\$ 5.70	\$ 33.34	\$ 51.01	\$ 1,751.44	\$ 300.00	\$ 50.00	\$ 75.00	\$ 340.01	\$ 28.33	\$ 28.75	\$ 16.44	\$ 25.16	\$ 868.26	\$ 109.55	\$ 17.37	\$ 9.55	\$ 1,868.41
August	334	\$ 30.00	\$ 356.18	\$ 1,373.61	\$ 5.70	\$ 35.31	\$ 54.02	\$ 1,854.82	\$ 300.00	\$ 50.00	\$ 75.00	\$ 356.18	\$ 28.33	\$ 30.11	\$ 16.79	\$ 25.69	\$ 1,005.34	\$ 116,90	\$ 20.11	\$ 10.97	\$ 2,035.42
September	372	\$ 30.00	\$ 385.44	\$ 1,529.89	\$ 5.70	\$ 39.02	\$ 59.70	\$ 2,049.75	\$ 300.00	\$ 50.00	\$ 75.00	\$ 385.44	\$ 28.33	\$ 32.59	\$ 17.43	\$ 26.66	\$ 979.85	\$ 130.20	\$ 19.60	\$ 10.84	\$ 2,055.94
October	385	\$ 30.00	\$ 392.37	\$ 1,566.90	\$ 5.70	\$ 39.90	\$ 61.05	\$ 2,095.92	\$ 300.00	\$ 50.00	\$ 75.00	\$ 392.37	\$ 28.33	\$ 33.17	\$ 17.58	\$ 26.89	\$ 1,151.76	\$ 1.33.35	\$ 23.04	\$ 12.56	\$ 2,244.05
November	408	\$ 30.00	\$ 413.16	\$ 1,870.92	\$ 5.70	\$ 46.40	\$ 70.99	\$ 2,437.17	\$ 300.00	\$ 50.00	\$ 75.00	\$ 413.16	\$ 28,33	\$ 34.93	\$ 18.03	\$ 27.58	\$ 1,416.17	\$ 142.80	\$ 28.32	\$ 15.24	\$ 2,549.56
December	44(\$ 30.00	\$ 437.80	\$ 2,116.97	\$ 5.70	\$ 51.81	\$ 79.27	\$ 2,721.55	\$ 300.00	\$ 50.00	\$ 75.00	\$ 437,80	\$ 28.33	\$ 37.01	\$ 18.56	\$ 28.40	\$ 1,625.24	\$ 154.00	\$ 32.52	\$ 17.40	\$ 2,805.28
January	569	\$ 30.00	\$ 537.13	\$ 2,737.63	\$ 5.70	\$ 66.21	\$ 101.30	\$ 3,477.97	\$ 300,00	\$ 50.00	\$ 75.00	\$ 537.13	\$ 28.33	\$ 45.41	\$ 20.72	\$ 31.70	\$ 1,908.43	\$ 199.15	\$ 38.17	\$ 20.60	\$ 3,254.63
February	511	\$ 30.00	\$ 492,47	\$ 2,544.52	\$ 5.70	\$ 61.45	\$ 94.02	\$ 3,228.17	\$ 300.00	\$ 50.00	\$ 75.00	\$ 492.47	\$ 28.33	\$ 41.64	\$ 19.75	\$ 30.22	\$ 1,648.49	\$ 178.85	\$ 32.97	\$ 17.86	\$ 2,915.57
March	489	\$ 30.00	\$ 475.53	\$ 2,434.98	\$ 5.70	\$ 58.92	\$ 90.15	\$ 3,095.28	\$ 300.00	\$ 50.00	\$ 75.00	\$ 475.53	\$ 28.33	\$ 40.20	\$ 19.38	\$ 29.65	\$ 1,675.80	\$ 171.15	\$ 33,52	\$ 18.05	\$ 2,916.62
April	38)	\$ 30.00	\$ 392,37	\$ 1,897,19	\$ 5,70	\$ 46.51	\$ 71.15	\$ 2,442.92	\$ 300.00		\$ 75.00						\$ 1,514.86				
	1.491	\$ 360.00	\$ 4,970.24	\$ 22,309.81	\$ 68.40	\$ 554.17	\$ 847.88	\$ 29,110.50	\$ 3,600.00	\$ 600.00	\$ 900.00	\$ 4,970.24	\$ 339.96	\$ 420.21	\$ 216.61	\$ 331.41	\$ 15,381.60	\$ 1,719.20	\$ 307.63	\$ 167.12	\$ 28,953.98

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-07 Page 1 of 2

REQUEST:

Refer to the responses to Items 12 and 13 of Staff's Second Request, and to the response to Item 25 of AG-1.

- a. The responses to Items 12.b and 27 of Staff's Second Request appear to be in conflict with the response to Item 25.a. of AG-1. Confirm that the proposed Door Tag Fee will not be charged to a customer who fails to appear at an agreed appointment time. If that is the case, provide a revised Sheet No. 70 showing the correct description.
- b. Confirm that prior to terminating a delinquent customer's service, Atmos gives ten days' written notice to the customer, and that the envelope is easily distinguishable as a termination notice.
- c. Confirm that if the delinquent customer does not pay his or her bill, the \$10 fee would be included with all other fees that would have to be paid before service is reconnected.
- d. State whether Atmos is aware that the Commission's regulations require cost support to be provided for proposals to establish non-recurring charges.

RESPONSE:

- a) The Door Tag Fee is only designed for those situations in which a customer has become delinquent. Once a customer becomes delinquent, the Company sends the customer a letter after five or ten days depending on their pay history with the Company, notifying the customer of their delinquent status. The door tag fee will provide the Company the option to, additionally, make a trip to the customer's premise and leave a door tag notifying the customer of possible disconnection. The proposed fee, while nominal, is designed to help offset the cost of dispatching an employee to the customer's premise to leave the door tag. The intent of the door tags is to benefit customers by preventing disconnection. The modest door tag charge would potentially eliminate more costly reconnection charges for the customer. The Company will only assess a Door Tag Fee is a door tag is hung.
- b) Yes, the Company gives ten days written notice to a customer prior to terminating due to delinquency. The envelope will be distinguishable.
- c) Yes, the Door Tag Fee would be included with all other fees that would have to be paid before service is restored.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-07 Page 2 of 2

d) Yes, the Company is aware of the Commission's regulations which require cost support to be provided for proposals to establish non-recurring charges. The cost of gasoline alone is cost support for the door tag fee.

Respondent: Mark Martin

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-08 Page 1 of 1

REQUEST:

Refer to the response to Item 26.b of Staffs Second Request. State at what point Atmos would consider a time period ending 2010 to be too "stale" for use in weather normalization in a rate case.

RESPONSE:

The Company does not have a specific point in time in which the time period ending 2010 would become too stale for use in weather normalization in a rate case. As stated in the response, the Company believes use of NOAA's published 30-year normal is beneficial, since NOAA thoroughly analyzes their collected data and "smoothes" the average daily HDDs to produce daily normals.

The Company is open to more current 30-year normal HDD calculations and to HDD normals computed on shorter time periods if the Weather Normalization Adjustment is synchronized to the same basis for normal HDDs as the rate case in which base rates are set.

Respondent: Mark Martin

3-09

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-09 Page 1 of 2

REQUEST:

Refer to the response to Item 26.i of Staff's Second Request. Provide an assessment of the possible weather sensitivity of Firm Industrial and Interruptible Commercial sales based on the information provided in response to Item 10 of AG-1.

RESPONSE:

Please see Attachment 1 for the requested assessment of the possible weather sensitivity of Firm Industrial and Interruptible Commercial sales. Data from the Company's response to OAG DR No. 1-010 has been converted to Mcf per customer for each month from October 2006 through December 2012 (in columns a through f). Calendar year composite HDDs are shown in column g.

To determine the degree of influence of HDDs to usage for each class, the Company has calculated the R-squared correlation for each customer class (on Attachment 1, line 77). R-squared is a statistical measure of how close the data are to the fitted regression line. It is also known as the coefficient of determination. The definition of R-squared is fairly straight-forward; it is the percentage of the response variable variation that is explained by a linear model. Or:

R-squared = Explained variation / Total variation R-squared is always between 0 and 100%:

- 0% indicates that the model explains none of the variability of the response data around its mean.
- 100% indicates that the model explains all the variability of the response data around its mean.

In general, the higher the R-squared, the better the model fits your data.

The R-Squared for Residential, Commercial and Public Authority Firm Sales is greater than 80% while the R-Squared for Firm Industrial and Interruptible Commercial is less than 35%. In conclusion, the usage per customer for Firm Industrial and Interruptible Commercial has a significantly lower dependence on HDDs than that of Residential, Commercial and Public Authority.

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-09 Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-09_Att1 - Weather Sensitivity by Tariff Class.xls, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Weather Sensitivity for each Tariff

Line #	Month	Firm Residential Usage	Firm Commercial Usage	Firm Public Authority Usage	Firm Industrial Usage	Interruptible Commercial Usage	Interruptible	Composite HDDs
San to N		(a)	(b)	(c)	(d)	(e)	(f)	(g)
	0.0.00	5.4		10.0	100.7	707.0	4 407 0	206
1 2	Oct-06 Nov-06	2.4 6.1	14.1 21.8	40,9 73.2	196,7 281.4	727.3 845.4	1,407.3 1,701.0	306 491
3	Dec-06	9.2	32.7	100.6	380.8	853.5	2,581.3	672
4	Jan-07	10.2	36,5	113.5	475.5	756.7	3,097.4	821
5	Feb-07	14.4	53.1	152.4	640.2	593.9	2,915.3	904
6	Mar-07	10.6	37.6	113.8	320.5	219.5	2,714.6	324
7	Apr-07	5.0	18,8	58.5	274.3	246,1	2,545.6	323
8	May-07	2.8	12.1	38.2	149.4	56.6	2,556.4	30 0
9 10	Jun-07 Jul-07	1.5 1.2	9.0 9.8	24.3 18.6	(273.4) 106.4	78.1 72.6	2,056.1 3,075.4	0
11	Aug-07	1.2	8.2	18.4	156.1	76.2	950.1	0
12	Sep-07	1.1	8.3	17.3	125.2	49.1	1,729.1	7
13	Oct-07	1.3	8.7	26.0	156.8	58.7	3,112.7	147
14	Nov-07	4.4	16.3	53.0	296.2	516.4	2,934.8	526
15	Dec-07	8.9	30.7	92.3	408.4	677.3	2,729.9	728
16	Jan-08	12.8	47,0	138.5	665.2	2,301.1	2,553.9	950
17 18	Feb-08 Mar-08	13.4 11.0	49.6 40.2	141.9 116.7	558.3 408.1	2,371.7 2,946.9	2,542.5 1,632.9	776 546
19	Apr-08	6.7	24.1	73,4	214.4	3,668.9	1,711.4	281
20	May-08	3.2	13.2	37.6	195.5	1,231.1	3,179.9	83
21	Jun-08	1.4	3.8	23.6	501.4	2,719.3	989.0	0
22	Jul-08	1.3	8.3	17.8	90.7	208.2	1,627.5	O
23	Aug-08	1.1	8.0	16.8	130.1	804.8	906.0	0
24	Sep-08	1.1	8.6	17.6	101.5	1,449.5	687.4	3
25 26	Oct-08 Nov-08	1.6 4.7	11.5 17.2	29.1 57.3	209.4 262.5	296.9 464.2	1,592.8 1,281.0	233 606
26	Dec-08	4.7	40.5	123.3	562.8	782.9	2,152.1	845
28	Jan-09	14.0	51,0	144,9	476.9	590.1	1,943.2	1033
29	Feb-09	12.3	46.2	131.5	509.4	446.0	1,767.5	674
30	Mar-09	9.7	35.8	104.1	353.4	416.7	2,098.4	443
31	Apr-09	5.4	19.2	59,9	244.2	171.3	2,654.4	266
32	May-09	2.7	12.2	37.0	131.3	39.0	2,123.2	55
33	Jun-09	1.2	8.2	19.7	98.1	31.8	232.2	3
34 35	Jul-09 Aug-09	1.4 1.2	8.7 8.4	18.4 19.0	47.0 160.8	38,5 58,7	2,094.6 914.0	0
36	Sep-09	1.1	8.9	18.3	34.0	28.6	1,258.3	16
37	Oct-09	2.1	14.8	29.3	79.7	264.3	733.9	309
38	Nov-09	4.5	25.8	55.1	154.3	414.2	1,240.5	431
39	Dec-09	9.6	26.8	102.9	422.6	754.8	1,659.5	880
40	Jan-10	15.8	57.2	158.9	511.2	858,1	1,734.4	1082
41	Feb-10	13.4	50.3	140.1	584.9	820.1	846.8	921
42 43	Mar-10 Apr-10	12.0 4,5	42.5 17.0	117.9 50.6	348.4 104.9	893.6 550,1	1,461.6 1,404.0	521 142
43	May-10	2.0	9.7	29.0	197.3	760.7	2,358.6	49
45	Jun-10	1.3	8.3	19.5	(75.0)	626.5	2,018.9	ő
46	Jul-10	1.1	7.6	16,4	61.0	673.0	1,505,1	0
47	Aug-10	1.1	8.8	17.0	59.3	722.2	1,801.5	0
48	Sep-10	1.0	8.1	18.6	63.8	646.4	1,954.9	12
49	Oct-10	1.6	9.6	26.6	(1,355.8)	523,2	1,523.4	173
50	Nov-10	4.1	15.1	57.3	1,721.2	1,011.3	2,494.5	492
51 52	Dec-10 Jan-11	11.2 15.9	40.5 58.2	104.8 157.8	618.4 639.2	1,116.8 1,176.4	3,033.4 1,911.8	1031 1047
53	Feb-11	13.9	50.2	137.0	527.9	1,135.3	1,900.6	695
54	Mar-11	9.1	32.8	89.5	342.3	1,043.1	2,283.1	504
55	Apr-11	5,6	20.4	58.3	199.6	805,5	1,294.5	158
56	May-11	2.7	11.1	33.9	92.8	592.8	7,399.9	120
57	Jun-11	1.4	8.6	21.5	43.4	649.5	1,764.0	0
58	Jul-11	1.3	8.1	16.2	100.2	21.0	2,365.5	0
59 60	Aug-11	1.1	8.3	18.6	87.2	1,500.7	2,394.6 5,706.2	0
60 61	Sep-11 Oct-11	1.1 1.8	9.8 12.0	21.7 27.4	79.2 100.8	15.0 44,5	(1,510.4)	43 245
62	Nov-11	4.6	17.4	47.2	186.5	174.8	1,811.3	420
63	Dec-11	8.4	30.0	84.9	348.9	370.3	2,938.3	710
64	Jan-12	11.3	40.4	113.1	573,3	639,0	1,430.7	774
65	Feb-12	10.6	38.4	106.7	406.5	649.0	1,324.7	645
66	Mar-12	7.6	27.6	77.2	275.0	543.1	1,504.3	208
67	Apr-12	2.5	11.6	34.7	127.8	226.7	1,481.7	209
68 69	May-12 Jun-12	2.0 1.2	9.8 8.8	28.1	90.3 73.8	14.7 23.7	1,865.5	13 8
69 70	Jun-12 Jul-12	1.2	8.8 7.8	18.6 16.0	73.8 56.5	23.7	5,239.0 12,729.3	0
71	Aug-12	1.1	9.8	19.0	90,6	15.2	8,301.4	0
72	Sep-12	1.0	9.1	19.6	82.7	1,076.0	12,312.8	41
73	Oct-12	2.0	12.6	34.4	91.2	416.2	9,546.0	276
74	Nov-12	5.7	20.2	61.7	212.8	1,433.1	6,285.5	581
75	Dec-12	7.8	27.8	84.2	291.8	1,209.6	3,293.0	638
76 77	R-Squared	83.8%	81.8%	84.9%	34.6%	9.9%	1.5%	

3-10

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-10 Page 1 of 1

REQUEST:

Refer to the response to Item 30 of Staff's Second Request. Provide a brief description of the two legal settlements referenced in the response, along with the amount allocated to Atmos's Kentucky division for each settlement.

RESPONSE:

The two referenced legal settlements are personal injury matters. The amounts allocated to Kentucky were \$259,463 and \$440,537. These amounts are not included in the forecasted test period.

Respondent: Josh Densman

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-11 Page 1 of 1

REQUEST:

Refer to the response to Item 31 of Staff's Second Request.

- a. Of the \$3,157,690 increase in Operating and Maintenance ("O&M") from fiscal year 2012 to the test period, provide the portion of the increase that can be attributed to the sale of Atmos's Georgia, Illinois, Iowa, and Missouri properties.
- b. Describe the various expenses that are responsible for the increase in allocated O&M expenses for Atmos's Kentucky division.
- c. Explain in detail why the expenses identified in response to part b. of this request did not decrease as a result of the sale of the Georgia, Illinois, Iowa, and Missouri properties.

RESPONSE:

- a) The portion of the test year expenses attributable to the sale of Atmos Energy's properties is approximately \$2,620,332. Please see Attachment 1.
- b) Please see Exhibit JCD-1 to Mr. Josh Densman's Direct Testimony for the detail by cost elements of the anticipated increases.
- c) The physical make-up of the General Office (Division 091) and Shared Services (Divisions 2 and 12) did not change as a result of the asset sales to Liberty Utilities.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-11_Att1 - Expense.xlsx, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation SSU and Colorado Expense

.....

	Forecasted Dec-13	Forecasted Feb-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	Sources
Division 2	6,847,864 5.55%	5,185,014 5,55%	6,057,915 5,55%	7,066,860 5.55%	6,186,110 5.55%	7,164,308 5.55%	6,028,400 5.55%	6,463,558 5.55%	6,159,588 5.55%	6,127,183 5.55%	6,212,307 5.55%		C.2.2-F 02 5 C.2.2-F 02
	380,082	287,788	336,237	392,237	343,352	397,646	334,599	358,752	341,880	340,082	344,806	375,491	4,232,953
	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	4.91%	<u>b</u>
	336,330 43,752	254,660 33,128	297,532 38,705	347,086 45,151	303,828 39,524	351,872 45,774	296,082 38,516	317,455 41,297	302,526 39,355	300,934 39,148	305,115 39,691	332,267 43,224	3,745,689 487,264
Division 12	4,484,343 5,72%	4,489,818 5.72%	3,958,578 5,72%	3,659,913 5.72%	3,797,981 5.72%	3,814,985 5.72%	3,364,106 5.72%	3,857,146 5.72%	3,597,027 5.72%	3,502,239 5.72%	3,690,175 5.72%		C.2.2-F 12 C.2.2-F 12
	256,408	256,721	226,346	209,268	217,163	218,135	192,355	220,546	205,673	200,253	210,999	209,146	
	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	
	245,626 10,782	245,926 10,795	216,828 9,518	200,469 8,800	208,031 9,132	208,963 9,173	184,266 8,088	211,272 9,274	197,024 8,648	191,832 8,421	202,126 8,872	200,351 8,795	2,512,715 110,297
Division 91	901,009 50.00%	1,027,697 50.00%	994,839 50,00%	1,213,574 50.00%	1,075,934 50.00%	1,1 16,537 50.00%	1,043,109 50,00%	1,079,080 50,00%	1,059,594 50.00%	1,042,905 50.00%	892,628 50.00%		C.2.2-F 91 5 C.2.2-F 91
	450,535	513,883	497,453	606,828	538,003	558,306	521,590	539,576	529,833	521,488	446,344	491,543	
	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	5
	303,910 146,625	346,642 167,241	335,559 161,894	409,339 197, 4 90	362,913 175,091	376,608 181,698	351,841 169,749	363,974 175,603	357,401 172,432	351,772 169,716	301,083 145,261	331,573 159,971	4,192,614 2,022,771

2,620,332

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-12 Page 1 of 1

REQUEST:

Refer to the responses to part b. of Item 32, part b. of Item 60, and part c. of Item 62 of Staff's Second Request, all of which relate to employee benefits.

- a. The response to Item 62, part c. indicates that the benefits load rate increased by 14.2 percent from fiscal year 2012 to fiscal year 2013. Provide the load rates for each of these fiscal years.
- b. The response to Item 32, part b. states that benefits are based on annual actuarial data from Towers Watson. Provide a general description of the factors identified in the data from Towers Watson that are primarily responsible for the increase in benefits to the point where they equal approximately 59 percent of labor in the test year.

RESPONSE:

- a) The benefits load rate for FY 2012 was 46.50%. The FY 2013 load rate is 60.74%. These benefit rates are based on annual actuarial data from Towers Watson.
- b) The increase in benefits to approximately 59% of labor was due mainly to the fact that Atmos Energy experienced unexpected demographic changes, a change in the discount rate assumptions from 5% to 4.75% and an increase in new claims.

Respondent: Josh Densman

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-13 Page 1 of 1

REQUEST:

Refer to the response to Item 35 of Staff's Second Request.

- a. Part a. of the response indicates that Atmos expects to issue \$500 million of 30year bonds and \$75 million of 10-year bonds in October of 2014. Provide the approximate time period when it expects to issue the common stock that will result in its equity ratio being greater in the test year than it was at March 31, 2013.
- b. Part b. of the response states that the second capital structure referenced in the request is for informational purposes only. Explain what information the second capital structure is intended to convey.

RESPONSE:

- a) The Company has no plans for a public offering of common stock prior to the end of the test year. The \$575 million of new debt planned for October of 2014 replaces \$500 million of expiring debt in the same month. The Company's equity ratio is projected to increase due to that fact combined with rising equity primarily related to retained earnings and, to a much lesser extent, issuances through the Company's incentive plans.
- b) The second capital structure referenced is intended to convey the Company's capital structure calculated inclusive of short term debt. The presentation is consistent with the Company's recent general rate filings, including Case Nos. 2006-00464 and 2009-00354.

Respondent: Greg Waller

3-14

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-14 Page 1 of 1

REQUEST:

Refer to the responses to Items 36 and 59.e of Staffs Second Request. Provide the estimated cost savings due to the WMR project for the fiscal year that will end September 2015.

RESPONSE:

The Company anticipates the cost savings through FY 2015 to be minimal, but expects cost savings over time through several ways during the life of the project. Please refer to the Direct Testimony of Mr. Earnest Napier at page 13, line 14 through page 14, line 2 for ways in which the Company expects to achieve cost savings over time through WMR during the life of the project.

Respondent: Earnest Napier

3-1**5**

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-15 Page 1 of 1

REQUEST:

Refer to the response to Item 38 of Staff's Second Request. Part b. of the request confirms that the revenue requirement in this case includes investment in the Pipe Replacement Program ("PRP") only through September 30, 2014. However, it did not provide the information sought in part b. of the request. Provide the amount of PRP expenditures budgeted for the test year.

RESPONSE:

The amount of PRP expenditures budgeted for FY 2014 (which ends Sept 30, 2014) is \$20 million. The amount included in the test year is \$15,779,792, which is the portion of that \$20 million budgeted for Dec 1, 2013 - Sept 30, 2014. While the Company will plan to make PRP investments in October and November of calendar 2014, those amounts will be budgeted and included in the Company's annual PRP filing which will be made in August of 2014. The PRP expenditures for those two months are not included in the test period of this case.

Respondent: Earnest Napier

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-16 Page 1 of 1

REQUEST:

Refer to the attachment to the response to Item 39 of Staff's Second Request, which shows the annual budget for the Shared Services Unit ("SSU") for fiscal year 2013. In a comparable format, provide the annual budgets for the SSU for fiscal years 2010, 2011, and 2012, with the actual expenditures for those same fiscal years provided in comparative form

RESPONSE:

Please see Attachment 1 for the SSU budgets for FY 2011 and FY 2012 and the actual expenditures for FY 2010, FY 2011 and FY 2012. Due to computer system conversions, the SSU budget information in this format for periods prior to FY 2011 is not available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-16_Att1 - SSU Cap Ex.xlsx, 4 Pages.

Respondent: Greg Waller

Atmos Energy Corporation Capital Expenditures Co 010 - SSU FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

1		Budget 2011 Total Year	Budget 2012 Total Year	Fiscal 2010 Total Year	Fiscal 2011 Total Year	Fiscal 2012 Total Year
Equipment Eq	nipment	246,044	0	433,698	1,544,626	177,262
CB.010.11613	all Center Screens, 1156.012: Call Center Screens - FY10	0	0	337,173	0	
·	all Recording 1156.012: Call Recording	0	0	612,560	340,384	10,672
	MI Enhancements. I 156.012: AMI Enhancements	0		213.058	29,356	10,0/2
	B11.1156.01.IT.012: Customer Service System FY11	25,005,545	31,641,939	213,030	27,313,226	36,724,047
	B11.1156.02.IT.012: Credit Card Consolidation	831,737	01,071,707	0	0	50,724,047
	B11.1158.03.IT.012: Aspect Upgrade	50,505	0	0	51,718	
	B11.1158.04.IT.012: Call Recording Licenses	100,277		0	0	
	R and SoftPhone Rewrite: Rewrite Call Center IVR and SoftPhone applications	0	0	0	801,812	191,30
	B12.1156.05.IT.012: IVR Rewrite	0	1,574,825	0	0	1,495,30
	B12.1156.05.11.012.1VK Rewrite B12.1158.03.JT.012: Aspect Licenses	0	,	0	0	
	-	0	55,264 591,358	0		55,65
28.010.14439 (C.	B12.1158.04.JT.012: Call Center Payroll Automation	25,988,064	33,863,385	1,162,791	28,536,496	38,476,98
						,,,
CB.010.11721 CI	B11.1146.03.IT.002: Service Line Capture *	386,225	225,950	0	128,551	11,08
CB.010.11723 CI	B11,1146,05,IT,002; DIM / Compliance Reporting	436,364	0	0 -	623,346	126,19
CB.010.11724 CI	B11.1146.06.1T.002; GIS Data Integrity	298,100	0	0	736,843	14,28
CB.010.14429 C	B12.1146.11.IT.002: MapFrame Upgrade	0	366,641	0	0	387,88
CB.010.14432 C	B12.1146.12.IT.002: SmallWorld Upgrade	0	286,835	0	0	266,48
CB.010.14433 C	B12.1146.13.IT.002: Line Locate Interface Upgrade	0	93,049	0 ;	0	34,75
CB.010.14434 C	B12.1146.14.IT.002: Reservoir Simulation System	0	140,803	0 .	0	114,73
CB:010.11585 O	rder Auto-Compliance.1146.002: Order Automation - Compliance	0	0	825,704	234,805	23,494
CB:010.11587 Fi	eld Mobile Connect,1146.002; Field Mobility Connectivity	0	0	265,921	0	
CB.010.11588 In	tegrity Management, 1146.002; Integrity Management	0	0	1,135,820	20,990	
CB.010.11586 O	rder Auto-Construct.1146.002: Order Automation - Construction	0	0	88,985	0	
CB.010.11719 C	B11.1146.01.IT.002: Construction Work Enhancement	276,972	0	0	0	
CB.010.11720 C	B11,1146.02,IT.002; Premise Geo-Codin	58,324	0	0	0	
CB.010.11722 C	B11.1146.04.IT.002: Banner LandU Reporting	401,133	0	0	0	
CB.010.14427	B12,1146,10,IT,002; GIS Enhancement Phase II	0 ·	249,403	0	0	16,23
Utility Ops		1,857,119	1,362,681	2,316,430	1,744,535	995,15
CB.010.11727	B11.1146.09.IT.002: PGAS Upgrade	376,301	n	0	282,730	
	B11.1146.10.IT.002: Aligne Supply FY11	135,826	ů n	0	150,850	63
	B11.1135.11.IT.002: Aligne Pipe FY11	1,666,650	1,304,743	260,748	1,231,026	635,44
	ligne Supply - FY10.1146.002: Aligne Supply - FY10	1,000,000	1,504,745	2,142,417	29,879	055,44
	B11.1146.08.IT.002: Gas Control Phone System *	22,461	0	0	14,622	
	pgbook.1146.002: Logbook	0	0	18,795	I,631	
	efresh SCADA Infrast.1146.002: Refresh SCADA Infrastructure	0	0	34,548	898	
	pgrade Wonderware.1146.002: Upgrade Wonderware	0	0	57,251	(312)	**********
이 방 지 않는 것 같아. 같은 것 같아. 이 것 물 것	pgrade wonderwate. 1140.002: Opgrade wonderwate ps Mgmt System (CRM compliance): This project will bring our Operations Managem	0 .	0	<u>ا</u> دنه، د ا 0	162,915	63,86
	ps Might System (CKNV comphance): This project will oring our Operations Managent B12.1135.02.IT.002-: Franklin Gas Control Hot Site	0	520,258	0	162,915	531,61
		0	520,258	0	0	
	ps Mgmt Sys_CRM Phase II: Operations Management System (CRM Compliance) Phase I	0				137,92
and the second	omplex Billing 4.1146.002: Complex Billing 4 - FY10	0	0	4,797	0	<u> </u>
いち ひ ひと かかいてん へいたん へいたいがく	omplex Billing 6.1146.002; Complex Billing 6 - FY10			3,334 .		
as Supply		2,201,238	1,825,000	2,521,890	1,874,239	1,369,49

Atmos Euergy Corporation Capital Expenditures Co 010 - SSU FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		Total Year				
CB.010.11605	Enterprise Mdl Upgrd, 1146,002; Enterprise Model Upgrade	0	0	70.321	0	
CB.010.11600	MART II ETL, 1146,002; MART II ETL	0	0	205,742	0	(
CB.010.11601	Oracle Upgrade and IFRS.1146.002: Oracle Upgrade and IFRS - FY10	0	0	393,575	(3,579)	
CB.010.11602	PowerPlant IFRS Upgrd.1146.002: PowerPlant Upgrade - FY10	662,810	0	365,045	740,618	48,107
CB.010.11604	Tax Juris Upgrade. 1146.002: Tax Juris Upgrade - FY10	0	0	21,716	0	10,107
CB.010.11730	CB11,1135,12,JT.002: Oracle R12 Upgrade	1,078,856	495,495	0	907,665	1,859,412
CB.010.11732	CB11.1146.14.IT.002: AETax	117,808	0	0	100,283	3,172
CB.010.14004	EIS Reporting Modules: EIS Reporting Modules for Oracle Procurement, Financials,	0	0	<u>0</u>	96,242	13,580
CB.010.14422	CB12,1146,02,IT.002; iSupplier	0	153.327	0	0	10,080
CB.010.14426	Markview ; Markview Advisor and Capture - KTM	0	54.176	0 [39,885
CB.010.11731	CB11.1146.13.JT.002; P-Card Enhancements	133,182		0	140,042	37,002
CB.010.13790					,	1/0.1/
Charles in the second second second	Markview KCIC Enhancement: Enhancement to KOFAX Markview application to include	0	0	0	68,027	142,446
CB.010,11733	CB11.1146.15.IT.002: iProcurement	166,033	0	0	215,355	
Accounting/finance		2,158,689	702,997	1,056,398	2,264,652	2,106,601
CB.010.11734	CB11.1146.18.IT.002: Employee Self Service	254,243	0	0	77,678	(1,759
CB.010.11735	CB11.1146.19.IT.002: Safety Compliance Reporting	142,165	0	0	163,285	
CB.010.11736	CB11.1146.20.IT.002: HR Advanced Benefits Ph 2	162,697	0	0	160,467	1
CB.010.11737	CB11.1146.21.IT.002: Stock Admin Interfaces	43,423	0	0	30,637	2,260
CB.010.11610	Advanced Benefits.1146.002: Advanced Benefits	0	0	547,873	154,678	······
CB.010.14274	CB12.1135.03.IT.002-: Software purchase of IHS Impact Enterprise Safety and Risk	0	467,767	0	205,937	731,563
CB.010.14424	CB12.1146.05.IT.002: Contract Mgmt System	0	265,155	0	0	
CB.010.14425	CB12.1146.06.IT.002: Accutrack Upgrade	0	165,096	0	0	
CB.010.14421	CB12.1146.01.IT.002: HR Comp Workbench	0	136,612	0	0	
CB.010.14423	CB12.1146.04.IT.002; Meta-Data Scrubber	0	14,495	0	0	
CB.010.11611	Applicant Tracking, 1146,002; Applicant Tracking	0	0	72,668	0	
HR/Legal		602,528	1,049,123	620,542	792,683	732,064
an A.A. 1 (207				20,500		
CB.010.11307	CB08,1134,12,IT.002; 1134-016 Data Retention; e Discovery	0	0	23,588	0	
CB.010.11312	CB08.1134.18.IT.002: 1134-001 MART for Advantage	0	0	3,949	0	I
CB.010.11417	CB09.1137.02.IT.002: Data Center Refresh	0	0	1,754	0	
CB.010.11418	CB09.1137.03.IT.002: Data Center UPS	0	0	96	0	I
CB.010.11420	CB09,1137.05,IT.002: Replacement PCs for SSH Dallas, and Call Centers	0	0	3,262	0	
CB.010.11421	CB09.1139.01.IT.002: New Cabinets	0	0	21,713	0	
CB.010,11422	CB09.1146.01.IT.002: Advantage 4.1.1	0	0	(1,107)	0	
CB.010.11426	CB09,1146.05,IT,002; ARES	0	0	33,511	0	
CB.010.11428	CB09.1146.07.IT.002: Atmos6 Franchise Fee System	0	0	21,309	1,849	
CB.010.11430	CB09.1146.09.IT.002: Banner Uplift	0	0	36,177	0	I
CB.010.11432	CB09.1146.11.IT.002: Complex Billing Rollout CO/KS	0	0	(302)	0	
CB.010.11435	CB09.1146.14.IT.002: Damage Prevention	0	0	9,137	0	
CB.010.11438	CB09.1146.17.IT.002: GIS Rollout	0	0	4,850	0	
CB.010.11445	CB09,1146,24,IT,002; Service Suite 8.1	0	0	374	0	l
CB.010.11448	CB09,1146,27,IT,002; Treasury Management Software	0	0	13,618	0	
CB.010.11449	CB09.1146.28.IT.002: GTM	0	0	37,430	0	(
CB.010.11450	CB09.1146.29.IT.002: Universal SCADA Server	0	0	37,628	1.320	(

.

Atmos Energy Corporation Capital Expenditures Co 010 - SSU FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		Total Year	Total Year	Total Year	Total Year	Total Year
CB.010.11581	Data Center - FY10.1137.002: Data Center - FY10	0	0	6,785,021	211,985	
CB.010.11582	Data Network - FY10.1137.002: Data Network - FY10	0	0	198,613	12,778	
CB.010.11583	Replacement PCs - SSU.1137,002: Replacement PC s - SSU	0	0	873,767	45,012	
СВ,010,11584	Banner Uplift - FY10,1146,002; Banner Uplift - FY10	0	0	1,677,287	(342)	
CB.010.11608	FACTA I - FY10.1146.002: FACTA I - FY10	0	0	553,923	0	
CB.010.11612	Archive Mgr - FY10.1156.012: Archive Manager - FY10	0	0	372,378	0	
CB.010.11618	PBX Upgrade.1158.012: PBX Upgrade	0	0	1,125,963	0	
CB.010.11621	Quality Center, 1165.002; Quality Center	0	0	150,827	0	
CB.010.11709	CB11.1108.01,IT.002: Laptop replacements for Jackqueline Madrid and Jimmy Jones	6,241	0	0	6,174	
CB.010.11712	CB11.1137.01.IT.002: Application Monitoring	532,885	0	0	1,331,354	47,98
CB,010,11713	CB11.1137.02.IT.002; DR Center Refresh - Server Environment	751,343	0	0 .	709,158	1,85
CB.010.11714	CB11.1137.03.IT.002: DR Center Refresh - Disk Storage	1,402,216	0	0	2,643,763	(14
CB.010.11715	CB11.1137.04.IT.002: DR Center Refresh - Network Environment	678,021	0	0	536,082	52,68
CB.010.11716	CB11,1137.05,IT.002: PC Replacements	707,033	0	0	297,803	4,66
CB.010.11717	CB11.1137.06.IT.002; Phone System Admin Tools	92,470	0	0	0	
CB.010.11718	CB11.1137.07.IT.002: Data Center Move FY11	3,777,098	0	0	3,730,712	143,65
CB.010.11725	CB11.1146.07.IT.002: IT Service Management	681,036	0	0	0 .	
CB.010.11740	CB11.1158.01.IT.012: Waco Server Refresh	476,206	0	0	60,869	69
CB.010.11741	CB11.1158.02.IT.012: Waco Phone System Update	9,796	0	0	0 '	
CB.010.11750	CB11.1228.01.IT.012: Call recording for Customer Care and IVG	84,474	0	0	5,813	84,61
CB.010.11751	CB11.1228.02.IT.012: 2nd monitor (65)	12,314	0	0	0	
CB.010.11752	CB11.1228.03.IT.012: Laptops for grade 4 analysts	8,469	0	0	0 -	
CB.010.12192	PC For Steve Easley CC1836; Desktop and monitors for Steve	0	0	0	3,483	
CB.010.12193	MacBook for Ian Rinesine: Macbook for Ian	0	0	0	6.096	
CB.010.12305	Purchase 12 desktops for Rev Mgmt: Purchase 12 desktops for revenue management	0	0	0	30,099	
CB.010.12321	Computers and Software: Purchase of Computers and Software	0	0	0	32,286	13,71
CB.010.12406	Purchase 4 Desktops w/Dual Monitors: Purchase 4 desktops with dual monitors and	0	0	0	7,660	
CB.010.12723	WebSphere Message Broker: Implement additional WebSphere Message Broker licenses	0	0	0	318,979	153,30
CB.010.12825	CC1215 - BT Laptop Replacement: Laptop replacement for Bryan Traves.	0	0	0	1,441	,
CB.010.12957	CC1228 - Two Desktops for New Hires: CC1228 - Purchase desktops and standard sof	0	0	0	3,402	
CB.010.13248	CC1213 - QA Manager Laptop : Purchase a laptop, monitor, keyboard, and standard	0	0	0	2,184	
CB,010,13250	Computer Equipment for New Hire: New computer equipment for new employee - Laure	0	0	0 :	10,099	
CB.010.13729	Amarillo Call Center-IT; Amarillo Call Center-IT	0		0	2,224,776	7,43
CB.010.13774	CC1228 - 1 PC W/Monitor : 1 PC, monitor and software in Revenue Mgmt/Customer Ca	0 1	0	0	684	1,13
CB.010.13909	CB.010.1226.PC.MgrandInst: PC S for Nancy Dod and instructors in cc 1226.	0	0	0	11,146	
CB.010.13975	QR Codes for CKV: Creation of Atmos iOS application for QR (Quick Response) codes	0	ő	0	20,960	19,79
CB.010.14057	CC1203 Laptop and Docking Sta.: 1 Dell laptop and docking station for new CCC su	0	0	0	1,386	13,13
CB.010.14218	CC1228 - PCs new hires (1115): Purchased desktops and software for new hires in	0	0	6,536	1,469	12
CB.010.14246	Aspect License: Aspect license for cost centers 1203 and 1210.	0	0	0,550	23,602	2.03
CB.010.14366	UC4 Workload Automation: Software Licenses and Consulting for UC4 for version 9.	0	······································	0	25,002	249,31
CB.010.14305	CB12.1137.03.IT.002: Infrastructure Management Licenses	0	59,465			249,31
CB.010.14408	CB12.1137.04.IT.002: Intrastructure Management Licenses	0	1,178,298	0	0	654,38
		0		0	0	***************************************
B.010.14410	CB12.1137.05.IT.002: Disk Storage	0	1,761,717	<u> </u>	0	2,162,15
CB.010.14412	CB12.1137.06.IT.002: Meeting Exchange Software		44,211			95,29
CB.010.14416	CB12.1137.08.IT.002: Phone Switch Upgrade	0	137,247	0	0	151,44

Atmos Energy Corporation Capital Expenditures Co 010 - SSU FY 2011 and FY 2012 Budget, and FY 2010, FY 2011 and FY 2012 Actuals

		Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		Total Year	Total Year	Total Year	Total Year	Total Year
CB.010.14418	CB12.1137.10.IT.002: Additional Capacity at GVA	0	74,983	0	0	0
CB.010.14419	CB12,1137.11,IT.002: LC DR Enhancements	0	555,924	0	0	0
CB.010.14420	CB12.1139.01.IT.002: WinBill	0	15,347	0 :	0 :	0
CB.010.14428	CB12.1137.07.IT.002: PC Replacement - Shared Services	0	284,050	0	0	292,926
CB.010.14436	CB12.1158.01.IT.012: PC Replacement - Contact Centers	0	152,209	0	0	35,121
CB.010.14437	CB12.1158.02,IT.012: Contact Center Infrastructure Improvements	0	398,276	0	0	371,983
CB.010.14441	CB12.1165.01.IT.002: QA Lab	0	21,424	0	0	31,067
CB.010.15291	CKV - IT Equipment: Monitors for Ian Rinestine at CKV Center.	0	0	0	0	8,428
CB.010.15473	CC1215 1 Laptop : Adding 1 Laptop for Plano Dispatch	0	0	0	0	1,761
CB.010.15476	CC1215 8 Monitors : Purchase 8 monitors for Dispatch at CKV	Ó	0	0	0	1,521
CB.010.16169	CC1228-2 Desktops and 4 Monitors: Purchase 2 Desktops, Keyboards, Mice and 4 Mon	0	0	0	0	2,752
CB.010.16199	IT Equipment : Purchase (1) Laptop w/docking station, monitor and software-Amari	0	0	0	0	3,604
CB.010.16368	Laptop - Allen Chandler: Purchase new Laptop/Docking station - Allen Chandler.	0	0	0	0	1,532
CB.010.16505	Enterprise Placement Licenses: Enterprise Leak and Demand Point placement servic	0	0	0 (0	22,527
CB,010.16719	CKV-GX Software Maint .: Purchase - GX Software Suite Support.	0	0	0	0	1,560
CB.010.17008	Software_TechTrng; Purchase Storyline Software for e-Learning Development.	0	0	0	0	3,230
CB.010.17208	Planit Security Upgrade: PlanIt security upgrade from Infor MPC version 7.2.5 to	0	0	0	0	60,135
CB.010.17214	Planlt Reporting Enhancement: Planlt Reporting Enhancement - Infor 10 ION BI App	0	0	0	0	9,381
CB.010.17259	CC1227- (6) 24 inchscreen: CC1227 - Purchase 6 Monitors with 24 inch widescreen	0	0	0	0	1,553
CB.010.17267	Atmos cyber security enhance .: initial hardware/software and maintenance for our	0	0	0	0 -	234,657
CB,010,18100	CC1228-2Desktop PCsand4 Moni: Purchase 2 Desktops, Keyboards, Mice and 4 Monitor	0	0	0	0	2,965
CB.010.18157	CB Franklin GC Simulator: Franklin Gas Control Simulator	0	0	0	0	46, 4 41
NCB.010.00003	Default FP: Company 010 - Information Technology	0	0	1,910,788	281,573	13
Technology Refresh		9,219,601	5,783,539	13,902,092	12,575,652	5,470,648
Information Technology	Information Technology	42,027,238	44,586,727	21,580,143	47,788,256	49,150,937
Misc	Mise	0	0	254,539	(816,001)	40,016
Structures	Structures	13,760,337	195,000	11,719,648	12,194,552	374,246
Capital	Capital	56,033,619	44,781,727 :	33,988,028	60,711,433	49,742,462

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-17 Page 1 of 1

REQUEST:

Refer to the response to Item 41 of Staffs Second Request. Provide a definition and explanation of "RSC," "Stable/Rate Adjustment Rider," "Rider Rev," "RDAC," "Margin Decoupling Tracker," and "RNA" in the column Margin Loss Recovery Rider; and of "EDS," "Economic Development Rider" and "Economic Development Rate Clause" in the column System Development Rider. The explanations should include whether the defined mechanisms listed in the Margin Loss Recovery Rider column are intended and used for the same purpose as Atmos's proposed rider MLR, and whether the mechanisms listed in the System Development Rider column are for the same purpose as Atmos's proposed SDR, or if they are more similar to the EDR that Atmos currently has in its tariff.

RESPONSE:

Please see Attachment 1 for a copy of the utility tariff pages defining these terms. As noted in the Company's response to Staff DR No. 2-41, Dr. Vander Weide has not conducted a study of the regulatory mechanisms requested in that data request and the information provided in Attachment 2 to the Company's response to Staff DR No. 2-41 was information the Company was able to compile from proxy companies' public 10-K filings. Neither Dr. Vander Weide nor the Company has conducted a study comparing these mechanisms to Atmos Energy's current EDR or proposed MLR and SDR.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-17_Att1 - Rider Tariffs.pdf, 41 Pages.

Respondents: Dr. Jim Vander Weide and Greg Waller

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

.

RSC

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 45 Superseding First Revised Page 45 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

A. APPLICATION

This clause is applicable to gas service under any rate schedule incorporating Rider Schedule RSC by reference. This clause will initially be in effect for a period of three years, during which period the capital structure and return on equity (ROE) shall be frozen at the levels stated herein. After the initial 3-year period, the clause will continue to operate under this same structure until either the Company or the Commission undertakes a proceeding to change the RSC mechanism, capital structure, or the ROE, and such proceeding results in a change.

B. RSC FACTORS AND ADJUSTMENT CALCULATION PROCEDURE

- (1) Under this RSC, the Company shall be allowed to earn ROE of 10.40%. A range equal to 40 basis points above and below the allowed ROE is established, such that the range between 10.00% and 10.80% ROE is hereinafter referred to as the "Neutral Return Range." If earnings are below the Neutral Return Range in any test year, the Company's rates shall be adjusted upward to the bottom of the range. If earnings are above the Neutral Return Range in any test year, the Company's rates shall be adjusted downward to the top of the range.
- (2) The Company will file an annual report showing earnings for the 12-month period ended September 30 (test year). Such filing shall be made by December 31 immediately following the close of the test year. Any appropriate rate change will become effective with the first billing cycle of April in the year following the close of the test year.
- (3) The Company's annual report showing earnings shall be based on actual costs recorded in the books of the Company, and shall include any allowed adjustments as per rules stated herein. If the ROE calculated in the report is below or above the Neutral Return Range, the base rates under the respective rate schedules subject to RSC shall be increased or decreased for that amount necessary, in total, to restore the ROE to the Neutral Return Range. The RSC rate adjustment shall be developed using the formula described in Paragraph C.
- (4) The RSC adjustment will be applied to all charges on the rate schedules to which RSC is applicable. Revised rate schedules will be filed by the Company with the Commission each time they are adjusted pursuant to the RSC and shall then become the filed rates of the Company.
ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 46 Superseding First Revised Page 46 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC

C. RSC ADJUSTMENT FORMULA

(1) The RSC adjustment formula will be applied whenever the calculated return on common equity (ROE) for the test year is below the Neutral Return Range. The RSC adjustment shall be applied so as to adjust the base rates under the respective schedules to which this rider is applicable.

(2) Step 1

Whenever the ROE is less than 10.00%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

(1 - T)

Where, for the test year:

ROE	=	Return on Common Equity Capital Investment
CE	=	Common Equity Capital Investment
Т		Combined Federal and State Income Tax Rate
RCF	=	Revenue Tax Conversion Factor

(3) Step 1-a

Apply first to the rate schedules a customer charge increase of up to \$0.50 per month per residential bill, and proportional increases in the customer charge for other customer classes. Any remaining increase will be recovered through a uniform increase in the commodity rates of all schedules to which the RSC is applicable, in Steps 1-b and 1-c.

(4) Step 1-b

Allocate the total remaining adjustment, if any, among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.

(5) Step 1-c

For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting increase or decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 47 Superseding First Revised Page 47 Effective: 07/06/12

	<u></u>	RATE STABILIZATION CLAUSE Rider RSC	
	(6)	Step 2	
ξ.		ever the ROE is greater than 10.80%, calculate the total adjustment necessary to bring DE to the Neutral Return Range as follows:	
		(ROE1080) * (CE) Total Adjustment = X RCF	
	Where	, for the test year:	
	ROE CE T RCF	 Return on Common Equity Capital Investment Common Equity Capital Investment Combined Federal and State Income Tax Rate Revenue Tax Conversion Factor 	
	(7)	Step 2-a Any rate reduction adjustment will be achieved through a uniform decrease in the commodity rates of all schedules to which the RSC is applicable. Allocate the total adjustment among the rate schedules to which the RSC is applicable in proportion to the rate schedules' normalized gas service revenue.	
	(8)	Step 2-b For each rate schedule, divide the allocated portion of the total adjustment by the commodity charge billing units. Round the resulting decrease to the nearest thousandth of a cent per CCF and apply it to all commodity charges in the rate schedule.	
D.	ANNU	AL EARNINGS CALCULATIONS	
	(1)	Rate base will include, but not be limited to, end of period plant in service, accumulated depreciation and accumulated deferred income taxes (ADIT). ADIT will be limited to rate base/ cost of service items, inclusive of ADIT associated with gains and losses on reacquired debt. Items to be included in the calculation of ADIT for inclusion in rate base are:	
		Environmental Activities Directors Deferred Comp Self Insurance – Adjustment Vacation Accrual Worker's Comp Insurance Reserve Customer Advances RAR 91/93 Bond Cost Amortized RAR 86/90 Lease Expense Amortized	

ATMOS ENERGY CORPORATION Trans Louislana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 48 Superseding First Revised Page 48 Effective: 07/06/12

RATE STABILIZATION CLAUSE Rider RSC		
Rabbi Trust – True Up SEBP Adjustment – Amended Item SEBP Adjustment Rabbi Trust Capitalized Selling Expense UNICAP Section 263A Costs Allowance for Doubtful Accounts Clearing Account – Adjustment RAR CFWE 1990-1985 Prepad Dues Prepad Dues Prepayments Inventory Adjustment Section 481(a) Prepayments Pension Expense Customer Forfeiture Section 481(a) Cushion Gas Section 481(a) Cushion Gas Section 481(a) Lue Pack Gas Amended Cost of Removal Amended Book Amortization Capitalized Overhead – True Up Fixed Asset Cost Adjustment Fixed Asset Accumulation Adjustment CWIP (see note bolow) IRS Audit Adjustment – Cost IRS Audit Adjustment – Cost IRS Audit Adjustment – Cost Other Plant Amended Item – Book Depreciation Not Reversed Amended Item – Tax Depreciation Not Reversed Amended Item – Tax Depreciation Not Claimed ST – State Net Operating Loss ST – State Bonus Depreciation		
FD – R & D Credit Valuation Allow FD – Federal Benefit on State Bonus		
In addition, the amount of CWIP included in rate base in the RSC is the amount which is not eligible to receive an amount of AFUDC, as stated in section (3) below. In order to be consistent, the percentage of ineligible CWIP to total CWIP will be applied to the CWIP amount used in determining ADIT.		
Additional or new book/ tax differences shall be reviewed to determine their appropriate treatment in the calculation of ADIT for Louisiana consistent with the phrase "but not be limited to" stated in first paragraph of this section.		

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

• • •

......

Original Volume 1-AT Second Revised Page 49 Superseding First Revised Page 49 Effective: 07/06/12

	RATE STABILIZATION CLAUSE Rider RSC
	To be consistent with rate base methodology, revenues will also be adjusted to reflect year-end customer levels.
	Year-end balances of the reserves for injuries and damages, self insurance reserve, uncollectibles reserve and similar items for which the Company utilizes reserve accounting will be recognized as rate base additions or deductions.
(2)	For the following rate base items, 13-month average of average balances will be used: materials and supplies; prepayments; and customer deposits. The balance of underground storage will be based on the average of the 12 monthly average balances. (This is derived by using a 13-month average that only gives one-half weight to the first and the last month in the test period.)
(3)	Only that portion of Construction Work in Progress (CWIP) that is not eligible for AFUDC is to be included in rate base.
(4)	A cash working capital allowance equal to 1/16th of non-gas O&M expense shall be included in rate base. O&M expense must be adjusted to exclude any non-cash expenses, including uncollectibles.
(5)	Adjustments to test year expenses is allowed for certain items. The following are eligible for annualization at year-end levels:
	(a) changes in income and franchise tax rates, the applicable items being depreciation, salaries and wages, payroll taxes and certain benefits items.
	(b) employee wages based on end-of-test-year employee levels and wage rates.
	(c) payroll taxes based on end-of-test-year employee levels, wage rates and payroll tax rates.
	(d) pension expense based on the most recent actuarial report
	(e) property and casualty insurance premiums in effect at the end of test year.
	(f) depreciation expense based on end-of-test-year plant.
	Annualized salaries and wages shall consider both wage rate changes and force level changes during that test year. To the extent necessary, adjustments shall be made to exclude incentive compensation expense and to reflect post retirement benefits expense other than pension on a pay-as-you-go or cash basis, consistent with Commission policy.

.

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12 Issued by: Christine A. Tabor, Vice-President Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 50 Superseding First Revised Page 50 Effective: 07/06/12

	nggara,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	RATE STABILIZATION CLAUSE Rider RSC
	(6)	Adjustments to normalize anomalies and out of period items will be made in order to reflect ongoing cost levels for the period in which rates will be in effect. All such adjustments will be subject to review at the time of each RSC filing.
	(7)	Changes in Atmos' actual cost of debt shall be recognized in the determination of ROE. The cost of debt will be calculated to include short-term debt amounts (13-month average) and interest.
	(8)	Weather-normalized sales will equal the total of actual sales revenue and weather normalization adjustments in the test year.
E.	FILING	and RESOLUTION PROCEDURES
	(1)	The Company will file an annual Evaluation Report showing its earnings for the test year ended September 30, on or before the following December 31. A copy of the report will be provided to the Commission Staff ("Staff") at the time it is filed with the Commission. At the time each such Evaluation Report is filed, the Company will provide Staff with work papers supporting the data and calculations reflected in the Evaluation Report. Staff may request clarification and additional supporting data.
	(2)	Staff shall then have until the subsequent March 15, or 75 days after filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of the RSC. If the Staff should detect any errors in the application of the principles and procedures of the RSC, such errors shall be communicated in writing to the Company by March 15, or 75 days after filing, whichever is longer. Each such indicated error shall include documentation of the proposed correction, to the extent possible. However, the inability to fully document a potential correction shall not serve as a basis for not considering that correction. The Company shall then have ten (10) days to review any proposed corrections, to work with the Staff to resolve any differences and to file a revised Evaluation Report reflecting all corrections upon which the Parties agree. The Company shall provide the Staff with appropriate work papers supporting any revisions made to the initial filing.
	(3)	Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions described below, the appropriate adjustment to rates shall become effective for bills rendered on and after the first billing cycle for the month of April in the year following the close of the test year.
	(4)	In the event there is a dispute regarding any Evaluation Report, the Company and the Staff will work together in good faith to resolve such dispute. If the dispute is not resolved

Stable/Rate Adjustment Rider

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No, 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 1 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

APPLICABILITY

Stable/Rate is applicable to all Company rate schedules except Rate Schedule 319 (Flex Rate), Rate Schedule 323 (Spot Gas Sales and/or Transportation) and Rate Schedule 325 (Municipal Gas Distributors). Stable/Rate is not applicable to special contracts with manufacturers specifically approved by the Commission under MCA §77-3-35(1). To the extent that any provision in this plan may conflict with applicable statutes, said statutes shall be controlling.

EXPLANATION

Immediately following the end of each Annual Period during the operation of this tariff, a determination is made in accordance with this tariff as to whether or not the Company's jurisdictional revenues should be increased, decreased, or remain the same. If it is determined that jurisdictional revenues should be increased or decreased, billings under the above referenced rate schedules are adjusted in the manner and for the time period provided. This adjustment is added to or subtracted from the billings rendered under other rate schedules then in effect and the revised billings constitute the rates in effect until changed as provided by this tariff or as otherwise provided by law. The determination of whether to change revenues and, if so, the calculation of the Stable/Rate adjustment is made for each Annual Period as follows:

- (1) Determine Company's Expected Return which is expressed as a percentage return on Rate Base Equity.
- (2) Annually determine the Benchmark Return on Rate Base Equity.
- (3) Annually determine the Company's current Performance Adjuster.
- (4) Add or subtract the Company's Performance Adjuster to or from the Benchmark Return to establish the Company's Performance Based Benchmark Return.
- (5) Compare Company's Expected Return to the Company's Performance Based Benchmark Return to determine whether revenues should be increased, decreased, or remain the same.
- (6) If the Expected Return is either higher or lower than the Performance Based Benchmark Return by more than 100 basis points, then the revenue increase or decrease necessary to achieve the Performance Based Benchmark Return is calculated in accord with Appendix "C". If the difference between Expected Return and the Performance Based Benchmark Return is 100 basis points or less, it is within the Allowed Return and no change in revenues is deemed necessary.
- (7) If it is determined that a change in revenues should be made, then a change shall be made as follows:
 - (a) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points below the Performance Based Benchmark Return as defined below, the Stable/Rate Adjustment factor shall be increased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return less 25 basis points.
 - (b) If, for the twelve month period ended June 30, the Company's Expected Return as defined below, is greater than 100 basis points above the Performance Based Benchmark Return as defined below, then the Stable/Rate Adjustment Factor shall be decreased by the amount necessary to make the Expected Return equal to the Performance Based Benchmark Return plus 25 basis points.

Date Filed: April 11, 2011 Date Effective: May 11, 2011 Schedule consists of: Twenty-Six Pages Page 2 of 26

MISSISSIPPI PUBLIC SERVICE COMMISSION

PSC Rate Schedule No. 327 (Second Revised)

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS

- (1) "Expected Return" is defined as Net Income divided by average Rate Base Equity expressed as a percentage return on Rate Base Equity and calculated in accordance with Appendix "A".
- (2) "Net Income" is defined as Revenues less Expenses, all as more fully set forth in Appendix "A".
- (3) "Revenues" are defined as those Test Year jurisdictional revenues specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (4) "Expenses" are defined as those jurisdictional Test Year expenses, including allocated expenses, specified in Appendix "A" and adjusted for Known and Measurable Changes.
- (5) "Rate Base Equity" is defined as a sum equal to Company's total Rate Base times the percentage of Company's total capitalization attributable to equity capital as more fully set forth in Appendix "A".
- (6) "Rate Base" is defined as the average of the expected rate base at the beginning and the end of the Rate Period. Projections of Rate Base are limited to the following: plant-in-service, accumulated depreciation and accumulated deferred income tax. All other rate base balances are based on the historic test period, with the beginning rate period and ending rate period amounts being the same as the per book evaluation amount. Projection of future increases in plant in service shall be based on Board approved capital expenditure budget numbers only and on reasonable numbers for October agreed upon by the parties on an <u>ad hoc</u> basis. Any items included in the Company budget as contingent shall be evaluated by the Company at the evaluation date and excluded if expenditure during the budget period is unlikely. The calculation of Rate Base shall be adjusted up or down to account for any prior errors in calculation. These calculations shall be made in accordance with and in the manner set forth in Appendix "A".
- (7) "Benchmark Return" is defined as the number calculated in accordance with Appendix "B".
- (8) "Performance Based Benchmark Return" or "PBBR" is defined as Benchmark Return plus or minus Company's current Performance Adjuster.
- (9) "Allowed Return" is defined as a range of 100 basis points above and 100 basis points below the Performance based Benchmark Return. Expected Returns within the Allowed Range shall not cause any adjustment in revenues.
- (10) "Performance Adjuster" or "PA" is defined as the number calculated in accordance with Appendix "E".

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 3 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DEFINITIONS-continued

- (11) "Known and Measurable Changes" in revenues are defined as changes which: a) will accrue as a result of prior rate changes or prior Stable/Rate adjustments, b) will accrue as a result of normal weather, or (c) are attributable to industrial or large commercial customer load which is known to be lost or added as of the Annual Evaluation Date. In regard to expense, "Known and Measurable Changes", shall mean changes in non-managerial and non-executive wage and benefit levels, tax rates and assessments, postage rates, or levels of other items of expense (a) in effect as of the Annual Evaluation Date and (b) established by contract or government action as of the Annual Evaluation Date and which will occur at some time during the Rate Period. The calculation of depreciation expense shall be based on plant account balances at the end of the Test Year.
- (12) "Annual Evaluation Date" shall be September 5 each year.
- (13) "Test Year" is defined as the 12-month period ending as of the last day of June of each year.
- (14) "Rate Period" is defined as the 12-month period in which a given rate adjustment is to be effective. A Rate Period begins November 1 of each year.
- (15) "Company" is defined as the Mississippi business unit operations of Atmos Energy Corporation and that portion of Atmos Energy Corporation's assets, liabilities, expenses, revenues and capital properly allocated to such operations.

EVALUATION PROCEDURES

On or before each Annual Evaluation Date, Company will submit a sworn evaluation with supporting work papers including a calculation of Expected Return, Allowed Return, a calculation of any revenue adjustment needed, and any proposed revision to the Stable/Rate adjustment factor. With each annual filing, Company shall provide complete documentation supporting each item in Appendix "A" and "B". If (1) the Public Utilities Staff ("Staff") disputes whether the calculation of any needed adjustment has been made strictly in accord with the provisions of this Tariff or (2) the Staff believes some item of expense or revenue was improperly recorded to an account or is imprudent in amount or purpose, then, in such event, the Staff may request clarification and additional data, and the Company will provide the same. Staff shall notify the Company in writing and with particularity setting forth the basis for such dispute and the adjustment or amount that Staff believes to be correct. Such notification shall occur on or before the end of the October following the end of the Test Year. This notification shall also notify of any rejected revisions to originally filed numbers. The Staff and the Company shall work in good faith to resolve any disputes by written stipulation. If the Company and the Staff are not able to resolve a disputed matter by agreement prior to the end of the November following the end of the Test Year, then, in such event, the Company and Staff shall jointly submit to the Commission a statement of the issues to be resolved. The Company and Staff may submit separate memoranda supporting their respective positions. The Commission shall resolve the matter by written order on or before the end of the January following the end of the Test Year.

Date Filed: January 22, 2013 Date Effective: May 1, 2013 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Schedule consists of: Twenty-Six Pages Page 4 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

EVALUATION PROCEDURES-continued

Items that are disputed by Staff as described above and which are unresolved by agreement on or before the end of the October following the end of the Test Year are not put into effect. All portions of the adjustment as calculated by the Company that are undisputed as of the last day of the October following the end of the Test Year are put into effect. An appropriate adjustment to rates is made (including an adjustment for the time value of money at the Company's current total cost of capital) to collect for Company's benefit or to refund to the benefit of Company's customers any over or under charge associated with a disputed item that was errorieously not placed into effect or which was erroneously placed into effect as determined by subsequent Commission order.

HEARINGS

Each annual revenue adjustment is separately considered for the purpose of determining whether a hearing is required pursuant to <u>Mississippi Code Annotated</u> § 77-3-39(1) (Supp. 1997), and no such hearing is required if the amount of any separate annual adjustment to the level of jurisdictional revenues of the utility is not a "major change" as defined in <u>Mississippi Code</u> § 77-3-37(8) (Supp. 1997). A hearing is required as provided in <u>Mississippi Code</u> § 77-3-37(8) (Supp. 1997). A hearing is required as provided in <u>Mississippi Code</u> § 77-3-2(3)(c)(ii) (Supp. 1997), if the cumulative change in any calendar year exceeds the greater of Two Hundred Thousand Dollars (\$200,000) or four percent (4%) of the annual revenues of the utility.

The effective date of any adjustment is the first day of the month in which any such adjustment is to be made as set forth in the Evaluation Procedures described above.

TERM

This tariff shall be effective upon approval by the Mississippi Public Service Commission. The first evaluation shall be made on the first Annual Evaluation Date after the tariff becomes effective. Nothing herein shall prevent the Company or Staff from proposing, in the manner provided by law, changes in or abandonment of this tariff at any time but this tariff shall continue in effect until modified or terminated as provided by MCA § 77-3-41 (Supp. 1997).

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS

It is recognized that Company must from time to time construct or acquire major plant, make major modifications to existing plant, or comply with environmental laws and regulations. The addition or modification of such plant may significantly increase the Company's revenue requirements and require a significant rate adjustment. This tariff is not designed to handle any rate increase occasioned by such major addition or modification of plant. Should the Company construct, have constructed, or purchase in place major modifications to existing plants, the Company may file for rate or other relief outside this tariff, but in accordance with the law of the State of Mississippi governing such filings, and the request shall be handled by the Commission in this regular manner.

Date Filed: April 11, 2011 Date Effective: May 11, 2011 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Schedule consists of: Twenty-Six Pages Page 5 of 26

RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

MAJOR MODIFICATIONS AND FORCE MAJEURE PROVISIONS- continued

If any cause beyond the reasonable control of the Company, such as natural disaster, damage or loss of capacity, orders or acts of civil or military authority, the happening of any event or events which cause increased cost to the Company, or other causes whether similar or not, results in a deficiency in revenues which is not readily capable of being redressed in a timely manner under this tariff, the Company may file for rate or other relief outside this tariff, but in strict accord with the law of the State of Mississippi governing such filings and the said request shall be handled by the Commission in its regular manner.

RATE DESIGN

Experimental, developmental, and alternative rate schedules are appropriate tools for the Company to use to meet the requirements of the changing business environment and the increasing competition being experienced by the Company and throughout the natural gas industry. Therefore, nothing in this tariff shall be interpreted as preventing the Company from revising, adopting, or implementing rate schedules as may be appropriate and as provided by law. Any such schedules shall be filed with the Commission in accordance with the procedures then in effect during the term of this tariff.

ADJUSTMENT CLAUSES

The Company's PGA and WNA Riders are not to be affected by this tariff in any manner. The revenues received by the Company as a result of such clauses are included in the Company's revenues to determine the Company's Expected Return. However, revenue changes as a result of the PGA or WNA riders are not included for purposes of the limitations expressed in the <u>Hearings</u> section above.

CHARITABLE CONTRIBUTIONS AND ADVERTISING EXPENSES

The Company reports to the Commission the name of the recipient of each charitable contribution made by the Company and which is included in the Stable/Rate calculation together with the amount of such contribution. Additionally, Company reports the total of its recoverable and non-recoverable advertising expenses. The Company's report of charitable contributions and advertising expenses is made annually in the format set forth in Appendix "D" and as part of its Annual Stable/Rate Evaluation.

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

Rider REV

ATMOS PIPELINE-TEXAS ATMOS ENERGY CORPORATION

REVISION NO: 0

RIDER:		
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS – Other and Rate F	T
EFFECTIVE DATE:	04/18/2011	PAGE: 16

Applicability

This Rider will apply to Rate CGS - Mid-Tex, Rider CGS - Other and Rate PT.

Adjustment Mechanism

Effective each November 1, rate schedules subject to this Rider will be adjusted based on the change in 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year from 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000.

Seventy-five percent of the difference between 1) the level of Other Revenue for the twelve-month period from July 1 of the prior year through June 30 of the current year less revenue related taxes and 2) the level of Other Revenue credited to the total cost of service in GUD Docket No. 10000 less revenue related taxes shall be allocated to the Rate CGS class and the Rate PT class in the same proportion as the Other Revenue was allocated to each class in GUD Docket No. 10000, as determined from the dollar amounts for Other Revenue Credit On Schedule J to the Final Order in GUD 10000, Columns (d) and (e), Line 6 for each class, respectively, as compared to the Total System Other Revenue Credit on Schedule J. Column (c), Line 6. The allocated portion of the difference in Other Revenue for each class shall be divided by the then current MDQ for such class, and that result shall be divided by 12 to calculate a monthly amount. The resulting amount shall be added to or subtracted from the capacity charge for each class.

Such adjusted capacity charge will then be adjusted for any Interim Rate Adjustments approved by the Commission after the issuance of the Final Order in GUD Docket No. 10000.

Adjustment Review Process

No later than August 15th of each year, Atmos Pipeline -- Texas shall file with the Commission an "Other Revenue Adjustment' Report showing the following:

- 1. The actual Other Revenue billed by APT during the twelve-month period from July 1 of the prior year through June 30 of the current year by FERC Account;
- A listing of the customers in the Other Revenue class by coded reference showing monthly volumes and monthly revenues for each customer:
- The then current MDQ for each class (CGS and PT);
 the Other Revenue allocation percentages for each class derived from Schedule J;
- 5. The calculations described in the Adjustment Mechanism Section of this Rider REV (similar to the attached illustrative schedule) and supporting schedules;
- 6. A confidential cross reference listing of the Customer codes and names (for Railroad Commission Staff only);
- 7. A statement on whether or not the proposed adjustment would generate additional revenue of more than 2 ½% of Atmos Pipeline - Texas' annual per books revenue for the twelve-month period ending on June 30 of the current year; and
- 8. Proposed tariffs showing the proposed adjusted rates.

Atmos Pipeline - Texas shall provide notice to all directly affected customers by bill insert or direct mail within 30 days of the date of the filing of the Other Revenue Adjustment Report. The notice shall provide the customers with the proposed adjustment and contact information on where the customer can inspect a copy of the filing.

ATMOS PIPELINE-TEXAS ATMOS ENERGY CORPORATION

REVISION NO: 0

RIDER:	REV – REVENUE ADJUSTMENT	
APPLICABLE TO:	Rate CGS – Mid-Tex, Rate CGS	– Other and Rate PT
EFFECTIVE DATE:	04/18/2011	PAGE: 17

The Commission shall have the opportunity to review the Other Revenue Adjustment Report and may submit discovery requests until the 40th day following the filing date of the Other Revenue Adjustment Report. Directly affected customers may also submit discovery requests until that date. The Commission shall advise Atmos Pipeline – Texas of its intent to approve, adjust or deny the proposed Other Revenue Adjustment on or before the 10th day before November 1 of the current year. Atmos Pipeline – Texas shall have the right to appeal the commission's decision by filing a Motion for Rehearing with the Commission within 20 days following the issuance of the Commission's decision.

Atmos Pipeline – Texas shall promptly reimburse the Commission for the cost of reviewing each Other Revenue Adjustment Report upon the invoicing of such cost.

The Other Revenue Adjustment, as adjusted by the Commission, shall be implemented on November 1, of the current year and shall remain in effect until revised on the following November 1st.

This Rider REV will expire on the fourth November 1st following its effective date unless an extension of Rider REV for an additional 3-year period is approved by the Commission. Atmos Pipeline – Texas may request an extension by filing such request with the third Other Revenue Adjustment Report. The request shall include a statement on how Rate CGS and Rate PT customers have benefited from the use of Rider REV, information on the number of customers gained or lost, the annual volumes and revenues for each of the three years on which adjustments have been based, the number of customers who have shifted from Other Revenue to Rate PT.

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

RDAC

۰

M.D.P.U. No. 109 Cancels M.D.P.U, No. 104 Page 1 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

Section 1997

- 1.0 Purpose
- 2.0 Effective Date
- 3.0 Applicability
- 4.0 Definitions
- 5.0 Benchmark Base Revenue Per Customer
- 6.0 Calculation of the Decoupling Revenue Adjustment
- 7.0 Calculation of the Reconciliation Adjustment
- 8.0 Application of Decoupling Revenue Adjustment to Bills
- 9.0 Information Required to be Filed with the Department

1.0 <u>Purpose</u>

The purpose of the Revenue Decoupling Adjustment Clause ("RDAC") is to establish procedures that allow Bay State Gas Company d/b/a Columbia Gas of Massachusetts ("CMA" or the "Company") subject to the jurisdiction of the Department of Public Utilities ("Department") to adjust, on a semi-annual basis, its rates for firm gas sales and firm transportation service in order to reconcile actual base revenue recoveries with Benchmark base revenues. CMA's RDAC eliminates the link between customer sales and CMA earnings in order to align the interests of the Company and customers with respect to lowering customer usage.

2.0 <u>Effective Date</u>

The Peak Period Revenue Decoupling Adjustment Factor ("RDAF") shall be effective on the first day of each Peak Period as defined herein. The Off-peak RDAF shall become effective on the first day of each Off-peak Period as defined herein.

Issued by: Stephen H. Bryant President Issued On: November 9, 2012 Effective: November 1, 2012

M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 2 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

3.0 Applicability

The RDAC shall apply to all of the Company's firm sales and firm transportation Rate Schedules, subject to the jurisdiction of the Department, as determined in accordance with the provisions of this mechanism.

4.0 **Definitions**

The following definitions shall apply throughout the provisions of this Revenue Decoupling tariff:

- (1) <u>Actual Base Revenue per Customer</u> is the actual base revenue divided by the respective number of customers booked by the Company over a given season for a Customer Class Group exclusive of customers and associated revenues for customers connected to the Company's distribution system since the end of the test period for the Company's most recent base rate case
- (2) <u>Base Rate Element</u> is any customer, volumetric or demand charge reflected in the Company's Rate Schedules that recovers a portion of the Company's base revenue requirement as established in its most recent base rate case or other proceeding that results in a base rate adjustment.
- (3) **Base Rates** are the collection of Base Rate Elements for all of the Company's Rate Schedules.
- (4) <u>Customer Class</u> is the group of customers all taking service pursuant to the same Rate Schedule.
- (5) <u>Customer Class Group</u> is the group of Rate Schedules combined for purposes of calculating the Revenue Decoupling Adjustment amounts.
- (6) <u>Off-peak Period</u> is the continuous period from May 1^{st} through October 31^{st} .
- (7) <u>**Peak Period**</u> is the continuous period from November 1^{st} through April 30^{th} .

Issued by: Stephen H. Bryant President Issued On: November 9, 2012 Effective: November 1, 2012

M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 3 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

(8) <u>Benchmark Base Revenue per Customer ("BRPC")</u> is the allowed average revenue per Customer for a given season for a Customer Class Group, reflecting the base revenue for the Company's base rate case or other proceeding that results in an adjustment to base rates.

5.0 Benchmark Base Revenue per Customer

5.1 Description of Benchmark Base Revenue per Customer Calculations

The Benchmark Base RPC shall be determined separately for each Customer Class Group for the Peak Period and for the Off-peak period. For purposes of this revenue decoupling tariff, there are three Customer Class Groups as follows:

- 1. The Residential Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's residential heating rate schedules.
- 2. The Residential Non-Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's residential non-heating rate schedules.
- 3. The Commercial and Industrial Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's general service rate schedules.

The Benchmark Base RPC for the applicable Customer Class Group shall be determined by first multiplying the then effective base rates for each rate schedule by the corresponding test period billing determinants utilized to design base rates in the Company's most recent base rate case to yield benchmark base revenues by Customer Class. The resulting benchmark base revenues by Customer Class for all Rate Schedules within the same Customer Class Group shall be added together and divided by the total test period number of customers for the corresponding Customer Classes in order to yield the Benchmark Base RPC. For purposes of calculating the RPC, the non-discounted base rate elements shall replace the discounted rates of the low income rate schedules.

Issued by:	Stephen H. Bryant President	Issued On: November 9, 2012 Effective: November 1, 2012

REVENUE DECOUPLING ADJUSTMENT CLAUSE

5.2 Benchmark Base RPC Formula



Where:

BRPC $\frac{cg}{T}$	The Benchmark Base Revenue Per Customer for the applicable Customer Class Group (cg) and Peak or Off-peak Period (T).
BR ^{n,e}	The Base Rate Element <i>e</i> shown for Rate Schedule <i>n</i> .
TPBD ^{n,e}	The Test Period Billing Determinant corresponding to Base Rate Element <i>e</i> applicable to Rate Schedule <i>n</i> .
I	The total number of Rate Schedules included in the Customer Class Group.
J	The total number of Base Rate Elements for Rate Schedule n .
TPCUSTS"	The Test Period number of customers corresponding to Rate Schedule n .

Issued by:	Stephen H. Bryant President	Issued On: November 9, 2012 Effective: November 1, 2012
	An and a second s	

REVENUE DECOUPLING ADJUSTMENT CLAUSE

5.3 <u>Currently Effective Benchmark Base RPC</u>

The Benchmark Base RPC established by the Department in D.P.U. 12-25 by Customer Class Group for each season is as follows:

Customer Class Group	Winter BRPC	Summer BRPC
Residential Non-heating	\$ 122.49	\$ 99.40
Residential Heating	\$ 344.96	\$ 130.21
Commercial and Industrial	\$1,479.43	\$ 485.19

6.0 <u>Calculation of Decoupling Revenue Adjustment</u>

6.1 Description of Decoupling Revenue Adjustment

At the conclusion of each Peak or Off-peak Period, the Company shall calculate a Decoupling Revenue Adjustment to be applied to customer bills in the next corresponding season. The Decoupling Revenue Adjustment for the Peak Period will be applied to customer bills in the next Peak Period and the Decoupling Revenue Adjustment for the Off-peak Period will be applied to customer bills in the next Off-peak Period.

The Decoupling Revenue Adjustment shall be calculated by comparing the difference between the actual Revenue per Customer to the Benchmark Base Revenue per Customer for the applicable Customer Class Group. The Decoupling Revenue Adjustment shall equal the sum of the adjustments calculated for each of the three Customer Class Groups and shall include a reconciliation component.

Issued by: Stephen H. Bryant President Issued On: November 9, 2012 Effective: November 1, 2012

REVENUE DECOUPLING ADJUSTMENT CLAUSE

6.2 Decoupling Revenue Adjustment Formula

$$RD = \frac{cg^{=3}}{Cg^{=1}} ((BRPC_{T-1}^{cg} - ARPC_{T-1}^{cg}) * \sum_{n=1}^{n=1} ACUSTS_{T-1}^{cg}) + RF_{RD}$$

Where:

RD		The Revenue Decoupling Adjustment for the Peak or Off-peak Period (T-1).	
ARPC cg Class Group for the most recently complete (T-1), as defined in Section 4.0. For purpose Base Revenue Per Customer, the non-disco replace the discounted base revenues charge		The Actual Base Revenue Per Customer for the applicable Customer Class Group for the most recently completed Peak or Off-peak Period (T-1), as defined in Section 4.0. For purposes of calculating the Actual Base Revenue Per Customer, the non-discounted base revenues shall replace the discounted base revenues charged through low income rate schedules.	
BRPC T-1		The Benchmark Base Revenue Per Customer for the applicable Customer Class Group as determined in accordance with Section 5 of this tariff for the most recently completed Peak or Off-peak Period (T-1).	
Ι		The total number of Rate Schedules included in the Customer Class Group.	
		The Actual number of customers for the applicable Customer Class Group for the most recently completed Peak or Off-peak Period (T-1), exclusive of customers connected to the Company's distribution system since the end of the test period for the Company's most recent base rate case.	

Issued by:	Stephen H. Bryant President	Issued On: November 9, 2012 Effective: November 1, 2012	
- Askidon	I resident		

.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

	J	
mo		Forecast Throughput Volumes inclusive of all firm sales and firm
TP	VOL	transportation throughput for the Peak or Off-peak Period.
57		Revenue Decoupling Reconciliation Adjustment - Account 182 as
RF	RD	outlined in Section 7.0.

6.3 Revenue Decoupling Adjustment Cap

The total Revenue Decoupling Adjustment determined in accordance with Section 6.2 may not exceed three percent (3%) of total revenues from firm sales and transportation throughput for the most recent corresponding Peak or Off-peak Period, with transportation revenues being adjusted by imputing the Company's cost of gas charges for that period. To the extent that the application of the Revenue Cap results in a Revenue Decoupling Adjustment that is less than that calculated in accordance with Section 6.2, the difference shall be deferred and included in the Revenue Decoupling Reconciliation for recovery in the subsequent year during the corresponding Peak or Offpeak Period. Carrying charges shall be calculated on the average deferred balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance

7.0 Reconciliation Component

Accounts 182.01 (Res. Heat), 182.02 (Res. Non-heat), and 182.03 (C&I) shall contain the accumulated difference between revenues toward Revenue Decoupling Adjustment for the Peak Period, and Accounts 182.81 (Res. Heat), 182.82 (Res. Non-heat) and 182.83 (C&I) for the Off-peak Period, as calculated by multiplying the RD times corresponding seasonal firm sales and transportation throughput and revenue decoupling adjustment allowed revenues for the Peak or Off-peak Period as calculated pursuant to Section 6.2 of this tariff, plus carrying charges calculated on the average monthly balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance.

Issued by:	Stephen H. Bryant President	Issued On: November 9, 2012 Effective: November 1, 2012

M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 8 of 8

REVENUE DECOUPLING ADJUSTMENT CLAUSE

8.0 Application of the RDAC to Customer Bills

The RDAFs (\$ per therm) for each Customer Class Group shall be truncated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput for each customer in a Customer Class Group.

9.0 Information to be Filed with the Department

Information pertaining to the RDAC will be filed with the Department forty-five (45) days prior to the effective dates of the November 1 Peak Period and May 1 Off-peak Period RDAF. Such information shall include the calculation of the updated benchmark revenue per customer, applicable revenue decoupling revenue adjustment and revenue decoupling reconciliation adjustment. In addition, with each Peak Period and Off-peak Period RDAC filings, such information shall include the number of new High Annual Use and Extra High Annual Use Commercial and Industrial class customers and associated usage and base revenue.

.

Issued by: Stephen H. Bryant President Issued On: November 9, 2012 Effective: November 1, 2012

Margin Decoupling Tracker

PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 1 of 3

APPENDIX C

Margin Decoupling Tracker

1. Provision for Adjustment

The base rates per therm (100,000 Btu) for gas service set forth in Rate Schedules 101, 102 and 152 of Piedmont Natural Gas Company (Company) shall be adjusted by an amount hereinafter described which amount is referred to as the "Margin Decoupling Adjustment." The Margin Decoupling Adjustment shall be calculated, as a decrement or an increment, and applied to Rate Schedules 101, 102 and 152 to refund or recover the balance in the "Margin Decoupling Deferred Account." The Margin Decoupling Deferred Account shall be established by a monthly adjustment hereinafter described, which monthly adjustment is referred to as the "Margin Decoupling Deferred Account Adjustment."

2. Definitions

For the purposes of this Rider:

"Commission" means the North Carolina Utilities Commission

"Relevant Rate Order" means the final order of the Commission in the most recent litigated rate case of the Company fixing the rates of the Company or the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

3. Computation of Margin Decoupling Deferred Account Adjustment

The Margin Decoupling Deferred Account Adjustment, for each of the Rate Schedules 101, 102 and 152, shall be computed monthly to the nearest dollar by the following formulas:

Base Load Therms_i= Actual Customers_i X Base Load_i

Heat Sensitive Therms_i = Actual Customers_i X Heat Sensitivity Factor_i X Normal Degree Days

Normalized Therms_i = Base Load Therms_i + Heat Sensitive Therms_i

Normalized Margin_i = Normalized Therms_i X R Factor_i

Actual Margin_i = Actual Therms_i X R Factor_i

Margin Decoupling Deferred Account Adjustment, = Normalized Margin, - Actual Margin,

Issued by Thomas E Skains, Chairman, President and CEO Issued to comply with authority granted by The North Carolina Utilities Commission Docket No. G-9, Sub 550 Issued: 10/30/2008 Effective: 11/01/2008

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 2 of 3

APPENDIX C

Where:

i =	any particular rate schedule
Actual Customers _i $=$	Actual customers billed for the billing cycle month for the i^{th} rate schedule
Actual Therms _i =	Actual therms used for the billing cycle month for the i^{th} rate schedule
R. Factor _i =	base rate (approved rate less fixed and commodity cost of gas) for the i th schedule or classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
Heat Sensitivity Factor _i =	heat sensitive factor for the i th schedule of classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
Normal Degree Days =	normal, 15 th to 15 th , heating degree days utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.
Base Load _i =	base load sales for the i th schedule or classification utilized by the Commission in the Relevant Rate Order for the purpose of determining normalized test year revenues.

4. Filing with Commission

The Company will file monthly as directed by the Commission (a) a copy of each computation of the Margin Decoupling Deferred Account Adjustment by rate schedule, (b) a schedule showing the effective date of each such Margin Decoupling Deferred Account Adjustment, and (c) a schedule showing the factors of values derived from the Relevant Rate Order used in calculating such Margin Decoupling Deferred Account Adjustment. Such reports will be filed within 45 days after the end of the month for which the report is being filed.

Issued by Thomas E Skains, Chairman, President and CEO Issued to comply with authority granted by The North Carolina Utilities Commission Docket No. G-9, Sub 550 Issued: 10/30/2008 Effective: 11/01/2008

PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 3 of 3

APPENDIX C

5. Computation of Margin Decoupling Adjustment

Effective for both the first day of April's Bill Cycle Month and the first day of November's Bill Cycle Month, the Margin Decoupling Adjustment to refund or recover the balance in the Margin Decoupling Deferred Account, shall be calculated to the nearest one-thousandth cent per therm by the following formula:

Margin Decoupling Adjustment =	Margin Decoupling Deferred Account Balance / Annual Therms _{ti}
Where:	

Margin Decoupling Deferred Account Balance =	Balance at January 31 and August 31
Annual Therms =	Normalized volumes assigned in most recent rate case
ti =	Total for Rate Schedules 101, 102 and 152

6. Interest

Interest will be applied to the Margin Decoupling Deferred Account at the Company's authorized overall rate of return.

7. Filing with Commission

The Company will file revised tariffs for Commission approval upon 14 days notice to implement a decrement or an increment each April and November. With the filing the Company will include a copy of each computation of the Margin Decoupling Adjustment.

Issued by Thomas E Skains, Chairman, President and CEO Issued to comply with authority granted by The North Carolina Utilities Commission Docket No. G-9, Sub 550 Issued: 10/30/2008 Effective: 11/01/2008

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

RNA

`

. . WASHINGTON GAS LIGHT COMPANY - MARYLAND P.S.C. Md. No. 6 - Cancels and Replaces P.S.C. Md. No. 5 Original Page No. 98

GENERAL SERVICE PROVISIONS (Continued)

30. REVENUE NORMALIZATION ADJUSTMENT

I. PROVISION FOR ADJUSTMENT

The monthly Distribution Charges billed under the Company's Rate Schedule Nos. 1, 1A, 2, 2A, 3 and 3A shall be subject to an adjustment which is called a Revenue Normalization Adjustment (RNA).

II. APPLICATION

- A. The RNA shall be computed monthly and comprised of: (a) a "current factor", as determined in III. A. below, and (b) a "reconciliation factor", as determined in III. B. below. The RNA charge or credit shall be applied to monthly bills beginning with the billing month of December, 2005.
- B. The RNA shall be combined with the Distribution Charge as appropriate by designated rate schedule and applied to customer bills. The Company shall furnish Commission Staff sufficient workpapers for the review and audit of the RNA.

III. <u>COMPUTATION</u>

A. Current Factor

The current factor, calculated to the nearest $.01 \notin$ per therm, shall be computed and filed monthly, by dividing the respective total amount allocated (as hereinafter defined) by the estimated total firm throughput for the applicable period by firm rate schedule.

The amount to be charged or credited to each customer shall be determined as follows:

- 1. Test year firm non-gas revenue shall be utilized from the latest base rate proceeding.
- 2. Such revenues shall be adjusted to reflect the change in the number of customers by rate class from test year levels (on a monthly basis).
- 3. The current System Charge from each rate schedule shall be multiplied by the net change in customers from the test year for each rate class to arrive at a customer growth adjustment to System Charge revenue for the test year.

ISSUED: September 1, 2005

EFFECTIVE: For meter readings on and after October 1, 2005

Adrian P. Chapman - Vice President, Regulatory Affairs & Energy Acquisition

WASHINGTON GAS LIGHT COMPANY - MARYLAND P.S.C. Md. No. 6 - Cancels and Replaces P.S.C. Md. No. 5 Original Page No. 99

GENERAL SERVICE PROVISIONS (Continued)

30. REVENUE NORMALIZATION ADJUSTMENT (Continued)

- 4. Test year average use per customer (on a monthly basis) shall be multiplied by the net change in the number of customers from the test year to produce a change in therms. Such therms shall be multiplied by the weighted average Distribution Charge per therm for each rate class to develop a customer growth adjustment to Distribution Charge revenue for the test year.
- 5. Actual non-gas revenue collected on a monthly basis shall be compared to the restated test year non-gas revenues (calculated in 1-4 above) to establish the amount of the required revenue adjustment.
- 6. The required revenue adjustment determined in III.A.5.above shall be divided by the estimated firm throughput for the second succeeding month to develop a rate per them adjustment to the Distribution Charge.
- The amount of the adjustment factor for any rate schedule may not exceed 5¢ in any month. Any excess amount above the cap shall be collected in a subsequent month.

B. Reconciliation Factor

A reconciliation shall be computed monthly by comparing actual collections or credits with the calculated RNA amount and any applicable reconciling amount as filed. The calculated under-or-over collection shall be included in the RNA factor in the second succeeding month.

IV. FILING

The Company shall file monthly with the Commission a copy of the computation of the RNA current factors and/or reconciliation factors at least ten days prior to application on customers' bills.

ISSUED: September 1, 2005 EFFECTIVE: For meter readings on and after October 1, 2005 Adrian P. Chapman - Vice President, Regulatory Affairs & Energy Acquisition

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

-

EDS

·

RIDER EDS - ECONOMIC DEVELOPMENT SERVICE

APPLICABILITY

Throughout the territory served under this Tariff.

AVAILABILITY

This Rider is available to a commercial or industrial customer who would receive service under Rate GS, IS or TS ("Applicable Schedule") and who meets the following additional qualifications:

- (a) The customer is a new customer or has not been a customer of the Company for a period of two (2) years prior to requesting service in accordance with this Rider;
- (b) The throughput requirements of the customer are projected to be not less than 104,600 therms annually;
- (c) The customer's facility is non-retail and has a minimum of ten (10) full-time employees; and
- (d) The customer gives the Company satisfactory proof that utilization of this rate is an important factor in their location decision, or that, absent service under this rate schedule, customer would install long-term alternate fuel facilities.

CHARACTER OF SERVICE

This Rider provides for reduced charges for new gas loads related to economic development projects within the Company's service area. Service pursuant to this Rider will commence upon approval by the Company and will continue for a period not to exceed three (3) years.

RATE

The monthly charges for service to customers for which this Rider is applicable shall be computed based upon declining, three-year percentage reduction in the non-gas demand, if any, distribution rates under the Applicable Schedule and EBS rates if applicable. Customer charges, penalties and charges of third party transporters, if any, under the Applicable Schedule are not subject to reduction. The percentage reductions are as follows:

First Year - 15% reduction Second Year - 10% reduction Third Year - 5% reduction

TERMS OF PAYMENT

The rates for Rider EDS are net. Bills for service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the due date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation.

If the customer falls to pay the full amount of any bill which is Two Thousand Dollars (\$2,000.00) or more, a delayed payment penalty charge of one and one-quarter percent (1½ %) per month will accrue on the unpaid portion of such bill from the due date to the date of payment but not to exceed five percent (5%).

RIDER EDS - ECONOMIC DEVELOPMENT SERVICE (continued)

1

FLEXIBLE RATES

To the extent that the Applicable Schedule contains provisions permitting the Company to lower ("flex") applicable charges to meet competition from an alternate fuel, nothing in this Rider shall be interpreted to prohibit the operation of such flex provisions to obtain or maintain a customer. The otherwise applicable percentage reduction set forth in this Rider shall not be applicable to that portion of a customer's rate that is flexed downward.

NO BUYERS GROUPS PERMITTED

Customers shall not be permitted to form buyers groups in order to meet the eligibility provisions of this Rider.

RULES AND REGULATIONS

The Rules and Regulations Governing the Distribution and Sale of Natural Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

Effective on: March 31, 2009

CASE NO. 2013-00148 ATTACHMENT 1 TO STAFF DR NO. 3-17

Economic Development Rider

Piedmont Natural Gas Company, Inc.

P.S.C.S.C. Tariff

Page 1 of 2

ECONOMIC DEVELOPMENT RIDER

Applicability and Character of Service

Natural gas service under this rider may be made available, at the Company's discretion, to any Customer that (1) locates a new plant or facility or expands an existing plant or facility within the Company's franchised territory in the State of South Carolina, (2) qualifies for the purchase or transportation of gas under Rate Schedules 203, 204, 213, or 214, and (3) contracts for natural gas consumption of not less than 50,000 Mcf per year of new or expanded load, at a single delivery address, for a minimum term of five years. Service under this schedule is interruptible and the Company has the right to discontinue such service on one hour's notice.

To qualify for service under this rider a written application shall be made to, and must be approved by, the Company. The application shall, at a minimum, include the following information: (a) a description of the gas-using facility, including its location and the nature of the business(es) to be conducted at such location; (b) an affirmation that the availability of this rider was a significant factor in the Customer's decision to locate the new or expanded load on the Company's system; (c) the number of full time employees to be employed at the facilities at the end of the first, second, and third years of operation; (d) the new capital to be invested at the facility; and (e) a description of the natural gas equipment, including the usage characteristics of the new or expanded gas load, to be installed at the facility. This rider will apply only to the amount of separately metered additional load added in the case of a facility expansion. Customers participating in this rider must also execute a written contract with the Company evidencing their agreement to the terms of this rider.

Exclusions

This rider is not available to or for (1) existing facilities that temporarily shut down and reopen; (2) gas loads moved from another site in the State; or (3) an existing facility that became a new Customer solely because of a change in ownership. Notwithstanding the foregoing, any such facilities may, upon application and approval, become eligible for the credits provided by the rider with respect to an expanded load at such facilities.

Rate

The monthly discount, which will be applied to only the portion of the bill calculated for the new or expanded load, shall be computed based upon a declining, three-year percentage reduction in the non-gas margin portion of the applicable rate schedule (203, 204, 213, 214). This discount will commence on the Customer's first month billing and continue for a period of three years.

The percentage reductions are as follows:	First Year	-	45% Reduction
	Second Year		25% Reduction
	Third Year		15% Reduction

The Customer may still negotiate with the Company under the provisions of Rate Schedule 208 while being served on this rate.

Issued by Ware F. Schiefer, Chief Executive Officer Issued: November 1, 2002 Docket No. 2002-63-G Effective: November 1, 2002 Piedmont Natural Gas Company, Inc.

P.S.C.S.C. Tariff

Page 2 of 2

ECONOMIC DEVELOPMENT RIDER

Termination/Penalties

The Company may terminate service under this rider when:

- 1. During any consecutive 12 month period within the five year term of the contract the Customer fails to consume at least 50,000 Mcf of natural gas through the new or expanded facilities to which this rider is applicable; or
- 2. Discontinuance of service to Customer would be authorized under the Company's general tariff provisions.

In the event service under this rider is terminated by the Company or Customer defaults in its obligations hereunder, Customer will be required to reimburse to the Company, upon demand, an amount equal to all reductions received by Customer under this rider plus applicable interest from the date of such reduction at the rate paid by the Company for service deposits pursuant to Commission Rule R103-443 and R103-436.

Payment of Bills

Bills are net and due upon receipt. Bills become past due 15 days after bill date.

Late Payment Charge

A late payment charge of 1% per month will be applied to all balances not paid prior to the next month's billing date.

Service Interruption and Curtailment

Gas service under this Rate Schedule is subject to the provisions contained within Rate Schedule 206, "Schedule for Limiting and Curtailing Service".

Applicable Documents Defining Obligations of the Company and Its Customers

Service under this rate schedule is subject to the Rules and Regulations of the Public Service Commission of South Carolina ("Commission Rules") and to the Company's Service Regulations. Among other things, the Commission Rules and the Company's Service Regulations permit the interruption or curtailment of service under certain conditions, including events of *force majeure* and operating conditions. A copy of the Commission's Rules may be obtained from the Public Service Commission of South Carolina, 101 Executive Center Dr., Columbia, SC 29210, upon payment of the applicable fee. The Company's Service Regulations may be obtained at each of the district offices of the Company. Unofficial copies of the Company's Service Regulations are available at the Company's Web Site at www.piedmontng.com.

Issued by Ware F. Schiefer, Chief Executive Officer Issued: November 1, 2002 Docket No. 2002-63-G Effective: November 1, 2002
Economic Development Rate Clause

SOUTH JERSEY GAS COMPANY

B.P.U.N.J. No. 10 - GAS

Original Sheet No. 85

RIDER "H"

ECONOMIC DEVELOPMENT RATE CLAUSE (EDR)

The Economic Development Rate Clause (EDR) is closed to all new customers.

APPLICABLE TO:

Rate Schedule RSG	-	Residential Service
Rate Schedule GSG	-	General Service
Rate Schedule GSG-LV	-	General Service Large Volume
Rate Schedule LVS	-	Large Volume Service customers who made application to the Company, in
		writing, prior to December 31, 1988.

This Rider "C" shall be known as the Economic Development Rate Clause (EDR). The EDR allows the Company to offer service under applicable rate schedules at commodity rates lower than those described in the "MONTHLY RATE" section of said rate schedules. Lower rates under this Rider "C" are available to Firm Sales Service customers served under Rate Schedules GSG, GSG-LV, and LVS. Lower rates under this Rider "C" are available to Firm Sales Service customers served under Rate service under Rate Schedule RSG who meet the requirements of Paragraph (9) and (10).

- This Rider "C" is only available to those LVS customers availing themselves of Rider "C" on or before December 31, 1988.
- (2) The Company shall classify a customer's facility as either a New Facility or an Existing Facility for purposes of the Standard Gas Service Agreement (EDR). In the case of an Existing Facility, the base period billings shall be specified in the Standard Gas Service Agreement (EDR).
- (3) The Company will only accept two hundred (200) applications for service under this Rider "C", from customers served under Rate Schedule GSG and GSG-LV.
- (4) Customer may apply for service to a Qualifying Facility, under this Rider "C" only once.
- (5) The Economic Development Rate shall be computed for service at all New Facilities by applying a reduction of \$.02 per therm to the C-3 commodity rate depicted in the "MONTHLY RATE" section of Rate Schedules GSG and GSG-LV. A credit of \$.02 per therm will be applied to all consumption billed under the "MONTHLY RATE" section of Rate Schedule LVS.
- (6) The Economic Development Rate shall be computed for service to all Existing Facilities by applying a reduction of \$.02 per therm to the commodity rates depicted in the "MONTHLY RATE" section of Rate Schedules GSG and GSG-LV. A credit of \$.02 per therm will be applied to all consumption billed under the "MONTHLY RATE" section of Rate Schedule LVS. Said reduction and credit of \$.02 per therm shall be applied only to each therm of consumption billed over and above the base period billing. The increase will be measured using only the volumes received by the customer under the applicable rate schedule, during the current billing period and respective base period.
- (7) In no event shall the rate after reduction be less than gas costs and taxes applied to sales made under the applicable rate schedule,

Effective with service rendered on and after September 17, 2010

Filed pursuant to Order in Docket No. GR10010035 of the Board of Public Utilities, State of New Jersey, dated September 17, 2010

SOUTH JERSEY GAS COMPANY

B.P.U.N.J. No. 10 - GAS

Original Sheet No. 86

RIDER "H" ECONOMIC DEVELOPMENT RATE CLAUSE (EDR) (Continued)

- (8) Commencing with the sixth year from the date that service is initiated under this Rider "C" for each customer initiating such service prior to December 31, 1988, the applicable rate reductions shall be decreased by twenty percent (20%) of the \$.02 per therm or \$.004 per therm cach year so as to be completely eliminated at the beginning of the tenth (10th) year from said date. As to customers initiating such service after December 31, 1988, the applicable rate reductions shall be decreased by twenty percent (20%) of the \$.02 per therm or \$.004 per year from said date. As to customers initiating such service after December 31, 1988, the applicable rate reductions shall be decreased by twenty percent (20%) of the \$.02 per therm or \$.004 per year beginning the second year from the date service is initiated so as to eliminate such credits by the end of the fifth (5th) year after service is initiated.
- (9) An RSG customer shall be eligible to receive a payment from the Company if that customer certifies to the Company that the customer has purchased a principal residence in New Jersey within the Company's service territory and further certifies the customer is a first time home buyer. As used herein, a first time home buyer shall mean a person who has not owned a home or any interest in a home anytime during the past three years prior to the closing of the home that is being purchased.
- (10) In order to be eligible to receive a payment under this Rider "C", the customer must certify to the Company that the customer's principal residence meets the requirements of this Paragraph 10. The customer will be eligible for a payment of up to five hundred dollars (\$500,00) if the customer has installed both a high efficiency natural gas house heater and a high efficiency natural gas water heater. The customer will be eligible for a payment of up to seven hundred fifty dollars (\$750,00) if the customer has installed a high efficiency natural gas house heater and a high efficiency natural gas water heater and a high efficiency natural gas water heater and a high efficiency natural gas water heater and a high efficiency natural gas range and a high efficiency natural gas clothes dryer.
- (11) As used in this Rider "C" a high efficiency natural gas house heater and a high efficiency natural gas water heater shall be those described in the Heater Rebate portion of the Company's Board approved Conservation Plan. High efficiency gas ranges and high efficiency clothes dryers shall be those with electronic ignition.
- (12) The credits specified in Paragraph 10 shall be applied to the first twelve monthly gas bills received by the customer, unless the credits are exhausted sooner. Any credits not exhausted after twelve monthly bills will expire.
- (13) The EDR credits specified in Paragraph 10 shall be limited to the first five hundred (500) applicants accepted by the Company. Provided, however, that the Company will not provide credits in any year in excess of \$300,000.

Issued January 15, 2010 by South Jersey Gas Company, E. Graham, President Effective with service rendered on and after September 17, 2010

Filed pursuant to Order in Docket No. GR10010035 of the Board of Public Utilities, State of New Jersey, dated September 17, 2010

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-18 Page 1 of 1

REQUEST:

Refer to the response to Item 53 of Staff's Second Request. Explain whether Atmos owns any of the gas from local production that flows into its distribution system.

RESPONSE:

The Company does not own gas from local production prior to it entering its distribution system.

Respondent: Greg Waller

3-19

Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-19 Page 1 of 1

REQUEST:

Refer to the response to Item 55 of Staff's Second Request. File a revised cost-ofservice study in Excel spreadsheet format which reflects correction of the errors described in parts a. and b. of this response.

RESPONSE:

Please see Attachment 1 for the updated Cost of Service Study. The updated Cost of Service Study also includes revisions to address an issue raised in OAG DR No. 2-90.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-19_Att1 - COSA_Atmos_KY_113014_corrected.xlsx, 86 Pages.

Respondent: Paul Raab

	Energy Corporation, Kentucky/Mid-States Div ky Jurisdiction Case No. 2013-00148						
	sted Test Period: Twelve Months Ended Nov	ember 30 - 20	14				
UMM	ARY OF RESULTS						
1				1			
2							
3		i					
4			Total		Commercial &	Firm	Interruptible &
5			Company	Residential	Public Authority	Industrial	Transportation
6			\$				
7		;				;	
8	Operating Revenues		155,374,969	93,601,821	45,258,302	3,258,958	13,255,88
9					and the second		
10	Operating Expenses:					MANUTATION CONTINUES	
11		·					
12	Operating & Maintenance	• • • • •	117,022,195	76,850,757	35,037,900	3,033,409	2,100,12
13	Depreciation & Amortization		16,518,181	12,321,105	2,971,705	186,120	1,039.25
14	Taxes Other Than Income		4,662,683	3,259,246	901,419	62,220	439,79
15				,			17-114
16	Total Operating Expenses		138,203,058	92,431,107	38,911,024	3,281,748	3,579,17
17		†		,,,	,,= /	,,,	· · · · · · · · · · · · · · · · · · ·
18	Income Before Taxes	1	17,171,911	1,170,714	6,347,278	(22,790)	9,676,70
19		Í			-,		
20	Interest Expense		7,536,846	5,462,733	1,294,885	79,822	699,4C
21				-11	.,,		••••
22	Income Taxes:						
23							
24	State Income Taxes	6,00%	578,104	(257,521)	303,144	(6,157)	538,63
25	Federal Income Taxes	35.00%	3,169,936	(1,412,074)	1,662,238	(33,759)	2,953,53
26	Total Deferred Income Taxes	00.00 //	0	0	0	0	
27	Amortization of ITC		0	0	õ	õ	
28						<i>~</i>	
29	Total Income Taxes		3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,17
30			0,710,010	(1,000,000)	1,000,001	(00,0,0)	0,404,11
31	Net Income	+	13,423,871	2,840,309	4,381,897	17,126	6,184,53
32				2,010,000	,,001,001	,125	0,104,00
33	Total Rate Base		252,914,292	183,313,174	43,452,503	2,678,590	23,470,02
34		++	LOUGHTIECE	100,010,111	10,102,000	2,070,000	20,410,02
35	Rate of Return		5.3077%	1.5494%	10.0843%	0,6394%	26,3508
36	Relative Rate of Return		1.00	0.29	1.90	0,000473	4,9
37				0.2.0	1.00	0.12	
38	Equalized ROR:	1					
39							
40	Net Income Increase	·	8,149,719	12,796,304	(675,399)	211,358	(4,182,54
41	Uncollectibles/PSC Fees	0.6622%	88,915	139,610	(7,369)	2,306	(45,63
42	Income Taxes	: 3.00mm 10	5,188,610	8,146,911	(430,000)	134,563	(2,662,86
43	Gross Revenue After Increase	•	168,802,212	114,684,647	44,145,535	3,607,185	6,364,84
44	Revenue Increase	<u>.</u>	13,427,243	21,082,826	(1,112,768)	348,227	(6,891,04
45	Rate of Return	: 	8,5300%	8.5300%	8.5300%	8.5300%	8.5300
46	Relative Rate of Return	••••••	1.00	1.00	1.00	1.00	1.0
47	Percent Increase		8.5846%	22.3748%	-2.4424%	10.6145%	-51,6405
48			0.001070		L	, 0.0 , 40 /0	01,0400
49	Proposed Rate Levels:						
50	1						
51	Net Income Increase		8,113,175	5,076,925	2,168,253	98,646	769,35
52	Uncollectibles/PSC Fees	·	88,517	55,390	23,656	1,076	709,30
53	Income Taxes	·	5,165,344	3,232,281	1.380.443	62,804	489.81
54	Gross Revenue After Increase	·	168,742,006	101,966,418	48.830,654	3,421,485	469,81
55	Revenue Increase		13,367,037				
56	Revenue Increase	;	8,5156%	8,364,597 4,3190%	3,572,352 15,0743%	162,527 4.3221%	1,267,56
	. Indie of Kelum	1	0.0100%	4,3190%		4.3221%	29.6288
57	Relative Rate of Return	1	1.00	0.51	1,77	0,51	3.4

Centucky Jurisc	diction Case No. 2013-00148							
orecasted Tes	st Period: Twelve Months Ended November 30	, 2014						
UMMARY OF	CUSTOMER COSTS	~						
· · · · · · · · · · · · · · · · · · ·			Total			Commercial &	Firm	late er vatilete
			Company	Residential		ublic Authority	Industrial	Interruptible Transportati
			s s	residental	F	ublic Authority	Industria	mansportau
1 Rate B			204,230,053	101.020.05	4	34,267,594	4.054.050	4.074
	ase		204,230,053	164,036,25	<u> </u>	34,267,594	1,854,859	4,071,
	@ Realized ROR		10,839,869	3,143,30	6	3,494,858	(2,525)	4,204,;
	Expenses		24,163,922	20,256,24		3,488,541	271,025	148.
	ziation Expense		14,636,238	11,527,61		2,613,522	153,774	341,3
6 Taxes,			3,037,605	2,462,85		483,063	25,276	66,4
7			5,001,000	2,102,00	-	.00,000	20,270	
8 Interest	t Expense		6,086,056	4,888,28	0	1,021,174	55,275	121,5
9 : 0 10 Income	e Taxes:							
11 1								~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
12 Sta	ate Income Taxes	6,00%	466,823	(171,35	6)	242,915	(5,676)	400,9
	deral Income Taxes	35.00%	2,559,746	(939,60	1)	1,331,983	(31,123)	2,198,4
	eferred Income Taxes		0		0	0	0	
15 An 16 9	nortization of ITC		0		0	0	0	
17 Total In	come Taxes		3,026,569	(1,110,95	7)	1,574,898	(36,799)	2,599,4
18	Customer-Related Costs @ Realized ROR	_	55,704,202	36,279,06		11,654,882	410.751	7,359,5
	Demand-Related Costs @ Realized ROR		6,938,349	1,510,73		1,773,669	93,658	3,560,2
	ixed Costs		62,642,552	37,789,79		13,428,550	504,409	10,919,8
22 101217			02,042,002	31,108,18	<u> </u>	13,420,000	004,409	10,919,0
	Customers		2,078,493	1,846,83	7	226,666	2.396	2.5
1	ner Costs (\$/customer/month)		\$ 30.14		6 \$	59.24		
25	· · · · · ·				U Q	50,2,1	¢ 10,01	
26								
27: Increm	ental Return @ Equalized ROR		6,580,955	10,848,98	6	(571,832)	160,744	(3,856,9
28 Uncolle	ectibles/PSC Fees		71,800	118,36	5	(6,239)	1,754	(42,0
	ental Income Taxes		4,189,838	6,907,12	8	(364,063)	102,340	(2,455,
30:								
	Customer-Related Costs @ Equalized ROR		66,546,795	54,153,54		10,712,748	675,589	1,004,9
32 Custon			2,078,493	1,846,83		226,666	2,396	2,
	/Customer/Month		\$ 32.02	\$ 29.3	2 \$	47.26	\$ 281.97	\$ 387
34								
35	antal Datum @ Dranger - 1 Data -		0.004.110	E 000 0	-		~~~~~	···· ·
	ental Return @ Proposed Rates		6,551,446	5,990,05		1,214,490	89,877	(742,1
	ectibles/PSC Fees		71,478	65,35		13,250	981	(8,1
38 Increm	ental Income Taxes		4,171,052	3,813,63	0	773,218	57,221	(473,0
معمدا والعين المطر	Customer-Related Costs @ Proposed Rates		66,498,177	46,148,10	5	13,655,840	558,829	6,135,4
40 Total C 41 Custon			2,078,493	46,148,10		226,666	2,396	
	/Customer/Month		\$ 31.99			60.25		2,365 \$ 2,365

	Energy Corporation, Kentucky/Mid-States Division						
	cky Jurisdiction Case No. 2013-00148	0011					
oreca	asted Test Period: Twelve Months Ended November 30,	2014					****
	MARY OF DEMAND COSTS						
					~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	i	
		1				1	
			Total		Commercial &	Firm	Interruptible &
		1	Company	Residential	Public Authority	Industrial	Transportation
			\$				
1	Rate Base	-	32,705,583	13,994,277	6,289,938	566,228	11,855,14
2						-	
3	Return @ Realized ROR	1 1	1,735,906	(148,126)	602,253	13,883	1,267,89
4			2,380,138	1,018,429	457,748	41,207	862,75
5 ₁	Depreciation Expense		1,779,300	761,338	342,195	30,805	644,96
6	Taxes, Other		558,328	238,901	107,378	9,666	202,38
7					107 (10	10.07.1	
8	Interest Expense		974,626	417,029	187,440	16,874	353,28
9 10	Income Taxes:						
11			· · · · · · · ·				
12	State Income Taxes	6.00%	74,757	(55,498)	40,734	(294)	89,81
13	Federal Income Taxes	35.00%	409,920	(304,314)	223,361	(1,610)	492,48
14	Deferred Income Taxes	00.0070	0	0	0	0	402,40
15	Amortization of ITC		0	0	0	0	
16							
17	Total Income Taxes		484,677	(359,813)	264,095	(1,904)	582,29
18							
19	Total Demand-Related Costs @ Realized ROR		6,938,349	1,510,730	1,773,669	93,658	3,560,29
20		1					
21							
22	Incremental Return @ Equalized ROR		1,053,880	1,341,838	(65,721)	34,416	(256,65
23	Uncollectibles/PSC Fees		11,498	14,640	(717)	375	(2,80
23	Incremental Income Taxes		670,964	854,296	(41,842)	21,911	(163,40
24 25	Total Demand-Related Costs @ Equalized ROR		8,674,692	0 704 500	1.005.000	450.000	0 407 44
25	Total Demand-Related Costs @ Equalized ROR		0,074,092	3,721,503	1,665,388	150,360	3,137,44
20							*****
27	Incremental Return @ Proposed Rates		1,049,154	(478,150)	606,859	7,790	912,65
29	Uncollectibles/PSC Fees		11,447	(5,217)	6,621	85	9,95
29	Incremental Income Taxes		667,956	(304,419)	386,363	4,959	581,05
30		-		(00 11 110)			001,00
31	Total Demand-Related Costs @ Proposed Rates		8,666,906	722,944	2,773,511	106,492	5,063,95

	urisdiction Case No. 2013-00148 Test Period: Twelve Months Ended November 30, 3	2044						
necasieu	rest Felloa, twelve Mohans Endea November 30, .	4014						
IMMARY	OF COMMODITY COSTS							
				+				
			Total	-		Commercial &	Firm	Interruptible
	NA ATAYAWASAASAWANTAANSIIII MANYAYAANTAASASAWANTATASASAWANTATASASANTAASASANTAASASANTAASASANTAASASANTAASASANTAA	-	Company	1	Residential	Public Authority	Industrial	Transportatio
	······································		\$		(condonnial	- rubilo / taillointy	manothan	runoportatio
			•			1		
1 Rat	e Base		15,978,656	1	5,282,647	2,894,971	257,503	7,543,53
2						:		
	turn @ Realized ROR		848,095		(154,871)	284,787	5,767	712,4
	M Expenses		90,478,135		55,576,087	31,091,610	2,721,177	1,089,20
5 Dep	preciation Expense		102,643		32,152	15,989	1,541	52,9
	kes, Other		1,066,750		557,488	310,978	27,278	171,0
7								***************************************
8 linte	erest Expense		476,164		157,423	86,270	7,674	224,7
9								
10 Inco	ome Taxes:							
11								
12	State Income Taxes	6.00%	36,524		(30,667)	19,494	(187)	47,8
13	Federal Income Taxes	35.00%	200,271		(168,158)	106,894	(1,026)	262,5
14	Deferred Income Taxes		0		0	. 0	0	
15	Amortization of ITC		0		0	0	0	
16								
17 Tota	al Income Taxes		236,794		(198,826)	126,388	(1,214)	310,4
18								
	al Commodity-Related Costs		92,732,417		55,812,030	31,829,752	2,754,549	2,336,0
20 Tota	al Throughput		42,314,959		9,637,652	5,380,137	471,075	26,826,0
21 Cor	mmodity Costs (\$/Mcf)		\$ 2.19148	\$	5.79104	\$ 5.91616	\$ 5.84737	\$ 0.087
22			-					
23								
	remental Return @ Equalized ROR		514,884		605,481	(37,846)	<u> </u>	(68,9
	collectibles/PSC Fees		5,617		6,606	(413)		(7
	remental Income Taxes	1	327,807		385,486	(24,095)	10,312	(43,8
26		<u>.</u>						
	al Commodity-Related Costs @ Equalized ROR	<u></u>	93,580,726		56,809,603	31,767,398	2,781,236	2,222,4
	al Throughput		42,314,959		9,637,652	5,380,137	471,075	26,826,0
	mmodity Costs (\$/Mcf)		\$ 2.21	\$	5.89	\$ 5.90	\$ 5.90	\$0.
30							I.,	
31 ·		.:						
	remental Return @ Proposed Rates		512,575	-	(434,980)		980	599,6
	collectibles/PSC Fees		5,592		(4,746)	**************************************	. 11	6,5
	remental Income Taxes		326,337		(276,935)	220,861	624	381,7
34							·····	
	al Commodity-Related Costs @ Proposed Rates	1	93,576,922		55,095,369	32,401,303	2,756,164	3,324,0
	al Throughput		42,314,959		9,637,652	5,380,137		26,826,0
37 Cor	mmodity Costs (\$/Mcf)		\$ 2.21	rt-	5.72	\$ 6.02	\$ 5.85	\$0

	Energy Corporation, Kentucky/Mid-States Division					
	cky Jurisdiction Case No. 2013-00148	-				
Foreca	asted Test Period: Twelve Months Ended November 30, 2014					
	· ·	Total		Commercial &	Firm	Interruptible &
		Company	Residential	Public Authority	Industrial	Transportation
	1	\$				
1	Rate Base	252,914,292	183,313,174	42 452 502	2 678 600	22 470 025
2		252,914,292	103,313,174	43,452,503	2,678,590	23,470,025
3	Return @ Realized ROR	13,423,871	2,840,309	4,381,897	17,126	6,184,538
4	O&M Expenses	117,022,195	76,850,757	35,037,900	3,033,409	2,100,129
5	Depreciation Expense	16,518,181	12,321,105	2,971,705	186,120	1,039,251
6	Taxes, Other	4,662,683	3,259,246	901,419	62,220	439,799
7					Charlen C	100,100
8	Interest Expense	7,536,846	5,462,733	1,294,885	79,822	699,407
9			· ·			
10	Income Taxes:					
11				1		
12	State Income Taxes	578,104	(257,521)	303,144	(6,157)	538,638
13	Federal Income Taxes	3,169,936	(1,412,074)	1,662,238	(33,759)	2,953,532
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC		0	0	0	0
16		· · · · · · · · · · · · · · · · · · ·	((			
17	Total Income Taxes	3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,170
18		455.074.000	00.004.004	45.050.000	0.050.050	(0.000 000
19 20	Total Cost of Service @ Realized ROR	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
20						
22	Incremental Return @ Equalized ROR	8,149,719	12,796,304	(675,399)	211,358	(4,182,545
23	Uncollectibles/PSC Fees	88,915	139,610	(7,369)	2,306	(45,632
24	Incremental Income Taxes	5,188,610	8,146,911	(430,000)	134,563	(2,662,864
25			0,110,011	(1007007)		(_,00_,00
26	Total Cost of Service @ Equalized ROR	168,802,212	114,684,647	44,145,535	3,607,185	6,364,846
27						-/ 1
28		******				
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						· · · · · · · · · · · · · · · · · · ·
32	Total Cost of Service @ Proposed Rates	168,742,006	101,966,418	48,830,654	3,421,485	14,523,448

		ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014						
						· · · · · ·		
ISS	FICATIO	DN OF GROSS PLANT IN SERVICE						
	· ·		Test Year	Glassif,	Classif.	Customer	Demand	Commod
e	Acct. No.		\$	Factor	Basis	\$	\$	\$
1		Intangible Plant:	· ·					
2  3	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	
4	30200	Franchises & Consents	119,853	5.4 99.0	P, S, T & D Plant	99,409	18,917	1
5 6	30300	Misc Intangible Plant	-	99.0	~	·		
7		Total Intangible Plant:	128,182			106,318	20,232	1
5 9		Production Plant:						
0					Demand		0.050	
1	32520 32540	Producing Leaseholds Rights of Ways	2,353	2.0	Demand Demand	-	2,353 83,422	
3	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	
4	33201	Field Lines	47,163	2.0	Demand	-	47,163	
5 6	33202 33400		528,210 192,384	2.0	Demand		528,218 192,384	
7	33600		44,369	2.0	Demand	-	44.369	
8 9		Total Production Plant	901,402				901,402	
ő			901,40Z			<u></u>	201,402	
1 2		Storage Plant:						
3	35010	Land	261,127	3.5	Storage (50/50)		130,563	130
4	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2
5	35100 35102	Structures and Improvements Compression Station Equipment	17,916	3.5	Slorage (50/50) Storage (50/50)		8,958 76,631	8 76
7	35102	Meas. & Reg. Sta. Structues	153,261 23,138	3.5	Storage (50/50)		11,569	11
B	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68
}	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221
2	35201	Well Construction	L,340,963	3.5	Storage (50/50) Storage (50/50)	-	670,431	670
1 2	35202 35203	Well Equipment Cushion Gas	455,309	3.5	Storage (50/50)		227,654 847,416	227
3	35210		178,530	3.5	Storage (50/50)		89,265	69
4	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27
5	35301 35302	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89
8	35302	Pributary Lines Compressor Station Equipment	209,458	3.5	Storage (50/50) Storage (50/50)		104,729 461,723	104 461
8	35500	Meas & Reg. Equipment	240,883	3.5	Storage (50/50)	-	120,442	120
9  5	35600	Purification Equipment	163,979	3.5	Storage (50/50)		81,990	81
1		Total Storage Plant	10,480,201			0	5,240,101	5,240
3		Transmission:						
1								
	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	
5 7	36520 36602	Rights of Way Structures & Improvements	867,772 49,002	2.0	Demand Demand		867,772 49,002	
8	36603	Other Structues	60,826	2.0	Demand	-	60,826	
	36700	Mains Cathodic Protection	406,035	2.0	Demand		406,035	
	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	
1 2	36900 36901	Meas. & Reg. Equipment Meas. & Reg. Equipment	578,023	2.0	Demand Demand	-	578,023 2,274,016	
3				~				· · · ·
5	-	Total Transmission Plant	32,093,579		· · · · · · · · · · · · · · · · · · ·	0	32,093,579	
		Distribution:	<u> </u>					
	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,798	
		Land	37,326	4.0	Mains	31,936	5,390	
l I	37402	Land Rights	253,401	4.0	Mains	216,809	36,592	
	37403		2,784	4.0	Mains	2.382	402	
	37500 37501	Structures & Improvements Structures & Improvements T.B.	<u>343,073</u> 101,507	4.0	Mains Mains	293,532 86,849	49.540 14.658	
	37502	Land Rights	46,591	4.0	Mains	39,863	6,728	
	37503	Improvements	4,005	4.0	Mains	3,427	578	
)—	37600		11,318,115	4.0	Mains	9,683,755 83,492,995	1,634,361 14,091,399	
1	37601 37602	Mains - Steel Mains - Plastic	97,584,394 65,722,013	4.0	Mains Mains	56,231,611	9,490,402	
	37600	Meas & Reg. Sta. Equip - General	5,367,160	4.0	Mains	4,592,130	775,030	
	37900	Meas & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	1,944,766	328,225	
ļ.	37905	Meas & Reg. Sta. Equipment T.b.	1,394,628	4.0	Mains	1,193,241	201,387	
2	38000 38100		98,353,417 22,574,136	1.0	Customer	98,853,417 22,574,138		
4	38200	Meter Installaitons	49,157,106	1.0	Customer	49,157,106		
	38300	House Regulators	7,239,801	1.0	Customer	7.239,801	-	
	38400	House Reg. Installations	154,276	1.0	Customer	154,276		
		No. 1 March 1						
5 9 7 8	38500 38600	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015		

	y Jurisdi	orporation, Kentucky/Mid-States Division iclion Case No. 2013-00148						
ecas	ed Test	Period: Twelve Months Ended November 30, 2014					_	
een	Electric	DN OF GROSS PLANT IN SERVICE						
	ICATIC							
		<u></u>	Test Year	Classif.	Classif.	Customer	Demand	Commodi
10	Acct.		\$	Factor	Basis	\$	\$	\$
	No.							
1		General;						
3							_	
4	38900	Land & Land Rights	786,216	5.4	P, S, T & D Plant	652,110	124,094	10,
5 6	39000	Structures & Improvements Structures Frame	3,619,684	5.4	P. S. T & D Plant P. S. T & D Plant	3,002,268	571,320	46
7	39001 39002	Structures-Brick	178,755	<u>5.4</u> 5.4	P, S, T & D Plant	148,265	28,214	2
8	39003	Improvements	725,022	5,4	P. S. T & D Plant	601,354	114,435	9
9	39004	Air Conditioning Equipment	7,461	5.4	P.S.T&DPlant	6,189	1,178	- 10
0	39009 39100	Improvement to leased Premises Office Furniture & Equipment	1,279,376	5.4	P.S.T&DPlant P.S.T&DPlant	1,061,150	201,933 232,857	16 18
2	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-		
3	39103	Office Machines		5.4	P, S, T & D Plant	-	-	
4 5	39200 39201	Transportation Equipment Trucks	395,444	5.4	P.S.T&DPlant P.S.T&DPlant	327,993	62,416	5
6	39201	Trucks Trailers	33,192	5.4	P, S, T & D Plant	27,530	5,239	
7	39300	Stores Equipment	-	5,4	P.S.T&D Plant	-	-	
8	39400		2,197,415	5.4	P, S, T & D Plant	1,822,598	346,833	27
9	39600 39603	Power Operated Equipment	53,704	5.4	P, S, T & D Plant P, S, T & D Plant	- 44,543	8,476	
1	39604		62,747	5.4	P, S, T&D Plant	52,044	9,904	
2	39605	Welders	33,236	5.4	P, S, T & D Plant	27,567	5,246	
3	39700	Communication Equipment Communication Equipment - Mobile Radi	376,277	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	312,095	59,390	
4	39701 39702	Communication Equipment - Mobile Radi Communication Equipment - Fixed Radio		5.4	P, S, T & D Plant P, S, T & D Plant	-	-	
6	39705	Communication Equip Telemetering	66,316	5.4	P, S, T & D Plant	55,004	10,467	
7	39800	Miscellaneous Equipment	2,521,971	5.4	P, S, T & D Plant	2,091,794	398,060	32
8	39900 39901	Other Tangible Property Other Tangible Property - Servers - H	175,990	5.4	P, S, T & D Plant P, S, T & D Plant		- 27,778	2
ŏ	39902	Other Tangible Property - Servers - S	73,566	5.4	P, S, T & D Plant	61,018	11,611	
1	39903	Other Tangible Property ~ Network - H		5.4	P, S, T & D Plant	-		
2	39904	Other Tang, Property - CPU		5.4	P, S, T & D Plant P, S, T & D Plant	~	-	
3	39905 39906	Other Tangible Property - MF - Hardwa Other Tang. Property - PC Hardware	195,649	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	- 162,277	30,881	2,
5	39907	Other Tang. Property - PC Software		5.4	P, S, T & D Plant			
6	39908	Other Tang. Property - Mainframe S/W		5.4	P, S, T & D Plant	-	-	
7 8	39909 39924	Other Tang. Property - Application So Other Tang. Property - General Startu	-	5.4 5.4	P, S, T & D Plant P, S, T & D Plant			
9		INNY, FLOVOLLY - GENELAL BUALLU					-	
0		Total General Plant	14,257,320			11,825,423	2,250,333	
1		TOTAL DIRECT PLANT	425,864,243			353,223,813	67,217,133	5,423,
3	-		420,004,243			303,223,013	01,211,133	0,423,
4		CWIP w/o AFUDC	7,949,586	5.4	P, S, T & D Plant	6,593,611	1,254,739	101
5								
6 7		Kentucky Mid-States General Office:				· · ·		
8		Intangible Plant:						
9								
0	30100	Organization	92,661	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	76,856	14,625	1
2	30300	Franchises & Consents Misc Intangible Plant	554,814	5.4	P, S, T & D Plant	460,178	87,570	7.
3								
4	]	Total Intangible Plant:	847,474			537,034	102,195	8,
5 6		General:						
7				3				
8	37400		-	5.4	P, S, T & D Plant	<del>.</del>		
9	39001		89,675	5.4	P, S, T & D Plant	74,379	14,154	1
	39004 39009		2,886	5.4	P, S, T & D Plant P, S, T & D Plant	2,393 16,106	455	
2	39100	Office Furniture & Equipment	44,069	5.4	P. S. T & D Plant	36,552	6,956	
3	39200	Transportation Equipment	2,055	5.4	P, S, T & D Plant	1,704	324	
4 5	39300 39400		2,081	5.4	P, S, T & D Plant P, S, T & D Plant	1,726 59,125	328 11,251	
6	39600		71,284 9,768	5.4	P, S, T & D Plant	8,102	1,542	
7	39700	Communication Equipment	19,000	5.4	P, S, T & D Plant	15,759	2,999	
8	39800		412,511	5.4	P, S, T & D Plant	342,149	65,110	5
9 0	39900 39901	Other Tangible Property Other Tangible Property - Servers - H/W	30,499 172,108	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	31,932 142,752	6,077	
1	39902	Other Tangible Property - Servers - S/W	4,137	5,4	P, S, T & D Plant	3,431	653	
2	39903	Other Tangible Property - Network - H/W	108,270	5.4	P, S, T & D Plant	89,802	17,089	1
	39906	Other Tang, Property - PC Hardware	341,887_	5.4	P, S, T & D Plant	283,571	53,962	4
	39907 39908	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W	-	5.4	P, S, T & D Plant P, S, T & D Plant	-		··· ··· ·
3		a construction of the second s		. <u>5.7</u>				
	could			2				
4 5		Total General Plant	1,337,649			1,109,484	211,130	17,

		iction Case No. 2013-00148						
recas	sled Test	Period: Twelve Months Ended November 30, 2014						
ASS	FICATIO	ON OF GROSS PLANT IN SERVICE						
1								
	- :		Test Year	Classif.	Classif.	Customer	Demand	Commodily
nē	Acct,		\$	Factor	Basis	\$	\$	\$
61	No.	Shared Services General Office:						
62	1				1			
63	1	General;					[	
64								
65	39000		6,927	5.4	P, S, T & D Plant	5,745	1,093	
66	39005	G-Structures & Improvements	128,243	5,4	P, S, T & D Plant	106,369	20,242	1,6
67 68	39009 39100		516,609	5.4	P, S, T & D Plant P, S, T & D Plant	428,490	81,540	6,6
69	39102	Office Furniture & Equipment Remillance Processing Equip	530,191	5.4	P, S, T & D Plant	439,755	83,684	6,7
70	39103		_	5.4	P, S, T & D Plant			
71	39104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	741	141	
72	39200		5,503	5,4	P, S, T & D Plant	4,564	669	
73	39300		-	5.4	P, S, T & D Plant	-	-	
74	39400		14,142	5.4	P, S, T & D Plant	11,729	2,232	
75	39500		2,347	5,4	P, S, T&D Plant	1,947	370	
76	39700		158,860	5.4	P, S, T & D Plant	131,763	25,074	2,
77	39800 39900	Miscellaneous Equipment Other Tangible Property	21,546	<u>5.4</u> 5,4	P, S, T & D Plant P, S, T & D Plant	17,871 7,470	3,401 1,422	:
701 79	39901	Other Tangible Property - Servers - H/W	9,006 1,668,562	5.4	P, S, T & D Plant	1,383,952	263,361	21.
B0	39902	Other Tangible Property - Servers - S/W	858,974	5.4	P, S, T & D Plant	712,457	135,578	10,
31	39903	Other Tangible Property - Network - H/W	201,953	5,4	P, S, T& D Plant	167,505	31,878	2,
32	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant			-1
33	39905	Other Tangible Property - MF - Hardware		5.4	P, S, T & D Plant	-	-	
34	39906	Other Tang, Property - PC Hardware	145,011	5,4	P, S, T & D Flant	120,940	23,014	1,
35	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	
36	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,778,727	909,373	73,
87	39909	Other Tang, Property - Application Software	145,121	5,4	P, S, T & D Plant	120,368	22,905	13
88 89	39924	Other Tang. Property - General Startup Costs		5.4	P, S, T & D Plant	-	-	
90		Total General Plant	10,230,069			8,485,108	1,614,683	130,5
91			10,200,003			6,403,100	1,014,000	
82	i	CWIP We AFUDC	357,845	5.4	P, S, T & D Plant	295,807	56,481	4,
93								
94		Shared Services Customer Support:						
95								
96		General:						
97								
8	38900		164,345	5.4	P, S, T & D Plant	136,312	25,940	2,
99 00	38910 39000		14,993 755,564	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	12,435	2,366 119,256	9,
51	39009	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	215,025	40,918	3,
22	39010		82,629	5.4	P, S, T & D Plant	68,535	13,042	1,
33	39100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	54,214	10,317	· · · ·
04	39700	Communication Equipment	119,380	5.4	P, S, T & D Plant	96,188	18,685	1.
35	39710	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	1,790	341	
)6	39800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	4,522	861	-
)7	39900	Other Tangible Property	-	5.4	P, S, T & D Plant		·	
8	39901	Other Tangible Property - Servers - H/W	332,188	5.4	P, S, T & D Plant	275,526	52,432	4,
19	39902 39903	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,194	24,395	1,
0	39903	Other Tangible Property - Network - H/W Other Tang, Property - PC Hardware	110,823 71,420	5.4	P, S, T & D Plant P, S, T & D Plant	91,920 59,237	<u> </u>	1.
2	39908	Other Tang. Property - PC Software	28,967	5.4	P, S, T&D Plant	24,026	4,572	
3	39908	Other Tang, Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71.
4	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	784	149	
5	39916	CKV-Oth Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	1,278	243	
6	39917	CKV-Olh Tang Prop-PC Software	719	5.4	P, S, T & D Plant		114	
	39924	Other Tang, Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	
	ļ	· · · · · · · · · · · · · · · · ·						
8		Total General Plant	7,755,998			6,433,044	1,224,183	98.
8						F1 000	10,288	
7 8 9 20		aitin						
18 19 20 21		CWIP w/o AFUDC	65,180		P, S, T & D Plant	54,062	10,200	
8 9 20		CV/IP w/o AFUDC	65,180 445,835,433	5.4	P, S, 1 & D Plant	369,788,482	70.369.325	5,677,

eca	isted Test	Period: Twelve Months Ended November 30, 2014						
199	SIFICATIO	N OF RESERVE FOR DEPRECIATION AND AMOR	TIZATION					
			Test Year	Classif.	Classif.	Customer	Demand	Commod
•	Acct. No.		\$	Factor	Basis	\$	\$	\$
1		Intangible Plant:						
23	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	
4	30200		119,853	5.4	P, S, T&D Plant	99,409	18,917	1
5	30300	Misc Intangible Plant	-	99.0	-	-	~	
<del>6</del> 7		Total Intangible Plant:	128,182			106,318	20,232	1
8			120,102			(50)010	LOLDE	
9		Production Plant:						
1	32520	Producing Leaseholds	904	2.0	Demand	-	904	
2	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	
3	33100		3,492	2.0	Demand	-	3,492	
4 5	33201		47,163	2.0	Demand Demand	-	47,163 529,956	
6	33400		191,854	2.0	Demand	-	191,854	
17	33600		15,287	2.0	Demand	-	15,287	
8 9		Total Production Plant	801,619			0	801,619	
0			001017			v		
1		Storage Plant:						
22 23	35010	Land	_	3.5	Storage (50/50)			
24	35020	Rights of Way	4,682	3.5	Storage (50/50)		2,341	
5	35100		5,641	3.5	Storage (50/50)	-	2,821	
26 27	35102		122,115	3.5	Storage (50/50)	-	61,058 12,148	_ 61 12
18	35103 35104		24,295	3.5	Storage (50/50) Storage (50/50)	-	70,517	14
9	35200		589,836	3.5	Storage (50/50)	-	294,918	294
80	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591
31	35202		573,862	3.5	Storage (50/50)	-	286,931	280
12	35203		270,382	3.5 3.5	Storage (50/50) Storage (50/50)		135,191 89,310	135
4	35211		53,699	3.5	Storage (50/50)	-	26,849	26
15	35301	Field Lines	187,422	3.5	Storage (50/50)		93,711	93
6	35302		219,931	3.5	Storage (50/50)	-	109,966	109
17	35400		388,075 240,238	3.5 3.5	Storage (50/50) Storage (50/50)	-	194,037 120,119	194
19	35600		163,999	3,5	Storage (50/50)	-	82,000	82
10						-		
1		Total Storage Plant	4,345,921			0	2,172,961	2,172
3		Transmission:						
4								
5	36510		16 434,585	2.0	Demand Demand	-	16 434,585	
7	36520		(1,441)	2.0	Demand	-	(1,441)	
8	36603	Other Structues	60,585	2.0	Demand	-	60,585	
9	36700		303,101	2.0	Demand	-	303,101	
0	36701 36900	Mains - Steel Meas. 4 Reg. Equipment	17,004,632	2.0	Demand Demand	-	17,004,632 242,952	· ·
2	36900	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	
3								
4 5	+	Total Transmission Plant	19,849,972			0	19,849,972	
6		Distribution:						
7								·
8	37400	Land & Land Rights	57,145	4.0	Mains	48,893	8,252	· · ·
9 0	37401 37402	Land Land Rights	(7,250) 57,120	4.0	Mains Mains	(6,203) 48,871	(1,047) 8,248	
1	37403	Land Other	-	4.0	Mains	-	-	
2	37500		101,365	4.0	Mains	86,728	14,637	
3	37501 37502	Structures & Improvements T.B. Land Rights	98,146 46,641	4.0	Mains Mains	83,974 39,906	14,173 6,735	
5	37503	Improvements	1,092	4.0	Mains	934	158	
6	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	2,107,476	355,686	
7	37601	Mains - Steel	43,447,799	4.0	Mains	37,173,842	6,273,957	
8	37602 37800		13,236,019	4.0	Mains	<u>11,324,709</u> 1,477,747	1,911,310 249,404	
0	37900		397,966	4.0	Mains	340,499	57,467	
1	37905	Meas & Reg. Sta. Equipment T.b.	1,207,742	4.0	Mains	1,033,341	174,401	
2	38000	Services	47,464,180	1.0	Customer	47,464,180	-	
3	38100		8,831,960	1.0	Customer	8,831,960 10,090,016	-	/ _
4	38200 38300		10,090,016 3,231,320	<u> </u>	Customer	3,231,320	-	
	3\$400		122,845	1.0	Customer	122,845	-	
6				1.0	Customer	2,894,605	- 1	
	38500		2,894,605	99,0	-	2,054,000	-	

Energy Corporation, Kenlucky/Mid-States Division cky Jurisdiction Case No. 2013-00148						
asted Test Period: Twelve Months Ended November 30,	2014					
SIFICATION OF RESERVE FOR DEPRECIATION AND	AMORTIZATION					
	Test Year	Classif.	Classif.	Customer	Demand	Commodi
Acct.	\$	Factor	Basis	\$	\$	5
No. 3						
General:						
38900 Land & Land Rights 39000 Structures Frame	25,654	5.4	P, S, T & D Plant	21,278	4.049	7
39000 Structures Framo 39002 Improvements	612,960 179,032	5.4	P, S, T & D Plant P, S, T & D Plant	508,406 148,494	96,748 28,258	2
39003 Air Conditioning Equipment	538,256	5,4	P, S, T & D Plant	446,445	84,957	6
39004 Improvement to leased Premises	7,480	5.4	P, S, T & D Plant	6,204	1,181	
39009 Office Furniture & Equipmont 39100 Remittance Processing Equip	1,277,363	<u> </u>	P, S, T & D Plant P, S, T & D Plant	1,059,481	201,615	16
39103 Transportation Equipment	280,045 (107,598)	5.4	P, S, T & D Plant	(89,245)	(16,983)	3 (1
39200 Trucks		5.4	P, S, T & D Plant	334,367	63,629	ę
39201 Trailers	4,973	5.4	P, S, T & D Plant	4,125	785	
39202 Stores Equipment 39400 Power Operated Equipment	48,607 385,061	<u>5.4</u> 5.4	P, S, T & D Plant P, S, T & D Plant	40,316	7,672	4
39603 Backhoes	(161,532)	5.4	P, S, T & D Plant P, S, T & D Plant	(133,979)	(25,496)	(2
39604 Welders	(13,233)	5.4	P, S, T & D Plant	(10,976)	(2,089)	1.
39605 Communication Equipment	21,395	5.4	P, S, T & D Plant	17,745	3.377	
39700 Communication Equipment - Mobile	Radi (215,752) Radio (22,067)	<u>5.4</u> 5.4	P, S, T & D Plant P, S, T & D Plant	(178,950) (18,320)	(34,054) (3,486)	(
39702 Communication Equip Telemeter		5.4	P, S, T & D Plant	(28,313)	(5,388)	
39705 Miscellaneous Equipment	(122,518)	5,4	P, S, T & D Plant	(101,620)	(19,338)	i (
39800 Other Tangible Property	581,115	5.4	P, S, T & D Plant	481,993	91,721	ĩ
39900 Other Tangible Property - Server 39901 Other Tangible Property - Server		<u>5.4</u> 5.4	P, S, T & D Plant P, S, T & D Plant	- 145.971	27,778	•••
39901 Other Tangible Property - Server 39902 Other Tangible Property - Networ		5.4	P, S, T & D Plant	65,155	12,399	
39903 Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	
39904 Other Tangible Property - MF - H		5.4	P, S, T & D Flant	-	-	
39905 Other Tang. Property - PC Hardwa 39906 Other Tang. Property - PC Softwa		<u> </u>	P, S, T & D Plant P, S, T & D Plant	(1,696.376)	(322,814)	(26
39906 Other Tang. Property - PC Softwa 39907 Other Tang. Property - Mainframe	re (2,045,235) S/W -	5.4	P, S, T & D Plant	(1,050,070)	-	(2)
39908 Other Tang. Property - Applicati	on So -	5.4	P, S, T & D Plant	-	-	
AR 15 general plant amortization	119,747	5.4	P, S, T & D Plant	99,321	18,900	
Retirement Work in Progress	(4,706,121)	5.4	P, S, T & D Plant	(3,903,390)	(742,800)	(59
Total General Plant	(2,688,852)			(2,230,210)	(424,400)	(34
TOTAL DIRECT RESERVE FOR DEPRECIA				124,271,750	31,493,763	2,140
Kenlucky Mid-States General Office:						
Intangible Plant:						
		5.4	P. S. T & D Plant			
30200 Franchises & Consents		5.4	P, S, T & D Plant		-	• • •
30300 Misc Intangible Plant		5.4	P, S, T & D Plant	-	-	
Total Intangible Plant:				0		
General:						
		· · · · · · · · · · · · · · · · · · ·			1	
37400 Land & Land Rights		5.4	P, S, T & D Plant	-		
39001         Structures Frame           39004         Air Conditioning Equipment           39009         Improvement to leased Premises	24,929	- 5.4 5.4	P, S, T & D Plant P, S, T & D Plant	20,677	3,935 455	
39009 Improvement to leased Premises	2,559	5.4	P, S, T & D Plant	20,358	3,874	
39100 Office Furniture & Equipment	35,136	5.4	P, S, T & D Plant	29,143	5,546	
39200 Transportation Equipment	3,829	5.4	P, S, T & D Plant	3,176	604	
39300 Stores Equipment 39400 Tools, Shop & Garage Equipment	1,765	<u> </u>	P, S, T & D Plant P, S, T & D Plant	26,511	282 5,045	· · · · · -
39600 Power Operated Equipment	7,737	5.4	P, S, T & D Plant	6,417	1,221	
39700 Communication Equipment	(6,551)	5.4	P, S, T & D Plant	(5,434)	(1,034)	
39800 Miscellaneous Equipment		5.4	P, S, T & D Plant	184,145	35,042	1
39900 Other Tangible Property 39901 Other Tangible Property - Server	38, <u>499</u> s - H 101,963	5.4	P, S, T & D Plant P, S, T & D Plant	31,932 84,587	6,077 16,097	
39902 Other Tangible Property - Server		5.4	P, S, T & D Flant	4,777	909	
39903 Other Tangible Property - Networ	k - H 106,270	5.4	P, S, T & D Plant	89,802	17,089	
39906 Other Tang. Property - PC Hardwa	τe (360,590)	5.4	P, S, T & D Plant	(299,084)	(56,914)	(*
39907 Other Tang. Property - PC Softwa		5.4 5.4	P, S, T & D Plant P, S, T & D Plant	432,702	- 82,342	
39908 Other Tang Property - Mainfrom-		0.4				· · · · · · · · · · · · · · · · · · ·
35908 Other Tang. Property - Mainframe Retirement Work in Progress	24,301	5.4	P, S, T & D Plant	20,222	3,848	
		5.4	P, S, T & <u>D Plant</u>	653,806	124,417	10

recas		liction Case No. 2013-00148 I Period: Twelve Months Ended November 30, 2014						
	·							
ASSI	FICATIC	ON OF RESERVE FOR DEPRECIATION AND AMOR	TIZATION					
						1	i	
1			Test Year	Classif.	Classif, Basis	Customer	Demand	Commodi
ne	Acct. No.		\$	Factor	- Basis	- \$		\$
4		Shared Services General Office:						
5								
6	<u> </u>	General:						
57 58	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	304	58	
i9	39005		41,632	5.4	P.S.T&D Plant	34,530	6,571	
0	39009		508,868	5.4	P, S, T & D Plant	422,069	80,318	e
51	39100		336,303	5.4	P, S, T & D Plant	278,940	53,081	
2	39102	Remittance Processing Equip	325	5.4	P. S. T & D Plant	270	51	
3	39103		160	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	133 92	25 18	
54 55	39104 39200		4,472	5.4 5.4	P, S, T & D Plant	3,709	706	
6	39200		4,472	5.4	P, S, T & D Plant	35	7	
7	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	3,014	573	
8	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	272	52	
9	39700		63,904	5.4	P, S, T & D Plant	53,004	10,086	
'0 '1	39800 39900		6,284	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	5,212	992 702	
2	39901		569,058	5.4	P, S, T & D Plant	471,992	89,818	
3	39902		318,108	5.4	P, S, T & D Plant	263,848	50,209	
4	39903	Other Tangible Property - Network - H	118,878	5.4	P, S, T & D Plant	98,600	18,763	
5	39904		952	5.4	P, S, T & D Plant	790	150	
6	39905		855	5.4	P, S, T & D Plant	709	135	
7	39906 39907		128,525		P, S, T & D Plant P, S, T & D Plant	106,602 39,740	20,286 7,562	,
9	39903		3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	5(
0	39909		151,394	5.4	P, S, T & D Plant	125,570	23,895	1
11	39924		0	5.4	P, S, T & D Plant	0	0	
2		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	
3		Total General Plant	6,287,324			5,214,884	992,372	80
5			0,207,024			0,214,004	Q42,012	0.
6		Shared Services Customer Support:						
7								
8		General:						
9	38900	T and		5.4	P, S, T & D Plant			
1	38900		-	5.4	P, S, T & D Plant	]		····· •
2	39000		179,456	5.4	P, S, T & D Plant	148,846	28,325	
3	39009		211,810	5.4	P, S, T & D Plant	175,681	33,431	1
4	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	19,635	3,737	
5	39100		8,591	5.4	P, S, T & D Plant	7,125	1,356	,
6 7	39700 39710		(354,256) 629	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	(293,830) 522	(55,915) 99	(4
8	39710		203	5.4	P, S, T & D Plant	169	32	
9	39900		(59)	5.4	P, S, T & D Plant	(49)	(9)	
0	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(*
1	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(196,129)	(37,323)	(3
	39903		5,533	5.4	P, S, T & D Plant	4,589	873	
	39906 39907		(6,303)	5.4	P, S, T & D Plant P, S, T & D Plant	(5,228) 12,951	(995) 2,465	
3			15,615	5.4	P, S, T & D Plant	1,816,710	345,713	27
3 4			212	5.4	P, S, T & D Plant	176	33	
2 3 4 5 6	39908 39910		911	5.4	P, S, T & D Plant	673	128	
3 4 5 6 7	39910 39916			<b>F</b> 1	P.S.T & D Plant	192	37	
3 4 5 6 7 8	39910 39916 39917	CKV-Oth Tang Prop-PC Software	232	5.4				
3 4 5 6 7 8 9	39910 39916	CKV-Oth Tang Prop-PC Software Other Tang, Property - General Startu	8	5.4	P.S.T & D Plant	7	1	
3 4 5 6 7 8 9	39910 39916 39917	CKV-Oth Tang Prop-PC Software				7 (1,125)	(214)	
3 4 5 6 7 8 9	39910 39916 39917	CKV-Oth Tang Prop-PC Software Other Tang, Property - General Startu	8	5.4	P.S.T & D Plant			24

	cky Jurisdiction Case No. 2013-00148						
reca	asted Test Period: Twelve Months Ended November 30, 20	014					
ASS	SIFICATION OF OTHER RATE BASE						
		Test Year	Classif.	Classif,	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions;					_	
2							
3	Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,949)	(192)	(7,29
4	Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,101	1,389	52,79
5	Materials and Supplies - Shared Services GO	0	9,1	Allocated O&M Expenses	0	0	
6	Materials and Supplies - Shared Services CS	- ò	9.1	Allocated O&M Expenses		-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,21
8	Prepayments - KY Direct	229,654	9,1	Allocated O&M Expenses	47,421	4.671	177,56
9	Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1.023	101	3,83
10	Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,495	15,218	578,48
11	Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	56,074	5,523	209,96
12	Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	689,101	67,876	2,580,23
13							
14	Total Rate Base Additions	14,065,640			960,266	94,586	13,010,78
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer			
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(60,580,898)	(9,589,593)	(872,73
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,089,172	2,705,114	246,18
25	ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(1,314,572)	(208,089)	(18,93
26	ADIT - Shared Services CS	6,651,113	5,7	Net Plant	5,671,623	897,784	81,70
27		·					
28	Total Rate Base Deductions	(48,638,812)			(41,880,251)	(6,194,785)	(563,77
29							
30							
31	TOTAL OTHER RB	(34,573,172)			(40,919,984)	(6,100,199)	12,447,01
32							
	Interest on Customer Deposits	0	1.0	Customer			-

intuc	oky Ju	risdictl	oration, Kentucky/Mid-States Division on Cese No. 2013-00148 riod: Twelve Monitis Ended November 30, 2014					·· - ·	
ſ		1					• • • • • • • • • • • • • • • • • • • •		
s	SIFICA	ATION	OF OBM EXPENSE						
+	-	+				·			
- -	-1-	++							
L		.		Test Year	Classif,	Classif.	Customer	Demand	Commo
e .]				<u>\$</u>	Factor	Basis	\$	\$	<u> </u>
1		Pri	duction & Gathering:						
2	-	. 1	Operation	· ·				_	r ———
3	75		Op. Sup., & Eng. Production Maps & Records	0	99.0 99.0	· · · · · · · · · · · · ·	-	-	·
5	753		Field Lings Expenses	0	99.0	-	-		
5	75	40	Field Compressor Station Expense	0	99.0	-			
7 8	755		Field Compressor Sta. Fuel & Pwr. Field Meas, & Reput. Station Exp	0	99.0 99.0	-	-	-	
3	75		Purification Expense	ŏ	89.0			····	
9	759	90	Other Expenses	0		-	-	-	
Ļ	76		Aahtenance	0	E9.0				
2 3	76		Maint_Sup. 8 Eng.	0		•	-	-	
1	76	40	Field Line Maistenance	0	99.0				
5	76		Compressor Station Equip. Maint.	- 0	99.0		-		
3	76		Meas, & Regul, Station Equip Maint Purification Equipment Maintenance	0		-	-	-	
8	768	80	Other Equipment Maintenance	0	99.0		1-	<u> </u>	· -
3	769	90 ]	Gas Processed by Others	0	99.0	•		· ·	
	-	To I	el Production & Gathering				a	0.	
2	1	OI.	ler Gas Supply Expenses:	1	<u> </u>		<u> </u>		
3			Devration		L				
1	800		Intercompany Gas Well-head Purchases Natural gas field line purchases	2,392,628	3.0	Commodity		1	2,99 1,39
5	804	40	Natural gas neid line purchases Natural Gas City Gate Purchases	1,391,896 45,614,740	3.0	Commodity	-	-	45,61
3	80	45	Transportation to City Gate	0	3.0	Commodity	-		
3	805		Transmission-Operation supervision and engineering Other Gas Purchases / Gas Cost Adjustments	(14,067)		Commodity Commodity			(1 56,02
2	808		PGA for Commercial	26,327,213	3.0 3.0	Commodity Commodity	-	-	26,32
1	805	53	PGA for Industrial	5.265,345	3.0	Commodity	-		5,26
2	80	54	PGA for Public Authority	6,496,020	<u>3.0</u>	Commodity	-	-	6,49
1	80		PGA for Transportation Sales Unbilled PGA Costs	(3,827,283)	3.0 3.0	Commodity	-	-	(3,62)
5	805		PGA Offset to Unrecovered Gas Cost	(103,417,562)		Commodity	~	1	(103,417
5	80		Exchange Gas	7.289.206	3.0	Commodity	-	-	7,289
7	808		Gas Withdrawn From Storage - Debit Gas Delivered to Storage	26,869,335	3.0 3.0	Commodity		· · · · · · · · · · · · ·	26,869
3	81		Gas used for products extraction-Credit	(15,161,906)	3.0	Commodity			
₽.	812	20	Gas Used for Other Utility Operations	(17,621)	3,0	Gammodity	-	-	(17
t	1 813		Other Gas Supply Expenses	(5) 35,035,880	3.0 3.0	Commodity	-		35,035
2	858		Transmission and compression of gas by others Maintonance	35,035,880	3.0	Commodity			35,035
4	83	50	Maint, CI Purch, Gas Meas, Sta.	0	3.0	Commodity	-		
5	-	To	al Other Gas Supply Expenses	90,265,244			0	ġ j	90,26
3		Un	derground Storege:		}				
3		(	Operation						
5	81/		Op., Sup., & Eng. Maps & Records	(1,062)	3.5	Storage (50/50) Storage (50/50)	-	(531)	
í	816	60	Wells Expense	169,618	3.5	Storage (50/50)		84,809	84
2	81		Lines Expense	60,954	3,5	Storage (50/50)	-	30,477	34
3	818		Compressor Station Expense	24,924	3.5	Storage (50/50)	-	12,462	13
5	819		Compressor Station Fuel & Power Meas, & Regul. Station Expanses	4,790	3.5	Storage (50/50)	· - ··· -	2,395	2
5	82	10	Purification Expenses	34,456	3.5	Storage (50/50)		17.228	1
7	824	40	Other Storage Woll Royalities	223	3.5	Sterage (50/50)	<u>-</u>	111 6,950	
3	82		Alintenance	13,900	3,5	i cimala (cooci)	-	0,850	
3	83	00	Maint, Sup., & Eng.	10,314	3.5	Storage (50/50)		5,157	:
2	83 83		Structures and Improvements Reservoirs & Wells Maintenance	0	3.5	Storage (50/50) Storage (50/50)	-		
2	832		Ineservoirs & Viells Maintenance		3.5	Storage (50/50)	-		
ij	83	10	Compressor Station Equip Maint	5,064	3,5	Storage (50/50)	-	2,532	5
5]	835	50	Meas. & Regul, Station Equip Maint	0	3.5	Storage (50/50) Storage (50/50)	-	-	
5  7	630		Purification Equipment Maintenance	736 D	3.5	Storage (50/50)	-	- 368	
	1	To	al Underground Storage Expense	324,693			0	162,346	16
1	+	1		1		· · · · · · · · · · · · · · · ·			
1	ł	- 116	nsmission: Dperation					∲ · · · · · ·	
2		00	Op., Sup., & Eng.	0	2.0	Demand	-	-	
3	85	10	System Control & Load Dispatching	D	2,0	Demand	-	L	. <u> </u>
1 1	853	30	Communication Systems Expense	··· 0	2.0	Demand	-		
	85	40	Compressor Station Fuel Gas	0	2,0	Demand	-		
3	85	50	Compressor Station Fuel & Power	0	2.0	Demand	-	3 -	
3	850	60   1 70   1	Mains Expense Meas. & Regul. Station Expenses	499,729 103,068	2.0	Demand Demand	-	499,729 103,068	
	855	90   i	DC Patronent	0	2.0	Demand			
1	. 85	80	LDC Payment - A&G	0	2.0	Demahd	-		
2	859		Other Expenses	D		Demand			
3] 4]	860		Rents		2.0	Demand	-	<u> </u>	
1	86	10	Maint, Sup., & Eng.	0		Demand	-	-	
3	86	20 1	Structures and improvements	0	2.0	Demand	<del>.</del> .	20,015	
1 3]	863		Mains Compresser Station Equip Maint	20,015	2.0	Demand	-	20.015	
	865	50	Meas, & Regul, Station Equip Maint	979	2.0	Demand	-	979	
	860	80	Communication Equipment Maintenance	0	2.0	Demand		· ·	
0			Other Equipment Maintenance	1 0	2.0	Demand	-	1 -	
	867	70 1	al Transmission Expense	623,792	1		0	623,792	

		xporation, Kentucky/Mid-States Division tion Case No. 2013-00148	1					
reca	sted Test F	Period: Twelve Months Ended November 30, 2014	· • · - · - • • •	··	· · · · · · · · · · · · · · · · · · ·			
	1		1					
iss	FICATION	N OF OSM EXPENSE						
T	T î							
· [ ·	1-1							
+			Test Year	Classif.	Classif.	Customer	Demand	Commos
10	Acct.		5	Factor	Basis	\$	\$ 1	\$
Ĵ.	llo.						4	•
4		Distribution:	+ +					
15		Operation						
6	8700	Supervision and Engineering	1.386,160	10.0	Composite of Accts. 871-979 & 886-893	1,269,141	113,552	
7	8710	Distribution Load Dispatching	293	3,0	Commodity			
в	8711	Odorization	3,303	3.0	Commodity			4
	8720	Compressor Station Labor & Expenses		3.0	Commodity		- 1	
0	8740	Mains & Services	2.874,065	4.1	Mains & Services	2,586,856	287.209	
n l	8750	Measuring and Regulating Station Exp Gen	266,973	12.0	Composite of Accts, 374-379	228,422	38,551	
2	8760	Measuring and Regulating Station Exp Ind.	23.764	1.0	Customer	23,764	00,001	
3	8770	Measuring and Regulating Sta, Exp City Gate	77,553	12.0	Composite of Accts. 374-379	66,354	11,199	
4	8780	Metars and House Regulator Expense	818,400	1.0	Customer	818,400	11,199	
9 5	1 8780		20,364	1.0	Customer	20,364		
		Customer Installations Expanse					11,409	
6	0036	Other Expense	139.277	10.0	Composite of Accts. 871-979 & 898-893	127.519		
7	8810	Rents	429,632	10.0	Composite of Accts. 871-879 & 886-893	393,362	35,195	
8	1 00	Maintenance				1	··	
9	8850	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	
0	8860	Maintenance of Structures and Improvements	4,337	12.0	Composite of Accts, 374-379	3,710	626	
1	8870	Maintenance of Mains	36,400	12.0	Composite of Acets, 374-379	31,144	5,256	
2	8890	Maintenance of compressor station equipment	6,958	3.0	Commadity	-	-	
3	6900	Maint. of Measuring and Regulating Station Equip General	6,189	12.0	Composite of Accts, 374-379	5,295	894	
4	8910	Mainl, of Measuring and Regulating Station Equip Industrial	4,695	1.0	Customer	4,695		
5	8920	Maint. of Measuring and Regulating Stallon Equip City Gate	13,741	12.0	Composite of Acots. 374-379	11,757	1,984	
6	8930	Maintonance of Services	48,651	1,0	Customer	48,651	-	
7	8940	Mainlenance of Meters and House Regulators	14,595	1.0	Gustomer	14,595		
8	8950	Maintenance of Other Equipment	0	10.0	Composite of Acots, 871-879 & 888-893	-	-	
9	1 1	Fotal Distribution	6,178,097			5,656,545	506,101	14
<b>o</b>   ⁻								
1		Customer Accounts:						
2		Supervision	(202)	1,0	Customer	(202)		
3	9020	Meter Reading Expense	1,321,394	1.0	Customer	1.321,394		
4	9030	Customer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	
5		Uncollectible Accounts	324,479	1.0	Customer	324,479		
6		Miscellaneous Customer Accounts Expenses	02.1,110	1.0	Customer			
7		Intal Customer Accounts	2,003,223	· · · · · ·		2,003,223	0	
a			2,003,220				° I	
9		Justomer Service and Information:				+ +		
a:		Supervision	0	1.0	Customer			
11		Customer Assistance Expenses	0	1.0	Customer			
2		Informational and Instructional Advertising Expanses	133.918	1.0	Customer	133,918	-	
		Miscellaneous Customer Service and Informational Expenses	130,916	1.0		133,310		
3]				1.0	Customer	133,918	-	
4		[otal Customer Service and Information	133,918			133,918	U	
51	-	<u>} [ </u>	+				· · · · ·	
6		Sales:	040.0	1.0		040.577		
7]		Supervision	218,372	1.0	Customer	218,372	-	
8		Demonstrating and Selling Expenses	86,711	1.0	Customer	86,711		
۹į.		Advertising Expenses	10,934	1.0	Customer	10,934	~	
0		Miscellaneous Sales Expenses		1.0	Customer		-	
		fotal Sales	316,017			316,017	0	
	I T					1		
2		Administrative & General:	I T					
2	A							
2		Oneration				368,866	25,042	
2 3 4 5	9200	Operation Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1			
2 3 4 5 6	9200 9210	Operation Administrative and General Salaries Office Supplies and Expenses	(1,391)	17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930,1	(1,300)	(86)	
234	9200 9210 9220	Operation Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred	(1,391) 13,071,350	17.0 17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930,1 Composite of Accts, 870-902, 905-916, 924 & 928-930,1	(1,300) 12,215,723	829,329	20
234	9200 9210	Operation Administrative and General Salaries Office Supplies and Expenses	(1,391)	17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930,1			2(
234	9200 9210 9220	Operation Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred	(1,391) 13,071,350	17.0 17.0 17.0 5.7	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Net Plant	(1,300) 12,215,723 148,503 63,697	829,329	26
23456789	9200 9210 9220 9230	Opuration Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Contaide Services Employee Property Insurance Indurés and Damages Indurés and Damages	(1,391) 13.071.350 158,905	17.0 17.0 17.0	Composite of Acets. 870-902, 905-916, 924 & 928-930,1 Composite of Acets. 870-902, 905-916, 924 & 928-930,1 Composite of Acets. 870-902, 905-916, 924 & 928-930,1	(1,300) 12,215,723 148,503 63,697 17,462	829,329 10,082 10,083 1,186	26
2 3 4 5 3 7 8 9 0	9200 9210 9220 9230 9230 9240	Opuration Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Contaide Services Employee Property Insurance Indurés and Damages Indurés and Damages	(1.391) 13.071.350 158.905 74.698	17.0 17.0 17.0 5.7 17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Net Plant	(1,300) 12,215,723 148,503	829,329 10,082 10,083 1,186	
2 3 4 5 3 7 8 9 0 1	9200 9210 9220 9230 9230 9240 9250 9250	Operation         Administrative and General Salaries           Administrative and General Salaries         Office Supplies and Expanses           Administrative Depenses Trensferred         Administrative Constraints           Quarticle Sarvices Employed         Property Insurance           Inpluries and Damages         Employee Demotions and Benefits	(1,391) 13.071,350 158,905 74,698 18,696 3,269,740	17.0 17.0 17.0 5.7 17.0 17.0	Composite of Accts. 870-902, 805-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 524 & 928-930,1 Composite of Accts. 870-902, 905-916, 524 & 928-930,1 Net Plant Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1	(1,300) 12,215,723 149,503 63,697 17,462 3,055,709	829,329 10,082 10,083	
23456789012	9200 9210 9220 9230 9230 9240 9250 9250 9260 9270	Operation	(1.391) 13.071.350 158.905 74.698 18.695 3.269.740 2.840	17.0 17.0 17.0 5.7 17.0 17.0 17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Net Flant Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Cuetomer	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840	829,329 10,082 10,083 1,186 207,453	
234567890123	9200 9210 9220 9230 9240 9250 9250 9260 9270 9280	Operation         Administrative and General Salaries           Office Supplies and Expanses         Administrative Depenses           Administrative Depenses         Property Insurance           Property Insurance         Injuries and Damages           Employae Demosions and Benefits         Property Insurance           Property Insurance         Regulative Damages           Regulative Commission Expenses         Regulative Demosions and Benefits	(1,391) 13.071,350 158,905 74,698 18,696 3,269,740	17.0 17.0 5.7 17.0 17.0 17.0 17.0 1.0	Composite of Accts. 870-902, 805-916, 924 & 928-930,1 Composite of Accts. 970-902, 805-916, 924 & 928-930,1 Composite of Accts. 870-902, 805-916, 924 & 928-930,1 Net Plant Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Composite of Accts. 870-902, 905-916, 924 & 928-930,1 Coulommer	(1,300) 12,215,723 149,503 63,697 17,462 3,055,709	829,329 10,082 10,083 1,186	
2345678901234	9200 9210 9220 9230 9240 9250 9250 9250 9260 9270 9280 930.1	Operation	(1.391) 13.071.350 158.905 74.698 18.696 3.269,740 2.840 111.840	17.0 17.0 5.7 17.0 17.0 17.0 1.0 1.0 1.0 1.0	Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Net Plant Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Couposite of Accts. 870-902, 905-916, 924 & 928-930, 1 Customer Customer	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840 111,840	829,329 10,082 10,083 1,186 207,453	
23456789012345	9200 9210 9220 9230 9240 9240 9240 9260 9260 9270 9280 930.1 930.2	Operation         Administrative and General Salaries           Office Supplies and Expanses         Administrative Depenses           Administrative Depenses         Property Insurance           Property Insurance         Injuries and Damages           Implyoue Devoids and Benefits         Preparty Insurance           Property Insurance         Regulatory Commission Expenses           General Advertising Expenses         General Advertising Expenses	(1.391) 13.071.350 158.905 74.698 18.696 3.269,740 2.840 111.840 	17.0 17.0 17.0 5.7 17.0 17.0 17.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	Composite of Accts. 870-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Net Plant Composite of Accts. 870-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Customer Customer Customer Customer	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840 	829,329 10,082 10,083 1,186 207,453	
234567890123456	9200 9210 9220 9230 9240 9250 9250 9250 9260 9270 9280 930.1	Operation	(1.391) 13.071.350 158.905 74.698 18.696 3.269,740 2.840 111.840	17.0 17.0 5.7 17.0 17.0 17.0 1.0 1.0 1.0 1.0	Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Net Plant Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Couposite of Accts. 870-902, 905-916, 924 & 928-930, 1 Customer Customer	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840 111,840	829,329 10,082 10,083 1,186 207,453	
12345678901234567	9200 9210 9220 9230 9250 9250 9250 9250 9270 9280 930.1 930.2 9310	Operation         Administrative and General Salaries           Office Supplies and Expanses         Administrative Depenses           Administrative Depenses         Property Insurance           Property Insurance         Injuries and Damages           Ingluines and Damages         Errefits           Property Insurance         Operation Sciences Complexity           Property Insurance         Operation Sciences           Regulatory Commission Expenses         General Advertising Expenses           Miscellaneous General Expenses         Revits           Maktresnico         Maktresnico	(1,391) 13,071,320 158,905 74,698 18,696 3,269,740 2,240 111,840 	17.0 17.0 5.7 17.0 17.0 17.0 17.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Not Plant Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Customer Customer Customer Customer Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840 	829,329 10,082 10,083 1,186 207,453	
23456789012345678	9200 9210 9220 9230 9240 9250 9250 9260 9270 9280 930.1 930.2 930.1 930.2 9310	Operation Operation Administrative and General Salaries Office Supplies and Expenses Administrative Depenses Administrative Depenses Property Insurance Implices and Demetats Implices and Demetats Frequences General Advancements Miscellaneous General Expenses Miscellaneous General Expenses Masitesance Maintesance Maintesance Maintesance Maintesance	(1,391) 13.071,360 158,905 74,698 18,696 3,269,740 2,240 111,840 	17.0 17.0 17.0 5.7 17.0 17.0 17.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	Composite of Accts. 870-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Net Plant Composite of Accts. 870-902, 905-916, 524 & 928-930, 1 Composite of Accts. 970-902, 905-916, 524 & 928-930, 1 Customer Customer Customer Customer	(1,300) 12,215,723 148,603 63,697 17,462 3,055,709 2,840 111,840 111,840 36,949 33,929	829,529 10,082 10,083 1,186 207,453 	
2345678901234567	9200 9210 9220 9230 9240 9250 9250 9260 9270 9280 930.1 930.2 930.1 930.2 9310	Operation         Administrative and General Salaries           Office Supplies and Expanses         Administrative Depenses           Administrative Depenses         Property Insurance           Property Insurance         Injuries and Damages           Ingluines and Damages         Errefits           Property Insurance         Operation Sciences Complexity           Property Insurance         Operation Sciences           Regulatory Commission Expenses         General Advertising Expenses           Miscellaneous General Expenses         Revits           Maktresnico         Maktresnico	(1,391) 13,071,320 158,905 74,698 18,696 3,269,740 2,240 111,840 	17.0 17.0 5.7 17.0 17.0 17.0 17.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Not Plant Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Customer Customer Customer Customer Composite of Accts. 870-902, 905-916, 924 & 928-930, 1 Composite of Accts. 870-902, 905-916, 924 & 928-930, 1	(1,300) 12,215,723 148,503 63,697 17,462 3,055,709 2,840 	829,329 10,082 10,083 1,186 207,453	26

LUONY	Jurisdiction Case No. 2013-00148			1		1	
Cast	ad Test Period: Twelve Months Ended November 30, 2014						
SSIF	ICATION OF PAYROLL						
14		Test Year	Classif,	Classif.	Custamar	- Demand	Common
+	······································	lestrear \$	Factor	Basis	Customer \$	s Demano	Commod \$
	Production & Gathering:	· · · · · · · · · · · · · · · · · · ·	<b>;</b>				
2	Operation						
3	Op., Sup., & Eng.		99.0	·			
4 5	Production Maps & Records Field Lines Expenses	-	99,0 99.0		-	-	
3	Field Compressor Station Expense		99.0	·		-	
7	Field Compressor Sta. Fuel & Pwr.	-	99,0		-	-	
8 9	Field Meas. & Regul. Station Exp Purification Expense	•	99.0 99.0	•	-		· · ·
ĵ.	Olher Expenses		99,0			-	
1	Maintenance Maint. Sup., & Eng.	-	99.0				
3	Structures and Improvements	-	99.0				
4	Field Line Maintenance	-	99.0	•	-	-	
5.	Compressor Station Equip. Maint. Meas. & Regul. Station Equip Maint	<del>.</del>	99.0 99.0				· · ·
7	Purification Equipment Maintenance	-	99.0	~	-	-	·
8	Other Equipment Maintenance		99.0	·		-	
Э ) Т	Gas Processed By Others	-	99.0		·	-	· ···
J 1 1	orar Fronucion & Gamening				-	-	
2 0	Aher Gas Supply Expenses:					-,	
3	Wellhead Purchases Field Line Purchases		99.0 99.0	-	-	-	
+ 5	Transmission Line Purchases		99.0	-	-	-	
3	City Gate Purchases	-	99.0	*			
7 .	Other Gas Purchases		99.0 99.0	-	-	-	
3 Э	Exchange Gas Purchased Gas Expenses	-	99.0		· •	· -	
<b>)</b>	Storage Gas Withdrawal	-	99.0		-	-	
1	Company Used Gas Other Gas Supply Expenses	-	99,0		· · ··*·	····-	
2 3 1	otal Other Gas Supply Expenses	-	99.0	•		- 0	1
4							
	Inderground Storage:						
3	Operation		59,0				·····
3	Maps & Records	0		-	-	-	
9]	Wells Expense	0	99.0				
) 1	Lines Expense Compressor Station Expense	0	99,0 99.0	-	-	-	[
2	Compressor Station Fuel & Power	0		-		· · · · ·	
3	Meas, & Regul. Station Expenses	0	99,0	-	-		
4	Purification Expenses Exploration & Development	0	99.0 99.0	-	-	-	
3	Gas Losses		99,0				
7	Other Expenses	0		-	-	-	
3.	Storage Well Royalties	0			-	-	
2	Maintenance	0					
1	Maint. Sup., & Eng.		99.0		-	-	
2	Structures and Improvements Reservoirs & Wells Maintenance	0	99.0 99.0	-	<u>.</u>	<u>.</u> .	· · ·
	Line Maintenance	0	99.0	-	-	-	
5	Compressor Station Equip Maint	0	89,0	-	• .	*	
3	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	0	99.0 99.0	-		-	
	Other Equipment Maintenance		99,0		-	-	
γ	otal Underground Storage Expense	0			0	i io	
<u>)</u> 1 Т	ransmission:						
	Operation			· · · ·	····· ··· ··		
3	Op., Sup., & Eng.	0	99.0	-	-	-	
	System Control & Load Dispatching Communication Systems Expense	0	99.D 99.0	+ <u>-</u>		<b>.</b>	
3	Compressor Station Labor Expense	0	99.0	)-  -		-	
7	Compressor Station Fuel Gas	0	99.0			·	
	Compressor Station Fuel & Power Mains Expense	0		-		· · · ·	
1-	Mains Expense Meas. & Regul. Station Expenses	0		-	-	-	
ιT	Other Expenses	0	99.0				
	LDC Payment	0		1-		<del>.</del>	
	LDC Payment - A&G Rents	0		-   -	-	-	
5	Maintenance						
3	Maint, Sup., & Eng.	-	99.0				
7	Structures & Improvements Mains		99.0	-  -	-		1
	Compressor Station Equip Maint		99.0				
	Meas. & Regul. Station Equip Maint	-	99.0	-		-	
	Communication Equipment Maintenance		99.0	-	-	-	]
2[ ]	Other Equipment Maintenance	-	99.0		-	-	

ntuc	ky Ja	gy Corporation, Kentucky/Mid-States Division Insdiction Case No. 2013-00148						
eca	sted	Test Period: Twelve Months Ended November 30, 2014						=-
Ŀ		1						
192	1 HC	ATION OF PAYROLL						
+	+							
	1							
ł			Test Year	Classif.	Classif.	Customer	Demand	Commodi
			\$	Factor	Basis	\$	\$	\$
[								
4								
5		tribution:						
) 7		Operation		99.0	· · · · · · · · · · · · · · · · · · ·	-		
6		Supervision & Eng. Distribution Load Dispatching	-	99.0	-	-		·
3	+	Compressor Station Labor and Expenses	· · · · · · · · ·	99.0			-	
Ď,		Mains and Services Expenses	-	99.0	-	-	·	
i 🗌		Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	
2	1	Measuring and Regulating Station Expenses - Industrial		99.0	-	-	-	
3		Measuring and Regulating Station Exp City Gate Chk. Sta.	-	89.0	] -	-		
4		Meter and House Regulator Expenses	-	99.0	<u></u>		-	
5	$\square$	Customer Installations Expenses		99.0	<b>^</b>	-	-	1
5	$\square$	Other Expenses Rents	-	99.0 99.0	-	-	-	-
1	ŀ.	Maintenance	-	aaro		·	····	····
3	$\parallel^n$	Maintenance Maintenance Supervision and Engineering			· · · · · · · · · · · · · · · · · · ·	-	-	
)	+	Maintenance of Structures and Improvements	-	99.0	-	-	-	1
1		Maintenance of Mains	-	99.0	-		-	
2	<u> </u>	Maintenance of compressor station equipment		99.0		-	~	
;		Maint. of Measuring and Regulating Station Equip General	-	99.0	-	-	-	
١L		Maint. of Measuring and Regulating Station Equip Industrial	·	99.0	-		-	
5		Maint, of Measuring and Regulating Station Equip City Gate	-	99.0	-	-	i	
- 12	$\square$	Maintenance of Services	-	99.0	-	-	-	
5	- -	Maintenance of Meters and House Regulators	· - <b>-</b>	99.0 99.0	• • • • • • • • • • • • • • • • • • • •			
2	Tot	al Distribution	-	99.0		-		
5	무						-	
í	Cur	stamer Accounts			· · · · · · · · · · · · · · · · · · ·			
		Supervision	-	99.0	-	-	-	
3		Meler Reading	-	99.0	-	-	-	
L.		Customer Rec. & Collections	-	99.0		-	-	
5		Uncollectible Accounts		99.0	-	-	-	
5		Misc. Cust. Acct. Expense		99.0	•	-	· · · · · ·	
1	Tot	al Customer Accounts Expense	•			-	-	
		Lange Constant of Information		·				
		stomer Service and Information Supervision		99.0				
-	++	Customer Assistance		99.0	-	-		
		information & Instruction		99.0		-		
	Ħ	Misc. Cust. Acct. Expense		99.0	•	-		·····
		al Customer Service & Info Expense	-			-	-	
	1.1.							
1	Sal							
		Supervision	-	99.0	-	-	-	
3	$\left  \right $	Demonstration & Seiling	-	99.0	· · · · · · · · · · · · · · · · · · ·	-	-	
	+	Advertising	•	99.0	•	-	-	
-		Misc. Sales Expense		<u>99.0</u>	-	-		
t	100		-		· · · ·		· ·· ·. ·. · ·	·
t	Adr	ninistrative & General:						· · · ·
		Operation						
		Administrative and General Salaries		99.0	*	-	-	
	1.5	Office Supplies and Expenses		99.0	-	-	-	
	$\parallel$	Administrative Expenses Transferred - Customer Support		99.0	L• · · · · ·		-	
+	1	Administrative Expenses Transferred - General	•	99.0		-	<u> </u>	
-		Outside Services Employed Property Insurance	., ., . <del>.</del>	99.0	-	-	-	
┢	$\left  \right $	Injuries and Damages		99.0			-	+
t	H	Employee Pensions and Benefits			-	-	-	+ · · ·
ŀ	h .	Regulatory Commission Expenses		99.0	-	-	-	
	Ħ	Duplicate Charges - Credit		99.0		-	-	
1		General Advertising Expenses	· · · · · · · · · · · ·	99.0	-	-	-	
	1	Miscellaneous General Expense	•	99.0			<b>.</b>	
'	μT	Rents	•	99,0		-	-	L
	1	faintenance						
		Maintenance of General Plant		99.0	·	-	· ·	
					1	0	0	1
1		al A&G	0					
	Tot	ar A&G 	0	99.0				

154 TOTAL OAM EXPENSES - PAYROLL

wasted Test	tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							
Casted Test F	-eriod. Twelve Mathins Erided November 30, 2014							
SSIFICATION	OF DEPRECIATION EXPENSE							
					· ···-			
		Test Year	Classif,	Classif.		Customer	Demand	Comm
e Acct.		\$	Factor	Basis		\$	\$	\$
No.								
	ntangible Plant:							
2 261.00		_	5.6	D.C.T.P.D.Disat				
	Organization Franchises & Consents	-	5.4 5.4	P, S, T & D Plant P, S, T & D Plant				
	Misc Intangible Plant		99.0		-			
3	11100 Intelligione Preside		00.0					
	otal Intangible Plant;	0				0	0	
i								
	Production Plant:							
32520		E-1	2.0	Demand			51	
	Producing Leaseholds Rights of Ways	51	2.0	Demand Demand		-	1,699	
	Production Gas Wells Equipment	1,699	2.0	Demand		-	1,699	
	Field Lines		2.0	Demand		-	-	
33202	Tributary Lines	-	2.0	Demand		-		
33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand		-	3,001	
33600	Purification Equipment	996	2.0	Demand			996	
	Intel Department Dient					·	الهزيدغر	
1	iotal Production Plant	5,747		· · · · · · · · · · · · · · · · · · ·		0	5,747	·
	Storage Plant:						· · · ·	
35010	Land		3.5	Storage (50/50)		- -	· - · ·	
35020	Rights of Way	-	3.5	Storage (50/50)			· · · ·	
	Structures and Improvements	293	3.5	Storage (50/50)		. –	146	
	Compression Station Equipment	1,704	3.5	Storage (50/50)			852	
	Meas. & Reg. Sta. Structues		3.5 3.5	Storage (50/50) Storage (50/50)				
	Wells \ Rights of Way	82,144	3.5	Storage (50/50)			41,072	2
	Well Construction	19,039	3.5	Storage (50/50)			9,519	-
	Well Equipment	- 1	3.5	Storage (50/50)		-	-	
35203	Cushion Gas	29,356	3.5	Storage (50/50)		-	14,678	
	Leaseholds	-	3.5	Storage (50/50)		-	-	
35211	Storage Rights	382	3.5	Storage (50/50)		-	191	
	Field Lines	-	3.5	Storage (50/50)		-	-	
	Tributary Lines Compressor Station Equipment	15,086	3.5 3.5	Storage (50/50) Storage (50/50)		-	7,543	
	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)		-	871	
35600	Purification Equipment	110	3.5	Storage (50/50)			55	
1								
	otal Storage Plant	149,856				0	74,928	
-								
Т.	ransmission:							
	Land & Land Rights		2.0	Demand				
	Rights of Way	13.066	2.0	Demand		-	13,066	
	Structures & Improvements	867	2.0	Demand			887	
36603	Other Structues	734	2.0	Demand		r	734	
	Mains Cathodic Protection	19,980	2.0	Demand			19,980	
	Mains - Steel	578,413	2.0	Demand		· · · · · · · · · · · · · · · · · · ·	578,413	
	Meas. & Reg. Equipment	12,003	2.0	Demand		····· ·······	12,003 45,879	
36901	Meas. & Reg. Equipment	45,879	2.0	Cremanu		··· ··· ··· ·· ··	40,0/9	
	otal Transmission Plant	670,963					670,963	
				·				
	Distribution:		-					
	Land & Land Rights	-	4.0	Mains		· · · · · · · · · · · · · · · · · · ·		
	Land		4.0	Mains				
37402	Land Rights Land Other	4,289	4.0	Mains		3,670	619	
37403	Structures & Improvements	7,321	4.0	Mains		6,264	1.057	
	Structures & Improvements T.B.	2,168	4.0	Mains		1,855	313	
37502	Land Rights		4.0	Mains		-	-	
37503	Improvements	86	4.0	Mains		73	12	
37600	Mains Cathodic Protection	556,692	4.0	Mains		476,305	80,388	
37601	Mains - Steel	2,345,591	4.0	Mains		2,006,883	338,709	
37602	Mains - Plastic Maas & Reg. Sta. Equip - Ceneral	1,564,702	4.0	Mains Mains		1,338,755 138,474	225,946 23,371	
	Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains		50,386	8,504	
37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains		31,017	5,235	
38000	Services	4,473,918	1.0	Customer		4,473,918	-	
38100	Meters	1,773,300	1.0	Customer		1,773,300	-	
	Meter Installaitons	2,132,918	1.0	Customer		2,132,918		
38300	House Regulators	235,602	1.0	Customer		235,602		
38400	House Reg. Installations	3,841	1.0	Customer		3,841		
	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer		157,854		
38600	Other Prop. On Cust. Prem		. 99.0			-		
	1	1		1				

		ction Case No. 2013-00148						
reca	sted Test	Period: Twelve Months Ended November 30, 2014			<u> </u>			
ASS		IN OF DEPRECIATION EXPENSE						
_	1		Test Year	Classif.	Classif.	Customer	Demand	Commodil
ne	Acct.		\$	Factor	Basis	\$	\$	Sonatiour
	No.			T GUIGI		•	*	*
91								
52		General:						
33 34	38900	Land & Land Rights		5.4	P, S, T & D Plant	-		
35	39000	Structures Frame	131,359	5.4	P, S, T&D Plant	108,953	20,733	1,
6	39002	Improvements	-	5.4	P, S, T & D Plant	-	- 1	
37	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	
38 39	39004 39009	Improvement to leased Premises Office Furniture & Equipment		5.4	P, S, T & D Plant	- 25,081	- 4,773	
90 90	39009	Remittance Processing Equip	30,239	5.4	P, S, T & D Plant P, S, T & D Plant	80,281	4,773	1,
01	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	1,
32	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	
03	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	
34	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	
95 96	39400 39603	Power Operated Equipment	135,043 8,234	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	112,009 6,830	21,315 1,300	1,
97	39603	Welders	9,621	5.4	P, S, T & D Plant	7,980	1,519	
38	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	4,227	804	
39	39700	Communication Equipment - Mobile Radios	24,702	5.4	P, S, T & D Plant	20,488	3,899	
00	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant			
1	39702 39705	Communication Equip, - Telemetering Miscellaneous Equipment	-	5.4	P, S, T & D Plant	6,934	1,320	
)2 )3	39705	Other Tangible Property	8,360 125,081	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	103,746	1,320	1,
)4	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant			•,
)5	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant		-	
)6	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant		~	
)7	39903	Other Tang, Property - CPU	-	5.4	P, S, T & D Plant		~	
)8 )9	39904 39905	Other Tangible Property - MF - Hardware Other Tang, Property - PC Hardware	-	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	-	-	
10	39905	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	
11	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant		-	
12	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	
3		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	211,782	40,301	3,
14								
15 16		Total General Plant	898,212			745,002	141,771	11,-
17			000,212			140,002	5-91,773	L 1,
18		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048		1	13,576,119	1,577,563	86,
19								
20		Kentucky Mid-States General Office:						
21		Intangible Plant:						
22		intangible Plant.						
4	30100	Organization	-	5.4	P, S, T & D Plant	-	-	
5	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	~	
6	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant		-	
7		Total Islam (6) a Dirack						
28 19		Total Intangible Plant:	٥		1	0	0	
10		General:						
11					1			
2	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-		
13	39001		2,696	5.4	P, S, T & D Plant	2,236	425	
34	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	
15 16	39009 39100	Improvement to leased Premises Office Furniture & Equipment	2,095	5.4 5.4	P, S, T & D Plant	1,738	- 331	
50 57	39100	Transportation Equipment	2,095	5.4	P, S, T & D Plant P, S, T & D Plant	1,130		
8	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	
9	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	
0	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	502	96	
1	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	1,136	218	
2  3	39800 39900	Miscellaneous Equipment Other Tangible Property	20,721	5.4	P, S, T & D Plant P, S, T & D Plant	17,186	3,270	
14	39900	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	
15	39902	Other Tangible Property - Servers - S/W		5.4	P, S, T & D Plant	-	-	
6	39903	Other Tangible Property - Network - H/W		5.4	P, S, T & D Plant	-	-	
17	39906	Other Tang, Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	
18	39907	Other Tang. Property - PC Software		5.4	P, S, T & D Plant			
	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant			
9	00000		ł.			1	1	

		liction Case No. 2013-00148 t Period: Twelve Months Ended November 30, 201	4					
reca	sted res	TPenda: Tweive Wohms Ended November 30, 201	4 <u> </u>		· ·			
ĀŚŚ	FICATE	ON OF DEPRECIATION EXPENSE						
1	[ [0/ <u>[///</u>							
· 1								
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
пе	Acct.		\$	Factor	Basis	\$	\$	\$
o	No.	<u></u>						
53								
54		Shared Services General Office:						
55	·-							
56	- · -	General:						
57 58	39000	Otherstands f. Tenkersenha		5.4	P. S. T & D Plant	187	36	
59 59	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	3,553	676	
60	39009	G-structures & Improvements Improvement to leased Premises	4,283 20,929	5.4	P, S, T & D Plant	17,359	3,303	
61	39100		21,361	5.4	P, S, T & D Plant	17,718	3,372	
62	39102			5.4	P. S. T & D Plant		0,072	
63	39103	Office Machines		5.4	P.S.T&DPlant			
34	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30		
65	39200	Transportation Equipment	1,594	5,4	P, S. T & D Plant	1,322	252	
56	39300	Stores Equipment		5.4	P, S, T & D Plant	-		
67	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	1,034	197	
68	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	191	36	
59 [	39700		8,744	5.4	P, S, T & D Plant	7,252	1,380	
70	39800		371	5.4	P, S, T & D Plant	307	58	
71	39900		1,246	5.4	P, S, T & D Plant	1,034	197	
72	39901		142,944	5.4	P, S, T & D Plant	118,562	22,562	1,
73	39902			5.4	P, S, T & D Plant	62,399	11,874	
74	39903	Other Tangible Property - Network -	17,633	.5.4	P, S, T & D Plant	14,625	2,783	
75	39904	Other Tang. Property - CPU		5.4	P, S, T & D Plant	-	-	
78	39905 39906	Other Tangible Property - MF - Hard		5.4	P, S, T & D Plant P, S, T & D Plant	10.599	2,017	
77 78	39907	Other Tang, Property - FC Hardware Other Tang, Property - FC Software	12,779 3,650	5.4	P, S, T & D Plant	3,028	576	
79	39908	other Tang. Property - Mainframe S/		5.4	P, S, T & D Plant	312,441	59,456	4,
80	39909	Other Tang. Property - Application		5.4	P, S, T & D Plant	012,441	00,400	
31	39924	Other Tang. Property - General Star	· ···	5.4	P, S, T & D Plant	-	_	
82		Contra Tende Troporty Octivity South		·····	Citer Local and			
83								
34		Total General Plant	689,199			571,641	108,781	8.
35								
36		Shared Services Customer Support:						
37								
38		General:						
39								
90	38900	Land	-	5.4	P, S, T & D Plant	-	-	
91	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant		-	
92	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	
93	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,660	
<u>}4</u>	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	2,289	436	
95	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	2,185	416	
6	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	
)7 )8	39710 39800	CKV-Communication Equipment	- 120	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	76	19 14	
39 39	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	/0	14	
19	39900	Other Tangible Property Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	
ло )1	39901	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	
2	39903	Other Tangible Property - Servers - 5/W	9,438	5.4	P, S, T & D Plant	7,828	1,490	
3	39906	Other Tang. Property - PC Hardware	6,134	5.4	P. S. T & D Plant	5,087	968	
4	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,594	303	
)5	39908	Other Tang. Property - Mainframe S/W	366,672	5,4	P, S, T & D Plant	304,128	57,874	4
6	39910	CKV-Other Tangible Property	130	5.4	P. S. T & D Plant	108	21	
37	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	
)8	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	
)9	39924	Other Tang. Property - General Startup Costs		5.4	P, S, T & D Plant	-	-	
10								
11								
		Tatat Openand Digat	474,598			393,645	74,909	6,
23		Total General Plant	414,050			000,010	11,000	

entu	tucky Jurisdiction Case No. 2013-00148						
orec	casted Test Period: Twelve Months Ended November 30, 2	014					
LAS	SSIFICATION OF TAXES, OTHER THAN INCOME & NET I	DEDUCTIONS FOR I	NCOME TAX				
- 1				1			
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	S	\$	\$
					· · · · ·		···
1	1 Taxes Other Than Income	-			1		
2	2 1 1						
3	3 Non Revenue Related:				· · ·		
4	4 Payroll Related	366,438	9.1	Allocated O&M Expenses	75,666	7,453	283.3
5		3,403,337	5,4	P. S. T & D Plant	2,822,824	537,172	43,3
6		52,950	9,1	Allocated O&M Expenses	10,934	1.077	40,9
7	7 Other	620,764	9.1	Allocated O&M Expenses	128,182	12.626	479,9
â		4,443,489			3,037,605	558,328	847,5
9	1.1	.,					
10					· · · · · · · · · · · · · · · · · · ·		
11		0	99.0	-			
12		0	99.0		-		
13		219,194	3.0	Commodity	-	-	219,1
14		219,194		1	0	0	219,1
15				1			
16		4,662,683			3,037,605	558,328	1,066,7
17				1	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		11444011
18				2			
19		7,536,846	13.0	Rate Base	6.086.056	974,626	476,16

.

entucky Jurisdiction Case No. 2013-001						
orecasted Test Period: Twelve Months E	nded November 30, 2	2014				
UMMARY OF CLASSIFICATION					- × -	
_ 1						
2						
3						
4	Test Year	Classif.	Classif.	Customer	Demand	Commodity
5	\$	Factor	Basis	\$	\$	\$
6						
7 Operating Revenues	155,374,969			55,704,202	6,938,349	92,732,41
8						
9 Operating Expenses:		İ				
10						
11 Operating & Maintenance	117,022,195			24,163,922	2,380,138	90,478,13
12 Depreciation & Amortization	16,518,181			14,636,238	1,779,300	102.64
13 Taxes Other Than Income	4,662,683			3,037,605	558,328	1,066,75
14						
15 Total Operating Expenses	138,203,058			41,837,764	4,717,766	91,647,52
16	,00,200,000				11.17.1.20	
17 Income Before Taxes	17,171,911			13,866,438	2,220,584	1,084,89
18				10,000,100	2,220,001	1,001,00
19 Interest Expense	7,536,846			6,086,056	974,626	476,16
20	1,000,040			0,000,000	074,020	470,30
21 Income Taxes:						
22	-					
23 State Income Taxes	578,104	6.00%		466,823	74,757	36,52
24 Federal Income Taxes	3,169,936	35.00%		2,559,746	409,920	200,52
25 Total Deferred Income Taxes	3,109,930	30,00%		2,009,140	409,920	200,27
	0			-	-	
26 Amortization of ITC	U					
	0.740.040			0.000 500	404.077	000 70
28 Total Income Taxes	3,748,040			3,026,569	484,677	236,79
29				(0.000.000		
30 Net Income	13,423,871			10,839,869	1,735,906	848,09
31						
32 Total Rate Base	252,914,292			204,230,053	32,705,583	15,978,65
33						
34 Rate of Return	5.3077%			5.3077%	5.3077%	5.3077

		Period: Twelve Months Ended November 30, 2014					·		
	ATION O	F PLANT IN SERVICE							
1	-	Customer				· ·· ·		· · · · · · · · · · · · · · · · · · ·	
Ì									· ·
1	Acat		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm_ Industrial	Interrupti Transport
}	Acct. No.		Pacion	Ditala	- company	ivesiderma	P upilo Paulio hy	<u>H_M90191</u>	
Í		Intangible Plant:							
					0.000	6 507			
+	30100] 30200]	Organization Franchises & Consents	6.2 6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	6,909	5,587 80,392	1,106 15,920	56 805	
+	30300	Misc Intangible Plant	99.0	-	0		-	-	
[]		Total Inlangible Plant:			106.318	85,979	17.026	861	
$\left  \right $		Production Piant:							
۲I	32520	Producing Leaseholds	99.0	-	0	-	- 1	-	
1	32540	Rights of Ways	99.0	-	0	-		-	
1	33100	Production Gas Wells Equipment	99.0	-	0	-	- 1	-	
	33201 33202	Field Lines Tributary Lines	99.0 99.0	-	0	-	- 1	-	
	33400	Field Meas. 4 Reg. Sta. Equip	99.0	-	Ő	-			
	33600	Purification Equipment	99.0		0	-	-	-	
					_				
		Total Production Plant			0	0	0	0	
		Storage Plant:					· [	· ·	
	35010	Land	99.0	-	0			-	
		Rights of Way	99.0 99.0	-	0		*		
	35100	Structures and Improvements Compression Station Equipment	99.0	-	0				
	35103	Meas. & Reg. Sta. Structues	99.0	-	0				
	35104	Other Structures	99.0	-	0			-	
	35200	Wells \ Rights of Way	99.0	-	0	· . · .			
++	35201	Well Construction	99.0	-	0			· · · · ·	
$\left  \right $	35202	Well Equipment Cushion Gas	99.0 99.0	-	0				
	35210	Leaseholds	99.0	-	ů.		]	· · · -	
	35211		99.0	-	0		-		
14		Field Lines	99.0	-	0		(	÷.	
	35302	Tributary Lines	99.0 99.0	-	0				
1	35400 35500	Compressor Station Equipment Meas & Reg. Equipment	99.0	-	0	-		····	
11	35600		99.0	-	0		-		
11									
		Total Storage Plant			0	0	0		
		Transmission:							
		Land & Land Rights	99.0	-	0	-		-	
		Rights of Way	99.0	-	0		-		
		Structures & Improvements	99.0 99.0	-	0	-	-		
	36603 36700		99.0	-	0	-			
1	36701	Mains - Steel	99.0	-	0		-		
	36900	Moas. & Reg. Equipment	99.0	-	0	-	-	-	
	36901	Meas. & Reg. Equipment	99.0	-	0	-			
		i I Total Transmission Plant			0	0	nl		
1					, v				
		Distribution:							
				0	100 ACC 8000	101 000		For	
-	374 <u>00</u> 37401	Land & Land Rights Land		Customers Customers	455,023	404,309 28,377	49,622 3,483	<u>525</u> 37	
ŀ	37401			Customers	216,809	192,645	23,644	250	
		Land Other	2.0	Customers	2,382	2,116	260	3	
	37500	Structures & Improvements		Customers	293,532	260,817	32,011	338	
1	37501	Structures & Improvements T.B.		Customers	86,849	77,169 35,420	9,471	100 46	
	37502 37503	Land Rights Emprovements		Customers Customers	3,427	3,045	4,34 <u>7</u> 374	45	
	37600		2.0	Customers	9,683,755	8,604,463	1,056,043	11,163	1
11	37601	Mains - Steel	2.0	Customers	83,492,995	74,187,381	9,105,166	96,247	10
	37602	Mains ~ Plastic	2.0	Customers	55,231,611	49,964,383	6,132,229	64,821	7
	37800 37900	Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate		Customers Customers	4,592,130	4,080,320 1,728,014	500,786 212,083	<u>5,294</u> 2,242	
	37900	Meas & Reg. Sta. Equipment T.b.		Customers	1,193,241	1,060,249	130,127	1,376	
	38000			Customers	98,853,417	87,835,826	10,780,267	113,954	12
	30100	Meters	4.0	Meter Investment	22,574,136	13,562,204	7,693,305	704,186	71
	38200			Meter Investment	49,157,106 7,239,801	29,532,854 4,349,564	16,535,069 2,435,266	1,533,426 225,841	1,55
	38300 38400			Meter Investment Meter Investment	154,276	4,349,554 92,687	2,435,266	4,813	22
1 1	36500	Ind. Meas. & Reg. Sta. Equipment		Direct to 1 & T	5,045,015	-		4,010	5,04

Kentuc	ky Jurisdie	rporation, Kentucky/Mid-States Division tion Case No. 2013-00148								
Foreça		Period: Twelve Months Ended November 30, 2014								
1								-		
	ALION OF	PLANT IN SERVICE	·		· · · · ·			+	1	
81 82		General				· ·				
83	1 P						· · · ·		· · · · · · · ·	
84	38900	Land & Land Rights		6.2	P, S, T & D Plant - Customer	652,110	527,359	104,431	5,282	16
85	000ee	Structures & Improvements		6.2	P, S, T & D Plant - Customer	3,002,268		480,791	24,320	65
86	39001	Structures Frame		6.2		0	-	-		1
87	39002	Structures-Brick		6.2	P, S, T & D Plant - Customer	148,265	119,901	23,744	1,201	
88	29003	improvements		6.2	P, S, T & D Plant - Customer	501,354		96,302	4,871	1
89	39004	Air Conditioning Equipment		6.2	P, S, T & D Plant - Customer	6,189	5,005	991	50	
90	99009	Improvement to leased Premises		6,2	P, S, T & D Plant - Customer	1,061,150	858,149	169,936	8,596	2
91	39100	Office Furniture & Equipment		6.2	P, S, T & D Plant - Customer	1,223,654		195,959	9,912	2
92	39102	Remittance Processing Equip		6.2	P, S, T & D Plant - Customer	0		-	-	
93	39103	Office Machines		6,2	P, S, T & D Plant - Customer	0			-	
94	39200	Transportation Equipment		6.2		327,9930	265,247	52,526	2,657	
95	39201	Trucks		6,2	P, S, T & D Plant - Customer				-	
96 97	39202	Trailers		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	27,530	22,264	4,409	223	
98		Stores Equipment		6.2	P, S, T & D Plant - Customer	1,822,598	1,473,929	291,876	14,764	4
99	39400	Tools, Shep & Garage Equipment Power Operated Equipment		6.2	P, S, T & D Plant - Customer	1,022,030	1,470,525	201,070	14,704	4.
100	39603	Ditchers		6.2		44 543	36,022	7,133	361	
101	39603	Backhoes			P, S, T & D Plant - Customer	52,044	42,088		422	
102	39605	Welders		6.2	P. S. T & D Plant - Customer	27.567	22,293	4.415	223	
103	39700	Communication Equipment		6,2	P, S, T & D Plant - Customer	312,095	252,390	49,980	2,528	
104	39701	Communication Equipment - Mobilo Radios		6.2	P, S, T & D Plant - Customer	0			-	
105	39702	Communication Equipment - Fixed Radios		6.2	P, S, T & D Plant - Customer	0		-		
106	39705	Communication Equip Telemetering		6.2	P, S, T & D Plant - Customer	55,004	44,482	8,808	446	
107	39800	Miscellaneous Equipment		6.2	P, S, T & D Plant - Customer	2,091,794	1,691,628	334,986	16,945	4
108	39900	Other Tangible Property		6.2	P. S. T & D Plant - Customer	0			-	
109	39901	Other Tangible Property - Servers - H/V		6,2		145,971		23,376	1,182	
110	39902	Other fangible Property - Servers - 5/V		6.2	P. S. T & D Plant - Customer	61,018	49,345	9,772	494	
111	39903	Other Tangible Property - Network - H/1		6.2	P. S. T & D Plant - Customer	0				l
112	39904	Other Tang. Property - CPU		6.2	P. S. T & D Plant - Customer			· · ·	· ·	1
113	39905	Other Tangible Property - MS - Hardware		6.2	P. S. T & D Plant - Customer	0	-	-	-	
114	39906	Other Tang. Property - PC Hardware		6.2	P. S. T & D Plant - Customer	162,277	131,233	25,988	1,315	
115	39907	other Tang. Property - PC Software		6.2	P. S. F&D Plant - Customer	0	· · · · · ·			
116	39908	Other Tang. Property - Wainframe S/W		6.2 6.2	P. S. T & D Plant - Customer	0	·			
		Other Yang, Property - Application Soft			P. S. T& D Plant - Customer		· · · · · · · ·	· · · · ·		
118	39924	Other Tang. Property - General Startup		6.2	P. S. T & D Plant - Customer			<u>-</u> -		l
120		Total General Plant				11,825,423	9,553,183	1,893,766	95,793	273
121		1						.,		
122	3	TOTAL DIRECT PLANT				353,223,813	285,651,006	56,566,225	2,861,319	8,14
123										
124		CWIP w/o AFUDC		6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	15:
125										
126		Kentucky Mid-States General Office:								
127		<u> </u>								· · · · · · · ·
128	1	nlangible Plant:								
129				0.0		70.050				
130	30100	Organization			P, S, T&D Plant - Customer	76,856	62,153	12,308	623	
131		Franchises & Consents		6.2	P. S. T& D Plant - Customer	0	200			· .
132	30300	Misc Intangible Plant		6.2	P, S, T & D Plant - Customer	460,178	372,145	73,694	3,728	1
133 134	<u> </u>	total Intengible Plant:				537,034	434,297	86,002	4,350	1
134						031,034	. 434,287	00,002	4,400	· …4
136		Seneral;								· · ·
137	L I							· · ·		[
138	37400	Land & Land Rights		6.2	P, S, T & D Plant - Customer	j j	-	-	· · · · ·	1
139	39001	Structures Frame			P. S. T & D Plant - Customer	74,379	60,150	11,911	603	
140	39004	Air Conditioning Equipment			P, S, T & D Plant - Customer	2,393	1,936	383	19	1
141	39009	Improvement to leased Premises			P, S, T & D Plant - Customer	16,106	13,025	2,579	130	
142	39100	Office Furniture & Equipment		6.2	P, S, T & D Plant - Customer	36,652	29,659	5,854	296	1
143	39200	Transportation Equipment		6.2	P, S, T & D Plant - Customer	1,704	1,378	273	14	I
144	39300	Stores Equipment			P, S, T & D Plant - Customer	1,726	1,396	276	14	I
145	39400	Tools, Shop & Garage Equipment			P, S, T & D Plant - Customer	59,125	47,814	9,468	479	
146	39600	Power Operated Equipment			P, S, T & D Plant - Customer	8,102	6,552	1,297	66	l
	39700	Communication Equipment		6.2	P, S, T & D Plant - Customer	15,759	12,744	2,524	128	
147	39800	Miscellaneous Equipment		6.2	P. S. T& D Plant - Customer	342,149	276,695	54,793	2,772	
148	39900 39901	Other Tangible Property		0.2	P, S, T & D Plant - Customer	31,932 142,752	25,824	5,114	259	
148 149	1 39993	Other Tangible Property - Servers - HAV		6.2	P. S. T& D Plant - Customer			22,861 549	1,156	
148 149 150	20000	Other Tangible Property - Servers - S/W Other Tangible Property - Network - HW		6.2	P. S. T & D Plant - Customer	3,431 59,802	2,775	14,381	28	
148 149 150 151	39902	I CAREL RELIGIOR IN CORRECT INCOMPLETING			P, S, T & D Plant - Customer			45,412		
148 149 150 151 152	39903			0.2	P, S, T & D Flant - Customer	263,571	229,323	40,412	2,297	· ·
148 149 150 151 152 153	39903 39906	Other Tang, Property - PC Hardware		60						
148 149 150 151 152 153 154	39903 39906 39907	Other Tang. Property - PC Hardware Other Tang. Property - PC Software		6.2	P. S. T& D Plant - Customer	4				1
148 149 150 151 152 153 154 155	39903 39906	Other Tang, Property - PC Hardware		6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer				· · ·	
148 149 150 151 152 153 154 155 156	39903 39906 39907 39908	Other Tang, Property - PC Hardware Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W		6.2 6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0	897 236	177 676	8.987	21
148 149 150 151 152 153 154 155	39903 39906 39907 39908	Other Tang. Property - PC Hardware Other Tang. Property - PC Software		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	4	897,236	177,676	8,987	2

Atmos	Energy C	orporation, Kentucky/Mid-States Division	1 · · · · · · ·		·····		r		
Kentuo	ky Jurisdi	ction Case No. 2013-00148							
Foreca	sted Test	Period: Twelve Months Ended November 30, 2014							
		F PLANT IN SERVICE		·					
160	<u>Ano</u> n o							· ·	
161		Shared Services General Office;							
162									
163		General;							
164									
165	39000	Structures & Improvements		P, S, T & D Plant - Customer	5,745	4,646	920	47	132
166	39005	G-Structures & Improvements		P, S, T & D Plant - Customer	106,269	86,020	17.034	862	. 2,453
167	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	428,490	346,518	68,620	3,471	9,881
168	39100	Office Furniture & Equipment Remittance Processing Equip	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	439,755	355,628	70,424	3,562	10,141
169	39102 39103	Office Machines		P. S. T & D Plant - Customer P. S. T & D Plant - Customer			-	-	-
171	39104	G-Office Furniture & Equip.		P, S, T&D Plant - Customer	741	599	119	- 6	- 17
172	39200			P. S. T & D Plant - Customer	4,564	3,691	731	37	105
173	39300			P, S, T & D Plant - Customer	0	-	-	-	-
174	39400			P. S. T & D Plant - Customer	11,729	9,486	1,878	95	270
175	39500	Laboratory Equipment	6.2	P. S. T & D Plant - Customer	1,947	1,574	312	16	45
176	39700	Communication Equipment		P. S. T & D Plant - Customer	131,763	106,556	21,101	1,067	3,038
177	39800	Miscellaneous Equipment		P. S. T & D Plant - Customer	17.871	14,452	2,862	145	412
178	39900	Other Tangible Property		P, S, T & D Plant - Customer	7,470	6,041	1,196	61	172
179	39901 39902	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W		P. S. T & D Plant - Customer	1,383,952	1,119,198	221,630	11,211	31,914
180	39902	Other Tangible Property - Network - HW		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	<u>712,457</u> 167,505	576,162 135,461	114.095 26,825	5,771	16,429 3,863
182	39904	Other Tang. Property - CPU		P, S, T & D Plant - Customer		100,401	20,023	-	3,003
183	39905	Other Tangible Property - MF - Hardware		P, S, T & D Plant - Customer		_	_	_	-
184	39906	Other Tang. Property - PC Hardware	6,2	P. S. T & D Plant - Customer	120,940	97.804	19,368	980	2,789
185	39907	Other Tang. Property - PC Software	6.2	P. S. T & D Plant - Customer	44,714	36,160	7,161	362	1,031
186	39908	Other Tang. Property - Mainframe S/W	6.2	P. S. T & D Plant - Customer	4,778,727	3,864,542	765,278	38,710	110,196
187	39909	Other Tang. Property - Application Software	6,2		120,368	97,341	19,276	975	2,776
188	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	·····	· · · · · · · · ·		
189									
190 191	+	Total General Plant			8,485,108	6,861,881	1,358,828	68,734	195,665
192		CWIP w/o AFUDC	62	P, S, T & D Plant - Customer	296,807	240,027	47,531	2,404	6,844
193				1, 6, 1 d O Plant - Odstomer	230,007			2,404	
194		Shared Services Customer Support:	1						
195								*	
196		General;							
197									
198	38900			P. S. T & D Plant - Cuslomer	136,312	110,235	21,829	1,104	3,143
199	38910		6.2	P, S, T & D Plant - Cuslomer	12,435	10,056	1,991	101	287
200	39000	Structures & Improvements		P. S. T & D Plant - Customer	626,666	506,799	100,359	5,077	14,451
201	39009 39010	Improvement to leased Premises		P, S, T & D Plant - Cuslomer P, S, T & D Plant - Cuslomer	215,025 68,535	173,890 55,424	34,435 10,975	1.742 555	4,958 1,580
202	39010	CKV-Structures & Improvements Office Furniture & Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	54,214	43,843	8,682	439	1,250
203	39700	Communication Equipment		P. S. T & D Plant - Customer	98,188	79,404	15,724	795	2,264
205	39710	CKV-Communication Equipment		P, S, T & D Plant - Customer	1,790	1.447	287	14	41
206	39800	Misceilaneous Equipment		P. S. T & D Plant - Customer	4,522	3,657	724	37	104
207	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0		-	-	-
208	39901	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Customer	275,526	222,817	44,124	2,232	6,354
209	39902	Other Tangible Property - Servers - SAV		P, S, T & D Plant - Customer	128,194	103,670	20,529	1,038	2,956
210	39903	Other Tangible Property - Network - H/W		P, S, T & D Plant - Customer	91,920	74,335	14,720	745	2,120
211	39906	Other Tang, Property - PC Hardware		P, S, T & D Plant - Customer	59,237	47,905	9,486	480	1,366 554
212 213	39907 39908	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	24,026	19,430 3,747,318	3,848 742,065	195 37,536	106,854
213	39908	CKV-Other Tangible Property		P, S, T & D Plant - Customer	4,033,174	5,747,318	126	6	100,004
215	39916	CKV-Oth Tang Prop-PC Hardware		P, S, T & D Plant - Customer	1,278	1,034	205	10	29
216	39917	CKV-Oth Tang Frep-PC Software		P, S, T & D Plant - Customer	597	482	96	5	14
217	39924			P, S, T & D Plant - Customer	0	-			
218									
219		Total General Plant			6,433,044	5,202,383	1,030,205	52,111	143,345
220									
221	1	CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,720	8,658	438	1,247
222	1				986 709 403	000 042 000	E0 010 000	0.006.500	
223 224		TOTAL PLANT IN SERVICE - CUSTOMER			369,788,482	299,046,803	59,218,936	2,995,502	8,527,240
225	+	TOTAL CWIP W/O AFUDC - CUSTOMER			7,084,803	5,729,458	1,134,580	57,391	163,374
462	r toursamand	TALK AND MADE DOG. COOLOMES			1,009,003		1.104,000		100,074

	corporation, Kentucky/Mid-States Division iction Case No. 2013-00148							
	Period: Twelve Months Ended November 30, 2014		· · · · · · · · · · · · · · · · ·					
1						1		
ATION C	F PLANT IN SERVICE							
1		1						
	Demand					1		
		1						
		Allocation	Allocation	Total		Commercial &	Firm	Interruptit
Acct.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
No.		1						
	Intangible Plant:							
		<u> </u>						
30100	Organization	64	P. S. T & D Plant - Demand	1,315	563	253	23	
30200	Franchises & Consents		P. S. T& D Plant - Demand	18,917	8,094	3,638	328	- • • • • • •
30300	Misc Intangible Plant	99.0		0				
34.540	The second secon							
	Total Intangible Plant:			20,232	8,657	3,891	350	
				20,202	u,oo,	- Ulari		·
	Production Plant				·		·	
					·	· · · · · · · · · · · · · · · · · · ·		
32520	Producing Leaseholds	3,0	Peak Day	2,353	1,007	452	41	
				83,422	35,695	16,044		3
32,540	Rights of Ways	. 3,0					1.444	
33100	Production Gas Wells Equipment	3,0	Peak Day	3,492	1,494	672	60	,
33201	Field Lines	3,0		47,163	20,180	9,070	817	1
33202	Tributary Lines	3,0		528,218	226,017	101,587	9,145	. 19
33400	Field Meas. & Reg. Sta. Equip	3,0		192,384	82,319	36,999	3,331	6
33600	Purification Equipment	3.0	Peak Day	44,369	18,995	8,533		1
				1				
	Total Production Plant			901,402	385,698	173,358	15,606	32
		1						
	Storage Plant:							
35010	Land	3.0	Peak Day	130,563	55,866	25,110	2,260	4
35020		3,0		2,341	1,002	450	41	
35100		3.0		8,958	3,833	1,723	155	
35102	Compression Station Equipment	3.0		76,631	32,789	14,738	1,327	2
35103	Meas. & Reg. Sta. Structues	3.0		11,569	4,950	2,225	200	
35104	Other Structures	3.0	Peak Day	68,721	29,405	13,216	1,190	2
35200		3.0	Peak Day	2,221,111	950.383	427,164	38,454	80
35200	Well Construction	3.0		670,431	286,868	128,937	11,607	24
				227,654	97,410	43,782	3,941	8
35202	Well Equipment							
35203	Cushion Gas	3,0		847,416	362,598	162,975	14,671	30
35210	Leaseholds	3,0		89,265	38,195	17,167	1,545	3
35211	Storage Rights	3,0	Peak Day	27,307	11,684	5,252	473	
35301	Field Lines	3,0		89,248	38,188	17,164	1,545	3
35302	Tributary Lines	3,0	Peak Day	104,729	44,812	20,142	1,813	3
35400	Compressor Station Equipment	3.0		461,723	197,565	88,799	7,994	16
35500	Meas & Reg. Equipment	3,0		120,442	51,535	23,163	2,085	4
35600	Purification Equipment	3.0	Peak Day	81,990	35,082	15,768	1,419	2
	Total Storage Plant			5,240,101	2,242,168	1,007,776	90,721	1,89
	Transmission:	(						
36510	Land & Land Rights	3.0	Peak Day	26,970	11,540	5,187	467	
36520	Rights of Way	3.0	Peak Day	867,772	371,308	166,890	15,024	31
36602	Structures & Improvements	3.0	Peak Day	49,002	20,967	9,424	848	1
36603	Other Structues	3,0		60,826	26,027	11,698	1,053	2
36700	Mains Cathodic Protection		Peak Day	406,035	173,737	78,089	7,030	14
36701	Mains - Steel		Peak Day	27,830,935	11,908,481	5,352,446	481,634	10,08
36900			Peak Day	578,023	247,326	111,165	10,007	20
36901	Meas, 5 Reg. Equipment		Peak Day	2,274,016	973,021	437,339	39,370	82
					47 0,021		00,070	01
	Total Transmission Plant			32,093,579	13,732,408	6,172,237	555,632	11,63
		·					000,002	
	Distribution;							
						1		
37400	Land & Land Rights	30	Peak Day	76,796	32,860	14,769	1,330	2
1 31400			Peak Day	5,390	2,306	1,037	93	
	Land Dights		Peak Day	36,592	15,657	7,037	634	1
37401	Land Rights	3,0	Peak Day	402	15,657	77	7	- · · ·
37401 37402		3,0	Peak Day					-
37401 37402 37403			Peak Day	49,540	21,198	9,528	858	1
37401 37402 37403 37500	Structures & Improvements			14,656	6,272	2,819	254	
37401 37402 37403 37500 37501	Structures & Improvements Structures & Improvements T.B.	3.0	Peak Day			1,294	116	
37401 37402 37403 37500 37501 37502	Structures & Improvements Structures & Improvements T.B. Land Rights	3.0	Peak Day	6,728	2,879		. 10	
37401 37402 37403 37500 37501 37502 37503	Structures & Improvements Structures & Improvements Land Rights Improvements	3.0 3.0 3.0	Peak Day Peak Day	578	247	111		
37401 37402 37403 37500 37501 37502 37503 37503 37600	Structures & Improvements Structures & Improvements 7.B. Land Rights Improvements Nains Cathodic Protection	3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day	578 1,634,361	247 699,321	314,320	28,295	
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601	Structures & Improvements Structures & Improvements Land Rights Improvements Mains Cathedic Protection Nains - Steel	3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399	247 699,321 6,029,519	314,320 2,710,058	28,295 243,963	5,10
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601	Structures & Improvements Structures & Improvements 7.B. Ind Rights Improvements Mains Cathedic Protection Mains - Steel Mains - Plestic	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402	247 699,321 6,029,519 4,060,815	314,320 2,710,058 1,825,194	28,295 243,963 164,306	5,10 3,44
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601	Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Nains - Steel Maing - Flastic Neas & Reg. Sta. Equip - General	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030	247 699,321 6,029,519	314,320 2,710,058	28,295 243,963	5,10 3,44
37401 37402 37403 37500 37501 37502 37502 37503 37500 37600 37601 37602	Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Nains - Steel Maing - Flastic Neas & Reg. Sta. Equip - General	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030	247 699,321 6,029,519 4,060,815	314,320 2,710,058 1,825,194 149,054	28,295 243,963 164,306	5,10 3,44 28
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601 37602 37800 37900	Structures & Improvements Structures & Improvements T.B. Improvements Mains Cathodic Protection Mains - Steel Mains - Steel Mains - Plestic Neas & Neg. Sta. Equip - General Neas & Neg. Sta. Equip - City Gate	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 328,225	247 699,321 6,029,519 4,060,815 331,625 140,443	314,320 2,710,058 1,825,194 149,054 63,124	28,295 243,963 164,306 13,418 5,683	5,10 3,44 28
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601 37602 37800 37900 37900 37900	Structures & Improvements Structures & Improvements 7.B. Jand Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Neas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - Coneral Neas & Reg. Sta. Equip Ly Cate Neas & Reg. Sta. Equip.	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 328,225 201,387	247 699,321 6,029,519 4,060,815 331,625	314,320 2,710,058 1,825,194 149,054	28,295 243,963 164,306 13,418	5,10 3,44 28 11
37401 37402 37403 37500 37501 37502 37503 37503 37600 37602 37602 37602 37900 37900 37900 37900	Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Nains - Steel Maing - Plastic Neas 4 Reg. Sta. Equip _ City Gate Neas 4 Reg. Sta. Equip _ City Gate Neas 4 Reg. Sta. Equipment T.b. Services	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 328,225	247 699,321 6,029,519 4,060,815 331,625 140,443	314,320 2,710,058 1,825,194 149,054 63,124 38,731	28,295 243,963 164,306 13,418 5,683 3,487	5,10 3,44 28 11
37401 37402 37403 37500 37501 37502 37503 37502 37602 37602 37602 37602 37905 37905 37905 32000 37905	Structures & Improvements Structures & Improvements T.B. Iand Rights Improvements Mains Cathedic Protection Mains - Steel Mains - Flexic Neas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 328,225 201,387 0 0	247 699,321 6,029,519 4,060,815 331,625 146,443 86,171	314,320 2,710,058 1,825,184 149,054 63,124 38,731 -	28,295 243,963 164,306 13,418 5,663 3,487 -	5,10 3,44 28 11
37401 37402 37403 37500 37500 37502 37502 37502 37503 37600 37601 37602 37602 37800 37800 37900 37900 37900 38200 38200	Structures & Improvements Structures & Improvements T.B. Jand Rights Improvements Mains Cathodic Protection Nains - Steel Mains - Steel Mains - Steel Mains - Steel Mass & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - Gity Gate Neas & Reg. Sta. Equip - Gity Gate Neas & Reg. Sta. Equip - Masser Neas & Reg. Sta. Equip - Masser Neas & Reg. Sta. Equip - Gity Gate Neas & Reg. Sta. Equip - Gate State State - Gate State - G	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0	Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 328,225 201,387 0 0 0	247 699,321 6,029,519 4,060,815 331,625 146,443 86,171	314,320 2,710,058 1,825,194 149,054 63,124 38,731 - - -	28,295 243,963 164,306 13,418 5,683 3,487 - -	5,10 3,44 28 11
37401 37402 37403 37500 37501 37502 37503 37503 37602 37602 37602 37602 37602 37900 37900 37900 37905 38000 38300	Structures & Improvements Structures & Improvements 7.B. Land Rights Juprovements Mains Cathodic Protection Mains - Steel Mains - Flestic Neas 4. Reg. Sta. EquipGregeral Neas 4. Reg. Sta. Equip	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 9.0 99.0 9	Peak Day Peak Day	578 1,634,961 14,091,398 9,490,402 775,030 328,225 201,387 0 0 0 0 0 0	247 699,321 6,029,519 4,060,815 331,625 146,443 86,171	314,320 2,710,058 1,825,194 149,054 63,124 38,731 - - - - -	28,295 243,963 164,306 13,418 5,663 3,487 -	5,10 3,44 28 11
37401 37402 37403 37500 37501 37502 37503 37601 37602 37602 37602 37900 37900 37900 37900 37900 38900 38200 38200 38200	Structures & Improvements Structures & Improvements 7.B. Jand Rights Improvements Mains Cathodic Protection Nains - Steel Mains - Flestic Neas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - Conserved Neas & Reg. Sta. Equipment 7.b. Sarvices Maters Maters Meter Installations House Regulators House Constillations	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9	Peak Day	578 1,634,361 14,091,399 9,490,402 775,030 322,225 201,387 0 0 0 0 0 0 0 0 0 0 0	247 699,321 6,029,519 4,060,815 331,625 140,443 86,171 - -	314,320 2,710,058 1,825,194 149,054 63,124 38,731 - - - - -	28,295 243,963 164,306 13,418 5,683 3,487 - -	59 5,10 3,44 28 11 7.
37401 37402 37403 37500 37501 37502 37503 37503 37600 37601 37602 37602 37602 37800 37900 37900 38200 38200 38200 38200 38400 38500	Structures & Improvements Structures & Improvements 7.B. Land Rights Juprovements Mains Cathodic Protection Mains - Steel Mains - Flestic Neas 4. Reg. Sta. EquipGregeral Neas 4. Reg. Sta. Equip	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 9.0 99.0 9	Peak Day Peak Day	578 1,634,961 14,091,398 9,490,402 775,030 328,225 201,387 0 0 0 0 0 0	247 699,321 6,029,519 4,060,815 331,625 146,443 86,171	314,320 2,710,058 1,825,194 149,054 63,124 38,731 - - - - -	28,295 243,963 164,306 13,418 5,683 3,487 - -	5,10 3,44 28 11

		propration, Kentucky/Mid-States Division					]_		· · · ·
Kentuck	y Jurisdia	tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							
orecas		Period, swelve wonths Ended November 30, 2014	·						
AU.OC/		PLANT IN SERVICE							
306		<u> </u>		- ·· ································					
307 308	· · · · ·	General:							
309	38990	Land & Land Rights	64	P, S, T & D Flant - Demand	124,094	53,098	23,866	2,148	44,98
310	39000	Structures & Improvements	6,4		571,320	244,460	109,876	9,891	207,09
311	39001	Structures Erame	6,4	P, S, T & D Plant - Demand	0	-	-		-
312	39092	Structures-Brick		P, S, T & D Plant - Demand	28,214	12,072	5,426	488	10,22
313 314	39083 39084	Improvements	6,4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	114,435 1,178	48,965 504	22,008	1,981 20	41,48
315	39009	Air Conditioning Equipment		P, S, T & D Plant - Demand	201,933	86,404	38,836	3,496	73,19
316	39100	Office Furniture & Equipment		P, S, T & D Plant - Demand	232,857	99,636	44,783	4,031	84,40
317	39102	Remittance Processing Equip	6,4		0	-	-	-	-
318	39103	Office Hachines	6,4		0	-	-	-	-
319 320	39200	Transportation Equipment Trucks	6,4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	62,416	26,707	12,004	1,081	22,62
321	39202	Trailors	6.4		5,239	2,242	1,008	91	1,89
322	39300	Stores_Equipment	6.4	P, S, T & D Plant - Demand	0		-	-	
323	39400	Tools, Shop & Garage Equipment	6.4	P. S, T & D Plant - Demand	346,833	148,405	66,703	6,005	125,72
324	39600	Power Operated Equipment	6.4		0	-	-		-
325	39603	Ditchers	6.4		8,476	3,627	1,630	147	3,07
326 327	39604 39605	Backhoes Welders		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	9,904 5,246	4,238	1,905	171	3,59
328	39865	Communication Equipment		P, S, T & D Plant - Demand	59,390	25,412	11,422	1,028	21,52
329	39701	Communication Equipment - Mobile Radios	6.4	P. S. T & D Plant - Demand	0	-	-		
330	39702	Communication Equipment - Fized Radios		P. S. T & D Plant - Demand	0	-	-	- 1	-
331	39705	Communication Equip Telemetering		P. S. T & D Plant - Demand	10,467	4,479	2,013	181	3,78
332 333	39800 39900	Miscellaneous Equipment Other Tangible Property	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	398,060	170,325	76,555	6,892	144,28
334	3990I	Other Tangible Property - Servers - H/M			27,778	11,886	5.342	481	10.00
335	39902	Other Tangible Property - Servers - 5/1	6.4		11,611	4,968	2,233	201	4,20
336	39903	Other Tangible Property - Network - H/V	6.4	P, S, T & D Plant - Demand	0	-	-	-	
337]	39904	Other Tang. Property - CPU	6.4	P. S. T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	<u>6.4</u> 6.4	P.S.T&D Plant - Demand	0 30,881	13,213	- 5,939	535	11,19
339 340	39906 39907	Other Tang. Property - PC Hardware Other Tang. Property - PC Software		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	30,001	13,213	5,838		11,10
341	3990B	Other Tang. Property - Mainframe S/W		P. S. T & D Plant - Demand	0	- 1	-	-	
342	39909	Other Pang. Property - Application Soft			0	-	-	-	-
343	39924	Other Tang. Property - General Startup	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344 345	— I.	Total General Plant			2,250,333	962,887	432,784	38,960	815,70
345		julai Gerjeraj <u>Flant</u>	/		2,200,000	302,001	452,704	30,300	015,70
347		TOTAL DIRECT PLANT		······	67,217,133	28,761,302	12,927,199	1,163,722	24,364,90
348									
349	0	CWIP We AFUDC	6.4	P. S. T & D Plant - Demand	1,254,739	536,886	241,311	21,723	454,81
350		Kentucky Mid-States General Office:		·······························					
351 352		Kentucky Mio-stales General Office;							
353		Intenrible Plant			j				
354								1	
355	30100	Organization	6.4	P. S. T & D Plant - Demand	14,625	6,258	2,813	253	5,30
356	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	37,470			-
357 358	30300	Misc Intangible Flant	6.4	P. S. T & D Plant - Demand	87,570	37,470	16,841	1,516	31,74
359	-	Total Intangible Plant:			102,195	43,728	19,654	1,769	37,04
360							10,001		01,0
361		General:							
362					I				
363	37400	Land & Land Rights		P.S.T&D Plant - Demand	0	-	-	-	-
64	39001 39004	Structures Frame		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	. 14,154	6,056	2,722	245	5,1 1
365	39009	Air Conditioning Equipment Improvement to leased Premises		P. S. T& D Plant - Demand	3,065	1,311	589	53	1,1
367	39100	Office Furniture & Equipment		P. S. T& D Plant - Demand	6,956	2,976	1,338	120	2,5
368	39200	Transportation Equipment	6.4	P. S. T & D Plant - Demand	324	139	62	6	1
369	39300	Stores Equipment	6.4	P. S. T & D Plant - Demand	328	141	63	6	1
370	39400	Tools, Shop & Garage Equipment	6.4	P. S. T & D Plant - Demand	11,251	4,814	2,164	195	4,0
371 372	39600 39700	Power Operated Equipment Communication Equipment		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	1,542	660 1,283	297 577	27	5
373	39700	Communication Equipment		P, S, T&D Plant - Demand P, S, T&D Plant - Demand	65,110	27,860	12,522	1,127	23,60
374	39900	Other Tangible Property		P. S. T&D Plant - Demand	6,977	2,600	1,169	105	2,2
375	39901	Other Tangible Property - Servers - H/W	6.4	P. S. T & D Plant - Demand	27,165	11,624	5,224	470	9,8
376	39902	Other Tangible Property - Servers - S/W	6,4	P. S. T & D Plant - Demand	653	279	126	11	2
377	39903	Other Tangible Property - Network - HW	6.4	P. S. T & D Plant - Demand	17,089	7,312	3,287	296	6,1
378 379	39906 39907	Other Tang, Property - PC Rerdware Other Tang, Property - PC Software		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	53,962	23,090	10,378	934	19,5
360	39907	Other Tang, Property - Mainframe S/W		P. S. T&D Plant - Demand	0		-	-	-
381		- restance of the second secon		C					-
	-	Total General Plant			211,130	90,340	40,605	3,655	76,53
362									
		CWIP w/o AFUDC		P. S. T& D Plant - Demand	26,703		5,136		9,6

			poration, Kentucky/Mid-States Division on Case No. 2013-00148	1				· · ·			
			eriod: Twelve Months Ended November 30, 2014	1	1						
		İ						_			
_00	ATION C	SF I	PLANT IN SERVICE	1							
35				1	†—						
36		S	nared Services General Office:	]							
37		11		)							
38		G	eneral								
9											
90	39000		Structures & Improvements			S, T & D Plant - Demand	1,093	468	210	19	
91	39005		G-Structures & Improvements			S, T & D Plant - Demand	20,242	8,661	3,893	350	7
32	39009		improvement to leased Premises	6.4	I P.	S, T & D Plant - Demand	81,540	34,890	15,682	1,412	29
13	39100		Office Furniture & Equipment	6.4	I P.	S, T & D Plant - Demand	83,684	35,807	16,094	1,449	30
34	39102		Remittance Processing Equip			S, T & D Plant - Demand	0	-	-	-	
35	39103		Office Machines			S, T & D Plant - Demand	0	-	-	-	
6	39104		G-Office Furniture & Equip.			S, T & D Plant - Demand	141	60	27	2	
97	39200		Transportation Equipment			S, T & D Plant - Demand	869	372	167	15	
8	39300		Stores Equipment			S, T & D Plant - Demand	0	-	-	-	
19	39400		Tools, Shop & Garage Equipment	6.4	I P.	S, T & D Plant - Demand	2,232	955	429	39	
00	39500		Laboratory Equipment	6.4	I P.	S, T & D Plant - Demand	370	159	71	6	
1	39700		Communication Equipment			S, T & D Plant - Demand	25,074	10,729	4,822	434	9
12	39600		Miscellaneous Equipment			S, T & D Plant - Demand	3,401	1,455	654	59	1
03	39900		Other Tangible Property			S, T & D Plant - Demand	1,422	608	273	25	
04	39901		Other Tangible Property - Servers - H/W			S, T & D Plant - Demand	263,361	112,689	50,650	4,560	95
05	39902		Other Tangible Property - Servers - S/W			S, T & D Plant - Demand	135,578	58,012	26,074	2,347	49
36	39903		Other Tangible Property - Network - H/W			S. T & D Plant - Demand	31,876	13,639	6,130	552	11
27	39904		Other Tang. Property - CPU			S, T & D Plant - Demand	0	-		-	
08	39905		Other Tangible Property - MF - Hardware			S, T & D Plant - Demand	0	- 1	-	-	
29	39906		Other Tang. Property - PC Hardware	6.4	I P.	S, T & D Plant - Demand	23,014	9,848	4,426	398	8
10	39907		Other Tang. Property - PC Software	6.4	P.	S, T & D Plant - Demand	. 8,509	3,641	1,636	147	3
11	39908		Other Tang. Property - Mainframe S/W			S, T & D Plant - Demand	909,373	389,109	174,891	15,744	329
12	39909		Other Tang. Property - Application Software			S, T & D Plant - Demand	22,905	9,801	4,405 :	397	8
13	39924		Other Tang. Property - General Startup Costs	6.4	P.	S, T & D Plant - Demand	0	-	- 1	-	
14					1						
15		Te	lal General Plant		-		1,614,683	690,901	310,536	27,955	585
16	1				1						
17		C	NIP w/o AFUDC	6.4	P.	S, T & D Plant - Demand	56,481	24,168	10,862	978	20
18	1				1						
19		Sł	nared Services Customer Support		1						
20	<u> </u>				1						
21	1	G	eneral:				1				
22					Ì						
23	38900		Land			S, T & D Plant - Demand	25,940	11,099	4,989	449	9
24	38910		CKV-Land & Land Rights			S, T & D Plant - Demand	2,366	1,013	455	41	
25	39000		Structures & Improvements	6.4	Ρ,	S, T & D Plant - Demand	119,256	51,028	22,935	2,065	43
26	39009		Improvement to leased Premises			S, T & D Plant - Demand	40,918	17,508	7,869	708	14
27	39010		CKV-Structures & Improvements			S, T & D Plant - Demand	13,042	5,580	2,508	226	4
26	39100		Office Furniture & Equipment			S, T & D Plant - Demand	10,317	4,414	1,984	179	3
29	39700		Communication Equipment			S, T & D Plant - Demand	18,685	7,995	3,593	323	6
30j_	39710		CKV-Communication Equipment			S, T & D Plant - Demand	341	146	66	6	
31	39800		Miscellaneous Equipment			S, T & D Plant - Demand	861	368	165	15	
32	39900		Other Tangible Property			S, T & D Plant - Demand	0	-	-	-	
33	39901		Other Tangible Property - Servers - H/W			S, T & D Plant - Demand	52,432	22,435	10,084	908	19
34	39902		Other Tangibie Property - Servers - SAV			S, T & D Plant - Demand	24,395	10,438	4,692	422	8
35	39903		Other Tangible Property - Network - H/W	6.4	Ρ,	S, T & D Plant - Demand	17,492	7,485	3,364	303	6
36	39906		Other Tang. Property - PC Hardware	6.4	P,	S, T & D Plant - Demand	11,273	4,823	2,168	195	4
37	39907		Other Tang. Property - PC Software	6.4	Ρ,	S, T & D Plant - Demand	4,572	1,956	879	79	1
38	39908		Other Tang, Property - Mainframe S/W	6.4	P,	S, T & D Plant - Demand	881,789	377,306	169,586	15,268	319
39	39910		CKV-Other Tangible Property			S, T & D Plant - Demand	149	64	29	3	
10	39916	LĪ	CKV-Oth Tang Prop-PC Hardware	6.4	P,	S, T & D Plant - Demand	243	104	47	4	
11	39917		CKV-Oth Tang Prop-PC Software		Ρ,	S, T & D Plant - Demand	114	49	22	2	
12	39924	LI	Other Tang. Property - General Startup Costs	6.4	P,	S, T & D Plant - Demand	0	-	-		
43											
44		To	tal General Plant				1,224,183	523,812	235,435	21,194	443
45		1									
16		C	NIP w/o AFUDC	6.4	P.	S, T & D Plant - Demand	10,288	4,402	1,979	178	3
47					1 '	•	1				
			DTAL PLANT IN SERVICE - DEMAND	1			70,369,325	30,110,082	13,533,429	1,218,296	25,507
48											

		tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014		···						r
T	editesti	-enod, i weive wohins choed November 30, 2014								
CA	TION OF	PLANT IN SERVICE		· · · · · · · · · · · · · · · · · · ·						
$\square$				·						
H		Commodity								· —
H			Allocation	Allocation		Total		Commercial &	Firm	Interruptib
	Acct.		Factor	Basis	· .	Company	Residential	Public Authority	Industrial	Transporta
4	No.	<u> </u>								
+	1	ntangible Plant:								
+	30100	Organization	6.6	P, S, T & D Plant - Commodity		106	33		 2	
	30200	Franchises & Consents	6.6	P, S, T&D Flant - Commodity	· · ·	1,526	478	238	23	
	30300	Misc Intangible Plant	99.0			0		-	· · · · · ·	
1		II			,					
+	1	Total Intangible Plant:				1,632	511	254		
+	5	Production Plant:		· · · · ·						
t			·							
1	32520	Producing Leaseholds	99.0			0	· ·		-	
	32540	Rights of Ways	99.0			0		· · · · · · · · · · · · · · · · · · ·	•	
	33100	Production Gas Wells Equipment	99.0	-					· ·•	
	33201 33202	Field Lines	99.0			0		···· ···		}
		Field Mens, & Reg. Sta. Equip	99.0							
	33600	Furification Equipment	99.0			0				
1			ļ					_		
+	1	Fotal Production Plant					0	0	0	
+	5	Storage Plant:	-							
1	-		· ·	· · · · · · · · ·						
	35010	Land	1.5			130,563	40,898	20,338	1,960	6
	35020	Rights of Way	1.5	Winter Volumes		2,341	733	365	35	
	35100	Structures and Improvements	1.5	Winter Volumes		8,958	2,806 24,004	1.395	134	
	35102 35103	Compression Station Equipment Meas. & Reg. Sta. Structues	1.5	Winter Volumes Winter Volumes		76,631	3,624	1,802	1,150	39
	35104	Other Structures	1.5		· ·	68,721	21,526	10,705	1,032	3!
	35200	Wells \ Rights of Way	1,5			2,221,111	695,746	345,980	33,340	1,146
}	35201	Well Construction	1.5	Winter Volumes		670,431	210,007	104.432	10,063	345
	35202	Well Equipment	1.5			227,654	71.311	35,462	3,417	11.
	35203	Cushion Gas	1.5			847,416	265,447 27,962	132,001 13,905	12,720	437 46
	35210 35211	Leaseholds Storage Rights		Winter Volumes Winter Volumes		89,265 27,307	8,554	4,254	<u>1,340</u> 410	14
	35301	Field Line:	1.5			89,248	27,956	13,902	1,340	46
	35302	Tributary Lines	1.5	Winter Volumes		104,729	32,806	16,314	1,572	54
	35400	Compressor Station Equipment	1.5			461,723	144,631	71,922	6,931	236
	35500	Meas & Red. Equipment		Winter Volumes		120,442 81,990	25,683	18,761 12,771	1,808	6.
+	35600	Purification Equipment	1.0	Winter Volumes		61,650	20,000	12,111	1,201	***
1	1	Fotal Storage Plant				5,240,101	1,641,421	816,246	78,656	2,703
1										
1	1	Fransmission:								
+	36510	Land & Land Rights	99.0			o'		-	-	
		Rights of Way	99.0					-	-	
		Structures & Improvements	99.0	-		0	-	-	-	
	36603	Other Structues	99.0			0	-	-	-	
	36700	Mains Cathodic Frotection	99.0	-		. 0	~	-	-	
	36701	Mains - Steel Meas. & Reg. Equipment	99.0 99.0	-		0	-	-		
	36901	Meas. & Reg. Equipment	99.0	-			-	-	-	
ł										
F	1	Total Transmission Plant				0	0	0	0	
1		Distribution:								
-		JISUIDURUN.								
ł	37400	Land & Land Rights	99.0	-		0	-	-	-	
	37401	Land	99.0			0	-	-	-	
	37402	Land Rights	99.0		, ⁻	0	-	-	-	
	37403	Land Other	99.0				-	-	-	
	37500 37501	Structures & Improvements Structures & Improvements T.B.	99.0 99.0		· ·	0				
	37502	Land Rights	99.0	-	• • • •	0		-	-	
	37503	Improvements	99.0			0		-	-	
1	37600	Mains Cathodic Protection	99.0	-	÷.,	0	-	-	-	
	37601	Nains - Steel	99.0			0	-	-	-	
	37602 37800	Mains - Plastic Meas & Reg. Sta. Equip - General	99.0 99.0			0	-	-	-	
		Meas & Reg. Sta. Equip - General Neas & Reg. Sta. Equip - City Gate	99.0				-			
	37905	Meas & Rey. Sta. Equipment T.b.	99.0			0	-	-	-	
F	38000	Services	99.0	•	_	0	-	-	-	
E	38100	Neters	99.0			0	-	-	~	
+	39206	Meter Installaitons	99.0			0	-	-		
1							-	-		
	38300	House Regulators House Reg. Installations	99.0 99.0		-	ő	-			

ky Jurisd	Corporation, Kentucky/Mid-States Division action Case No. 2013-00146		· · · · · · · · · · · · · · · · · · ·	1				
sted Test	Period: Twelve Months Ended November 30, 2014							
1								
ATION O	F PLANT IN SERVICE							
			· · · · · · · · · · · · · ·					
	Total Distribution Plant	· · ·		0	0	0	0	
	General							
· · ·								
38900	Land & Land Rights	 6.6	P, S, T & D Plant - Commodity	10,012	3,136	1,560	150	:
39000		6.6	P, S, T & D Plant - Commodity	46,095	14,439	7,180	692	23
39001	Structures Frame	6.6		0	-	-	-	
39002	Structures-Brick	6.6		2.276	713	355	34	
39003		6.6	P, S, T & D Plant - Commodity	9,233	2,892	1,438	139	
39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	95	30	15	1	
39009	Improvement to leased Promises	6.6	P, S, T & D Plant - Commodity	16,293	5,104	2,538	245	
39100		6.6		18,788	5,885	2,927	282	
39102	Remittance Processing Equip	6.6		0	-	-		
39103	Office Machines	6.6		0	-	-	-	
39200	Transportation Equipment		P, S, T & D Plant - Commodity	5,036	1,577	784	76	
39201	Trucks		P, S, T & D Plant - Commodity	0	-	-	-	
39202	Trailers	6.6		423	132	66	6	
39300	Stores Equipment		P, S, T & D Plant - Commodity	0	-	-	-	
39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	27,984	8,766	4,359	420	14
39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	684	214	- 107	- 10	
39603 39604	Ditchers Backhoos		P, S, T & D Plant - Commodey P, S, T & D Plant - Commodity	799	234	107	12	
39605	Welders	0.0	P, S, T & D Plant - Commonly	423	133	66	6	
39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,792	1,501	746	72	
39700	Communication Equipment - Mobile Radio	6.6	P, S, T & D Plant - Commodity	0		-	-	
39702	Communication Equipment - Fixed Radios		P, S, T & D Plant - Commodity	0	-	-	-	
39705	Communication Equip Telemetering		P, S, T & D Plant - Commodity	845	265	132	13	
39800	Niscellaneous Equipment		P, S, T & D Plant - Commodity	32,117	10,060	5,003	482	10
39900	Other Tangible Property		P, S, T & D Plant - Commodity	0	-	-	-	
39901	Other Tangible Property - Servers - H/	6.6		2,241	702	349	34	
39902	Othor Tangible Property - Servers - S/1	6.6	P, S, T & D Plant - Commodity	937	293	146	14	
39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	
39904	Other Tang. Froperty - CPU	6.6		0	-	-	-	
39905	Other Tangible Property - MF - Hardwar		P, S, T & D Plant - Commodity	0	-	-		
39906	Other Tang. Property - FC Hardware	6.6	P, S, T & D Plant - Commodity	2,492	780	388	37	
39907	Other Tang. Froperty - FC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	
39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	
39909	Other Tang. Property - Application Sof	6.6	P, S, T & D Plant - Commodity	0	-	-		
39924	Other Tang. Property - General Startup	6.6	P. S. T & D Plant - Commodity	0	-	-		
+ ·	Total General Plant			181,564	56,874	28,282	2,725	90
			,	101,004	30,074	20,202	2,723	~
	TOTAL DIRECT PLANT			5,423,297	1,698,806	844,782	81,406	2,79
				0,120,201	1,000,000	0.11,102	0.1100	21.00
	CWIP w/o AFUDC	6,6	P, S, T & D Plant - Commodity	101,236	31,712	15,770	1,520	52
	Kentucky Mid-States General Office:							
	Intangible Plant							
30100			P, S, T & D Plant - Commodity	1,180	370	184	18	
30200		6.6		0	-	-	-	
30300	Misc Intangible Plant	6,6	P, S, T & D Plant - Commodity	7,065	2,213	1,101	106	
	Total Intangible Plant:			8,245	2,583	1,284	124	
	Conservation							
	General:	-						
27400	Land Diable		D. C. T.S. D. Diant. Commedity	0				
37400	Land & Land Rights Structures Frame	6,6		1,142	358	178	- 17	
1 200.04		6,6		1,392	12	1/8	1/	
39001	Air Conditioning Equipment	6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	247	77	39	4	
39004		6,6		561	176	87	8	
39004 39009	Office Furniture & Equipment			26	8	4	0	
39004 39009 39100	Office Furniture & Equipment	6.6		26	8	4	0	
39004 39009 39100 39200	Office Furniture & Equipment Transportation Equipment					141	14	
39004 39009 39100	Office Furniture & Equipment Transportation Equipment Stores Equipment	6,6	P, S, T & D Plant - Commodity	908	284			
39004 39009 39100 39200 39300	Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment	6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity		284	19	2	
39004 39009 39100 39200 39300 39300	Office Furniture & Equipment Transportation Equipment Stores Equipment	6,6 6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242	39 76	19 38	4	
39004 39009 39100 39200 39300 39300 39400 39600	Office Fundure & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment	6,6 6,6 6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253	39 76 1,646	19 38 818	4 79	
39004 39009 39100 39200 39300 39400 39600 39700	Office Fundure & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangible Property	6,6 6,6 6,6 6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490	39 76 1,646 154	19 38 818 76	4 79 7	
39004 39009 39100 39200 39300 39400 39600 39600 39600 39800 39900 39900	Office Fundture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscelfaneous Equipment Other Tangbie Property - Servers - HW	5,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490 2,192	39 76 1,646 154 687	19 38 818 76 341	4 79 7 33	
39004 39009 39100 39200 39300 39400 39600 39600 39600 39800 39900 39900 39900	Office Fundure & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangbie Property Other Tangbie Property - Servers - H/W Other Tangbie Property - Servers - SW	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490 2,192 53	39 76 1,646 154 687 17	19 38 818 76 341 8	4 79 7 33 1	
39004 39009 39100 39200 39300 39400 39600 39600 39800 39900 39900 39900 39900 39900	Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangible Property Other Tangible Property - Servers - HW Other Tangible Property - Network - HW	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P, 6, 7 & D Plant - Commodity P, 6, 7 & D Plant - Commodity P, 6, 7 & 6 D Plant - Commodity P, 6, 7 & 6 D Plant - Commodity P, 6, 7 & 0 Plant - Commodity P, 6, 7 & 6 Plant - Commodity P, 6, 7 & 6 Plant - Commodity P, 6, 7 & 6 Plant - Commodity P, 6, 7 & 8 D Plant - Commodity P, 6, 7 & 8 D Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379	39 76 1,646 154 687 17 432	19 38 818 76 341 8 215	4 79 7 33 1 21	
39004 39009 39100 39200 39300 39400 39600 39600 39600 39900 39900 39900 39900 39902 39903	Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - Chardware	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P. S. 7 & D. Plant - Commodity P. S. 7 & D. Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379 4,354	39 76 1,646 154 687 17	19 38 818 76 341 8	4 79 7 33 1	
39004 39009 39100 39200 39300 39400 39600 39600 39900 39900 39900 39900 39900 39906 39906	Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Other Tangbie Property - Servers - HW Other Tangbie Property - Servers - SW Other Tangbie Property - Servers - SW Other Tangbie Property - Network - HW Other Tangbie Property - PC Hardware Other Tang Property - PC Software	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379 4,354 0	39 76 1,646 154 687 17 432	19 38 818 76 341 8 215	4 79 7 33 1 21	
39004 39009 39100 39200 39300 39400 39600 39600 39600 39900 39900 39900 39900 39902 39903	Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - Chardware	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. 7 & D. Plant - Commodity P. S. 7 & D. Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379 4,354	39 76 1,646 154 687 17 432	19 38 818 76 341 8 215	4 79 7 33 1 21	
39004 39009 39100 39200 39300 39400 39600 39600 39900 39900 39900 39900 39900 39906 39906	Office Fundure & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangble Property Other Tangble Property - Servers - H/W Other Tangble Property - Servers - SW Other Tangble Property - Network - H/W Other Tangble Property - Network - H/W Other Tang, Property - PC Software Other Tang, Property - CS Software Other Tang, Property - CS Software Other Tang, Property - Mainframe SW	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379 4,354 0 0	39 76 1,646 154 687 47 432 1,364 -	19 38 618 76 341 8 215 678 -	4 79 7 33 1 21 65 -	
39004 39009 39100 39200 39300 39400 39600 39600 39900 39900 39900 39900 39900 39906 39906	Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Other Tangbie Property - Servers - HW Other Tangbie Property - Servers - SW Other Tangbie Property - Servers - SW Other Tangbie Property - Network - HW Other Tangbie Property - PC Hardware Other Tang Property - PC Software	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	908 124 242 5,253 490 2,192 53 1,379 4,354 0	39 76 1,646 154 687 17 432	19 38 818 76 341 8 215	4 79 7 33 1 21	
I         I           I         Sharad Sr           I         I           Sharad Sr         I           Sharad Sr         I           Shorad Sr         I           S0000 Structur         Structur           39000 Structur         Structur           39100 Office F         Structur           39102 Office F         Structur           39103 Office F         Structur           39104 G-Office         Structur           39105 Office F         Structur           39100 Office F         Structur           39101 Office F         Structur           39102 Office T         Structur           39200 Ofter T         Structur           39301 Ofter T         Structur           39302 Ofter T         Structur           39303 Ofter T         Structur           39304 Ofter T         Structur           39305 Ofter T         Structur           39306 Ofter T         Structur           39307 Ofter T         Structur           39308 Ofter T         Structur           39309 Ofter T         Structur           39300 Ofter T         Structur           39300 Ofter T         Structur <th>Case No. 2013-00148</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Case No. 2013-00148							
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------	-----	----------------------------------------------------------------	-----------	-------------	-------------	--------	-------
Shared St           Shared St           I           General:           S0005           Solos           S0101           S0102           S0102           S0102           S0102           S0102           S0102           S0102           S0102           S0103           S0104           G-Office I           S0103           S0104           G-Office I           S0205           S0207           S0208           S0200           S0200           Communication           S0200           Other T           S0200           S0200           Other T           S0200           I           S0200           Other T           S0200           S0201           S0201           S0202	od: Twelve Months Ended November 30, 2014							
Shared St           Shared St           I           General:           S0005           Solos           S0101           S0102           S0102           S0102           S0102           S0102           S0102           S0102           S0102           S0103           S0104           G-Office I           S0103           S0104           G-Office I           S0205           S0207           S0208           S0200           S0200           Communication           S0200           Other T           S0200           S0200           Other T           S0200           I           S0200           Other T           S0200           S0201           S0201           S0202								
]         General:           39000         Structur           39000         Gentral:           39000         Gentral:           39000         Gentral:           39100         Office F           39102         Office F           39103         Office F           39104         Coffice F           39105         Office F           39100         Office F           39101         Office T           39200         Transp           39300         Stores I           39300         Other T           39300         CKV-Lu           39300         CKV-Lu           39300         CKV-Lu           39300         CKV-Lu           39300         Other T           39300         Other T           39300         Other T           39300 </td <td>ANT IN SERVICE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	ANT IN SERVICE							
]         General:           39000         Structur           39000         Gentral:           39000         Gentral:           39000         Gentral:           39100         Office F           39102         Office F           39103         Office F           39104         Coffice F           39105         Office F           39100         Office F           39101         Office T           39200         Transp           39300         Stores I           39300         Other T           39300         CKV-Lu           39300         CKV-Lu           39300         CKV-Lu           39300         CKV-Lu           39300         Other T           39300         Other T           39300         Other T           39300 </td <td>red Services General Office:</td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td> <td></td>	red Services General Office:		· · · · · · · · · · · · · · · · · · ·					
i         i           39000         Structur           39000         Structur           39000         Gentruc           39000         Chicle I           39100         Office I           39101         Office I           39102         Chicle I           39103         Office I           39104         Contract           39105         Stores I           39106         Office I           39200         Transp           39200         Iaberal           39200         Iaberal           39200         Coher T           39303         Other T           39304         Other T           39305         Other T           39306         Other T           39307         Other T           39308         Other T           39309         Other T           39309         Other T           39309         Other T           39300         Cherrati           39301         CKV-Li           39302         Other T           39303         Cherrati           39300         Cherrati           393000	red Services General Office.							
i         i           39000         Structur           39000         Structur           39000         Gentruc           39000         Chicle I           39100         Office I           39101         Office I           39102         Chicle I           39103         Office I           39104         Contract           39105         Stores I           39106         Office I           39200         Transp           39200         Iaberal           39200         Iaberal           39200         Coher T           39303         Other T           39304         Other T           39305         Other T           39306         Other T           39307         Other T           39308         Other T           39309         Other T           39309         Other T           39309         Other T           39300         Cherrati           39301         CKV-Li           39302         Other T           39303         Cherrati           39300         Cherrati           393000	eroi							
39005   G-Brue 39100   Office F 39102   Office F 39102   Office F 39102   Office F 39103   Office F 39103   Office F 39103   Office F 39200   Transpc 39200   Iaberal 39200   Stores E 39500   Laberal 39200   Other T 39303   Other T 39306   Iaberal G 39300   Iaberal G 39300   Iaberal G 39306   Iaberal G 39306   Iaberal G 39306   Other T 39306   Iaberal G 39307   Iaberal G 39308   Iaberal G 39308   Iaberal G 39309   Iaberal G 39309   Iaberal G 39300   I	erai.							
39005   G-Brue 39100   Office F 39102   Office F 39102   Office F 39102   Office F 39103   Office F 39103   Office F 39103   Office F 39200   Transpc 39200   Iaberal 39200   Stores E 39500   Laberal 39200   Other T 39303   Other T 39306   Iaberal G 39300   Iaberal G 39300   Iaberal G 39306   Iaberal G 39306   Iaberal G 39306   Other T 39306   Iaberal G 39307   Iaberal G 39308   Iaberal G 39308   Iaberal G 39309   Iaberal G 39309   Iaberal G 39300   I	ructures & Improvements	6.6	P. S. T & D Plant - Commodity	88	28	14	1	
38000         Improve           39102         Office F           39102         Office F           39103         Office F           39104         G-Office F           39200         Stores I           39300         Stores I           39300         Stores I           39300         Stores I           39300         Control           39300         Control           39300         Control           39300         Control           39300         Other T           39300         CKV-T           39300         CKV-T           39300         CKV-D           39300         Other T           39300         Other T           39300 <td>-Structures &amp; Improvements</td> <td>6.6</td> <td>P. S. T &amp; D Plant - Commodity</td> <td>1,633</td> <td>512</td> <td>254</td> <td>25</td> <td></td>	-Structures & Improvements	6.6	P. S. T & D Plant - Commodity	1,633	512	254	25	
39100         Office IN           39102         Remitta           39102         Remitta           39102         Remitta           39102         Remitta           39102         Transpo           39200         Transpo           39200         Transpo           39200         Transpo           39300         Stores I           39500         Laboral           39300         Other T           39301         Other T           39302         Other T           39303         Other T           39304         Other T           39305         Other T           39306         Other T           39307         Other T           39308         Other T           39309         Other T           39300         Other T           39301         CKV-10           2         J           39300         Lad           39300         Startal Gen           39300         Lad           39300         CKV-11           39300         CKV-13           39300         Other T           39300         Oth	provement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,579	2,061	1,025	99	3
39102 (Chiffee N 39104) (Chiffee N 39104) (Chiffee N 39200) Transpo- 39200 Transpo- 39200 (Chiffee N 39200) (Chiers I 39300) (Chiers I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300) (Chier I 39300)	fice Fusiliture & Equipment	6,6	P, S, T & D Plant - Commodity	6,752	2,115	1,052	101	3
39104         G-0ff0c           39200         Stores I           39200         Transpo           39200         Transpo           39200         Transpo           39200         Transpo           39200         Transpo           39500         Laberal           39700         Commu           39500         Laberal           39200         Other T           39300         Other T           39302         Other T           39303         Other T           39304         Other T           39305         Other T           39306         Other T           39307         Other T           39308         Other T           39309         Other T           39309         Other T           39300         Other T           39301         CKV-Lu           39300         Land Gen           39300         CKV-Lu           39300         CKV-Lu           39300         CKV-Lu           39300         Other T           39300         Other T           39300         Other T           39300	emittance Processing Equip	6.6	P. S. T & D Plant - Commodify	0	-	-	-	
39200 Transpo 39300 Store I 39400 Tools 5 39500 Laberal 39600 Cher T 39900 Other T 39900 Laberal 39900 Other T 39900 Other T 39900 Other T 39900 CKV-50 39900 Other T 39900 CKV-50 39900 CKV-50 39900 Other T 39900 CKV-50 39900 CKV-50	flice Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	
38300 Stores 1 39600 Inclus 2 39600 Laboral 39700 Communication 2 39000 Other T 39300 Coller T 393	-Office Furniture & Equip.	6.6		11	4	2	0	
39400 Tools. 2 39500 Laboral 39500 Commu 39800 Miscell 39500 Cher T 39301 Other T 39302 Other T 39302 Other T 39302 Other T 39302 Other T 39303 Other T 39304 Other T 39306 Other T 39306 Other T 39306 Other T 39306 Other T 39306 Other T 39306 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39308 Other T 39300 Other T 39300 Other T 39300 Other T 39300 Other T 39300 Other T 39300 Other T 39300 Other T 39300 Other T 39301 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 39310 CKV-00 3	ansportation Equipment	6.6	P, S, T & D Plant - Commodity	70	22	11	1	
39500 Laboral 39200 Laboral 39200 Other T 39200 Other T 393001 Other T 393001 Other T 393001 Other T 393002 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393005 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 393000 Other T 39300 Other T	ores Equipment	6.6		0	-	-		
39700 Commu 39800 Miscells 39800 Other T 39801 Other T 39802 Other T 39802 Other T 39802 Other T 39802 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39806 Other T 39800 Land 39800 Land 39800 CKV-Struckur 39800 Other T 39800 CKV-Struckur 39900 Other T 39801 CKV-Struckur 39901 CKV-Struckur 39901 CKV-Struckur 39901 CKV-Struckur 39902 Other T 39901 CKV-Struckur 39901 CKV-Struckur 39902 Other T 39901 CKV-Struckur 39902 Other T 39901 CKV-Struckur 39902 Other T 39901 CKV-Struckur 39902 Other T 39901 CKV-Struckur 39904 CKV-Struckur 39904 CKV-Struckur 39904 CKV-Struckur 39904 CKV-Struckur 39904 CKV-Struckur 39904 CKV-Struckur 39905 Other T 39904 CKV-Struckur 39905 Other T 39905 Other T 39905 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39907 Other T	ools, Shop & Garage Equipment	6.6		180	56	28	3	
39800         Misselia           39901         Other T.           39902         Other T.           39903         Other T.           39904         Other T.           39905         Other T.           39906         Other T.           39907         Other T.           39908         Other T.           39909         Other T.           39906         Other T.           39907         Other T.           39908         Other T.           39909         Other T.           39902         Other T.           39903         Other T.           39904         Other T.           39905         Other T.           39906         Other T.           39907         Other T.           39908         Other T.           39909         Other T.           39900         CKV-V.           3910         CKV-M.           39100         CKV-M.           39100         CKV-M.           399001         Other T.           399002         Other T.           399003         Other T.           399004         Cther T.      3	aboratory Equipment		P, S, T & D Plant - Commodity	30	9	5	0	
39300 Other T 39301 Other T 39303 Other T 39303 Other T 39303 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39305 Other T 39300 Lad 39300 CKV-St 39300 Other T 39300 CKV-St	ommunication Equipment		P, S, T & D Plant - Commodity	2,023	634	315	30	1
393021 Other T 393022 Other T 393023 Other T 393026 Other T 393026 Other T 393026 Other T 393026 Other T 393026 Other T 393027 Other T 393021 Other T 393024 Other T 393024 Other T 393024 Other T 393020 Land 393020 Land 39302 CKV-48 39302 CKV-48 39302 Other T 39302 Other T 39303 Other T 39304 CKV-50 39304 Other T 39305 Other T 39305 Other T 39306 Other T 39306 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 39307 Other T 70316 Other T 39307 Other T 70316 Other T 39307 Other T 70316 Other T 70316 Other T 70316 Other T	iscellaneous Equipment		P. S. T & D Plant - Commodity	274	86	43	4	
29302 Other T 39003 Other T 39004 Other T 39005 Other T 39006 Other T 39006 Other T 39006 Other T 39006 Other T 39008 Other T 39008 Other T 39008 Other T 39008 Other T 39000 Other T 39000 Land 39000 CKV-La 39000 CKV-La 39000 CKV-La 39000 CKV-La 39000 CKV-La 39000 Other T 39000 Other T	ther Tangible Property ther Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	21,249	36 6,656	18 3,310	319	10
39903 Other T 39904 Other T 39904 Other T 39905 Other T 39907 Other T 39907 Other T 39907 Other T 39907 Other T 39907 Other T 39904 Other T 39904 Other T 39904 Other T 39900 Land 39900 CKV-Lu 39900 CKV-Lu 39900 Chros F 39900 Other T 39900 CKV-OU 39917 CKV-OU 39917 CKV-OU 39917 CKV-OU 39917 CKV-OU 39917 CKV-OU 39917 CKV-OU	ther Tangible Property - Servers - SW	0.0	P, S, T & D Plant - Commonly P, S, T & D Plant - Commodity	10,939	3,427	3,310	164	5
39936 Other T 39906 Other T 39906 Other T 39907 Other T 39907 Other T 39908 Other T 39908 Other T 39908 Other T 39904 Other T 39904 Other T 39904 Other T 39900 Land 39900 Structur 39900 CKV-Lu 39900 Other T 39900 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39912 CKV-Other T 39914 CKV-Other T 39914 CKV-Other T 39914 CKV-Other T	ther Tanglole Property - Network - H/W		P, S, T & D Plant - Commodity	2,572	806	401	39	1
39305 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39906 Other T 39900 Land 39900 Land 39900 Land 39900 CKV-50 39900 Other T 39900 Other T 39906 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 39910 CKV-50 399	ther Tang. Property - CPU		P, S, T & D Plant - Commodity	2,012	-	461	-	1
39906 Other T 39907 Other T 39907 Other T 39907 Other T 39908 Other T 39908 Other T 39924 Other T 39924 Other T 39924 Other T 39924 Other T 39924 Other T 39924 Other T 39900 Land 39910 CKV-La 39910 CKV-La 39910 CKV-La 39910 CKV-La 39900 Other T 39900 Other T	ther Tangible Property - MF - Hardware		P, S, T & D Plant - Commodity	0	-	-		
39902 Other T 39906 Other T 39906 Other T 39906 Other T 39924 Other T 1 1 39924 Other T 1 1 39924 Other T 1 1 39900 Land 39910 CKV-0 39900 Land 39900 CKV-51 39900 Other T 39900 Other T 39900 Other T 39900 Other T 39900 Other T 39900 Other T 39901 CKV-0 39900 Other T 39901 CKV-0 39900 Other T 39901 CKV-0 39910 CKV-0 39910 CKV-0 39910 CKV-0 39910 CKV-0 39910 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 39917 CKV-0 3917 CKV-0 39917 CKV-0 3917 CKV-0 3017 CKV-0 3017 CKV-0 3017 CKV-0 3017 CKV-0 3017 CKV	ther Tang. Property - PC Hardware		P, S, T & D Plant - Commodity	1,857	582	289	28	
38906         Other T           38908         Other T           39093         Other T           39094         Other T           39095         Other T           39096         Other T           39097         Other T           39098         Other T           39095         Other T           39005         Other T           38900         Land           38900         Land           39000         Structure           39000         Structure           39000         Structure           39100         CKV-La           39000         Other T           39900         Other T           39901         CKV-Other T           39902         Other T           39903         Other T           39904         Other T           39917         CKV-Other T           Total Gen         Total Gen	ther Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	687	215	107	10	
39924         Other T.           1         1           Total Gen.         1           CWIP w/c         1           Shared St.         1           General:         3           General:         3           38900         Land           38900         CKV-La           38900         CKV-La           38900         CKV-La           39000         Structure           39000         CKV-Ca           39700         Commu           39700         Cher T.           39900         Other T.           39900         Other T.           39900         CKV-Cu           39900         Other T.           39900         CKV-OL           39901         CKV-OL           39902         Other T.           39903         CKV-OL           39917         CKV-OL           39917         CKV-OL           39917         CKV-OL           39917         CKV-OL           39917         CKV-OL           39917         CKV-OL	her Tang. Property - Mainframe SAV	6,6		73,371	22,983	11,429	1,101	37
I         I           Total Gen         I           CWIP w/o         I           Shared St         I           General         I           38900         Land           39000         Structur           39000         CKV-La           39100         CKV-La           39700         Commu           39700         Commu           39700         Other T           39900         Other T           39901         CKV-OI           39912         CKV-OI           39912         Ctv-OI           Total Gen         Other T	ther Tang. Property - Application Software		P, S, T & D Plant - Commodity	1,848	579	288	28	
I         I           CWIP w/c         I           Shared St         I           General:         General:           38900         Land           39000         Structure           39000         Structure           3910         CKV-La           39000         Structure           39100         CKV-Structure           39100         CKV-Structure           39100         CKV-Structure           39100         Other T           39200         Other T           39300         Other T           39300         Other T           39300         CtkV-Ct           39300         Other T           39300         CtkV-Ct           393010         CtkV-Ot           39302         Other T           39304         CtkV-Ot           39305         Other T           39304         CtkV-Ot           39304         CtkV-Ot           39304         CtkV-Ot           39304         CtkV-Ot	ther Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0				
I         I           CWIP w/c         I           Shared St         I           General:         General:           38900         Land           39000         Structure           39000         Structure           3910         CKV-La           39000         Structure           39100         CKV-Structure           39100         CKV-Structure           39100         CKV-Structure           39100         Other T           39200         Other T           39300         Other T           39300         Other T           39300         CtkV-Ct           39300         Other T           39300         CtkV-Ct           393010         CtkV-Ot           39302         Other T           39304         CtkV-Ot           39305         Other T           39304         CtkV-Ot           39304         CtkV-Ot           39304         CtkV-Ot           39304         CtkV-Ot								
Shared St           J           General:           General:           38900           Land           9910           CKV-La           39000           Sigoo           39700           Communication           39700           CKV-Communication           39700           CMCV-Sharpool           39900           Other T           39900           CKV-ON           39901           CKV-ON           39917           CKV-ON           39924           Cher T           Total Gen	I General Plant			130,278	40,809	20,293	1,956	67
Shared St           J           General:           General:           38900           Land           9910           CKV-La           39000           Sigoo           39700           Communication           39700           CKV-Communication           39700           CMCV-Sharpool           39900           Other T           39900           CKV-ON           39901           CKV-ON           39917           CKV-ON           39924           Cher T           Total Gen								
i         i           General:         i           38900         Land           38910         CKV-La           39100         CHier T           39200         Other T           39300         Other T           39300         Other T           39300         CKV-O           39300         Cther T           39300         Cther T           39301         CKV-OI           39316         CKV-OI           39317         CKV-OI           39317         CKV-OI           39317         CKV-OI           39317         CKV-OI           39324         Other T           Total Gen         CHIER T	P w/c AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,427	710	68	2
i         i           General:         i           38900         Land           38910         CKV-La           39100         CHier T           39200         Other T           39300         Other T           39300         Other T           39300         CKV-O           39300         Cther T           39300         Cther T           39301         CKV-OI           39316         CKV-OI           39317         CKV-OI           39317         CKV-OI           39317         CKV-OI           39317         CKV-OI           39324         Other T           Total Gen         CHIER T	red Services Customer Support:							
38900         Land           38910         CKV-La           38900         Siruzkur           38000         Improve           38000         Siruzkur           38000         CKV-Si           38010         CKV-Si           38100         CKV-Si           38100         CKV-Ci           38100         CMrer           38700         Genrul           39300         Cher T           39900         Other T           39900         Other T           39900         Other T           39901         CKV-OI           39902         Other T           39903         Other T           39904         Other T           39917         CKV-OI           39917         CKV-OI           39917         CKV-OI           39924         Other T <td>red Services Gustanet Support.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	red Services Gustanet Support.							
38900         Land           38910         CKV-La           38900         Siruzkur           38000         Improve           38000         Siruzkur           38000         CKV-Si           38010         CKV-Si           38100         CKV-Si           38100         CKV-Ci           38100         CMrer           38700         Genrul           39300         Cher T           39900         Other T           39900         Other T           39900         Other T           39901         CKV-OI           39902         Other T           39903         Other T           39904         Other T           39917         CKV-OI           39917         CKV-OI           39917         CKV-OI           39924         Other T <td>erai</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	erai							
39910         CKV-La           39000         Structur           39000         Structur           39000         Structur           39100         CKV-Structur           39100         CKV-Structur           39100         CKV-Structur           39100         Contructur           39100         Contructur           39201         Contructur           39901         Other T           39902         Other T           39903         Other T           39904         Other T           39905         Other T           39906         Other T           39907         Other T           39908         Other T           39909         Other T           39901         CKV-O           39912         CKV-OT           39914         CKV-OT           39924         Other T	uron.							
39910         CKV-La           39000         Structur           39000         Structur           39000         Structur           39100         CKV-Structur           39100         CKV-Structur           39100         CKV-Structur           39100         Contructur           39100         Contructur           39201         Contructur           39901         Other T           39902         Other T           39903         Other T           39904         Other T           39905         Other T           39906         Other T           39907         Other T           39908         Other T           39909         Other T           39901         CKV-O           39912         CKV-OT           39914         CKV-OT           39924         Other T	and	66	P, S, T & D Plant - Commodity	2,093	656	326	31	1
30000 Structure 39010 CKV-St 39000 Improve 39010 CKV-St 39100 Commu 39710 CKV-St 39700 Commu 39710 CKV-Co 39300 Other T 39900 Other T 39910 CKV-Other 39917 CKV-Other T 70tal Gen	KV-Land & Land Rights		P, S, T & D Plant - Commodity	191	60	30	3	
39000 Improve 39010 CKV-Sti 39100 Office F 39706 Commu 39700 Office F 39900 Other T 39900 CKV-OI 39917 CKV-OI 39917 CKV-OI 39917 Total Gen	ructures & Improvements		P. S. T & D Plant - Commodity	9,622	3,014	1,499	144	4
30010 CKV-58 39100 Office F 39700 Commu 39710 CKV-0C 39500 Miscelia 39500 Other T 39500 Other T 39500 Other T 39500 Other T 39500 Other T 39500 Other T 39500 CKV-00 39917 CKV-00 39917 CKV-00	provement to leased Premises		P, S, T & D Plant - Commodity	3,301	1,034	514	50	1
39700 Commu 39700 CktV-Cc 39800 Miscella 39500 Other T 39900 Other T 39900 Other T 39906 Other T 39906 Other T 39906 Other T 39907 Other T 39917 CktV-Ot 39917 CktV-Ot 39917 CktV-Ot	KV-Structures & Improvements		P, S, T & D Plant - Commodity	1,052	330	164	16	
39710 CKV-CG 39800 Miscella 39500 Other Ti 39901 Other Ti 39903 Other Ti 39903 Other Ti 39905 Other Ti 39905 Other Ti 39906 CKV-OI 39910 CKV-OI 39917 CKV-OI 39917 CKV-OI 39917 CKV-OI	flice Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	832	261	130	12	
39800         Miscella           33900         Other T.           33901         Other T.           33902         Other T.           39903         Other T.           39904         Other T.           39905         Other T.           39906         Other T.           39907         Other T.           39908         Other T.           39909         Other T.           39910         CKV-Other T.           39911         CKV-Other T.           39924         Other T.           39924         Other T.           70tal Gen         Total Gen	emmunication Equipment		P, S, T & D Plant - Commodity	1,508	472	235	23	
99900 Oher T. 39901 Oher T. 39902 Oher T. 39903 Oher T. 39906 Oher T. 39906 Oher T. 39906 Oher T. 39908 Oher T. 39910 CKV-00 39917 CKV-00 39924 Oher T. Total Gen	KV-Communication Equipment		P, S, T & D Plant - Commodity	27	9	4	0	
39901         Other Ti           39902         Other Ti           39903         Other Ti           39906         Other Ti           39907         Other Ti           39908         Other Ti           39910         CKV-Other Ti           39917         CKV-Other Ti           39917         CKV-Other Ti           39917         CKV-Other Ti           39917         CKV-Other Ti           39924         Other Ti           Total Gen         Total Gen	iscellarieous Equipment		P, S, T & D Plant - Commodity	69	22	11	1	
39902         Other Ti           39903         Other Ti           39906         Other Ti           399076         Other Ti           399078         Other Ti           39908         Other Ti           39910         CKV-Oti           39917         CKV-Oti           39924         Other Ti           Total Gen         Total Gen	ther Tangible Property		P, S, T & D Plant - Commodity	0	-	-	-	
39903         Other Ti           39906         Other Ti           39907         Other Ti           39908         Other Ti           39910         CKV-Oti           39916         CKV-Oti           39917         CKV-Oti           39924         Other Ti           Total Gen         Total Gen	ther Tangible Property - Servers - H/W		P, S, T & D Plant - Commodity	4,230	1,325	659	63	2
39906         Other Ti           39907         Other Ti           39908         Other Ti           39910         CKV-Oti           39911         CKV-Oti           39912         CKV-Oti           39924         Other Ti           Total Gen         Total Gen	ther Tangible Property - Servers - S/W		P, S, T & D Plant - Commodity	1,968	617	307	30	1
39907         Other Tr           39908         Other Tr           39910         CKV-Ot           39917         CKV-Ot           39917         CKV-Ot           39924         Other Tr           Total Gen         Total Gen	ther Tangible Property - Network - HW		P, S, T & D Plant - Commodity	1,411	442	220	21	
39908 Other Ti 39910 CKV-Ot 39916 CKV-Ot 39917 CKV-Ot 39924 Other Ti Total Gen	ther Tang, Property - PC Hardware ther Tang, Property - PC Software		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	910	285	142 57	14	
39910 CKV-Ot 39916 CKV-Ot 39917 CKV-Ot 39924 Other Ti Total Gen	ther Tang. Property - PC Sonware ther Tang. Property - Mainframe S/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	71,146	22,286	11,082	1,068	36
39916 CKV-0il 39917 CKV-0il 39924 Other Ti Total Gen	KV-Other Tangible Property		P, S, T & D Plant - Commodity	12	4	2	0	
39917 CKV-Oli 39924 Other Ti Total Gen	KV-Oth Tang Prop-PC Hardware		P, S, T & D Plant - Commodity	20	6	3	0	
39924 Other Tr Total Gen	KV-Oth Tang Prop-PC Software		P, S, T & D Ptant - Commodity	9	3	1	0	
Total Gen	ther Tang. Property - General Startup Costs		P. S. T & D Plant - Commodity	0	-	- 1	-	
	- , , ,							
CWIP w/o	l General Plant			98,771	30,939	15,385	1,483	50
CWIP w/o								
	P w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	260	129	12	
TOTAL PL	AL PLANT IN SERVICE - COMMODITY			5,677,626	1,778,473	884,399	85,223	2,929
	AL CWIP W/O AFUDC - COMMODITY			108,775	34,074	16,944	1,633	66

	liction Case No. 2013-00148	L · ·						
	Period: Twelve Months Ended November 30, 2014	<u> </u>						
ATIONO	DF FLANT IN SERVICE	·					-	
GATION C	JF FLANT IN SERVICE	I- ·		1				[
1	Total Plant in Service							
1	Total Plancin Service	- ·						
1	· · · · · · · · · · · · · · · · · · ·	Allocation	Allocation	Total		Commercial &	<b>F</b> 1	la i a su la la la
Acct.		Factor		Total	Residential		Firm	Interruptible
No.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportati
1 80.	Intangible Plant:	·						1
+		·						
30100	Organization			8,330	0.400	4 070		
30200		···· · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · ·		6,183	1,376	80	6
30300		· · · · · ·		119,853	88,964	19,796	1,156	9,9
.30.300	Mise incangible Flanc		· · · ·	0				·
1	Total Intangible Plant:	· · · ·		100.400	07.444			
1	Form mangaole man,			128,182	95,147	21,171	1,236	10,6
	Production Plant:							· ·
			· · · · ·					· · · ··
32520	Producing Leaseholds		· · · · · · · ·	2,353	1,007	452	· · · · · · · ·	
32540			· · · · · ·	83,422				
33100			· · · · · · · · · · · · · · · · · · ·	3,492	35,695	16,044	1,444	
33201	Field Lines		· · · · · · · · · · · · · · · · · · ·	47,163	1,494	672		1,2
33202			· ··· • · · · · · · · · · · · · · · · ·	528,218	20,180	9,070	817	17,0
33400			· · · ·		226,017	101,587	9,145	191,4
33600			· · · · · · · · · · · · · · · · · · ·	192,384	62,319	36,999	3,331	69.7
00000				44,369	18,985	8,533	768	16,0
1	Total Production Plant			901,402	385,698	472.250	15.000	202.7
+ 1				301,402	300,098	173,358	15,606	326,7
	Storage Plant:							
+ -								
35010	Land			261,127	96,764	45,448	4 000	
35020	Rights of Way						4,220	
35100			• • • • • • • • • • • • • • • • • • • •	4.682	1.735	815	76	20
35102	_ Structures and Improvements Compression Station Equipment			17.916	6,639	3,118	290	7,8
35103				153,261	56,793	26,674	2,477	67,3
35104	Meas, & <u>Reg. Sta. Structues</u> Other Structures			23,138	8,574	4,027	374	10,1
35200	Wells \ Rights of Way			137.443	50,931	23,921	2,221	60,3
35200	Weils ( Rights of Way		,	4,442.222	1,646,129	773,145	71,793	1,951,1
35202	Well Construction Well Equipment			1,340.863	496,876	233,370	21,670	588,9
				455,309	168,721	79,244	7,359	199,9
35203	Cushion Gas			1,694.833	628,045	294,976	27,391	744,4
35210	Leaseholds			178,530	66,157	31,072	2,885	78,4
35211	Storage Rights			54.614	20,238	9,505	883	23,9
35301	Field Lines			178,497	66,145	31,066	2,885	78,4
35302	Tributary Lines			209,458	77,618	36,455	3,385	92,0
35400	Compressor Station Equipment			923.446	342,196	160,721	14,924	405,6
35500				240,883	89,263	41,924	3,893	105,8
35600	Purification Equipment			163,979	60,765	28,540	2,650	72,0
1	Total Storage Plant			10,480,201	3,883,589	1,824,022	169,377	4,603,2
	Transmission:							
1								
36510	Land & Land Rights			26,970	11,540	5,187	467	9,7
				867,772	371,308	166,890	15,024	314,5
36520	Rights of Way							
36520	Rights of Way Structures & Improvements	1						
				49,002	20,967	9,424	848	17.7
36602 36603 36700	Structures & Improvements Other Structues Mains Cathodic Protection	1						17.7
36602 36603 36700 36701	Structures & Improvements Other Structures Mains Cathodic Protection Mains - Steel			49,002 60,826	20,967 26,027	9,424 11,698	848 1,053	17.7 22.0 147.1
36602 36603 36700	Structures & Improvements Other Structures Mains Cathodic Protection Mains - Steel			49,002 60,826 406,035	20,967 26,027 173,737 11,908,481	9,424 11,698 78,089 5,352,446	848 1,053 7,030 481,834	17.7 22.0 147.1 10.088.1
36602 36603 36700 36701	Structures & Improvements Other Structues Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment			49,002 60,826 406,035 27,830,935 578,023	20,967 26,027 173,737 11,908,481 247,328	9,424 11,698 78,089 5,352,446 111,165	848 1,053 7,030 481,834 10,007	17.7/ 22.0 147.1/ 10.088.1 209.5
36602 36603 36700 36701 36900 36901	Structures & Improvements Other Structures Mains Cathodic Protection Mains - Steel Meas. 4 Reg. Equipment Meas. 5 Reg. Equipment			49,002 60,826 406,035 27,830,935	20,967 26,027 173,737 11,908,481	9,424 11,698 78,089 5,352,446	848 1,053 7,030 481,834	17.7 22.0 147.1 10.088.1 209.5
36602 36603 36700 36701 36900 36901	Structures & Improvements Other Structues Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment			49,002 60,826 406,035 27,830,935 578,023	20,967 26,027 173,737 11,908,481 247,328	9,424 11,698 78,089 5,352,446 111,165	848 1,053 7,030 481,834 10,007 39,370	17.7 22.0 147.1 10,068.1 209.5 824.2
36602 36603 36700 36701 36900 36900	Structures i Indrovementa       Other Structures       Mains Cathodic Protection       Mains - Steel       Beas: & Reg. Equipment       Total Transmission Plant			49,002 60,826 406,035 27,830,935 578,023 2,274,016	20,967 26,027 173,737 11,908,481 247,328 973,021	9,424 11,698 78,089 5,352,446 111,165 437,339	848 1,053 7,030 481,834 10,007	17.7 22.0 147.1 10,088.1 209.5 824.2
36602 36603 36700 36701 36900 36900	Structures & Daprovements Other Structues Mains Cathodic Protection Mains - Steel Meas. 1 Reg. Equipment Meas. 5 Reg. Equipment Tela Transmission Plant			49,002 60,826 406,035 27,830,935 578,023 2,274,016	20,967 26,027 173,737 11,908,481 247,328 973,021	9,424 11,698 78,089 5,352,446 111,165 437,339	848 1,053 7,030 481,834 10,007 39,370	17.7 22.0 147.1 10,088.1 209.5 824.2
36602 36603 36700 36701 36900 36901	Structures & Deprovements Other Structues Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment Heas. & Reg. Equipment Total Transmission Plant			49,002 60,826 406,035 27,830,935 578,023 2,274,016	20,967 26,027 173,737 11,908,481 247,328 973,021	9,424 11,698 78,089 5,352,446 111,165 437,339	848 1,053 7,030 481,834 10,007 39,370	17.7 22.0 147.1 10,088.1 209.5 824.2
36602 36603 36700 36701 36900 36900	Structures & Deprovements Other Structues Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Teal Transmission Plant			49,002 60,826 406,035 27,830,935 578,023 2,274,016 32,093,579	20,967 26,027 173,737 11,908,481 247,328 973,021 13,732,408	9,424 11,698 78,089 5,352,446 111,165 437,339 6,172,237	848 1,053 7,030 481,834 10,007 39,370 555,632	17.7 22.0 147.1 10.068.1 209.5 824.2 11,633.3
36602 36603 36700 36701 36900 36901	Structures & Improvements       Other Structures       Mains Cathodic Protection       Mains - Steel       Heas. & Reg. Equipment       Total Transmission Plant       J       Dashibution       J       Land & Land Rights			49,002 60,626 406,035 578,09,335 578,023 2,274,016 32,093,579 531,819	20,967 26,027 173,737 11,008,481 247,328 973,021 13,732,408 437,169	9,424 11,698 78,089 5,352,446 111,165 437,339 6,172,237 6,172,237 64,391	848 1,053 7,030 481,834 10,007 39,370 555,632 1,854	17.7 22.0 147.4 10.068.1 209.5 624.2 11.633.3 11.633.3
36602 36603 36700 36701 36900 36901 36901 36901 36901	Structures, i Tuptrovements       Other Structures       Mains cathodic Protection       Mains - Steel       Peas. i Reg. Equipment       I       Total Transmission Flant       J       Distribution:       J       Land 4 Land Rights			49,002 60,826 406,035 27,830,935 576,023 2,274,016 32,093,579 531,819 37,326	20,967 26,027 173,737 11,908,481 247,328 973,021 13,732,408 437,169 30,683	9,424 11,698 78,089 5,352,445 111,165 437,339 6,172,237 6,172,237 6,4,391 4,519	848 1,053 7,030 481,834 10,007 39,370 555,632 1,855,632	17.7 22.0 147.1 10.088.1 209.5 824.2 11.633.3 11.633.3
36602 36603 36700 36701 36900 36901 36901 36901 37400 37401	Structures & Deprovements       Other Structures       Mains Cathodic Fotection       Mains - Steel       Meas. & Reg. Equipment       Meas. & Reg. Equipment       Total Transmission Plant       Distribution.       Iand & Land Rights			49,002 60,026 406,035 578,023 578,023 32,093,579 32,093,579 531,819 37,326 253,401	20,667 26,027 173,737 11,908,481 247,328 973,021 13,732,408 437,169 30,683 208,302	9,424 11,698 78,089 5,352,446 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 9,641 4,519 30,681	848 1,053 7,030 481,834 10,007 39,370 555,632 1,854 130 883	17.7 22.0 147.1 10.058.1 209.5 824.2 11.633.3 11.633.3 28.4 1.9 28.4 1.9 13.5
36602 36603 36700 36700 36901 36901 36901 37400 37400 37401 37402 37402 37403 37403	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Meas. & Reg. Equipment         Total Transmission Plant         J         DashBatton         J         Land A Land Rights         Land Cities         Land Cities         Land Cities         Structures & Improvements			49,002 60,826 406,035 27,830,935 576,023 2,274,016 32,093,579 531,819 37,326 253,401 2,784	20,967 26,027 173,737 11,908,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288	9,424 11,638 78,035 5,352,445 1111,165 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 337	848 1,053 7,030 481,834 10,007 39,370 555,632 1,854 130 883 10	17.7 22.0 147.1 10.088.1 209.5 624.2 11.633.3 28,4 28,4 1,9 13,5 13,5 14,5 14,5 14,5 14,5 14,5 14,5 14,5 14
36602 36603 36700 36700 36901 36901 36901 37400 37400 37401 37402 37402 37403 37403	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Meas. & Reg. Equipment         Total Transmission Plant         J         DashBatton         J         Land A Land Rights         Land Cities         Land Cities         Land Cities         Structures & Improvements			49,002 60,826 406,035 577,032 2,274,016 32,093,579 531,849 37,326 253,401 2,784 343,073	20,967 26,027 173,737 11,908,481 247,328 973,021 13,732,408 437,169 0,0683 208,302 2,285 228,205	9.424 11,698 76,089 5.352,445 111,155 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 337 41,538	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 10 1,195	17.7 22.0 147.1 10.088.1 209.5 824.2 11.633.3 28.4 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9
36602 36603 36700 36900 36901 36901 37400 37400 37402 37402 37403 37500 37501	Structures & Improvements         Other Structures         Mains cathodic Protection         Mains - Steel         Peas. & Reg. Equipment         Image: Structures         Disfluction:         Image: Structures         Image: Structures         Image: Structures         Image: Structures         Image: Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures			49,002 60,826 406,035 57,030,935 576,023 2,274,016 32,093,579 531,619 37,326 253,401 2,784 343,073 101,507	20,967 78,6027 173,737 11,608,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,285 262,015 83,441	9.424 11,608 78,089 3,352,449 111,155 437,339 6,172,237 64,391 4,519 30,681 337 41,539 112,290	848 1,053 7,030 461,834 10,007 39,370 555,632 1,854 130 883 10 1,196 364	17,7 22,0 147,1 10,088,1 209,5 624,2 11,633,3 11,633,3 28,4 1,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 5,64,5 5,44
36602 36603 36700 36700 36901 36901 36901 37400 37400 37400 37400 37403 37500 37500 37502	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Dear. & Reg. Equipment         Image: Structures         Image: Structures         Datheston         Image: Structures         Image: Structures         Image: Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures         Structures			49,002 60,826 406,035 576,80,935 576,023 2,274,016 32,093,579 531,619 33,326 253,401 2,784 343,073 101,507 4(6,591	20,967 26,027 173,737 11,900,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,285 222,015 83,441 38,299	9.424 11,698 78,089 5.352,449 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 4,539 1,538 1,2,290 5,641	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1330 883 10 1,196 354 1354	17.7 22.0 147.1 10.088.1 209.5 624.2 11.633.3 11.633.3 28.4 1.9 1.9 1.3,5 1.4 18.3 5.4 2.4 2.4
36602 36603 367003 36900 36901 36900 36901 37400 37400 37400 37400 37400 37400 37400 37400 37400 37500 37500 37500	Structures & Improvements         Other Structures         Mains cathodic Protection         Mains - Steel         Mains - Steel         Peas. & Reg. Equipment         Image: Steel         Image: Steel <td< td=""><td></td><td></td><td>49,002 60,826 406,035 57,030,935 576,023 2,274,016 32,093,579 531,619 37,326 253,401 2,784 343,073 101,507</td><td>20,967 78,6027 173,737 11,608,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,285 262,015 83,441</td><td>9.424 11,608 78,089 3,352,449 111,155 437,339 6,172,237 64,391 4,519 30,681 337 41,539 112,290</td><td>848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 100 1,196 364 364 162 14</td><td>17,7 22,0 147,4 10,088,1 209,5 824,2 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,634,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,24,2 14,64,24,24,24,24,24,24,24,24,24,24,24,24,24</td></td<>			49,002 60,826 406,035 57,030,935 576,023 2,274,016 32,093,579 531,619 37,326 253,401 2,784 343,073 101,507	20,967 78,6027 173,737 11,608,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,285 262,015 83,441	9.424 11,608 78,089 3,352,449 111,155 437,339 6,172,237 64,391 4,519 30,681 337 41,539 112,290	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 100 1,196 364 364 162 14	17,7 22,0 147,4 10,088,1 209,5 824,2 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,633,3 11,634,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 12,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,2 14,64,24,2 14,64,24,24,24,24,24,24,24,24,24,24,24,24,24
36602 36603 36700 36700 36900 36901 37400 37400 37401 37401 37403 37500 37500 37503 37503 37503 37503 37600	Structures & Improvements         Other Structues         Mains Cathodic Protection         Mains - Steel         Meas. & Reg. Equipment         Meas. & Reg. Equipment         Interface         Jost Participation         Jost Participation         Jost Participation         Jost Participation         Jand 4 Land Rights         Land Hights         Structures & Improvements         Marcores & Improvements         Mains Cathodic Protection			49,002 60,826 406,035 57,030,935 576,023 2,274,016 32,093,579 531,819 37,326 253,401 2,784 343,073 101,507 46,591 4,005	20,967 26,027 173,737 11,008,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,288 282,015 83,441 38,299 3,292 4,300,784	9.424 11,698 78,089 5,352,449 111,155 437,339 6,172,237 64,391 4,519 30,681 337 41,538 12,299 5,641 4,651 337	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1330 883 10 1,196 354 132 1,196 354 152 354 152	17.7 22.0 147.1 10.058.1 209.5 824.2 11.633.3 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9
36602 36603 36700 36700 36900 36901 37400 37400 37401 37401 37403 37500 37500 37503 37503 37503 37503 37600	Structures & Improvements         Other Structures         Mains Cathodic Protection         Nains - Steel         Mains - Steel         Total Transmission Plant         J         Disfriction:         J         Disfriction:         J         Disfriction:         J         J         Disfriction:         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J         J			49,002 90,826 406,035 27,830,935 576,023 2,274,016 32,093,579 33,326 233,401 2,784 34,3073 101,507 46,591 4,005 11,318,115 97,584,384	20,967 26,027 173,737 11,909,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288 82,82,015 83,441 38,299 3,292 9,303,784 80,216,500	9.424 11,698 76,089 5.852,449 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 1,538 12,290 5,641 14,519 11,515,224	848 1,053 7,030 481,834 10,007 38,370 555,632 555,632 1,854 130 883 100 1,195 354 354 162 144 38,459 340,210	17.7 22.0 147.1 10.088.1 209.5 624.2 11.633.3 11.633.3 28.4 28.4 1.9 3.8 3.5 5.4 2.0 4.0 2 8.4 4 2.0 4.0 2 8.4 4 2.0 5.4 2.0 0.0 5.2 12.0 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 8.1 10.0 10.5 10.0 10.0 10.0 10.0 10.0 10
36602 36603 36700 36701 36900 36901 36901 37400 37400 37400 37400 37400 37400 37403 37400 37500 37501 37502 37500	Structures & Improvements         Other Structues         Mains Cathodic Protection         Mains - Steel         Weas. I Reg. Equipment         Image: Structure         Structures         Structure         Improvements         Mains - Steel			49,002 60,826 406,035 57,030,935 576,023 2,274,016 32,093,579 531,849 33,326 233,401 2,784 343,073 101,507 46,591 4,005 11,318,115 97,564,394 65,722,013	20,967 26,027 173,737 11,508,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,285 262,015 83,441 39,299 3,292 9,303,784 60,216,509 3,4025,197	9.424 11,698 78,089 5,352,449 111,152 437,339 6,172,237 64,391 4,519 30,681 30,681 337 41,539 12,299 5,641 4,555 1,370,363 11,815,224 7,957,423	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 10 1,195 364 162 344 152 344 152 345 14 39,459 340,210 225,128	17.7 22.0 147.1 20068.1 2005.5 824.2 824.2 11,633.3 11,633.3 11,633.3 13,5 13,5 14,5 8,2 4,2 2,604.5 5,212,0 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3,510,2 3
36602 36603 36700 36701 36900 36901 36901 37400 37400 37400 37401 37400 37403 37500 37500 37500 37500 37500 37500 37600 37601 37602 37602	Structures & Improvements         Other Structures         Mains Cathodic Protection         Nains - Steel         Heas. & Reg. Equipment         Total Transmission Plant         J         Dashbutton         J         Dashbutton         J         Sambutton         J         Jand & Land Rights         Land Rights         Taprovements & Improvements         Btructures & Improvements         Taprovements         Mains Cathodic Protection         Mains - Steel         Mains - Plastic         Mains - Plastic			49,002 69,826 406,035 27,830,935 576,023 2,274,016 32,093,579 32,093,579 37,326 2,33,401 2,764 37,326 2,33,401 2,784 4,005 11,318,115 37,526,1364 4,005 11,318,115 5,375,160	20,967 26,027 173,737 11,905,481 247,326 973,021 13,732,408 437,169 437,169 437,169 30,683 208,302 2,288 82,401 83,441 38,249 3,292,405 83,441 38,249 3,292,405 83,441 38,249 3,292,405 83,441 38,249 3,292,405 83,441 38,249 3,292,405 83,441 38,249 3,292,405 83,441 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 13,732,408 14,746 14,746 14,746 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,947 14,948 14,948 14,948 14,948 14,948 14,948 14,948 14,948 14,948 14,948 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144 14,144	9.424 11,608 76,089 5.852,445 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 1,538 1,239 5,641 4,559 1,370,853 11,615,224 7,957,423 6,43,939	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,93 4,59 3,94,59 3,94,59 3,94,59 3,94,59 3,94,59 1,8,742 1,8,742	17.7 22.0 147.4 10.088.1 2095.5 824.2 11.633.3 28.4 28.4 19. 19. 18.3 5.4 28.4 28.4 28.4 28.4 28.4 28.4 28.4 28
36602 36603 36700 36700 36901 36901 36901 37400 37400 37400 37402 37402 37500 37501 37503 37503 37503 37503 37503 37602 37800 37800	Structures & Improvements         Other Structures         Mains cathodic Protection         Mains - Steel         Peas. & Reg. Equipment         Image: Structures         Structures         Atructures         Mains Cathodic Protection         Mains Cathodic Protection         Mains - Steel         Mains - Flastic         Mains - Flastic         Mains - Flastic         Mains - Flastic         Mains - Steel         Mains - Flastic         Mains - Steel         Mai			49,002 60,826 406,035 27,030,935 576,023 2,274,016 32,093,579 531,619 37,326 253,401 2,784 343,073 101,507 46,591 4,005 11,318,115 97,594,394 65,722,013 5,367,160	20,967 26,027 173,737 11,605,481 247,328 973,021 13,732,406 437,169 30,683 208,302 2,289 202,015 83,441 38,299 3,292 9,303,784 80,216,540 54,025,197 4,411,944 1,668,457	9.424 11,608 78,089 3,352,449 4111,165 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 30,681 3,37 41,538 12,290 5,641 41,538 12,290 5,641 41,524 41,538 11,815,224 11,815,224 275,207	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 100 1,196 364 162 14 39,459 340,210 229,129 18,712 7,924	17.7 2200 147.1 20068.1 2005 804.2 804.2 11.633.3 11.633.3 19.5 19.5 19.5 19.5 19.5 19.5 19.5 19.5
36602 36603 36700 36701 36200 36200 36200 37401 37400 37400 37400 37400 37400 37400 37400 37400 37400 37400 37400 37503 37500 37500 37600 37600 37600 37900 37900 37900	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Mains - Steel         Beas. & Reg. Equipment         Image: Steel         Data         Jost         Data         Jand A Land Rights         Land 4 Land Rights         Land Hights         Structures & Improvements         Structures & Improvements         Mains - Steel         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. Coty Cate			49,002 60,826 406,035 27,830,935 576,023 2,274,016 32,093,579 32,093,579 531,819 37,326 2,53,401 2,754 343,073 101,507 4,005 11,318,145 97,554,394 65,722,013 5,367,460 2,272,991	20,967 26,027 173,737 11,909,481 247,326 973,021 13,732,408 437,169 437,169 30,683 208,302 2,288 32,404 83,441 38,299 3,292 9,303,784 80,216,900 54,025,197 4,411,944 1,688,457 1,146,420	9.424 11,698 78,089 5.352,445 111,165 437,339 	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 555,632 1,854 1,854 1,854 1,854 1,854 1,30 883 10 1,195 354 1,854 1,92 4,195 340,210 2,29,128 18,712 7,924 4,862	17.7 22.0 147.1 10.068.1 2095.5 624.2 11.653.3 11.653.3 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9
36602 36603 36700 36701 36900 36900 36900 36900 37400 37400 37400 37400 37400 37400 37500 37500 37500 37500 37500 37500 37500 37500 37600 37800 37800 37800 37900 37900 37900	Structures & Improvements         Other Structures         Mains cathodic Protection         Nains - Steel         Meas. & Reg. Equipment         Heas. & Reg. Equipment         I         Total Transmission Flant         I         Distribution:         I         Iand A Land Rights         Land A Land Rights         Iand Hights         Iand Rights         Information:         I         Information:         I         Iand Rights         Iand Rights         Iand Rights         Iand Rights         Mains Cathodic Frotaction         Mains - Steel         Mains - Plastic         Meas & Reg. Sta. Ruip General         Meas & Reg. Sta. Ruipmont Y.b.         Services			49,002 69,826 406,035 27,830,935 576,023 2,274,016 32,093,579 33,093,579 531,819 37,326 233,401 2,784 40,591 101,507 46,591 4,005 11,318,115 37,520,41394 65,772,043 5,367,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,376,160 5,3	20,967 26,027 173,737 11,905,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288 83,441 30,292 9,303,784 402,15,500 54,025,197 1,166,457 1,166,457 1,146,420 87,835,828	9.424 11,698 76,089 3,352,449 111,165 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 337 41,538 12,290 5,641 455 1,370,363 118,115,224 7,957,423 6,49,839 6,49,839 6,439,12 118,115,224 7,957,423 6,49,839 6,49,839 118,115,224 7,957,423 6,49,839 6,49,839 118,115,224 7,957,423 6,49,839 118,115,224 7,957,423 6,49,839 118,115,224 7,957,423 6,49,839 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115,224 7,957,423 118,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 119,115 1	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 130 883 100 1,196 354 364 364 324,59 144 334,59 147 229,128 18,742 14,752 18,742 18,742 18,742 18,742 18,742 113,954	17.7 22.0 147.4 10.088.1 2005.5 824.2 824.2 824.2 11.633.3 13.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.3 14.633.
36602 36603 36700 36701 36900 36900 36900 37401 37400 37400 37401 37402 37403 37501 37501 37502 37500 37500 37500 37500 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37700 37600 37700 37600 37700 37600 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 377000 37700 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 37000 370000 3700000000	Structures & Improvements         Other Structures         Mains Cathedic Protection         Mains Steel         Dear. & Reg. Equipment         I         Teta Transmission Plant         J         Dathestic         I         Iand         Land         Actuation         Structures i Improvements         Astructures i Improvements         Mains Cathedic Protection         Mains - Steel         Meas & Reg. Sta. Equip General         Meas & Reg. Sta. Equip. Style         Services			49,002 60,826 406,035 576,80,935 576,023 2,274,016 32,093,579 531,619 33,209,579 531,619 33,326 253,401 2,764 343,073 101,507 4,005 11,318,115 57,584,394 65,722,013 5,367,160 2,272,951 1,394,628 1,394,628	20,967 26,027 173,737 11,900,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288 208,302 2,283 208,302 2,283 208,302 2,283 208,302 2,283 3,241 30,215,900 3,252 9,303,784 80,215,907 4,411,944 1,968,457 1,146,420 87,35,828 4,355,2204	9.424 11,698 78,089 5.352,449 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 1,153 1,239 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 4,539 1,2,299 5,641 5,641 5,642 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,647 5,	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,855 1,854 1,855 1,854 1,855 1,854 1,855 1,854 1,855 1,854 1,855 1,854 1,855 1,855 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856 1,856	17.7 22.0 147.1 10.088.1 209.5 824.2 11.633.3 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9
36602 36700 36701 36701 36201 36201 36201 37401 37401 37401 37402 37501 37501 37501 37501 37501 37501 37501 37501 37502 37503 37500 37601 37602 37800 37905 37900 37900 37900 37900	Structures & Improvements         Other Structures         Mains Cathodic Protection         Nains - Steel         Mains - Steel         Heas. & Reg. Equipment         Image: Steel         Structures         Structures         Structures         Structures         Mains Cathodic Frotection         Mains - Plastic         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. State         Meas & Reg. Sta. Equip. State         Meas & Reg. Sta. Equip. State         Meas & Reg. State <tr< td=""><td></td><td></td><td>49,002 69,826 406,035 27,830,935 576,023 2,274,016 32,093,579 32,093,579 33,326 2,334,01 2,784 33,326 101,507 46,591 13,318,115 5,367,160 2,272,943 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628</td><td>20,967 26,027 173,737 11,909,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288 82,82,015 83,441 38,269 3,262 9,303,784 1,944 1,944 1,944 1,944 1,945,828 13,552,204 13,552,204 13,552,854 13,552,204 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 14,552,854 14,552,854 13,552,854 14,552,854 14,552,854 14,552,854 14,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,855 15,552,854 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15</td><td>9.424 11,698 76,089 3.522,449 1111,163 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 337 41,538 12,290 5,641 455 1,377,363 118,115,224 7,957,423 648,839 2275,207 168,857 10,780,267 7,593,305</td><td>848 1,053 7,030 481,834 10,007 38,370 555,632 555,632 1,854 130 883 10 1,195 354 364 364 364 364 39,459 340,210 242,128 18,712 7,924 13,954 704,186 715,3428</td><td>17.7 22.0 147.4 10.088.1 209.5 824.2 824.2 11.633.3 1.9 1.9 1.9 1.9 1.8 5.4 2.8,4 1.9 1.9 1.3 5.5 4.1 8.3 5.4 2.8,4 1.9 1.3 5.5 2.12(D, M) 2.8,4 1.9 1.3 5.5 2.2 1.0 2.9 6 4.5 5.2 1.2 1.4 4.4 2.4 2.8 4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2</td></tr<>			49,002 69,826 406,035 27,830,935 576,023 2,274,016 32,093,579 32,093,579 33,326 2,334,01 2,784 33,326 101,507 46,591 13,318,115 5,367,160 2,272,943 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628 1,394,628	20,967 26,027 173,737 11,909,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,288 82,82,015 83,441 38,269 3,262 9,303,784 1,944 1,944 1,944 1,944 1,945,828 13,552,204 13,552,204 13,552,854 13,552,204 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 13,552,854 14,552,854 14,552,854 13,552,854 14,552,854 14,552,854 14,552,854 14,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,854 15,552,855 15,552,854 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15,552,855 15	9.424 11,698 76,089 3.522,449 1111,163 437,339 6,172,237 6,172,237 6,4,391 4,519 30,681 337 41,538 12,290 5,641 455 1,377,363 118,115,224 7,957,423 648,839 2275,207 168,857 10,780,267 7,593,305	848 1,053 7,030 481,834 10,007 38,370 555,632 555,632 1,854 130 883 10 1,195 354 364 364 364 364 39,459 340,210 242,128 18,712 7,924 13,954 704,186 715,3428	17.7 22.0 147.4 10.088.1 209.5 824.2 824.2 11.633.3 1.9 1.9 1.9 1.9 1.8 5.4 2.8,4 1.9 1.9 1.3 5.5 4.1 8.3 5.4 2.8,4 1.9 1.3 5.5 2.12(D, M) 2.8,4 1.9 1.3 5.5 2.2 1.0 2.9 6 4.5 5.2 1.2 1.4 4.4 2.4 2.8 4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2.4 2
36602 36703 36701 36701 36900 36901 36901 37400 37400 37401 37402 37403 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37600 37900 38500 38500 38500	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Peas. & Reg. Equipment         Image: Steel         Image: Structure & Improvements         Image: Improvements         Image: Improvements         Image: Improvements         Image: Improvements         Mains Cathodic Frotection         Mains - Steel         Mains - Flastic         Nains - Steel         Mains - Flastic         Neas & Reg. Sta. Equip. General         Neas & Reg. Sta. Equip.         Neas & Reg. Stallaitona         Nouse Regulators			49,002 60,826 406,035 578,003 578,003 2,274,016 32,093,579 531,619 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,007 35,	20,967 26,027 173,737 11,906,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,285 222,015 83,441 38,299 3,292 3,292 3,292 3,292 3,292 3,292 3,295 1,166,457 1,146,420 67,435,829 1,356,2201 1,352,201 2,265,201 1,166,457 1,146,420 1,352,201 1,352,201 2,352,854 1,352,201 2,352,854 1,352,201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201	9.424 11,698 78,089 5.352,449 111,165 437,339 	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1330 883 813 1,196 354 152 143 152 143 152 143 152 143 152 155,234 20 13,854 13,854 14,712 13,854 14,712 13,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,855 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,19	17.7 22.0 147.1 10.0881 209.5 824.2 11.633.3 11.633.3 28.4 28.4 29.5 1.9 1.9 1.9 1.9 1.9 1.9 2.2 2.6 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.2 2.2 6 6 4.5 5.5 2.2 2.2 6 6 4.5 5.5 2.2 2.6 6 4.2 2.5 6 4.2 2.5 6 4.2 2.5 6 4.2 2.5 6 4.5 5.5 2.2 6 6 4.5 5.5 2.2 6 6 4.5 5.5 2.2 6 6 4.5 5.5 2.2 2.6 6 4.5 5.5 7.4 2.2 2.6 6 4.5 5.5 7.4 2.2 2.6 6 4.5 5.5 7.4 2.4 2.4 4.4 2.4 4.4 2.4 4.4 2.5 6 6 6 5.5 7.7 2.4 2.6 6 6 7.7 7.4 2.4 2.4 2.5 7.7 7.4 2.5 7.7 2.4 2.5 7.7 2.4 2.5 7.7 2.4 2.5 7.7 2.4 2.5 7.7 2.4 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.7 2.5 7.5 7.5 7.5 7 7 7 7 7 7 7 7 7 7 7 7 7
36602 36700 36701 36700 36701 36700 36701 36700 37400 37400 37400 37400 37401 37401 37401 37401 37401 37401 37400 37501 37501 37501 37500 37500 37500 37600 37900 37900 37900 37900 38400	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Mains - Steel         Heas. & Reg. Equipment         Heas. & Reg. Equipment         I         Total Transmission Plant         I         Dashbutton:         I         Iand & Land Rights         Iand dights         Iand dights         Iand Alights         Improvements & Improvements T.B.         Improvements & Improvements T.B.         Mains Cathodic Protoction         Mains - Steel         Mains - Plastic         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. General         Meas & Reg. Sta. Equip. Meas         Services         Meter Installations			49,002 69,826 406,035 27,830,935 576,023 2,274,016 32,093,579 32,093,579 33,326 2,354,611 2,764 343,073 101,507 40,6591 4,005 11,318,116 5,367,160 2,272,091 1,394,628 98,853,417 22,574,136 49,157,106 7,239,801 154,276	20,967 26,027 173,737 11,909,481 247,326 973,021 13,732,408 437,169 30,683 208,302 2,288 32,408 32,683 220,15 83,441 38,220 3,03,784 40,216,500 54,025,197 1,146,420 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 13,552,204 14,552,204 14,552,204 14,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 15,552,204 1	9.424 11,698 76,089 5.852,445 111,165 437,339 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 6,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,237 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,174,247 7,172,247 7,172,247 7,172,247 7,172,247 7,172,247 7,1	848 1,053 7,030 461,834 10,007 38,370 555,632 555,632 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,854 1,855 1,855 1,855 1,855 1,855 1,855 1,855	17.7 22.0 147.4 10.088.1 209.5 824.2 824.2 11.633.3 28.4 1.9 1.9 1.9 1.9 1.8 3.5 4.4 2.8,4 1.9 1.9 1.8 3.5 4.2 2.8 4 2.8,4 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9
36602 36703 36701 36701 36900 36901 36901 37400 37400 37401 37402 37403 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37600 37900 38500 38500 38500	Structures & Improvements         Other Structures         Mains Cathodic Protection         Mains - Steel         Peas. & Reg. Equipment         Image: Steel         Image: Structure & Improvements         Image: Improvements         Image: Improvements         Image: Improvements         Image: Improvements         Mains Cathodic Frotection         Mains - Steel         Mains - Flastic         Nains - Steel         Mains - Flastic         Neas & Reg. Sta. Equip. General         Neas & Reg. Sta. Equip.         Neas & Reg. Stallaitona         Nouse Regulators			49,002 60,826 406,035 578,003 578,003 2,274,016 32,093,579 531,619 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 33,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 35,007 40,007 30,007 40,007 30,007 40,007 30,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,007 40,	20,967 26,027 173,737 11,906,481 247,328 973,021 13,732,408 437,169 30,683 208,302 2,285 222,015 83,441 38,299 3,292 3,292 3,292 3,292 3,292 3,292 3,295 1,166,457 1,146,420 67,435,829 1,356,2201 1,352,201 2,265,201 1,166,457 1,146,420 1,352,201 1,352,201 2,352,854 1,352,201 2,352,854 1,352,201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 1,355,2201 2,352,854 1,355,2201 2,352,854 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201 1,355,2201	9.424 11,698 78,089 5.352,449 111,165 437,339 	848 1,053 7,030 461,834 10,007 39,370 555,632 555,632 1,854 1330 883 813 1,196 354 152 143 152 143 152 143 152 143 152 155,234 20 13,854 13,854 14,712 13,854 14,712 13,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,854 14,855 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,195 14,19	17.7( 12.0) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1) 14.7(1)

	t Deriad: Turshin Maniha Ended Nevrambes 20, 2014						'
asted Les	t Period: Twelve Months Ended November 30, 2014						
	F PLANT IN SERVICE						
	General						
38900			786,216	583,593	129,856	7,581	65
39000		- · · · · · · · · · · · · · · · · · · ·	3,619,684	2,686,824	597,848	34,903	300
39001		-]	0	132,687	29,524	- 1,724	
39002	Structures-Brick		178,755 725,022	538,170	119,749	6,991	14
39003			7,461	5,539	1,232	72	00
39009		· · · · · · · · · · · · · · · · · · ·	1,279,376	949,657	211,309	12,337	106
39100		· · · · · · · · · · · · · · · · · · ·	1,475,298	1,095,087	243,669	14,226	122
39102	Remittance Processing Equip		0	-	-	-	
39103	Office Machines		0	-	-	-	
39200	Transportation Equipment		395,444	293,531	65,314	3,813	32
39201	Trucks		0	-	-	-	
39202			33,192	24,639	5,482	320	2
39300			0	-	-	-	
39400			2,197,415 0	1,631,100	362,938	21,189	18
39600		·	53,704	39,863	0.070	540	
39603	Backhoes		62,747	46,576	8,870 10,364	518 605	6
39604 39605		·	33,236	24,670	5,489	320	
39700	Communication Equipment	I	376,277	279,303	62,148	3,628	3
39701	Communication Equipment - Mobile Radios		070,217	-	-		
39702		1	0	-	-		
39705	Communication Equip. ~ Telemetering		66,316	49,225	10,953	639	
39800			2,521,971	1,872,013	416,543	24,318	20
39900	Other Tangible Property		0	-	-		
39901	Other Tangible Property - Servers - H/W		175,990	130,634	29,068	1,697	14
39902	Other Tangible Property - Servers - S/W		73,566	54,607	12,151	709	(
39903		· · · · · · · · · · · · · · · · · · ·	0	-	-	-	
39994	Other Tang. Property - CPU		0	-	-	-	
39905			195,649	145,227	32,315	1,887	
39996 39987	Other Tang. Property - PC Hardware		185,649	145,227	32,315	1,687	14
39906	Other Tang. Eroperty - PC Software		0	-	-	-	
39909	Other Tang. Property - Mainframe S/W		0				
39924	Other Tang. Property - Application Software Other Tang. Property - General Startup Costs		0	-	-	-	
1							
	Total General Plant		14,257,320	10,582,944	2,354,822	137,478	1,182
	TOTAL DIRECT PLANT		425,864,243	316,111,114	70,338,207	4,106,446	35,308
	CWIP w/o AFUDC		7,949,586	5,900,830	1,313,000	76,655	659
+		· · · · · · · · · · · · · · · · · · ·					
-	Kentucky Mid-States General Office;	- · · · · · · · · · · · · · · · · · · ·					
-	Intangible Plant:						
+							
30100	Organigation		92,661	68,780	15,304	893	7
	Franchises & Consents		0,001	-	-	-	
30300		······································	554,814	411,828	91,636	5,350	4
1							
	Total Intangible Plant:		647,474	480,608	106,941	6,243	5
+	General:						
1		1					
					- 1		
37400	Land & Land Rights		0	-	41.041	865	
39001	Land & Land Rights Structures Frame		89,675	66,564	14,811		
39001 39004	Land & Land Rights Structures Frame Air Conditioning Equipment		89,675 2,886	2,142	477	28	
39001 39004 39009	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises		89,675 2,886 19,418	2,142 14,414	477 3,207	28 197	
39001 39004 39009 39100	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to lessed Premises Office Furniture & Equipment		89,675 2,886 19,418 44,069	2,142 14,414 32,712	477 3,207 7,279	28 187 425	
39001 39004 39009 39100 39200	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment		89,675 2,886 19,418 44,069 2,055	2,142 14,414 32,712 1,525	477 3,207 7,279 339	28 197	
39001 39004 39009 39100 39200 39200 39300	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment		89,675 2,886 19,418 44,069 2,055 2,081	2,142 14,414 32,712 1,525 1,544	477 3,207 7,279 339 344	28 187 425 20 20	:
39001 39004 39009 39100 39200 39300 39300 39400	Land & Land Rights Structures Frame At Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment		89,675 2,886 19,418 44,069 2,055	2,142 14,414 32,712 1,525 1,544 52,913	477 3,207 7,279 339	28 187 425 20	:
39001 39004 39009 39100 39200 39200 39300	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment		89,675 2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103	477 3,207 7,279 339 344 11,774 1,613 3,138	28 187 425 20 20 687 94 183	; ; ;
39001 39004 39009 39100 39200 39300 39400 39400 39600 39700 39800	Land & Land Rights Structures Frame Air Conditioning Egupment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Egupment Tools, Shop & Garage Equipment Power Operated Equipment Ommunication Equipment Miscellapecus Equipment		89,675 2,886 19,413 44,069 2,055 2,061 71,284 9,768 19,000 412,511	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133	28 197 425 20 20 687 94 183 3,978	( ( ;
39001 39004 39009 39100 39200 39300 39400 39600 39600 39700 39800 39800	Land & Land Rights Structures Frame Asr Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Communication Equipment Misselfaneous Equipment Misselfaneous Equipment Other Tanglishe Property		89,675 2,866 19,418 44,069 2,055 2,061 71,264 9,768 9,768 19,000 412,511 38,499	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577	477 3.207 7,279 339 344 11,774 1,613 3,138 68,133 6,359	28 197 4265 20 20 687 94 183 3,978 371	3
39001 39004 39009 39100 39200 39300 39400 39600 39600 39700 39800 39900	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shops & Garage Equipment Power Operated Equipment Communication Equipment Miscelaneous Equipment Other Tangible Property - Servers - HW		89,675 2,886 19,418 44,059 2,055 2,061 71,264 9,768 19,000 412,511 38,499 172,108	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426	28 187 425 20 687 94 183 3,978 3,71 1,660	3
39001 39004 39009 39100 39200 39300 39400 39600 39600 39600 39600 39900 39900	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property Servers - HW Other Tangible Property Servers - SWW		89,675 2,886 19,418 44,069 2,055 2,061 71,284 9,768 19,000 412,511 38,499 172,108 4,137	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071	477 3.207 7.279 339 344 11,774 1.613 3,138 68,133 6.359 28,426 683	28 197 425 20 637 94 183 3,978 371 1,660 40	3i 3i 1i
39001 39004 39009 39100 39200 39300 39400 39600 39600 39600 39800 39800 39800 39902	Land & Land Rights Structures Frame Atr Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property - Servers - KW Other Tangible Property - Servers - KW Other Tangible Property - Network - HW		\$9,675 2,866 19,410 44,069 2,055 2,061 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071 80,367	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426 683 47,682	28 197 425 20 697 94 183 3,978 371 1,660 40 1,044	34 34 14
39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39900 39900 39900 39900 39900 39900	Land & Land Rights Structures Frame Air Conditioning Egupment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Egupment Power Operated Egupment Communication Equipment Miscelaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - SW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Servers - SW Other Tangible Property - Servers - SW Other Tangible Property - Network - HW		89,675 2,866 19,413 44,059 2,055 2,061 71,264 9,768 19,000 412,511 38,499 172,108 4,137 106,270 34,1,867	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071	477 3.207 7.279 339 344 11,774 1.613 3,138 68,133 6.359 28,426 683	28 197 425 20 637 94 183 3,978 371 1,660 40	34 34 14
39001 39004 39009 39100 39200 39300 39400 39400 39400 39400 39900 39900 39900 39900 39900 39900 39903 39903 39906	Land & Land Rights Structures Frame At Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shops & Garage Equipment Communication Equipment Miscelaneous Equipment Miscelaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - CHardware Other Tangible Property - CE Astware		89,675 2,666 19,418 44,059 2,055 2,061 49,768 19,000 412,511 38,499 172,108 4,137 108,270 341,667 0	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071 60,367 263,777	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426 683 47,682	28 197 425 20 637 94 183 3,978 3,718 1,660 40 1,044 3,297	34 34 14
39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39900 39900 39900 39900 39900 39900	Land & Land Rights Structures Frame At Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shops & Garage Equipment Communication Equipment Miscelaneous Equipment Miscelaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - CHardware Other Tangible Property - CE Astware		89,675 2,866 19,413 44,059 2,055 2,061 71,264 9,768 19,000 412,511 38,499 172,108 4,137 106,270 34,1,867	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071 80,367	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426 683 47,682	28 197 425 20 697 94 183 3,978 371 1,660 40 1,044	5 5 1 3 4 1 2 1 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
39001 39004 39009 39100 39200 39300 39400 39400 39400 39400 39900 39900 39900 39900 39900 39900 39903 39903 39906	Land & Land Rights Structures Frame At Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shops & Garage Equipment Communication Equipment Miscelaneous Equipment Miscelaneous Equipment Other Tangible Property - Servera - HW Other Tangible Property - Servera - HW Other Tangible Property - Servera - HW Other Tangible Property - Servera - HW Other Tangible Property - Vertexik, HW Other Tangible Property - Chardware Other Tangible Property - Costivare Other Tang, Property - Costivare Other Tang, Property - Costivare Other Tang, Property - Costivare		88 675 2,086 18,418 44,058 2,065 2,064 17,1264 9,768 19,000 412,511 38,499 172,108 4,137 100,270 344,167 0 0 0 0	2,142 14,14 14,27,712 1,525 1,544 52,913 7,250 14,103 366,203 28,577 127,753 3,0,77 263,777 -	477 3 207 7,279 339 344 11,774 1,613 3,138 6,813 6,859 2,8,426 6,833 17,682 5,6,468	28 197 425 20 687 94 183 3,978 3,978 3,978 40 1,044 3,297 -	5 5 1 3 2 5 1 2 5 25
39001 39004 39009 39100 39200 39300 39400 39400 39400 39400 39900 39900 39900 39900 39900 39900 39903 39903 39906	Land & Land Rights Structures Frame At Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shops & Garage Equipment Communication Equipment Miscelaneous Equipment Miscelaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - CHardware Other Tangible Property - CE Astware		89,675 2,666 19,418 44,059 2,055 2,061 49,768 19,000 412,511 38,499 172,108 4,137 108,270 341,667 0	2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 28,577 127,753 3,071 60,367 263,777	477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426 683 47,682	28 197 425 20 637 94 183 3,978 3,718 1,660 40 1,044 3,297	1 5 5 1 3 4 3 4 1 4 5 2 5 2 5 1 1 4 1 4 1 4 1 1 1 1 1 1 1 1 1 1 1 1

	iction Case No. 2013-00148	 				
recasted Test	Period: Twelve Months Ended November 30, 2014					
	F PLANT IN SERVICE	 				
35;	1					
86	Shared Services General Office:	 				
37						
18	General:					
19						
000039000		6,927	5,142	1,144	67	
1 39005		126,243	95,193	21,181	1,237	10
2 39009		516,609	383,469	85,326	4,981	42
3 39100	Office Furniture & Equipment	530,191	393,551	87,569	5,112	43
4 39102	Remittance Processing Equip	0	-	-	-	
5 39103		0	-	-	-	
5 39104	G-Office Furniture & Equip.	893	663	147	9	
7 39200	Transportation Equipment	5,503	4,085	909	53	
8 39300	Stores Equipment	0	-	-	-	
9 394001	Tools, Shop & Garage Equipment	14,142	10,497	2,336	136	
0 39500	Laboratory Equipment	2,347	1,742	388	23	
1 39700	Communication Equipment	158,860	117,919	26,238	1,532	13
z 39800	Miscellaneous Equipment	21,546	15,993	3.559	208	
3 39900	Other Tangible Property	9,006	6,685	1,488	87	
4 39901	Other Tangible Property - Servers - HAV	1,668,562	1,238,543	275,589	16,089	13
5 39902	Other Tangible Property - Servers - S/W	858,974	637,600	141.873	8,283	7.
5 39903	Other Tangible Property - Network - HAV	201,953	149,906	33,356	1,947	16
7 39904	Other Tang, Property - CPU	0	-	-	-	
8 39905	Other Tangible Property - MF - Hardware	Ó	-	_ 1	-	
9 39906	Other Tang, Property - PC Hardware	145,811	108,233	24,083	1,406	12
0 39907	Other Tang, Property - PC Software	53,910	40,016	8,904	520	
1 39908	Other Tang, Property - Mainframe SAW	5,761,472	4,276,633	951,598	55,556	47
2 39909	Other Tang, Property - Application Software	145,121	107,721	23,969	1,399	1:
3 39924		0				
14 UUUL II		- · ·				
35	Total General Plant	10,230,069	7,593,590	1,689,658	98,645	848
56		10,000,000	1,000,000	(,ddd,ddd ]		
\$7	CWIP W/o AFUDC	357,845	265,622	59,104	3,451	25
38					-1 (7 /	
	Shared Services Customer Support:				1	
0		1				
	General	1		1		
2		1				
3 38900	Land	164,345	121,990	27,144	1,585	12
4 38910	CKV-Land & Land Rights	14,993	11,129	2,476	145	··· ·····
5 39000	Structures & Improvements	755,564	560,841	124,793	7,286	6;
6 39009	improvement to leased Premises	259,245	192,433	42,818	2,500	2
7 39010	CKV-Structures & Improvements	82,629	61,334	13,648	797	······ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
8 39100	Office Furniture & Equipment	65,363	48,518	10,796	630	
8 <u>39100</u> 9 39700	Communication Equipment	 118,380	87,872	19,552	1,141	
	Communication Equipment	 2,158	1,602	356	21	
0 <u>39710</u> 1 39800	Miscellaneous Equipment	 5,452	4.047	900	53	
2 39900	Other Tangible Property	0,452	4,047	300	23	
3 39901	Other Tanglole Property - Servers - HAV	 332,188	246,577	54,866	3,203	2
4 39902	Other Tangible Property - Servers - Frive	154.557	114,725	25,528	3,203 1,490	
4 <u>39902</u> 5 39903	Other Tangible Property - Servers - S/W	 110,823	82,262	18,304	1,490	
5 39903			53,013	18,304	689	
7 39900	Other Tang, Property - PC hardware Other Tang, Property - PC Software	71,420 28,967	21,502	4,784	279	
7 <u>39907</u> 8 39908	Other Tend Drenethy Melefrems CAN	 5,586,709	4,146,910	922,733	53,870	46
	Other Tang, Property - Mainframe SAV		4,146,910		53,870	40-
	CKV-Other Tangible Property	 945		156 255	9 15	
0 39916			1,144			
1 39917		 719	534	119	7.	· · ·
z <u>39924</u>	Other Tang, Property - General Startup Costs	 0	-		···· ·· -··	
3		 -	C 767 / 00			
4	Total General Plant	7,755,998	5,757,133	1,281,026	74,788	64
5		 	10 5			
6	CWIP w/o AFUDC	 65,180	48,382	10,766	629	
				<u></u>		
7						
	TOTAL PLANT IN SERVICE	 445,835,433	330,935,358	73,636,764	4,299,021	36,96

		ution Case No. 2013-00148 Period: Twelve Months Eaded November 30, 2014		· · · · · · · · · · · · · · · · · · ·					
						· · ·			
00/	ATJON OF	RESERVE FOR DEPRECIATION							
		Customer				-			
+ +						······			
e	Acct.		Allocation	Allocation	Total		Commercial &	 Firm	Interruptibl
	No.	Intangible Plant:	Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
2	,								
3	30100	Organization	- 6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	6,909	5,587	1,106	56 805	
	30200	Franchises & Consents Misc Intangible Plant	99.0		99,409	80,392	15,920		2
6					102.010		17 000		
7		Total Intangible Plant:			106,318	<u>85,97</u> 9	17,026		2
9	(F	Production Plant							
0 1	32520	Froducing Leaseholds	99.0	· · · · · · · · · · · · · · · · · · ·	0				
2	32540	Rights of Ways	99.0		0	-	-	-	
	331001	Production Gas Wells Equipment	99.0		0	<del>.</del>		<u>·</u>	
	33202	Field Lines	99.0		0	-	-		
		Field Meas, & Reg. Sta. Equip	99.0		0	· · · ·	. •	-	
7			99.0		0			-	
8	i	Total Production Plant			0	0	0	0	
0									
1	·	Storage Plant				<u> </u>			
	35010	Land	99.0		0	-		-	
		Rights of Way	99.0	-	0	-	· ·		
	35100	Structures and Improvements Compression Station Equipment	99.0 99.0		0 0		~	-	
7	35102 35103	Meas. & Reg. Sta. Structures	99,0		0	-	-		
	35104	Other Structures	99.0	-	0	-	-	-	
	35200	Wells \ Rights of May	99.0	•	0	-	-	-	
			99.0	-	0			-	
		Well Equipment Cushion Gas	99.0 99.0		00		-	-	
		Leaseholds	99.0		ů	-	-	-	
	35211	Storage Rights	99.0		0		-		
	35301	Field Lines	99.0		0	-	-	-	
	35302 35400	Tributary Lines	99.0 99.0		0 0	-		-	
	35500	Compressor Station Equipment Meas & Reg. Equipment	99.0		ŭ				
	35,600	Purification Equipment	99.0		a		u	~	
1		Total Storage Plaat			o	1 A	_		
2				· · · · · ·					
3	1	Transmission:							
1	20010	Land & Land Rights	99.0						
	36510 36520	Rights of Way	99.0		0	-	· · · ·		
	36602	Structures & Improvements	99.0		0		-	-	
	36603	Other Structues	99.0		0	-	-	<u> </u>	
	36700	Mains Cathodic Protection Mains - Steel	99.0	-			· · · ·		
	36900	Meas. & Reg. Equipment	99.0	-	0				
2	36901	Meas. & Reg. Equipment	99.0	-					
3		Total Transmission Plant		· ·	0	-		-	
5	<u> </u>			···· · ·		-			
5	[	Distribution:							
	77400	Land & Land Rights		Customers	48,893	43,443	5,332	56	
	37400 37401	7 4 4 3		Customers	(6,203)	(5,612)	(677)	(7)	
Ш	37402	Land Rights	2.0	Customers	48,871	43,424	5,330	56	
	37403	Land Other	2.0	Customers	0	-		-	
	37500	Structures & Improvements Structures & Improvements T.B.	2.0	Customers	86,728 83,974	77,062 74,614	9,458 9,158	100 97	
	37502	Land Rights		Customers	39,906	35,458	4,352	46	
; [	37503	Improvements	2.0	Customers	934	830	102	1	
	37600	Mains Cathodic Protection		Customers	2,107,476	1,872,590	229,827 4,053,921	2,429 42,852	. 4
	37601 37602	Mains - Steel Mains - Flastic		Customers Customers	37,173,842	10,062,527	4,053,921	13 055	4
	37800	Meas & Reg. Sta. Equip - General		Customers	1,477,747	1,313,047	161,153	1,703	
	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Customers	340,499	302,549	37,132	393	
	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Customers	1,033,341	918,172	112,689	1,191	
	38000 38100	Sorvices Meters	2.0	Customers Meter Investment	47,464,180 8,831,960	42,174,115 5,306,109	5,176,114 2,970,823	54,715_ 275,508	
		Meter Installaitons		Meter Investment	10,090,016	6,061,931	3,393,998	314,752	31
5	38300	House Regulators	4.0	Meter Investment	3,231,320	1,941,329	1,086,925	100,799	10
6	38400	House Reg. Installations		Meter Investment	122,845	73,804	41,322	3,832	2.00
	38500	Ind. Meas. & Rog. Sta. Equipment		Direct to 1 & T	2,894,605	-	<del>.</del>	· · · · · ·	2,89
81 j	38600	Other Prop. On Cust. Prem	99.0	-	0	· · · ·	-	-	

asted Tes	ilclion Case No. 2013-00148 I Period: Twelve Months Ended November 30, 2014		· · · · · · · · · · · · · · · · · · ·					
CATION	OF RESERVE FOR DEPRECIATION							
	General:						· ·· —· · ·	
38900		6.2 6.2		21,278	17,208 411,147	3,408 81,418	4,118	
39002	Improvementa	6.2	P, S, T & D Plant - Customer	148,494	120,087	23,780	1,203	3
390 <u>03</u> 39004			P, S, T & D Plant - Customer P, S, T & D Plant - Customer	446,445	361,038 5,018	71.495 994	3,616 50	10
39009			P. S. T & D Plant - Customer	1,059,481	856,799	169,668	8,582	24
39100 39103			P. S. T & D Plant - Customer P. S. T & D Plant - Customer	232,277 (89,246)	187,842 (72,172)	37,197 (14,292)	1,682 (723)	5
39200			P. S. T & D Plant - Customer	334,367	270,402	53,546	2,709	
39201	Trailers	_ 6.2	P, S, T & D Plant - Customer	4,125	3,336	661 6,456	33 327	
39202 39400		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	319,380	258,282	51,146	2,587	7
39603 39604	Backhoes		P, S, T & D Plant - Customer	(133,979)	(108,349)	(21,456)	(1,085)	(3
39605			P, S, T & D Plant - Customer P, S, T & D Plant - Customer	(10,976)	(8,876)	(1,758) 2,842	(89)	
39700 39701			P. S. T & D Plant - Customer	(178,950) (18,320)	(144,717) (14,815)	(28,658) (2,934)	(1,450) (148)	(4
39702	Communication Equipment - Fixed Radios Communication Equip Telemotering	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	(26,313)	(14,813)	(4,534)	(146)	
39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Cestomer	(101,620)	(82,180)	(16,274)	(823)	(2
39800 39900		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	481,993	389,787	77,188	3,904	11
39901	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	145.971	118.046	23,376	1,182	3
39902 39903		6,2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	65,155		10,434	- 528	1
39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0		-		
39905 39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0 (1,696,376)	(1,371,854)	(271,662)	(13,742)	(39
39907	Other Tang. Property ~ Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-			
39908	Other Tang. Property - Application Softwa AB 15 general plant amortization	6.2		99,321	80,321	15,905	- 805	2
	Retirement Work in Frogress		P, S, T & D Plant - Customer	(3,903,390)		(825,100)	(31,620)	(90
-	Total General Plant			(2,230,210)	(1,803,564)	(357,152)	(18,066)	(51
	TOTAL DIRECT RESERVE FOR DEPRECIATION			124,271,750	101,608,582	18,191,826	794,374	3,676
	Kentucky Mid-States General Office:							
-	intangible Plant:				-			
30100		99.0 99.0	-	0				
30300		99.0	.*	0	-		-	
	Tetal Intangible Plant:							
. —	General:					-		
37400			P, S, T & D Plant - Customer		-	-	~	
39001 39004			P, S, T & D Plant - Customer P, S, T & D Plant - Customer	20,677	16,721	3,311 383	167 19	
39009	Improvement to leased Premises	6.2	P. S. T & D Plant - Customer	20,358	16,463	3,260	165	
39100		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	29,143	23,568	4,667 509	236	
39300	Stores Equipmont	6.2	P, S, T & D Plant - Customer	1,481	1,197	237	12	
39400			P, S, T & D Plant - Customer P, S, T & D Plant - Customer	26,511 6,417	21,440 6,190	4,246	215	
39700	Communication Equipment		P, S, T & D Plant - Customer	(5,434)	(4.394)	(870)	(44)	
39800		6.2 6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	184,145 31,932	148,917 25,824	29,489 5,114	1,492 259	4
39900		6.2	P, S, T & D Plant - Customer	84,587	68,406	13,546	685	1
39902		6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	4,777 89,802	3,863 72,623	765	39 727	2
39906		6.2		(299,084)		(47,896)	(2,423)	(6
39907	Other Tang. Property - PC Software		P, S, T & D Plant - Customer	0 432,702	349,925	69,294	3,505	5
39908	Other Tang. Property - Mainfrome S/W Retirement Work in Progress		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	432,702	16,354	3,238	3,605	
				653,806	528,731	104,702	5,296	15
	Total General Plant				020,131	104,702	0,290	
	Shared Services General Office:			+ ·· ··		· · · · · · · · · · · · · · · · · · ·		
1	General:							
		6.0	P, S, T & D Plant - Customer	304	246	49	2	
30005	SPRINTING L TRANSPORT		T, O, TO DITIGHT & OUSLOINE	34,530	245	5,530	280	
39000	G-Structures & Improvements	6.2	P, S, T & D Plant - Customer			67,591	3,419	5
39005 39009	G-Structures & Improvements Improvement to leased Premises	6.2 6.2	P. S. T & D Plant - Customer	422,059	341,326		2,260	· · · <u>·</u>
39005	G-Structures & Improvements Improvement to leased Fremises Office Furniture & Equipment Remittance Processing Equip	6.2 6.2 6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer P. S. T & D Plant - Customer	422,069 278,940 270	225,578 218	44,670 43	2	
39005 39009 39100 39102 39103	G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Remittance Processing Equip Office Machines	6.2 6.2 6.2 6.2 6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer P. S. T & D Plant - Customer P. S. T & D Plant - Customer	422,059 278,940 270 133	225,578 218 108	44,670 43 21	1	
39005 39009 39100 39102	6-Structures & Improvements Improvement to leased Premises Office Purniture & Equipment Remittance Processing Equip Office Machines C-Office Furniture & Equip. Transportation Equipment	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	422,069 278,940 270	225,578 218 108 74 3,000	44,670 43 21 15 594	1 1 30	
39005 39009 39100 39102 39103 39104 39209 39300	6-Structures & Improvements Improvement to leased Premises Office Purniture & Equipment Remittance Processing Equip ioffice Machines C-Office Furniture & Equip. Transportation Equipment Stores Equipment	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	422,059 278,940 270 133 92 3,709 36	225,578 218 108 74 	44,670 43 21 15 594 6	1 	 
39005 39009 39100 39102 39103 39104 39209	6-Structures & Improvements Improvement to leased Fremises Office Furniture & Equipment Demittance Processing Equip Office Machines C-Office Furniture & Equip. Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. s. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	422,059 278,940 270 133 92 3,709	225,578 218 108 74 <u>3,000</u> 28 2,437 220	44,670 43 21 594 6 483 44	1 30 0 24 2	 
39005 39009 39100 39102 39103 39103 39104 39209 39300 39300 39403 39500 39700	6-Structures & Improvements Improvement to leased Fremises Office Furiture & Equipment Remittance Processing Equip Office Machines C-Office Furniture & Equip. Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Communication Equipment	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	422,069 278,840 278,940 392 3,709 3,709 3,014 272 53,004	225,578 218 108 744 3,000 28 2,437 220 42,664	44.670 43 21 594 6 483 44 6,483	1 30 0 24 2 429	1
39005 39009 39100 39103 39103 39103 39104 39209 39300 39403 39500	6-Structures & Improvements Improvement to leased Premises Office Purniture & Squipment Remittance Processing Equip Office Rachines C-Office Furniture & Equip. Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	422,069 278,840 278 3,709 3,709 3,014 2,272	225,578 218 108 74 <u>3,000</u> 28 2,437 220	44,670 43 21 594 6 483 44	1 30 0 24 2	
39005 39009 39100 39102 39103 39104 39209 39300 39409 39500 39500 39500 39909	Gesturctures & Improvements         Improvement to leased Premises         Office Furniture & Equipment         Penittance Processing Equip         Office Archines         Coffice Furniture & Equipment         Transportation Equipment         Stores Equipment         Imolay State State         Other State State         Communication Equipment         Laboratory Equipment         Communication Equipment         Viscellaneous Equipment         Other Tangihle Property         Other Tangihle Property	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	422,069 278,940 279 33 92 3,709 35 3,014 272 53,004 5,212 3,601 471,992	225,578 218 108 74 3,000 28 2,437 2220 42,664 4,215 2,985 381,699	44,670 43 21 594 6 483 44 8,483 835 591 75,586	1 1 30 0 24 2 429 42 429 42 30 3,823	10
39005 39009 39100 39102 39103 39104 39209 39300 39509 39509 39809 39902	<pre>6-Structures &amp; Improvements Improvement to leased Premises Office Purniture &amp; Equipment Remittance Processing Equip Office Machines Confice Furniture &amp; Equip. Transportation Equipment Stores Equipment Tools, Shop &amp; Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property Other Tangible Property - Servers - N/W</pre>	62 62 62 62 62 62 62 62 62 62 62 62 62 6	P. s. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	422,069 278,940 270 370 92 3,709 36 3,314 272 53,004 45,212 3,661 471,992 263,848	225,578 218 108 74 3,000 28 24 2,437 220 42,664 4,215 2,985 381,099 213,373	44,670 43 21 594 6 483 483 483 483 835 581 75,586 42,253	1 1 30 0 24 2 4 29 429 42 30 3823 2,137	10 6
39005 39100 39100 39102 39103 39104 39209 39300 39300 39500 39500 39900 39900 39900 39900 39900 39900 39900	<pre>6-Structures &amp; Improvements Improvement to leased Premises Office Purniture &amp; Equipment Remittance Processing Equip Office Machines Defice Auchines Stores Equipment Stores Equipment Communication Equipment Laboratory Equipment Communication Equipment Other Tangible Property Other Tangible Property Other Tangible Property - Servers - N/W Other Tangible Property - Metwork - M/W Other Tangible Property - Network - M/W</pre>	62 62 62 62 62 62 62 62 62 62 62 62 62 6	P. s. 7 & D Plant - Customer P. S. 7 & D Plant - Plant - Customer P. S. 7 & D Plant - Plant - Customer	422,009 278,840 278,840 3792 3,709 3,709 3,51 3,51 4,521 2,53,004 4,71,992 2,63,848 98,600 7,799	225,578 218 108 74 3,000 280 2,20 42,664 4,215 2,985 381,699 213,373 79,738 659	44,670 43 21 15 684 6 483 44 6,483 835 581 75,586 42,253 15,750 126	1 1 30 0 24 429 42 30 3,823 2,137 799 6	10 6
39005 39009 39100 39102 39103 39104 39209 39300 39300 39300 39500 39609 39902 39902 39902 39904 39904 39904 39904	<pre>6-Studtures &amp; Improvements Improvement to leased Premises Office Furniture &amp; Equipment Demittance Processing Equip Office Auchines C-Office Surniture &amp; Equip. Transportation Equipment Stores Equipment Tools, Shop &amp; Garage Equipment Laboratory Equipment Communication Equipment Other Tangible Property Other Tangible Property - Servers - H/M Other Tangible Property - Servers - S/M Other Tangible Property - Merch - Racquare</pre>	6 2 6 2 6 2 6 2 6 2 6 2 6 2 6 2 6 2 6 2	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	42,009 278,840 270,840 33 392 35,370 35,370 35,472 35,004 35,004 35,004 471,992 263,848 86,600 769,070 769,0700	225.578 218 108 74 3,060 229 42,647 220 42,664 4,215 2,295 381,999 215,373 79,738 639 574	44,670 43 21 594 6 483 64 483 6483 6483 6495 5891 75,586 42,253 15,790 126 114	1 1 30 0 24 429 429 429 42 30 3,823 2,137 799 6 6 6	10 6
39005 39100 39100 39102 39103 39103 39103 39209 39209 39209 39209 39201 39902 39902 39905 39905 39905 39905 39905	<ul> <li>G-Structures &amp; Improvements</li> <li>Improvement to leased Fremises</li> <li>Office Furniture &amp; Equipment</li> <li>Demittance Processing Equip</li> <li>Office Machines</li> <li>C-Office Furniture &amp; Equipment</li> <li>Stores Equipment</li> <li>Stores Equipment</li> <li>Itools, Shop &amp; Grage Equipment</li> <li>Laboratory Equipment</li> <li>Communication Equipment</li> <li>Other Inglible Property</li> <li>Other Tangible Property - Servers - N/W</li> <li>Other Tangible Property - Servers - N/W</li> <li>Other Tangible Property - CSC</li> <li>Other Tangible Property - CSC</li> <li>Other Tangible Property - CSC</li> <li>Other Tangible Property - Costuare</li> </ul>	6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2 6.2	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	42,009 278,840 278,840 270,940 3,009 3,004 3,004 272 3,004 471,902 283,848 9,860 283,848 9,860 283,848 9,860 283,848 9,860 283,848 9,860 283,848 293,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,8	225.578 218 74 3,060 229 42,643 4,215 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,205 2,20	44.670 43 43 43 584 6 43 43 43 6,483 6,483 6,483 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493	1 1 30 0 24 42 42 42 42 30 3 823 2.137 799 6 6 6 6 6 4 372	10 6 2
39005 39109 39109 39102 39102 39102 39102 39109 39300 39300 39900 39902 39903 39903 39905 39905 39905 39905 39906 39905	<ul> <li>G-Structures &amp; Improvements</li> <li>Improvement to leased Premises</li> <li>Office Purniture &amp; Equipment</li> <li>Remittance Processing Equip</li> <li>Office Archines</li> <li>C-Office Furniture &amp; Equip.</li> <li>Transportation Equipment</li> <li>Stores Equipment</li> <li>Stores Equipment</li> <li>Laboratory Equipment</li> <li>Laboratory Equipment</li> <li>User Tangible Property</li> <li>Servers - H/W</li> <li>Other Tangible Property</li> <li>Servers - N/W</li> <li>Other Tangible Property - Servers - N/W</li> <li>Other Tangible Property - FC MacKare</li> <li>Other Tangible Property - FC Software</li> <li>Other Tangible Property - FC Software</li> <li>Other Tang, Property - FC Software</li> <li>Other Tang, Property - Kosftware</li> <li>Other Tang, Property - Kosftware</li> <li>Other Tang, Property - FC Software</li> </ul>	62 62 62 62 62 62 62 62 62 62 62 62 62 6	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	42009 278,940 278,940 370 370 370 370 370 370 370 370 370 37	225.578 218 108 74 3.000 220 42.664 4.215 2.985 7.9.738 7.9.738 5.74 8.6209 32.137 7.9.738	44.670 43 21 594 6 483 44 6 6 835 885 885 885 885 175,586 42.253 15,790 126 114 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 6,364 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -17,072 -1	1 30 0 24 42 42 30 3.829 2.137 7.99 	1 10 6 2 2 2 766 7 7
39005 39100 39100 39102 39103 39103 39103 39209 39209 39209 39209 39201 39902 39902 39905 39905 39905 39905 39905	<ul> <li>G-Stuuctures &amp; Improvements</li> <li>Improvement to leased Premises</li> <li>Office Purniture &amp; Equipment</li> <li>Demittance Processing Equip</li> <li>Office Machines</li> <li>G-Office Furniture &amp; Equip.</li> <li>Transportation Equipment</li> <li>Stores Equipment</li> <li>Stores Equipment</li> <li>Laboratory Equipment</li> <li>Communication Equipment</li> <li>Laboratory Equipment</li> <li>Communication Equipment</li> <li>Other Tangible Property</li> <li>Stores Function Equipment</li> <li>Other Tangible Property</li> <li>Stores A. Budge Equipment</li> <li>Other Tangible Property</li> <li>Stores Tangible Property</li> <li>How Construction Property</li> <li>How Construction Property</li> <li>Stores Tangible Property</li> <li>How Cher Tangible Property</li> <li>Her Tangible Prop</li></ul>	62 62 62 62 62 62 62 62 62 62 62 62 62 6	P. S. 7 & D Plant - Customer P. S. 7 & D Plant - Customer	42,009 278,840 278,840 270,940 3,009 3,004 3,004 272 3,004 471,902 283,848 9,860 283,848 9,860 283,848 9,860 283,848 9,860 283,848 9,860 283,848 293,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,848 203,8	225.578 218 108 108 2,437 220 42.664 4.215 2,985 38,1699 2713,373 79,738 574 86,299 32,137 70,738 574 86,299 32,137 2,670,627 10,1548 6 30,1554 6 30,1554 8 30,1554 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 8 30,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,1555 10,15555 10,15555 10,15555 10,15555 10,15555	44.670 43 43 43 584 6 43 43 43 6,483 6,483 6,483 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493 6,493	1 1 30 0 24 42 42 42 42 30 3 823 2.137 799 6 6 6 6 6 4 372	10 6 2

	ky Jurisdiction Case No. 2013-00148							
oreca	sted Test Period: Twelve Months Ended November 30, 2014							
	ATION OF RESERVE FOR DEPRECIATION							
185								
186	Shared Services Customer Support:							
187								
188	General:							
189								
190	38900 Land		P, S, T & D Plant - Customer	0	-	-	-	-
191	38910 CKV-Land & Land Rights		P, S, T & D Plant - Customer	0		-	•	
192	39600 Structures & Improvements		P. S. T & D Plant - Customer	148,846	120,371	23,897	1,206	3,43
193	39609 Improvement to leased Premises		P. S. T & D Plant - Customer	175,681	142,073	28,134	1.423	4,0
194	39010 CKV-Structures & Improvements		P. S. T & D Plant - Customer	19,635	15,679	3,144	159	4
195	39200 Office Furniture & Equipment		P, S, T & D Plant - Customer	7,125	5,762	1,141		1
196	39700 Communication Equipment		P, S, T & D Plant - Customer	(293,830)	[237,620]	(47,065)	(2,360)	(6,7
97	39710 CKV-Communication Equipment		P. S. T & D Plant - Customer	522	422	84	4	
98	39800 Miscellancous Equipment		P. S. T & D Plant - Customer	169	136	27	1	
99	39900 Other Tangible Property		P, S, T & D Plant - Customer	(49)	(40)	(8).	(0)	
200	39901 Other Tangible Property - Servers - H/W		P, S, T & D Plant - Customer	(108,108)	(87,426)	(17,313)	(876)	(2,4
201	39902 Other Tangible Property - Servers - S/W		P, S, T & D Plant - Customer	(196,129)	(158,609)	(31,409)	(1,589)	(4,5
202	39903 Other Tangible Property - Network - H/W		P, S, T & D Plant - Customer	4,589	3,711	735	37	1
203	39906 Other Tang, Property - PC Mardware		P. S. T & D Plant - Customer	(5,228)	(4,227)	(837)]	[42]	(1
204	39907 Other Tang. Property - PC Software		P, S, T & D Plant - Customer	12,951	10,474	2,074	105	
05	39908 Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Customer	1,816,710	1,469,168	290,933	14,716	41.8
206	39910 CKV-Other Tangible Property		P. S. T & D Plant - Customer	176	142	28	1	
207	39916 CKV-Oth Tang Prep-PC Hardware		P, S, T & D Piant - Customer	673	544	108	5	
208	399171 CKV-Oth Tang Prop-PC Software		P, S, T & D Plant - Customer	192	156	31	2	
209	39924 Other Tang. Property - General Startup Co		P, S, T & D Plant - Customer	7	6	1	0	
210	Petirement Work in Progress	6.2	P, S, T & D Plant - Customer	(1,125)	(910)	(180)	(9)	(3
211			-					
212	Total General Plant			1,582,808	1,280,012	253,475	12,822	36,4
213	<u>.                                    </u>							
214	TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,248	107,634,685	19,385,129	854,735	3,848,7

		ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							· ·
1	ATION O	F RESERVE FOR DEPRECIATION							
		Demand							
1									
	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interrup Transpo
1	ao.	Intangible Plant:	F 60101	BdSIS	Guispany	Residentia	Public Additionary	moustridi	Transpo
1	30100			P, S, T & D Plant - Demand	1,315	563	- 253	23	
+	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	18,917	8,094	3,638	328	
_	30300	Misc Intangible Plant	99.0	•	0	· · · ·	· ·		
+		Total Intangible Plant:	-		20,232	8,657	3,891	350	
••+		Production Plant:							
	32520	Producing Leaseholds	3.0	Peak Day	904	387	174	16	
Τ	32540	Rights of Ways		Peak Day	12,963	5,547	2,493	224	
+	33100 33201	Field Lines		Peak Day Peak Day	3,492 47,163	1,494 20,180	672 9,070	60 f 817 l	
	33292	Tributary Lines	3.0	Peak Day	529,956	226,761	101,921	9,175	1
4	33400	Field Meas. & Reg. Sta. Equip		Peak Day	191,854	82,092	36,897	3,322	
╉	33600	Purification Equipment	3.0	Peak Day	15,287	6,541	2,940	. 265	
		Total Production Plant			801,619	343,002	154,167	13,878	. 2
		Storage Plant:		· · · · · · · · · · · · · · · · · · ·					
1					[				
-{	35010	Land Bights of Way		Peak Day	0 2 344	4 000	450	- 41	
+	35020 35100	Rights of Way Structures and Improvements	3.0	Peak Day Peak Day	2.341	1,002	450 542	41	
t	35102	Compression Station Equipment	3.0	Peak Day	61,058	26,126	11,743	1,057	:
+	35103	Meas. & Reg. Sta. Structues		Peak Day	12,148	5,198	2,336	210	<u> </u>
+	35104 35200	Other Structures Wells \ Rights of Way		Peak Day Peak Day	70,517 294,918	30,173 126,191	13,562 55,719	1,221	<u>:</u> 11
1	35201	Well Construction		Peak Day	591,046	252,900	113,670	10,233	2
	35202	Well Equipment		Peak Day	286,931	122,774	55,183	4,968	1
-	35203 35210	Cushion Gas	3.0	Peak Day Peak Day	135,191 89,310	57,846 38,214	26,000 17,176	2,341	
+	35210	Leaseholds Storage Rights		Peak Day	26,849	11,488	5,164	465	
	35301	Field Lines	3.0	Peak Day	93,711	40,098	18,022	1,622	
	35302	Tributary Lines		Peak Day	109,966	47,053	21,149	1,904	
+	35400	Compressor Station Equipment	3.0	Peak Day	194,037 120,119	83,026 51,397	37,317 23,101	3,359 2,080	
+	35600	Meas & Reg. Equipment Purification Equipment	3.0	Peak Day Peak Day	62,000	35,086	15,770	1,420	
1					0.170.001	000 700			
+		Total Storage Plant			2,172,961	929,780	417,904	37,620	7
1		Transmission:	1						
t	36510	Land & Land Rights		Peak Day	16		3	0	
	36520	Rights of Way	3.0	Peak Day	434,585	185,953	83,579	7,524	1
	36602			Peak Day	(1,441)	(617)	(277)	(25)	
	36503	Other Structues Mains Cathodic Protection		Peak Day Peak Day	60,585 303,101	25,924	11,652 58,292	1,049	10
1	36701		3.0	Peak Day	17,004,632	7,276,052	3,270,331	294,399	6,1
	36900	Meas. 4 Reg. Equipment	3.0	Peak Day	242,952	103,956	46,724	4,206	
+	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	772,567		31,259	
+		Total Transmission Plant	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	19,849,972	8,493,534	3,817,547	343,660	7,1
+	1								
1		Distribution:			····-				
1		Land & Land Rights		Peak Day	8,252	3,531	1,587	143	
-		Land Land Dights	3.0	Peak Day	<u>(1,047)</u> 8.248	(448) 3,529	(201) 1,586	(18)	
1	37402	Land Rights Land Other	3,0	Peak Day	0.248	-			
1	37500	Structures 4 Improvements	3,0	Peak Day	14,637	6,263	2,815	253	_
		Structures & Improvements T.B.	3.0	Реак рау	14,173 6,735	6,064	2,726	245	
1	37503	Land Rights Improvements	20	Peak Day Peak Day	158	2,882	1,295 30	3	
T	37600	Mains Cathodic Protection	3.0	Peak Day	355,686	152,193	68,406	6,158	1
-	37601	Mains - Steel	3.0	Peak Day	6,273,957	2,684,541	1,206,607	108,620	2,2
	37802	Mains - Flastic Meas & Reg. Sta. Equip - General		Peak Day Peak Day	249,404	817,824 106,717	367,583 47,965	33,090 4,318	6
1	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	57,467	24,589	11,052	995	
1	37905	Meas & Reg. Sta. Equipmont T.b.	3.0	Peak Day	174,401	74,624	33,541	3,019	
	38000		99.0 99.0		0	-	-		
	38200	Meter Installaitons	99.0	-	0		-		
_1	38300	House Regulators	99.0	-	0			· · · ·	
-	38400	House Reg. Installations Ind. Mons. 4 Reg. Sta. Equipment	99.0		0	-	-		
-1	38600	Other Prop. On Cust. Prem	99.0		0		-		
- 8									

Į	Ì	Period: Twelve Months Ended November 30, 2014			···· -			<u> </u>	
ATI	<u>on ó</u>	RESERVE FOR DEPRECIATION		······					
		General:							
3	8900	Land & Sand Rights	. 6.4	P, S, T & D Plant - Demand	4,049	1,733	779	70	
	0000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,748	41,397	18,607	1,675	
	9002	Improvements Air Conditioning Equipment	6.4		28,258 84,957	12,091 36,352	5,435 16,339	489	1
	9004	Improvement to leased Premises	6.4	P. S. T & D Plant - Demand	- 1,181 201,615	505 86,268	227 38,775	20 3,491	
	6006   0016	Office Furniture & Equipment Remittance Processing Equip		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	44,201	18,913	8,501	765	, 1
	9103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	(16,983)	(7,267)	(3,266)	(294)	
	9200	Trucks Trailers		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	63,629	27,226	12,237 151	1,102	2
	9202	Stores Equipment	6,4	P, S, T & D Plant - Demand	7,672	3,283	1,475	133	
	9400	Power Operated Equipment Backhoes	6.4 6.4		60,777 {25,496	26,005 (10,909)	11,689 (4,903)	1,052 (441)	2
3	9604	Welders		P, S, T & D Plant - Demand	(2,089)	(894)	(402)	(36)	
	9605 9700	Communication Equipment - Mobile Radios	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	3,377	1,445 (14,571)	649 (6.549)	58 (590)	(1
- 39	9701	Communication Equipment - Fixed Radios	6,4	P. S. T & D Plant - Demand	(3,486	(1,492)	(670)	(60)	
	9702 9705	Communication Equip Telemetering Miscellaneous Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	(5,388)	(2,305) (8,274)	(1,036) (3,719)	(93) (335)	
	9800	Other Tangible Property		P. S. T & D Plant - Demand	91,721	39,246	17,640	1,588	3
	9900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-		-	
	9901 9902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	27,778	11,886 5,305	5,342	481	1
3	9903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	
	9904	Other Tangible Property - MF - Hardware Other Tang, Property - PC Hardware	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0				
39	9906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(322,814)		(62,084)	(5,589)	(11
	9907	Other Tang, Property - Mainframe S/W	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0				
1	9908	Other Tang. Property - Application Softwar AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	18,900	8,087	3,635	327	
[ ]		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(742,800)		(142,855)	(12,860)	(26
	-	I Fotal General Plant			(424,400)	(181.595)	(81,621)	(7.348)	(15
Ľ		_							
		TOTAL DIRECT RESERVE FOR DEPRECIATION	· ···		31,493,763	13,475,755	6,056,881	545,248	11,41
Ľ	Ĩ	Kentucky Mid-States General Office:							
		ntangible Plant:							
• • • •									
		Organization	99,0		. 0		<del>-</del>	· · · · · · · · · · · ·	
	0200 0300	Franchi <u>ses &amp; Consents</u> Misc Intangible Plant	99,0 99.0		0	-	-	-	
		Fotal Intang/ble Plant:							
		Seneral:							
27	7400	Land & Land Rights		P, S, T & D Plant - Demand	0				
	9001	Structures Frame	6.4	P, S, T & D Plant - Demand	3,935	1,684	757	68	
	9004	Air Conditioning Equipment	6,4	P. S. T & D Plant - Demand	455	195	88	8	
	9009 9100	Improvement to leased Premises		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	3,874 5,546	1,658 2,373	745 1,067	67 96	
39	9200	Transportation Equipment	6,4	P, S, T & D Plant - Demand	604	259	116	10	
39	9300 9400	Stores Equipment Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	282	121 2,159	54 970	5	
	9600	Power Operated Equipment		P. S. T & D Plant - Demand	1,221	523	235	21	
	9700	Communication Equipment		P. S. T & D Plant - Demand	(1,034)	(442) 14,994	(199) 6,739	(18) 607	1
	9900	Miscellaneous Equipment Other Tangible Property		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	35,042	2,600	1,169	105	
35	901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	16,097	6,888	3,096	279	
	9902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	909_	<u>369</u> 7,312	175 3,287	16 296	
35	906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(56,914)	(24,353)	(10,946)	(985)	(2
35	7007	Other Tang, Property - FC Software		P. S. T & D Plant - Demand	82,342	35,233	15,836	- 1,426	2
	906	Other Tang. Property - Mainframe 5/W Retirement Work in Progress		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	3,848	35,233	740	1,426	
-	[	Fotal General Plant			124,417	53,236	23,928	2,154	4
[		Shared Services General Office:							
-		3eneral:	·· · ·	、					
	0000	Structures & Improvements		P. S. T & D Plant - Demand	58	25	11	114	
	9005	G-Structures & Improvements Improvement to leased Premises	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	6,571 80,318	2,812 34,367	1,264 15,447	1,391	2
3	1100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	53,081	22,713	10,209	919	
	9102	Remittance Processing Equip Office Machines		P, S, T & D Plant - Demand P, S, T & D Plant - Demand		22	10 5	1 0	
39	9104	G-Office Furniture & Equip.	6.4	P, S, T & D Plant - Demand	18	8	3	0	
	300	Transportation Equipment Stores Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand		302 3	136	12	
	400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	573	245	110	10	
35	9500	Laboratory Equipment	6.4	P. S. T & D Plant - Demand	52	22	10	1	
	1700 1800	Communication Equipment Miscellaneous Equipment	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	10,085	4,316 424	1,940_ 191	175	
39	9900	Other Tangible Property	6,4	P, S, T & D Plant - Demand	702	301	135	12	
	9901 9902	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	89,818 50,209	38,432 21,484	17,274 9,656	1,555	3
	902	Other Tangible Property - Servers - 5/W Other Tangible Property - Network - 11/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	18,763	8,029	3,609	325	
- 35	904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	150	64	29	3	
39	9905	Other Tangible Property - MF - Hardware Other Tang. Property - PC Hardware		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	135	58 8,680	26 3,901	2 351	
39		Other Tang, Property - PC Software		P, S, T & D Plant - Demand	7,552	3,236	1,454	131	
39 39 39	1907					1 000 017	120,837	40.070	22
39	907	Other Tang. Property - Mainframe S/W		P. S. T & D Plant - Demand	628,313	268,847		10,878	
39 39 39 39 39	1907		6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand P, S, T & D Plant - Demand	628,313 23,896 0	10,225	4,596	10,878 414 0	22

		orporation, Kentucky/Mid-States Division							
Kentuc	ky Jurisdi	iction Case No. 2013-00148						]	
Foreca	sted Test	Period: Twelve Months Ended November 30, 2014						1	
								1	
ALLOC	ATION C	F RESERVE FOR DEPRECIATION							
399						1		1	
400		Shared Services Customer Support						1	
401									
402		General:							
403					-				
404	38900	Land	6.4	P. S. T & D Plant - Demand	0	-	-	- )	-
405	3\$910	CKV-Land & Land Rights	6,4	P. S. T & O Plant - Demand	0			- 1	-
406	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	28,325	12,120	5,447	490	10,263
407	39009		6.4	P. S. T & D Plant - Demand	33,431	14,305	6,430	579	12,118
408	39010	CKV-Structures & Improvements	6.4	P. S. T & D Plant - Demand	3,737	1,599	719	65	1,354
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,356	680	261	23	491
410	39700	Communication Equipment	6.4	P. S. T & D Plant - Demand	(55,915)	(23,925)	(10,754)	(868)	(20,266
411	39710	CKV-Communication Equipment	6.4	P. S. T & D Plant - Demand	99	42	19	2	34
412	39800	Miscellaneous Equipment		P, S, T & D Plant - Demand	32	14	6	1 ]	11
413	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(9)	(4)	(2)	(0)	6
414	39901	Other Yangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	(20,573)	(8,803)	(3,957)	(356)	(7,45)
415	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	(37,323)	(15,970)	(7,178)	(646)	(13,62)
416	39903	Other Tangible Property - Network - H/W	6.4	P. S. T & D Plant - Demand	873	374	168	15 1	31
417	39906	Other Tang. Property - PC Hardware	6,4	P, S, T & D Plant - Demand	(995)	(426)	(191)	. (17)	(36)
418	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,465	1,055	474	43	89
419	39908	Other Tang. Property - Mainframe S/W	6.4	P. S. T & D Plant - Demand	345,713	147,926	66,488	5,985	125,31
420	39910	CKy-Other Tancible Property	6.4	P, S, T & D Plant - Demand	33	14	6	1 [	
421	39916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	128	55	25	2	4
422	39917	CKV-0th Tang Prop-PC Software	6.4	P, S, T & D Plant - Demand	37	16	7	11	1:
423	39924	Other Tang. Property - General Startup Co	6.4	P, S, T & D Plant - Demand	1	1	0	0	(
424		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(92)	(41)	(4)	(78
425									
426		Total General Plant			301,202	128,880	57,827	5,215	109,180
427	1 1								
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,754	14,082,494	6,329,589	569,797	11,929,874

Kentuck	nerov Cor	rporation, Kentucky/Mid-States Division		1			1		
	y Jurísdict	tion Case No. 2013-00148							
Forecas	led Test P	eriod: Twelve Months Ended November 30, 2014							
		PEOPPINE Rob programming	-		· · · — -				
ALLOC	ATION OF	RESERVE FOR DEPRECIATION	<u> </u>	· ··· ·					
	-	Commodity							
								· ·	
	- 1	<u> </u>							
Line	Acct.		Allocation	Allocation	Total		Commercial &	Firm	Interruptible &
No.	No.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
429	[ r	tangible Plant:	L						
430						·			
431	301001	Organization		P. S. T & D Plant - Commedity	106 1,526	33 478	238	2 23	55
432 433	302001	Franchisos & Consents Misc Intangible Flant	99.0	P, S, T & D Plant - Commedity	1,520	- 4/0	2.30		788
434	101001	MISC INCARDING FIGHC	55.0	-	u	· · · · · · · · · · · · · · · · · · ·	-		
435	İT	olai Inlangible Plant:			1,632	511	254	25	842
436		] [							
437	P	reduction Plant							
438					-			1	
439		Producing Leaseholds	99.0		0	-	-		
440 441		Rights of Ways	99.0		0		÷		
442		Production Gas Wells Equipment Field Lines	99.0		0	-	-		-
443	33202	Tributary Lines	99.0		0	-			-
444		Field Meas. 4 Reg. Sta. Equip	99.0		0	r		-	-
445		Purification Equipment	99.0		0	-	-		
446									
447	Ţ	olal Preduction Plant	1		Ð	0	0	0	0
448		torege Bisst				ļ		· · ·	
449	- (8	storøge Plant:		·	···				
450	35010	Land	1.5	Winter Volumes	0	-	-	-	
452		Rights of Way	1.5		2,341	733	365	35	1,208
		Structures and Improvements	1.5	Winter Volumes	2,821	884	439	42	1,455
454	35102	Compression Station Equipment		Winter Volumes	61,058	19,126	9,511	916	31,504
	35103	Meas. & Reg. Sta. Structues	1.5		12,148	3,805	1.892	182	6,268
	35104	other Structures	1.5		70,517	22,089	10,984	1,058	36,385
457 458		Wells \ Rights of Way		Winter Volumes Winter Volumes	294,918 591,046	92,381 185,141	45,939 92,067	4,427 5,872	152,171_ 304,967
459	35201	Well Construction Well Equipment		Winter Volumes	286,931	89,879	44,695	4,307	148,050
460		Cushion Gas		Winter Volumes	135,191	42,348	21,059	2,029	69,756
461		Leaseholda		Winter Volumes	89,310	27,976	13,912	1,341	46,082
462		Storage Rights		Winter Volumes	26,849	8,410	4,182	403	13,854
463		Field Lines	1.5	Winter Volumes	93,711	29,354	14,597	1,407	48,353
464	35302	Tributary Lines							
465		ALLOWOUL MANON	1.5	Winter Volumes	109,966	34,446	17,129	1,651	56,740
		Compressor Station Equipment	1,5	Winter Volumes	194,037	60,781	30,225	2,913	100,119
466	35500	Compressor Station Equipment	. 1,5 1,5	Winter Volumes Winter Volumes	194,037 120,119	60,781 37,626	30,225	2,913	100,119 61,979
466 467	35500	Compressor Station Equipment	. 1,5 1,5	Winter Volumes Winter Volumes Winter Volumes	194,037	60,781	30,225	2,913	100,119
466 467 468	3550 <u>0</u> 35600	Compressor Station Equipment Moas & Reg. Equipment Purification Equipment	. 1,5 1,5	Winter Volumes Winter Volumes	194,037 120,119 62,000	60,781 37,626 25,686	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310
466 467	3550 <u>0</u> 35600	Compressor Station Equipment	. 1,5 1,5	Winter Volumes Winter Volumes Winter Volumes	194,037 120,119 82,000 2,172,961	60,781 37,626	30,225	2,913	100,119 61,979
466 467 468 469 470 471	35500 35600 T	Compressor Station Equipment Mons & Reg. Bquipment Purification Equipment claiStorage Plant	. 1,5 1.5 1.5	Winter Volumes Winter Volumes Winter Volumes	194,037 120,119 62,000	60,781 37,626 25,686	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310
466 467 468 469 470 471 471	3550 <u>0</u> 35600 T	Compressor Station Equipment Mons & Reg. Bquipment Purification Equipment Joid Storage Plant Cassridsion:	. 1,5 1.5	Winter Volumes	194,037 120,119 82,000 2,172,961	60,781 37,626 25,686	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310
466 467 468 469 470 471 471 472 473	35500 35600 T 36510	Compressor Station Equipment Mons & Reg. Squipment J otal Storage Plant Tensmission:	1,5 1,5 1,5 1,5 99.0	Winter Volumes	194,037 120,119 82,000 2,172,961	60,781 37,626 25,686	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310
466 467 468 469 470 471 472 473 474	35500 35600 T 36510 36520	Compressor Station Equipment Meas & Reg. Bquipment DeliStorage Plant del Storage Plant cassmission:	99.0 99.0	Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 690,663	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475	35500 35600 T 36510 36520 36602	Compressor Station Equipment Moas 6 Reg. Bruipment ] otal Storage Plant ] Tansmission: Land & Land Rights Rights of Way	1,5 1,5 1,5 99.0 99.0 99.0 99.0	Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 690,663	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310
466 467 468 469 470 471 472 473 474 475 475 476	35500 35600 T 36510 36520 36602 36603	Compressor Station Equipment Mons & Reg. Bruipment Purification Equipment dat Storage Plant consmission: Land & Land Rights Rights of Way Structures & Improvements Other Structures	1,5 1,5 1,5 99,0 99,0 99,0 99,0	Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 690,663	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475	35500 35600 T 36510 36520 36602 36603 36700	Compressor Station Equipment Moas 6 Reg. Bruipment ] otal Storage Plant ] Tansmission: Land & Land Rights Rights of Way	1,5 1,5 1,5 99.0 99.0 99.0 99.0	Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773	2,913 1,803 1,231	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 477 475 475 476 477 478 479	35500 35600 T 36510 36520 36602 36603 36701 36701 36900	Compressor Station Equipment Meas & Reg. Equipment dis Storage Plant dis Storage Plant land & Land Rights Rights of Way Structures 4 Improvements Other Structures Mains Cathodic Protection Mains - Steel Mains - Steel	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winker Volumes           Winker Volumes           Winker Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 690,663	30,225 18,711 12,773 338,480	2,913 1,803 1,231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 476 477 477 477 478 479 480	35500 35600 T T 36510 36520 36602 36603 36700 36700 36900 36900	Compressor Station Equipment Mons & Reg. Equipment J otal Slorage Plant Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Means & Reg. Equipment Meass & Reg. Equipment	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0	Winker Volumes           Winker Volumes           Winker Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2,913 1,803 1,231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 477 477 477 477 477 477 477 477 479 480 481	35500 35600 T 36510 36520 36602 36603 36600 36700 36900 36900	Compressor Station Equipment Moas & Reg. Equipment Purification Equipment of Storage Plant cassing Plant land & Land Rights Rights of Way Structures 4 Improvements Other Structures Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment Meas. 4 Reg. Equipment	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winter Volumes           Winter Volumes           Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2,913 1,803 1,231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 476 477 478 477 478 479 480 481 462	35500 35600 T 36510 36520 36602 36603 36600 36700 36900 36900	Compressor Station Equipment Mons & Reg. Equipment Jurification Equipment Joint Storage Plant Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Means & Reg. Equipment Meass & Reg. Equipment	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2 913 1 863 1 231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 471 472 473 474 477 477 476 476 477 478 479 480 481 482 483	35500 35600 7 7 36510 36520 36602 36603 36700 36700 36701 36900 36901 7 7	Compressor Station Equipment Mons & Reg. Equipment Purification Equipment otal Storage Plant constission: Land & Land Rights Rights of Way Structures 4 Improvements other Structures Maine _ Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. ( Reg. Equipment	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winter Volumes           Winter Volumes           Winter Volumes	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2 913 1 863 1 231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 476 477 478 477 478 479 480 481 462	35500 35600 7 7 36510 36520 36602 36603 36700 36700 36701 36900 36901 7 7	Compressor Station Equipment Moas & Reg. Equipment Purification Equipment of Storage Plant cassing Plant land & Land Rights Rights of Way Structures 4 Improvements Other Structures Mains Cathodic Protection Mains - Steel Meas. & Reg. Equipment Meas. 4 Reg. Equipment	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2 913 1 863 1 231 	100,119 61,979 42,310 1,121,200
466 467 468 470 470 471 472 473 474 475 477 478 477 478 479 480 481 482 483 484	35500 35600 T 7 36510 36520 36603 36603 36603 36603 36600 36900 36900 36900 36901 5700 5700 5700 36900	Compressor Station Equipment Mons & Reg. Equipment Jurification Equipment add Storage Plant constitution Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Justbullon Lind & Land Nights Meas. & Lang Steel Meas. & Lang Steel Meas. & Lang Steel Structures Meas. & Lang Steel Meas. & Lang Steel Structures Meas. & Lang Steel Meas. & Lang Steel Meas. & Lang Steel Meas. & Lang Steel Meas. & Lang Steel Structures Meas. & Lang Steel Meas.	1,5 1,5 1,5 99,0 99,0 99,0 99,0 99,0 99,0 99,0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	194,037 120,119 82,000 2,172,961 	60,781 37,626 25,686 660,663	30,225 18,711 12,773 338,480	2 913 1 863 1 231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 476 477 477 477 477 478 479 480 480 481 482 483 484 485 486 487	35500 35600 T T 36510 7 36520 36602 36603 36700 36700 36700 36700 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 36900 3700 36900 3700 36900 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 3700 37	Compressor Station Equipment Mons & Reg. Equipment Purification Equipment dai Storage Plant 	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		00,781	30,225 18,711 12,773 338,460	2 913 1 863 1 231 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 477 478 477 476 477 478 477 478 477 478 480 481 482 485 486 485 486	35500 35600 T T 36510 36520 36620 36620 36620 36620 36620 366900 36700 36700 T T D 37400 37400 37400	Compressor Station Equipment Purification Equipment J otal Storage Plant Land & Land Rights Rights of Way Structures 4 Improvements Other Structures Maine Cathodic Protection Maine Steel Meas. 6 Reg. Equipment Neas. 4 Reg. Equipment J Structures Land Ifanemission Plant Land 4 Land Rights Land 4 Land Rights	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781 37,626 25,685 630,063	30,225 18,711 12,779 338,460	2 913 	100,119 61,979 42,310 1,121,200
466 467 468 469 470 471 472 473 474 475 476 473 477 478 479 480 481 482 483 484 485 486 487 489	35500 35600 T T 36510 7 36520 36603 36603 36900 36900 7 T 0 36900 36900 36900 37400 37402 37402	Compressor Station Equipment Purification Equipment Junification Equipment add Storage Plant constitution Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. & Reg. Equipment Internet Structures Structures Mains - Steel Meas. & Reg. Equipment Internet Structures Internet Structures Internet Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures Structures S	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -	104,037 120,118 82,020 2,172,961 	60,781 37,626 25,685 690,663	30,225 18,711 12,773 	2 2413 	
466 467 468 468 470 471 472 473 477 477 477 477 477 477 477 477 477	35500 35600 T 36500 36520 36520 36602 36603 36700 36700 36700 36900 0 7 0 0 37400 37400 37402 37402 37500	Compressor Station Equipment Mons 6 Reg. Equipment ] otal Storage Plant ] anomission: ] Land & Land Rights Rights of Way Structures 4 Improvements Other Structures Maine Cathodic Protection Maine Steel Meas. 6 Reg. Equipment Meas. 4 Reg. Equipment ] Structures Land Land Rights Land Land Rights Land Other Structures 4 Improvements	1.5 1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781 37,626 25,685 630,063	30,225 18,711 12,773 338,460	2 2913 	
466 467 468 469 470 472 473 477 477 477 477 477 477 477 477 477	35500 35600 35600 T 36510 36520 36602 36603 36603 36700 36700 36901 T 7 7 0 37401 37402 37402 37403 37403 37500 37500	Compressor Station Equipment Purification Equipment Junification Equipment Junification Equipment Junification Equipment anomission: Land & Land Rights Rights of Way Structures 4 Improvements Structures 4 Improvements Meas, 4 Reg. Equipment Meas, 4 Reg. Equipment Junification Land Rights Land Rights Land Rights Structures 4 Improvements Structures 4 Improvements T.B.	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781 37,626 25,685 690,663	30,225 18,711 12,773 		
466         467           467         468           468         468           470         473           471         473           474         475           476         477           477         473           479         479           479         480           481         485           486         487           489         489           489         498           498         498           498         498           498         498           492         492	35500 35600 7 7 36510 36520 36602 36602 36700 36700 36700 36700 36700 36700 36700 37401 37400 37400 37400 37400 37402 37400 37403 37400 37403 37405	Compressor Station Equipment Purification Equipment Purification Equipment dai Storage Plant dai Storage Plant Land & Land Rights Rights of Way Structures 4 Improvements other Structues Mains - Steel Meas. 4 Reg. Equipment Meas. 4 Reg. Equipment Meas. 4 Reg. Equipment I dai Transmission Plant Land 4 Land Rights Land Land Bights Land Other Structures 4 Improvements T.B. Structures 4 Improvements T.B.	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781	30,225 18,711 12,773 338,460	2 2913 	
466 467 468 469 470 472 473 477 477 477 477 477 477 477 477 477	35500 35600 T 36510 36520 36602 36602 36603 36600 36600 36600 36600 36600 36600 36600 36700 36900 36900 36900 37401 57400 37401 37402 37403 37403 37403 37403 37403 37403 37403	Compressor Station Equipment Purification Equipment Junification Equipment Junification Equipment Junification Equipment anomission: Land & Land Rights Rights of Way Structures 4 Improvements Structures 4 Improvements Meas, 4 Reg. Equipment Meas, 4 Reg. Equipment Junification Land Rights Land Rights Land Rights Structures 4 Improvements Structures 4 Improvements T.B.	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781 37,626 25,685 690,663	30,225 18,711 12,773 		
466 467 468 468 468 470 470 471 472 473 477 477 477 477 477 477 477 477 477	35500 35600 7 7 36510 36520 36520 36622 36603 36603 36603 36600 36700 36900 36900 36900 37600 37401 7 7500 37402 37402 37402 37502 37503 37502	Compressor Station Equipment Purification Equipment Junification Equipment Junification Equipment I I I I I I I I I I I I I I I I I I I	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes		60,781	30,225 18,711 12,773 		
466 467 468 468 469 470 470 472 472 473 471 472 473 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 473 477 477	35500 35600 7 36510 36520 36520 36602 36602 36603 36700 36700 36700 36700 36700 36700 37401 37401 37402 37403 37501 37502 37503 37502 37503 37600 37601 37601	Compressor Station Equipment Purification Equipment Purification Equipment add Storage Plant data Storage Plant land & Land Rights Rights of Way Structures & Improvements Other Structures Maine - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. & Reg. Equipment I Structures I Land & Land Rights Land & Land Rights Land & Land Rights Land Structures & Improvements Structures & Improvements Maine - Steel Maine - Steel Maine - Steel Maine - Steel Maine - Steel Maine - Steel	1.5 1.5 1.5 93.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes           Winter Volumes           Winter Volumes		60,781	30,225 18,711 12,773 338,460 		
466 467 468 469 470 470 471 472 473 473 473 473 473 473 473 473 473 473	35500 35600 7 36510 7 36510 36520 36602 36602 36600 36700 36901 7 7 7 37400 37400 37400 37400 37400 37400 37400 37400 37400 37400 37502 37503 37502 37503 37502 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37600 37500 37500 37500 37600 37600 37500 37600 37500 37600 37500 37600 37500 37600 37600 37500 37600 37600 37600 37500 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37600 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 37700 3	Compressor Station Equipment Purification Equipment J onal Storage Plant Land & Land Rights Rights of Way Structures & Improvements Other Structures Maine Cathodic Protection Maine Steel Meas. & Reg. Equipment Meas. & Reg. Equipment J otal Transmission Plant I dear & Land Rights Land & Land Rights Land Structures & Improvements Structures & Improvement	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781	30,225 18,711 12,773 338,460 	2.913 	
466 467 468 468 469 470 471 472 473 474 475 473 474 475 477 476 477 476 477 476 477 476 477 476 477 476 477 476 481 482 483 484 484 485 486 490 491 492 493 495 495	35500 35607 7 7 7 7 7 7 7 7 7 36510 36510 36510 36510 36510 36510 36510 36510 36510 36610 36700 36900 36900 36900 36900 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Compressor Station Equipment Purification Equipment Purification Equipment dal Storage Plant dal Storage Plant Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. & Reg. Equipment dal framewission Plant Land & Land Rights Land Structures & Improvements Structures & Improvements Mains - Steel Mains - Steel	1.5 1.5 1.5 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes           Winter Volumes           Winter Volumes	104,037 120,118 82,020 2,172,961 	60,781 37,626 25,685 630,663	30,225 18,711 12,773 338,460 		
466 467 468 469 470 477 477 472 473 474 473 474 473 474 473 477 477 477	35500 36600 7 7 7 7 7 7 35510 7 35520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 37500 37500 37520 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37	Compressor Station Equipment Purification Equipment J onal Storage Plant Land & Land Rights Rights of Way Structures 4 Improvements Other Structures Waing Cathodic Protection Maine - Steel Meas. 2 Reg. Equipment Seas. 4 Reg. Equipment Land Land Rights Land Land Rights Land Structures 4 Improvements Structures 4 Improvements Maine Cathodic Protection Maine - Plestic Maine - Steel Maine	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781	30,225 18,711 12,773 338,460 	2.913 	
466 467 468 469 470 471 472 473 474 473 474 475 477 477 477 477 477 477	36500 36607 36500 36500 36500 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 7 36500 37600 37551 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37550 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 37500 3750	Compressor Staticn Equipment Purification Equipment Junification Equipment add Slorage Plant add Slorage Plant Land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Structures & Improvements Land Rights Land Rights Land Rights Land Rights Land Rights Mains - Steel Mains - Steel Mains - Plastic Meas. & Reg. Sta. Equip - General Meas & Reg. Sta. Equipment T.b. Services	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -			30,255 18,711 12,773 338,480 		
466 467 468 467 470 471 472 473 477 473 477 477 477 477 477 477 477	35500 36600 7 7 7 7 7 7 7 7 35500 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 37500 37500 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375602 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 375502 3750	Compressor Station Equipment Purification Equipment J onai Storage Plant Land & Land Rights Rights of Way Structures 4 Improvements Other Structures Mains Cathodic Protection Mains Cathodic Protection I	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781 37,626 25,685 630,663	30,225 18,711 12,773 338,460 	2.913 	
466 467 468 469 470 471 471 472 473 474 473 474 475 476 477 477 477 477 477 477 477 477 477	35500 36600 7 36500 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 36520 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Compressor Staticn Equipment Purification Equipment Junification Equipment odal Slorage Plant commission: Land & Land Rights Rights of Way Structures & Improvements other Structures Mains - Steel Meass & Reg. Equipment Meass & Reg. Equipment Meass & Reg. Equipment Meass & Reg. Equipment Structures & Improvements Structures & Improvements Mains Cathodic Protection Mains = Plastic Meas & Reg. Sta. Equip = Genetal Meas & Reg. Sta. Equipment T.D. Services Meter Installaitons	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -		60,781	30,255 18,711 12,773 338,480 		
466 467 468 469 470 471 471 472 473 474 477 477 477 477 477 477 477 477	34500 34600 7 7 7 345510 345520 345520 34502 34500 34500 34500 34500 34500 34500 34500 34500 34500 34500 34500 7401 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 347000 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 34700 347000 34700 34700 347000 34700 3	Compressor Station Equipment Purification Equipment J onai Storage Plant Land & Land Rights Rights of Way Structures 4 Improvements Other Structures Mains Cathodic Protection Mains Cathodic Protection I	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -           -			30,255 18,711 12,773 338,460 		
406 4067 467 468 470 471 472 473 472 473 472 473 474 475 477 477 477 477 477 477 477 477	34500 34600 7 34500 34500 34500 34500 34500 34500 34500 34500 34500 34500 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Compressor Station Equipment Purification Equipment Purification Equipment add Storage Plant data Storage Plant data Storage Plant land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. & Reg. Equipment data - Steel Meas. & Reg. Equipment land 4 Land Rights Land 4 Land Rights Land 4 Land Rights Land 4 Land Rights Land 5 Land Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Meas 8 Reg. Sta. Equipment T.b. Services Meters Meters Meters Meters Meters Meters 6 Reg. Sta. Equipment Ind. Meas 4 Reg. Sta. Equipment	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes           Image: State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State Sta		60,781	30,255 18,711 12,773 338,480 		
406 4067 408 409 407 407 407 407 407 407 407 407	34500 34600 7 34500 34500 34500 34500 34500 34500 34500 34500 34500 34500 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Compressor Staticn Equipment Purification Equipment ] Just Storage Plant ] and Stand Rights Rights of Way Structures 4 Improvements Other Structures Wains 2 theodic Protection Mains - Steel Meas, 6 Reg. Equipment Meas, 6 Reg. Equipment Jand 2 theodic Protection Mains - Steel Meas, 6 Reg. Equipment Jand 2 theodic Protection Jand 2 theodic Protection Jand 2 theodic Protection Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Mains - Plestic Mains - Plestic Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equip - Structures Meter Installations House Regulatora House Regulatora	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes			30,255 18,711 12,773 338,460 		
466 4667 467 467 470 471 472 473 472 473 474 472 473 474 475 477 478 477 478 477 478 477 478 477 478 477 478 477 478 479 480 481 482 483 484 485 489 489 489 489 489 489 489 489	34500 34600 7 34600 34500 34500 34500 34500 34500 34500 34500 34500 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Compressor Station Equipment Purification Equipment Purification Equipment add Storage Plant data Storage Plant data Storage Plant land & Land Rights Rights of Way Structures & Improvements Other Structures Mains - Steel Meas. & Reg. Equipment Meas. & Reg. Equipment Meas. & Reg. Equipment data - Steel Meas. & Reg. Equipment land 4 Land Rights Land 4 Land Rights Land 4 Land Rights Land 4 Land Rights Land 5 Land Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 4 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Structures 5 Improvements Meas 8 Reg. Sta. Equipment T.b. Services Meters Meters Meters Meters Meters Meters 6 Reg. Sta. Equipment Ind. Meas 4 Reg. Sta. Equipment	1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Winter Volumes           Winter Volumes           Winter Volumes			30,255 18,711 12,773 338,480 		

1518	d Test F	tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014	·						
1		RESERVE FOR DEPRECIATION							
+		Jeneral:							
2	36900	Land & Land Rights	6.6	P. S. T & D Plant - Commodity	327			5	
	19000	Structures Frame	6.6	P, S, T & D Plant - Commodity	7,806	2,445	1.216	117	
	39002 39003	Improvements Air Conditioning Equipment	6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	2,280 6,855	_7 <u>14</u> 2_147	355 1,068	34	
	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	30	15	1	
	39009 39100	Office Furniture & Equipment Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	16,267 3,566	5,096	2,534	. <u>244</u> 54	
	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	(1.370)	(429) 1,608	(213)	(21)	
	39200 39201	Trucks Trailors	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodily	5,134 63	20	800 10	77	
	39202 39400	Stores Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	619 4,904	194 1,536	96 764	9 74	
	39603	Power Operated Equipment Backhoos	6,6	P, S, T & D Plant - Commodity	[2,057]	(644)	(320)	(31)	(
	39604 39605	Velders Communication Equipment	5.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	(169) 272	(53) 85	(26) 42	(3)4	
13	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	(2,748)	(861)	(428)	(41)	(
	39701 39702	Communication Equipment - Fixed Radios Communication Equip Telemetering	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	(281) (435)	(88) (136)	(44)	(4)	
13	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(1,560)	(489)	(243)	(23)	
	39800 39900	Other Tangible Property - Servers - H/W	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	7,400	2,316	1,153	111	
1	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodily	2,241	702	349	. 34	
	99902 99903	Other Tangible Property - Network - H/W Other Tang. Property - CFU	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,000	313	156	15	
1	19904	Other Tangible Property - MF - Hardward	6.6	P, S, T & D Plant - Commodity	0	·	-		
	99905 99906	Other Tang, Property - PC Hardware Other Tang, Property - PC Suftware	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	(26,046)	(8,159)	(4,057)	- (391)	[1]
1	19907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Cemmodily	0		-	-	
12	89908	Other Tang. Property - Application Softw. AR 15 general plant amortization		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0	478	238	- 23	
-		Retirement Work in Progress		P, S, T & D Plant - Commodity	(59,932)	(18,773)	(9,335)	(900)	(3
	1	otal General Plant			(34,242)	{10,726}	(5,334)	[514]	(1
1.		OTAL DIRECT RESERVE FOR DEPRECIATION							
+	1	1			2,140,351	670,448	333,401	32,127	1,10
	i ^k	Centucky Mid-States General Office:							
-	1	ntangible Plant:							
	0100	Organization Franchises & Consents	99.0 99.0	-	0	-	-	-	
	0390	Misc Intangible Plant	99.0	•	0	-	-		
ŀ		otal Intangible Plant:						+	
	- -	Seneral:							
	7400	Land & Land Rights		P, S, T & D Plant - Commodity	0		-	- 5	
З	1900 <u>1</u> 19004	Structures Frame Air Conditioning Equipment	<u>6.6</u> 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	317 37	99 12	49 6	1	
3	90 <b>09</b>	Improvement to leased Premises Office Furniture & Equipment		P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	313	98 140	49 70	5	
3	9200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	49	15	8	1	
	9300	Stores Equipment Tools, Shop & Garage Equipment	8.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	23	128	4	0	
3	9600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	31	15	1	
	9800	Communication Equipment Miscellaneous Equipment	6.6 6.6	P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	(83)	(26) 886	(13) 440	(1) 42	
3	9900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	490	154			
	9901	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,299 73	407 23	202	19	
3	9903	Other Tengible Property - Network - H/W	6.6	P. S. T & D Plant - Commodity	1,379	432	215	21	
	9906	Other Tang. Property - PC Hardware Other Tang. Property - PC Software		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	(4,592)	(1,438)	(715)	(69)	(
	9908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	6,644	2,081	1,035	100	
ł	—-F	Retirement Work in Progress	6,6	P, S, T & D Plant - Commodity	310	97	48	5	
-	1	otal General Plant			10,038	3,144	1,564	151	
+		hared Services General Office:							
1-									
+	9	Seneral:	· · · · · - ·						
	9090	Structures & Improvements		P. S. T & D Plant - Commodity	5		1	0	
	9005	G-Structures & Improvements Improvement to leased Premises		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	530 6,480	166 2,030	83	8 97	
3	9100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,283	1.342	667	64	
	9182 9103	Remittance Processing Equip		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	4	1	1	0	
3	9104	G-Office Furniture & Equip.	6,6	P. S. T & D Plant - Commodity	2	0	ď	. 0	
	9200	Transportation Equipment Stores Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	57	18 0	9	1	
3	9400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	46	14	7	1	
	19500 19700	Laboratory Equipment Communication Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	4 814	255	1 127	0 12	
3	00361	Miscellaneous Equipment	6.6	P. S. T & D Plant - Commodity	80	25	12	1	
	19900 19901	Other Tangible Property		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	57_ 7,247	16 2,270	9 1,129	109	
3	9902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	4,051	1,269	631	61	
	9903	Other Tangible Property - Network - H/W Other Tang. Property - CPU		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,514 12	474	236	23	
3	9905	Other Tangible Property ~ MF ~ Hardware	6.6	P, S, T & D Plant - Commodity	11_	4	2	0	
	9906	Other Tang, Property - PC Hardwale Other Tang, Property - PC Software		P, S, T & D Plant - Commodily P, S, T & D Plant - Commodity	1,637 610	513 191	255	25 9	
3	9968	Other Tang. Property - Mainframe S/W	6.6	P. S. T & D Plant - Commodity	50,694	15,880	7,897	761	2
	9909	Other Mang. Property - Application Softwa Other Tang. Property - General Startup Co		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,928	604	300		
14		Retirement Work in Progress		P, S, T & D Plant - Commodity	(0)	(0)	(0)		

		orporation, Kentucky/Mid-States Division							
Centuc	ky Jurisdic	ation Case No. 2013-00148							
oreca	sted Test [	Period: Twelve Months Ended November 30, 2014							
	<u> </u>								
u óc	ATION OF	F RESERVE FOR DEPRECIATION							
613							Ì		
614		Shared Services Customer Support:							
615				·····	1				
616		General;							
617	-								
618	38900	Land	6.6	P, S, T & D Plant - Commodity	0	-			
619	38910	CKV-Land & Land Rights		P, S, T & D Plant - Commodity	0				
620	39000	Structures & Improvements		P. S. T & D Plant - Commodity	2,285	716	356	34	1.1
3211	39009	Improvement to leased Premises		P. S. T & D Plant - Commodity	2,697	845	420	40	1.3
22	39010	CKV-Structures & Improvements		P. S. T & D Plant - Commodity	301	94	47	5	1
23	39100	Office Purniture & Equipment		P. S. T & D Plant - Commodity	109	34	17	2	
24	39700	Communication Equipment		P, S, T & D Plant - Commodity	(4.511)	(1,413)	(703)	(68)	(2,3
25	39710	CKV-Communication Equipment		P. S. T & D Plant - Commodity	8	3	1	0	
526	39800	Miscellaneous Equipment		P. S. T & D Plant - Commodity	1 31	1	n	0	
27	39900	Other Tangible Property		P. S. T & D Plant - Commodity	m	(0)	ten	(0)	
526	39901	Other Tangible Property - Servers - H/W		P. S. T & D Plant - Commodity	(1,660)	(520)	(259)	(25)	(8
129	39902	Other Tangible Property ~ Servers ~ S/W		P, S, T & D Plant - Commodity	(3,011)	(943)	(469)	(45)	(1,5
30	39903	Other Tangible Property - Network - H/W		P. S. T & D Plast - Commodity	70	22	11	1100	(4)0
31	30906	Other Tang. Property - PC Hardware		P. S. T & D Plant - Commodity	(60)	(25)	(13)	(1)	(
32	39907	Other Tang. Property - PC Software		P, S, T & D Plant - Commodity	199	62	31	2	1
33	39908	Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Commodity	27,893	8.737	4,345	419	14.3
34	39910	CXV-Other Tangible Property		P. S. T & D Plant - Commodity	3	1	0	0	
35	39916	CKV-Oth Tang Prop-PC Hardware		P. S. T & D Plant - Commodity	10	3	2	n 3	
336	39917	CKV-Oth Tang Prop-PC Software		P, S, T & D Plant - Commodity	3				
37	39924	Other Tang, Property - General Startup Co		P, S, T & D Plant - Commodity	0	0	0	0	
338		Retirement Work in Progress		P, S, T & D Plant - Commodity			(3)	rent	
539		institutione work in rrogroup	0.0	1, 0, r a b ; All Oblichoury		107			
340	-	Total General Plant			24,302	7,612	3,785	365	12,5
641	+ +				- z4,002 -	1,012	3,103	000	
642	1 .	TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,254,759	706,286	351,222	33,845	1,163,40

	y Julison	fiction Case No. 2013-00148							+
as		t Period: Twelve Months Ended November 30, 2014							
	ATION C	OF RESERVE FOR DEPRECIATION							
		Total Reserve for Depreciation							
	•	·    · · · ··························							
	Acct.		Allocation	Allocation	Total		Commercial &	Firm	Interruptib
	NO.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
		Intangible Plant:	·	, <del></del>			· ·		- ·
i	30100	0 Organization			8,330	6,183	1,376	80	
	30200				119,653	88,964	19,796	1,156	9
	30300	Misc Intangible Plant			0	-	-		
		Total Intangible Plant:			128,182	95,147	21,171	1,236	10
Η					120,102				
		Production Plant:							
-	32520	Producing Leaseholds			904	367	174		<u> </u>
H	32540				12,963	5,547	2,493	224	4
	33100	Production Gas Wells Equipment			3,492	1,494	672	60	1
	33201 33202	Field Lines			47,163	20,160 226,761	9,070	817 9.175	17
+	33202				191.854	82,092	36.897	3,322	69
	33600	Purification Equipment			15,287	6,541	2,940	265	5
2								10.575	
		Total Production Plant			801,619	343,002	154,167	13,878	290
H		Storage Plant:	L						
Ľ					1				
4	35010 35020				0	- 4 705	- 815	- 76	2
ŀ-	35100	Structures and Improvements	·		4,682 5,641	1,735	982		
H	35103				122,115	45,252	21,254	1,974	53
I	35103	Meas. & Rog. Sta. Structues			24,295	9,003	4,228	393	10
	35104 35200				141,034 589,836	52,262 218,572	24,546 102,658	2,279 9,533	61
H	35200	Well Construction			1,182,091	438,041	205,737	19,104	519
	35202				573,862	212,653	99,877	9,275	252
Ц	35203		ļ		270,382	100,194	47.059	4,370	118
H	35210		· ·		178,619 53,699	66,190 19,899	31,088 9,346	2,887 868	78
H	35301		1		187,422	69,452	32,620	3,029	82
	35302	Tributary Lines			219,931	81,499	38,278	3,554	96
ł	35400 35500		·····		398,075 240,238	143,807 89,024	67,542	6,272 3,883	170
H	35600				163,999	60,772	26,543	2,650	72
	[								
		Total Storage Plant			4,345,921	1,610,444	756,384	70,237	1,908
H		Transmission							
				÷					
	36510				16	7	3	0	
	36520	Rights of Way Structures & Improvements			434,585 (1,441)	185,953 (617)	83,579 (277)	7,524 (25)	157
H	36603				60,585	25,924	11,652	1,049	21
ſ	36700	Mains Uathodic Protection			303,101	129,693	58,292	5,248	109
H	36701				17,004,632 242,952	7,276,052	3.270,331 46,724	294,399 4,206	6,163 88
H	36901				1,805,542	772,567	347,242	31,259	654
Ц									
H		Total Transmission Plant			19,849,972	8,493,534	3,817,547	343,660	7,195
		Distribution:							
	37400	Land 4 Land Rights			57,145	46,974	6,919	199	3
$\parallel$	37401 37402	Land Land Rights			(7,250)	(5,960) 46,954	(878) 6,916	(25) 199	3
H	37403				1 0	-	-	-	
	37500	Structures & Improvements			101,365	83,325	12,273	353	5
	37501				98,146 46,641	80,679 38,340	11,883 5,647	342 163	5
	37502	Improvements	i		1,092	36,340	132	4	2
	37600	Mains Cathodic Protection			2,463,182	2,024,783	298,232	8,587	131
	376 <u>01</u>	Mains - Steel			43,447,799	35,715,216	6,260,528	151,473	2,320
	37602				13,236,019	10,880,351 1,419,764	1,602,577 209,118	46,145 6,021	706
H	37900				1,727,152 397,966	1,419,704 327,138	48,184	1,387	21
	37905	Neas & Reg. Sta. Equipment T.b.			1,207,742	992,795	146,230	4,211	64
ļ	39000	Services			47,464,160	42,174,115	5,176,114	54,715	59
	39100				8,831,960 10,090,016	5,306,109 6,061,931	2,970,823 3,393,998	275,508 314,752	279
H	38300	Recer installations			3,231,320	1,941,329	1,086,925	100,799	102
	38400		1		122,845	73,804	41,322	3,832	3
	38500	Ind. Meas. & Reg. Sta. Equipment			2,894,605				2,894

		tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							
	T			· · · · · · · · · · · · · · · · · · ·					
CATR	on of 1	RESERVE FOR DEPRECIATION							
	-	otal Distribution Plant	İ	·	135,469,023	107,208,544	20,276,944	965,665	7,014
1	(	Beneral:							
-	900	Land & Land Rights			25,654	19,043	4,237	247	2
39	000	Structures Frame			612,960	454,989	101.240	5,911	. 50
	002	Improvements Air Conditioning Equipment			179,032 638,256	132,892 399,537	29, <u>570</u> 88,901	1,726	14
	004	Improvement to leased Premises		·	7,480	5,553	1,236	72	
	009	Office Furniture & Equipment			1,277,363 280,045	948,163 207.872	210,977 46,254	12,317 2,700	10
	100	Re <u>mittance Processing Equip</u> Transportation Equipment		<u></u>	(107,598)	(79,868)	(17,772)	(1,038)	
	200	Trucks			403,130	299,236	66,583	3,887	33
	201	Trailers Stores Equipment			4,973 48,607	3,691 36,080	821	48	
39	1400	Power Operated Equipment			385,061	285,824	63,599	3,713	3
	603 604	Backhoes Welders			(161,532) (13,233)	(119,902) (9,823)	(26,680)] (2,186)	(1,558) (128)	(1) {
39	605 ]	Communication Equipment			21,395	15,681	3,534	206	
	700	Communication Equipment - Mobile Radios Communication Equipment - Fixed Radios			(215,752)	(160,148) (16,395)	[35,635] (3,648)	(2,080) (213)	(1) (1)
39	1702	Communication Equip Telemotering	1		(34,136)	(25,338)	(5,638)	(329)	(2
	705	Miscellaneous Equipment			(122,518)	(90,943)	(20,236) 95,980	(1,181)	(10 48
	900	Other Tangible Property Other Tangible Property - Servers - H/W			0	431,351	-	5,603	-
	901	Other Tangible Property - Servers - S/W	[	- /	175,990	130,634	29,068	1,697	14
	1902 1903	Other Tangible Property - Network - H/W Other Tang. Property - CPU			78,554	58,309	12,974		
39	904	Other Tangible Property - MF - Hardware_			0	-	-		
	905	Other Tang, Property - PC Hardware Other Tang, Property - PC Software			(2,045,235)	(1,518,140)	(337,803)	(19,721)	(16)
39	907	Other Tang. Property - Mainframe S/W			0	-			'
39	908	Other Tang. Property - Application Softwar AR 15 general plant amortization	are		119,747	88,886	19,778	1,155	
		Rotirement Work in Progress			(4.706.121)	(3,493,267)	(777,290)	(45,379)	(39
-		fotal General Flant	Ţ		(2,688,852)	(1,995,885)	(444,106)	(25,928)	(22)
-	1	TOTAL DIRECT RESERVE FOR DEPRECIATION	I		157,905,664	115,754,786	24,582,107	1,371,749	16,19,
-	F	Kentucky Mid-States General Office:							
					-				
+		ntangible Plant							
	100	organization			0	-	-	-	
	200	Franchises & Consents Misc Intangible Plant			0				
		The figure of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	· ·	·· ··					
-		rotal Intangible Plant:				· ··· ·			
1		Seneral:	+ · ·						
1.12	400	Turd a trud binkto			0				
39	001	Land & Land Rights Structures Frame			24,929	18,504	4,117	240	
	004	Air Conditioning Equipment			2,886	2,142	477	28 237	
	009	Improvement to leased Premises Office Furniture & Equipment			24,544	18,219 26,081	5,803	339	-
39	200	Transportation Equipment			3,829	2,842	632	37	
	300	Stores Equipment Tools, Shop & Garage Equipment			1,785	1,325 23,726	295 [ 5,279 ]	17 308	:
	600	Power Operated Equipment			7,737	5,743	1,278	75	
	700	Communication Equipment			(6,551)	(4,663)	(1,082)	(63)	
	800	Miscellaneous Equipment Other Tangible Property			222,014 38,499	164,797 28,577	36,669 6,359	2,141 371	1
39	901	Other Tangible Property - Servers - H/W			101,983	75,700	16.844	983	
	902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W			5,759	4,275 80,367	951 17,882	56 1,044	
	906	Other Tang. Property - PC Hardware			(350,598)	(267,660)	(59,557)	(3,477)	(2
	907	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W			0 521,687	387,239	86,165	5,030	4
39	210.0	Retirement Work in Progress			24,381	18,098	4.027	235	
			[ [				490-404	7,601	
	[	fotal General Plant	<u> </u>		788,2 <u>61</u>	585,112	130,194	1,001	6
	6	Shared Services General Office:							
-	(	1	+		· · · · · · · · · · · · · · · · · · ·				
-		<u> </u>							
	000	Structures & Improvements G-Structures & Improvements			367 41,632	272 30,902	61 6,876	401	
39	009	Improvement to leased Premises			508,868	377,723	84,048	4,907	4
- 39	100	Office Furniture & Equipment		· ··· ··· ·· · · · · · · · · · · · · ·	336,303 325	249,632	55,546 54	3,243	2
	102	Remittance Processing Equip	<u> </u>		325	241 119	26	2	
39	104	G-Office Furniture & Equip.			111	82	18	1	
	300	Transportation Equipment Stores Equipment	+ +		4,472		739 7	13	
39	400	Tools, Shop & Garage Equipment	1 ··· ··	· · · · · · · · · · · · · · · · ·	3,633	2,697	600	35	
	500	Laboratory Equipment	+		328 63,904	244 47,435	54 10,555	3 616	
	800	Miscellaneous Equipment	·		6,284	4,665	1,038	61	
	900	Other Tangible Property			4,450	3,303	735	43	,
39	901 902	Other Tangible Property - Servers - H/W_ Other Tangible Property - Servers - S/W	t t		569.058 318,108	422,401 236,126	93,969 52,541	5,487	4
39 39 39	903	Other Tangible Property - Network - H/W	ļ [		116,878	88,241	19,635	1,146	
39 39 39 39 39		Other Tang. Property - CPU Other Tangible Property - MF - Hardware			952 855	707 635	- 157 141	9	
39 39 39 39 39 39	904		l		128,525	95,401	21,228	1,239	1
39 39 39 39 39 39 39 39	904 905 906				10.000	35,564	7,913	462	
39 39 39 39 39 39 39 39 39 39	905 906 907	Other Tang. Property - PC Mardware Other Tang. Property - PC Software			47,912				· · ·
39 39 39 39 39 39 39 39 39 39 39 39	905 906 907 908	Other Tang. Property - PC Mardware Other Tang. Property - PC Software Other Tang. Property - Mainframe S/W	are		3,980,772	2,954,853	657,487	38,385	33
39 39 39 39 39 39 39 39 39 39 39 39	905 906 907	Other Tang. Property - PC Mardware Other Tang. Property - PC Software	are						33(

coluck	ky Jurisdiction Case No. 2013-00146				- · -				
	sted Test Period: Twelve Months Ended November 30, 2014			· · · ·					
			·						
927	1 1 1 1								
328	Shared Services Customer Support			· · -·		_ · · +	-		
829 830	General:		<u> </u>		1				
331 332	38900 Land								
333	38910 CKV-Land & Land Rights		+		0	-		-	
334	39000 Structures 4 Improvements		· · ·		179,456	133,207	29.640	1.730	14.8
335	39009 Improvement to leased Fremises	-			211.810	157.223	34,984	2.042	17.5
36	39010 CKV-Structures & Improvements	1			23,673	17,572	3,910	228	1.9
37	39100 Office Furniture & Equipment				8,591	6,377	1,419	83	
38	39700 Communication Equipment	-			(354,256)	(262,958)	(58,511)	(3,416)	(29)
39	39710 CKV-Communication Equipment				629	467	104	6	
340	39800 Miscellaneous Equipment				203	151	34	2	
41	39900 Other Tangible Property	· ·			(59)	(44)	(10)	(1)	
42	39901 Other Tangible Property - Servers - H/W				(130,340))	(96,749)	(21,528)	(1,257)	(10,
43	39902 Other Tangible Property - Servers - 5/W				(236,463)	(175,522)	(39,056)	(2,280)	(19,0
44	39903 Other Tangible Property - Network - H/W				5,533	4,107	914	53	
45	39906 Other Tang. Property - PC Hardware				(6,303)	(4,678)	(1.041)	(61)	(*
46	39907 Other Tang. Property - PC Software				15,615	11,591	2,579	151	13
47	39908 Other Tang. Property Mainframe S/W				2,190,316	1,625,831	361,765	21,120	181
48	39910 CKV-Other Tangible Property	]			212	157	35	2	
49	39916 CKV-Oth Tang Prop-PC Hardware				811	602	134	8	
50	39917 CKV-Oth Tang Prop-PC Software				232	172	38	2	
51	39924 Other Tang, Property - General Startup C	osts			8	6	1	0	
52 53	Retirement Work in Progress				(1,356)	(1,007)	(224)	(13)	
54	Total General Plant				1,908,312	1,418,504	315,188	18,401	158,
55 56	TOTAL RESERVE FOR DEPRECIATION				166,889,761	122.423,365	26.065,939	1,458.377	16,942.

ntucky Jurisdiction Case No. 2013-00148							
recasted Test Period: Twelve Months Ended November 30. 3	2014						
LOCATION OF OTHER RATE BASE							
Customer				·			
							·
	Allocation	Allocation	Total		Commercial &	Firm	Interruptible a
	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportatio
1 Rate Base Additions:	<u></u>	_ Ddsis	Company	nestuerina	_ Fubic Additionay	URUSAR	панъронаво
2 Vitation of Researching 1200 Planet	70	Allocated O&M Expenses - Cust	(1.0/0)	(1,633)	(281)	(22)	
3 Materials and Supplies - KY Direct		Allocated O&M Expenses - Cust	(1,949)	11,820	2,035	(22)	. (
4 Materials and Supplies - KY Mid-States GO						158	
5 Materials and Supplies - Shared Services GO		Allocated O&M Expenses - Cust	0	0.	0	6	
6 Materials and Supplies - Shared Services CS		Allocated O&M Expenses - Cust	0				
7 Gas Storage Inventory	99.0		0				
8 Prepayments - KY Direct		Allocated O&M Expenses - Cust	47,421	39,753	6,846	532	2
9 Prepayments - KY Mid-States GO		Allocated O&M Expenses - Cust	1,023	858	148	11	
10 Prepayments - Shared Services GO		Allocated O&M Expenses - Cust	154,495	129,510	22,304	1,733	9
11 Prepayments - Shared Services CS		Allocated O&M Expenses - Cust	56,074	47,006	8,095	629	3
12 Cash Working Capital	7.2	Allocated O&M Expenses - Cust	689,101	577,663	99,485	7,729	4,2
13							
14 Total Rate Base Additions			960,266	804,977	138,634	10,770	5,8
15							
16							
17 Rate Base Deductions:							
18							
19 Customer Advances - KY Direct	2.0	Customers	(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,4)
20 Customer Advances - KY Mid-States GO	2.0	Customers	0	1		-	
21 Customer Advances - Shared Services GO	2.0	Customers	0	-	-		-
22 Customer Advances - Shared Services CS		Customers	0	-	-	-	-
23 ADIT - KY Direct		Allocated Net Plant - Cust	(60,580,898)	(48,717,186)	(10,124,011)	(543,204)	(1,196,4
24 ADIT - KY Mid-States GO		Allocated Net Plant - Cust	17,089,172	13,742,556	2,855,867	153,231	337,5
25 ADIT - Shared Services GO		Allocated Net Plant - Cust	(1,314,572)	(1,057,136)	(219,686)	(11,787)	(25,9
26 ADIT - Shared Services CS		Allocated Net Plant - Cust	5,671,623	4,560,935	947,817	50,855	112,0
	v.e.	relocated from Rate - Odde	0.0775060	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		00,000	
28 Total Rate Base Deductions			(41,880,251)	(33,910,402)	(6.839.427)	(354.069)	(776,3
20 Total Rate Dase Deducations			·· (***,000,201)	100.010,4021	(0,000,427)	[004,000]	(110,0
30							
	i	· · ·	(40.010.024)	(22 105 125)	(6,700,793)	(343,299)	(770.4
			(40,919,984)	(33,105,425)	(0,100,193)	(343,289)	(770,4
32		Customers	0				

	ky Jurisdiction Case No. 2013-00148							
Foreca	sted Test Period: Twelve Months Ended November 30, 2014							
			l					
	ATION OF OTHER RATE BASE							
34								
35	Demand			1				
36								
37								
38		Allocation	Allocation	Total		Commercial &	Firm	interruptit
39		Factor	Basis	Company	Residentia	Public Authority	Industrial	Transport
46								
41	Rate Base Additions:							
42				]				
43	Materials and Supplies - KY Direct		Allocated O&M Expenses - Demand	(192)	(82)	(37)	_(3)	
44	Materials and Supplies - KY Mid-States GO		Allocated O&M Expenses - Demand	1,389	594	267	24	
45	Materials and Supplies - Shared Services GO		Allocated O&M Expenses - Demand	0 }	0	0	0	
46	Materials and Supplies - Shared Services CS		Allocated O&M Expenses - Demand	0		-	-	
47	Gas Storage Inventory	99.0		0	-	-	-	
48]	Prepayments - KY Direct		Allocated O&M Expenses - Demand	4,671	1,999	898	81	
49	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	101	43	19	2	
50	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	15,218	6,511	2,927	263	
51	Prepayments - Shared Services CS		Allocated O&M Expenses - Demand	5,523	2,363	1,062	96	
52	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	67,876	29,043	13,054	1,175	2
53								
54	Total Rate Base Additions			94,586	40,472	18,191	1,638	3
55								
66								
57	Rate Base Deductions:							
58								
59	Customer Advances - KY Direct	99.0	*	0		-		
60	Customer Advances - KY Mid-States GO	99.0	-	0		u		
61	Customer Advances - Shared Services GO	99.0	-	0		-	-	
62	Customer Advances - Shared Services CS	99.0		0		-		
63	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(9,589.593)	(4,103,257)		(166,023)	(3,47
64	ADIT - KY Mid-States GO		Allocated Net Plant - Demand	2,705,114	1,157,482	520,247	46,833	98
65	ADIT - Shared Services GO		Allocated Net Plant - Demand	(208,089)	(89,038)	(40,020)		
66	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	897,784	384,150	172,662	15,543	32
67								
68	Total Rate Base Deductions			(6,194,785)	(2,650,665)	(1,191,381)	(107,250)	(2,24
69								
70				1				
71	TOTAL OTHER RB - DEMAND			(6,100,199)	(2,610,193)	(1,173,190)	(105,612)	(2,21
72				1				

	nergy Corporation, Kentucky/Mid-States Division v Jurisdiction Case No. 2013-00148	+	1			· · · ·		
	ted Test Period; Twelve Months Ended November 30, 201		1	1				
UIEUes	red Test Penda, Twelve workins Ended November 30, 201	<del>,</del>		1				
	ATION OF OTHER RATE BASE	· · · · · · · · · · · · · · · · · · ·	1					
74	ATION OF OTHER RATE DASE	<u> </u>	1	1				
75			· · · · · · · · · · · · · · · · · · ·	1				
	Commodity	i	1	-{				
76		-	l	1				
77	1							
78		Allocation	Allocation	Total		Commercial &	Firm	Interruptible
79		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportati
80				l				
81	Rate Base Additions:							
82		[						
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,296)	(4,482)	(2,507)	(219)	
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,798	32,431	18,143	1,588	6
85	Materials and Supplies - Shared Services GO		Allocated O&M Expenses - Comm	0	0	0	0	
86	Materials and Supplies - Shared Services CS		Allocated O&M Expenses - Comm	0	-		-	
87	Gas Storage Inventory		Mcf	9,415,216	2,144,409	1,197,098	104,816	5,968,8
88	Prepayments - KY Direct		Allocated O&M Expenses - Comm	177,562	109.067	61,017	5,340	2,1
89	Prepayments - KY Mid-States GO		Allocated O&M Expenses - Comm	3,831	2,353	1.317	115	
-90	Prepayments - Shared Services GO		Allocated O&M Expenses - Comm	578,482	355,332	198,788	17,398	6,9
90	Prepayments - Shared Services CS		Allocated O&M Expenses - Comm	209.961	128,969	72,150		
92	Prepayments - Shared Services US		Allocated O&M Expenses - Comm				6,315	2,5
	Cash working Capital	7.6	Allocated OKM Expenses - Comm	2,580,234	1,584,906	886,663	77,602	31,0
93								
	Total Rate Base Additions			13,010,788	4,352,985	2,432,669	212,954	6,012,1
95								
96								
	Rate Base Deductions:							
98								
99	Customer Advances - KY Direct	0,00		0	-	-	-	
100	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
102	Customer Advances - Shared Services CS	99.0		0	-		-	-
103	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(872,732)	(273,377)	(135,945)	(13,100)	(450,3
104	ADIT - KY Mid-States GO		Allocated Net Plant - Comm	246,188	77.116	38,348	3,695	127,0
105	ADIT - Shared Services GO		Allocated Net Plant - Comm	(18,938)	(5,932)	(2,950)	(284)	(9,7
106	ADIT - Shared Services CS		Allocated Net Plant - Comm	81,706	25,594	12.727	1.226	42.1
107	April - Onarca Octvines OC	0.0	Parcated Herr and - Comm	01,700	£0,004	+ day ( da (	1,467	7741
	Total Rate Base Deductions		·	(563,776)	(176,599)	(87,819)	(8,462)	(290,8
	Total Trate Dase Deductions	1		(003,170)	(110'0991)	(01,019)	(0,402)	(29019
109	+							
110								
111	TOTAL OTHER RB - COMMODITY		1	12,447,011	4,176,386	2,344,850	204,492	5,721,2
112		]	Maf					

tmos Energy Corporation, Kentucky/Mid-States Division entucky Jurisdiction Case No. 2013-00148							
centicity Junisdiction Case No. 2013-00148 orecasted Test Period: Twelve Months Ended November 30, 20							
orecasted Test Period: Tweive Month's Ended November 30, 20	14						
	- <u> </u>						
LLOCATION OF OTHER RATE BASE	<u> </u>						·
114		· · ·		-			ļ
115 Total Other Rate Base			į į				
116							
17							
18	Allocation	Altocation	Total		Commercial &	Firm	Interruptible &
19	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
20							
21 Rate Base Additions:							
22							
123 Materials and Supplies - KY Direct		····	(9,437)	(6,197)	(2.825)	(245)	(16
124 Materials and Supplies - KY Mid-States GO			68,287	44.846	20.446	1,770	1.22
125 Materials and Supplies - Shared Services GO			0	0	0	0	
126 Materials and Supplies - Shared Services CS	· ·		0				· · · ·
127 Gas Storage Inventory			9,415,216	2,144,409	1,197,098	104,816	5,968,89
128 Prepayments - KY Direct	-		229,654	150,818	68,761	5,953	4,12
129 Prepayments - KY Mid-States GO	· -		4.955	3,254	1,484	128	8
130 Prepayments - Shared Services GO			748,194	491,354	224,019	19,394	13,42
131 Prepayments - Shared Services CO			271,559	178,338	81,308	7.039	4.87
132 Cash Working Capital	· · · · +		3,337,211	2,191,612	999,203	86,506	59.89
			3,337,211	2,191,012	999,205	00,000	39,69
133			44.005.040	F (00 (00	0 500 (00	005.000	
			14,065,640	5,198,433	2,589,493	225,362	6,052,35
135							
136							
137 Rate Base Deductions:	·						
138							
139 Customer Advances - KY Direct			(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,42
140 Customer Advances - KY Mid-States GO			0		-	-	-
141 Customer Advances - Shared Services GO			0				
142 Customer Advances - Shared Services CS			1 0	-	-	-	-
143 ADIT - KY Direct			(71,043,224)	(53,093,819)	(12,104,226)	(722,327)	(5,122.85
144 ADIT - KY Mid-States GO			20,040,473	14,977,154	3,414,463	203,760	1,445,09
145 ADIT - Shared Services GO			(1,541,599)	(1,152,107)	(262,655)	(15,674)	(111,16
146 ADIT - Shared Services CS			6,651,113	4,970,678	1,133,206	67.625	479,60
147							
148 Total Rate Base Deductions			(48,638,812)	(36,737,665)	(8,118,627)	(469,781)	(3,312,73
149			,		(0)110(0017)	,140,1017	
150			· -+				
151 TOTAL OTHER RB			(34,573,172)	(31,539,232)	(5,529,134)	(244,419)	2,739,61
			(34,575,172)	[31,339,232]	13,329,134)	(244,419)	2,139,01
152							

icky <u>Junisdici</u> ested Test P	en Case No. 2013-00148 eriod: Twelve Months Ended November 30, 2014							
1 1								
CATION OF	G\$MEXPENSES							
	Customer							
Aget		Altocation	Allocation			Constructed at 5	िसम्	ព្រំមេកប្រវរ៉ុង
Not.		Factor	Basis	Company	Residential	Public Authority	Industriai	Transportal
1 11	eduction & Gethering; Operation			·		1.		
7500	Op_Sup_& Eng. Production Maps & Records	99.0		0	-	- ·.	-	
7530	Flatd Lines Expenses	.99.0		0	· · · · · · · · · · · · · · · · · · ·			
7540	Field Compressor Stallon Exponse Field Compressor Sta, Epsl & Por.	99.0	· · · · · · · · · · · · · · · · · · ·	0	-	-	-	
7580	Field Meas. 3 Regul. Station Exp Parification Exponse	99.0	-	0		<u> </u>		
7590	Other Expenses	99.0	·	. 0		·		
7610	Maintonaneo Maint, Sup., & Eng.	99.0	·	0	-	-	-	
7620	Structures and improvements. Field Line Maintenance	99.0 99.0		0	· · · · · ·			
7650	Compressor Station Equip. Maint Moss, & Regul, Station Equip Maint	99,0	•	0	-		······	
7070	Purification Equipment Maintenance	\$9.0	•	0		<u> </u>		
7680	Other Equipment Maintananco	99.0		0		—— <u> </u>		
Tre	tat Production & Gathering			· 0		0	0	
0	for Gas Supply Expenses;		· · · · · · · · · · · · · · · · · · ·					
8001	Operation Intercompany Gas Web-head Purchases	99.0	+	0	-		-	
8010	Natural Gas Citid Tire purchases Natural Gas City Gale Purchases	99.0		D 0	·····	· · _ · _ ·	···	
8045	Transportation to City Gale	99,0	ā., <u></u>	0				1
8050	Transmission Operation supervision and engineering Other Gas Purchases / Gas Cost Adjustments	99.0 99.0	· · · · · · · · · · · · · · · · · · ·	. D.				
8053	PGA for Continencial PGA for Industrial	99.0 99.0		0 D	-			
8054	PGA for Public Authority	99.0	-	i o			•.	
8057 8058	PGA for Transportation Soles Unbilled PGA Costs	99.0		0 . D	· · · · ·			
8059 8060	PGA Offset to Unrecovered Gas Cost Exchange Gas	99.0 99.0	*	0	-	<u> </u>	:	
8081	Ges Withdrawn From Storage - Debit	99.0		· · · · · · · · · · · · ·			-	
8062	Gas Dollverod to Storage Gas used for products extraction-Gredit	99.0 99.0	-	0		:		
8120	Gas Used for Other Ulifity Operations Other Gas Supply Expenses	99.0	<u>*</u>	0. 0				
8580	Transmission and cempression of gas by others			Ó		· ·		
8350	Maintenance Maint. Of Purch. Gas Moas. Sta.	99.0	-	0	·		:	
F	tal Other Gas Supply Expenses			0	0	9	0	
j Ui	nderground Storage: Operation							
\$ 8140	Op., Sup., & Eng.		· · · · · · · · · · · · · · · · · · ·	9	· · · ·		·	
8150	Maps & Records Weils Expanse	99.0	-	0	-			
8170 5180		99.0	•	0	· ·	-		
8190	Compressor Station Fuel & Power		-	0	-	-	-	
8200 8210	Meas. & Regul. Station Expenses Purification Expenses	99.0	÷	0	:	<u>-</u>	· · · · ·	
8220	Exploration & Development Gas Losses	99.0	· · · · · · · · · · · · · · · · · · ·	<u>0</u>		-		
1	Maintenance							-
8300 8310	Meint, Sup., & Eng. Structures and Improvements	99.0 99.0	-	<u>0</u>		1		
6320 6330	Reservoirs & Wells Malntonance Line Meintegence	99.0 99.0		0	-		-	
8340	Compressor Stallon Equip Maint	99.0	•	0	· ·		*	· ··
5350 8360	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	99.0 \$9.0	- -	0				
1 8370	Other Equipment Mantenance tal Underground Storage Expense	99.0	-	0 0	- c			
ê l	anstricston:							
	Óperation			· · ·				
8500	Op., Sup., & Eng. System Control & Load Dispolohing	93.0 99.0	· · · · · · · · · · · · · · · · · · ·	0		· · · · · · ·	· ·	
6520 6530	Communication Systems Expense	99.0	-	0				
6540	Compressor Station Fuel Gas	99.0	•	0				
8560	Compressor Station Fuel & Power Mains Expense	99.0	- -	0	<u> </u>			
8570	Meas & Regul Station Expenses LDC Payment	99.0	-	0				
8580	LDC Payment - A&G	99,0	- -	0				
8590	Other Expenses	99.0	-			· · · · ·		
1	Maintenance Maint, Sup., & Eng.	99.0		0		-	_	1
8620	Structures and Improvements	99.0	-	0				
8630	Mains Compressor Station Equip Maint	99.0	· · · · · · · · · · · · · · · · · · ·	0 	-			
6650	Meas, & Regul, Station Equip Maint Communication Equipment Maintenance	99.0 99.0	-	0			-	
6670	Other Equipment Mamlenance	99.0	*					
	tal Transmission Exponso			0	0	0	0	
	stribution: Operation	+		•				
8708	Supervision and Engineering		Composite of Accts, 871-879 & \$66-893 - Cust	1,269,141	1,040,653	199,578	19,019	
8711	Distribution Load Dispatching Odorization	99.0		0				
8720	Compressor Station Labor & Expenses	11.2	Composite of Accts, 374-379 - Cust	2,566,856	2,298,541	282,105	2,982	3
8750 8760	Measuring and Regulating Station Exp Gon Measuring and Regulating Station Exp Ind.	12.2	Composite of Accts, 374-379 - Cust	228,422 23,764	202,953	24,910	263 23,754	
8770	Measuring and Regulating Sta, Exp City Gata	12.2	Composite of Accts, 374-379 - Cust	66,354	56,959	7,236	76	
8780 6790	Noters and House Regulator Expense Customer Installations Expense	13.2	Customars	018,490 20,364	491,682 18,094	275,287	25,529	25
8800 8610	Other Expense Rents	10.2		127,519	104,562 322,544	20,053 61,858	5,8911 5,895	
1 11	Maintenance							<u> </u>
8850 8860	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	10.2	Composite of Accts. 871-879 & 886-893 - Cust Composite of Accts. 374-379 - Cust	2,516 3,710	2,063	305	36	
8870	Maintenance of Mains Maintenance of compressor station equipment	12.2	Composite of Accis. 374-379 - Cusi	31,144	27,673	3,396	38	
8900	Maint, of Measuring and Regulating Station Equip General	12.2	Composite of Accis, 374-379 - Gusl	5,295	4,705	577	6	
6920	Maint, of Measuring and Regulating Station Equip Industrial Maint, of Measuring and Regulating Station Equip City Gate	4.6	Direct to Industrial	4,695	10,446	1,282	4,695	
8930	Maintenance of Services	14.2	Account 389 - Clist Composite of Accts. 381-383 - Cust	48,651	43,229	5,306		
0040	Maintenance of Meters and House Regulators Maintenance of Other Eggloment	10.2	Composite of Accts, 871-879 \$ 886-893 - Cust	14,595 D	8,768			

		ilction Case No. 2013-00148							
recas	led Tes	Period: Twelve Manifis Ended November 30, 2014							
		OF OAM EXPENSES							·
	ATION	OF ORM EXPENSES	_						
20		od . L oz					_		
21		Cusionior Accounts:			(202)				
22	9010			Customers		(179)	(22)	(0)	
23	9020			Customers	1,321,394	1,174,120	144,102	1,523	1,6
24	9030			Customers	357,551	317,701	38,992	412	4
25		Uncollectible Accounts	2.0	Customers	324,479	286,314	35,385	374	
26	9050	Miscelleneous Custemer Accounts Expenses	2.0	Customera	0	-	-	-	
27		Total Customer Accounts			2.003.223	1.779.956	218,458	2.309	2.9
28									
29		Customer Service and Information:							
30		Supervision	20	Customera	0		· · · 1		
31	0090	Customer Assistance Expenses		Customers	ā				
32				Cistomers	133,918	118,992	14,604	154	
33		Miscellaneous Customer Service and Informational Expanses		Customers	100,010	i10/e52	114464		
34	9100	Total Customer Service and Information	2.0	customers	133.918	118.992	14.604	154	
34		Total Customer Service and Information			100,910	118,992	14,504	104	
				· · · · · · · · · · · · · · · · · · ·	i				
36		Sales;			·				
37		Supervision		Customers	218,372	194,034	23,814	252	
36	9120	Demonstrating and Selling Expenses		Clistomens	86,711	77,046	9,456	1,00	
391	9130			Customers	10,934	9,715	1,192	13	
10	9160	Miscolianeous Sales Expensos	2.0	Gustomers	6			-	
411 3		Total Sales			316,017	280,796	34,453	364	
42									
13		Administrative & General:							
44		Öpernijóň			1				
45	9200	Administrative and General Salaries	17.2	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Cust	362,256	308,674	53,633	4,246	2.
18	9210	Office Supplies and Expenses	17.2	Composite of Acets 870-902, 905-918, 924 & 928-930.1 - Cust	(1.300)	(1.088)	(189)	(15)	
7	9220	Administrative Excenses Transforred	17.2	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Cest	12,215,723	10,222,342	1,776,166	148,599	76,
48	9230	Outside Services Employed		Composite of Accts, 870-902, 905-916, 924 & 928-930,1 - Cast	148.503	124,270	21,592	1,709	
18	9230	Proporty Insurance	17.4	Allocated Net Plant - Cust	63.697	51,223	10.645	571	1.
19 . 10									
	9250	Injunes and Damages	- 17.2	Composite of Asets, 870-002, 905-915, 924 & 928-930.1 - Cast	17,452	14,613	2,539	201	
i1	9260	Employee Pensions and Benefits		Composite of Accts. 670-902, 805-916, 924 & 928-930.1 - Cast	3,055,709	2,557,074	444,300	35,170	19,
2	9270	Franchise Requirements		Customors	2,840	2,524	310	3	
53	9280	Regulatory Commission Expanses		Customers	111,840	99,375	12,197		
4	930.1	General Advertising Expenses		Customers	9		-	-	
	930.2			Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Cust	36,949	30,920	5,372	425	
i6	9310	Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Clust	33,929	28,392	4,933	391	
57	111	Maintenance							
58	9320	Maintenance of General Plant	17.2	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Cust	0			····	
59		Total A&G			16.054.219	13,438,319	2,331,498	183,428	100
ŏ I I		117			1.0,000,0010	12, 100,010	2,000,000		

cas	ted T	est P	ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							
		-11	CAMEXPENSES			-				
ļ	10.00	ΪĨ								
			Domand						· ·· —-	
	Acct	1		Alfocation	Allocation	Total	,	Commercial &	500	Interruptit
	1424	. 1	Production & Galhering;	Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
			Operation						L	
	750 751		Production Maps & Records	99.0	•	0	*			<u> </u>
-	753	0	Field Lines Expenses Field Compressor Station Expense	99.0 99.0	-					
Π	755	0	Field Compressor Sta, Fuel & Pvr.	99.0	•	9	• ·	v ⁻ -		
-	756	0	Field Meas, & Regul. Station Erp Purification Expense	99.0 . 99.0	-	0			-	
H	759	0	Other Expenses Maintenance	99.0	•	0		<b>.</b> .	· ·· ·· <b>·</b>	·
Ц	761		Maint Sup. & Eng. Structures and Improvements	.99,0 99,0		0				
H	762	0	Field Line Maintenance	99.0					-	
H	765		Compressor Station Equip. Maint Meas, & Regul, Station Equip Maint	99.0 99.0		0				ł.
	767		Putification Equipment Maintenance Other Equipment Maintenance	99.0 99.0	-	0				
t	769	0	Gas Processed By Others	99.0		. 0		<u></u>		
1		11	fotal Production & Gothering			0	0	0	0	
		10	Mhor Gas Supply Expenses:							
	800	111	Intercompany Gas Well-head Purchases	99.0		0	-	-	-	
-	804 804		Natural gas field line purchases	90.0 99.0		0 0		·· :		
H	804 205		Transportation to City Gate Transmission_Operation supervision and angineering	99.0 99.0	•	0	- -		-	i
-	805	1	Otior Gas Purchases / Gas Cost Adjustments	69.0 99.0	*	0			5	
	805	3	PGA for Commercial PGA for Industrial		-			-	-	
	805	7	PGA for Public Authority PGA for Transportation Sales	99.0 99.0	-	0		:		
Ħ	805	6	Unbilled PGA Costs PGA Offset to Unrecovered Gas Cost	99,0	· · · · · · · · · · · · · · · · · · ·	D		-		-
	806/	0	Exchange Gas	<u>99.0</u>	-	0		1		
	808		Gos Withdrawn From Slorage - Debit Gos Delivered to Slorage	90.0	<u> </u>	0 D			-	
Π	811 812	oji	Gas used for products extraction-Credit Gas Used for Other Utility Operations	99.0 90.0		0	-	-		
	813	011	Other Gas Supply Expenses	99.0	•	0				
	856	1.1	Transmission and compression of gas by others Maintenance	<u>\$</u> 9.0		0	•	-	-	
	835	011	Maint, Of Purch, Gas Meas, Sta. Total Other Gas Supply Expenses	99.0	•	0		· · · · ·	- 0	
L							· ·		L .	
			Inderground Storago:			+			t I	· ·
	814 815	Q i	Op., Sup., 3 Eng. Maps & Records	3.0	Peak Day	. (531)	(227)	(102)	(9)	
1	816	01	Wells Expense	3,0	Peak Day	84,809	35,289	16,310	1,468	30
Η	8170		Compressor Station Expanse	3.0	Peak Day	30,477 12,462	13,041 5,332	5,861 2,397	528 216	11
1	819	0	Compressor Station Fuel & Power	3.0	Peak Day	386	166	75	7	
	820		Moas. & Regul. Station Expenses Purification Expenses	3.0 3.0	Peak Day	2,395	1,025	461 3,313	41	
-	8224 8234		Exploration & Development Gas Losses	3,0 3,0	Pesk Day	6,950	48	21 1,337	2 120	
		.1.1	Maintenance							
	830		Maint. Sup., 3, Eng. Structures and Improvements	3.0	Peak Day	5 157	2,207	992	89 -	1
ŀ	832 833		Reservates & Wello Maintenanco		Peak Day Peak Day	0			ī	
	834	e i	Compressor Station Equip Maint	3.0	Peak Day	2,532	1,083	487	44	
ł	835i 836i	C I	Minas & Repul. Station Equip Maint	3.0	Peak Day [Peak Day	0 368	158	71	6	
Н	837		Other Equipment Maintenance	3.0	Peak Day	162,346	69,466	31,222	2,811	6
11						100,040				
H		<b>T</b> (	Transrikssion:							I
11	850 851	01	Op., Sup., & Eng. System Control & Lead Dispatching		Pesk Day	0				ļ
.	852	C	Communication Systems Expense	3.0	Peak Day	0			· · · · ·	<u> </u>
	853/ 854		Compressor Station Labor Expense Compressor Station Fuel Gas	3.0	Peak Day	0	-			
	855	¢í E	Compressor Station Fuel & Powor Mains Expense	30	Peak Day	499,729	213.827	96,108	- 8,652	18
	856	011	Meas. & Regul. Station Expenses	3.0	Peak Day Peak Day	103,068	44,102	19.822	1,784	3
	858i 858i		LDC Payment - A&G	3.0 3.0	Peak Day	0.0			-	<u> </u>
H	859	Gi	Ativor Expenses	3.0	Peak Day	0	-	-		<u> </u>
11	860)	- 1   1	Pents Mentenance		Peak Day	0				
H	861		Maint, Sup., & Eng.		Peak Day Posk Day	0	*			
11	863	D ŝ l	Meins Compressor Station Equip Maint		Peak Day Pesk Day	20.015	8,564	3,849	347	
	8654	0	Meas, & Rogul, Station Equip Maint	3.0	Poak Day	979	419	185		
	865	3	2 When Equipment Maintannes	3.0 3.0	Peak Day	0			<u> </u>	
-		To	folal Transmission Expense			623,792	266,912	119,968	10,800	22
		D	Distribution:		· · · · · · · · · · · · · · · · · · ·			İ		
	870	01	Operation Supervision and Engineering Distribution Load Dispelching	10,4	Compose of Accis, 371-879 & 886-893 - Domand	113,552	18,587	21,838	1,966	
	871 871	0	Disinbution Load Dispetching Odorization	99.0 99.0		0	•	•		·
	8721	o! [	Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0 0				
	8741 8751		Mains & Services Massuring and Regulating Station Exp Gen	12.4	Composite of Accts, 374-379 - Demand Composite of Accts, 374-379 - Demand	287,209	122,893	55,236 7,414	4,972 667	<u>10</u> 13
LI	876/ 877/	oi [	Measuring and Regulating Station Exp Ind. Measuring and Regulating Stat Exp Olly Gate	99.0	- Composite of Accts, 374-379 - Demand	0 11,199	4,792	2,154	194	4
	878	01	Metors and House Regulator Expense	13.4	Composite of Accts, 3(4-379 - Demand Composite of Accts, 351-383 - Demand	0			134	
	879) 830)	C i i	Customer Installations Exponso	99.0 10.4	- Composite of Acris: 871-879 & 886-893 - Domand	0	4,882	2,194	198	
	\$31	c]	Rents	10.4	Composite of Acots, 871-879 & 886-893 - Demand	35,195	15,059	6,769	609	t
H	885	0	Maintonanco Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 \$ 886-893 - Demand	225	96	43	4	
Ц	886		Maintenance of Structures and Improvements Maintonance of Mains	12.4	Composite of Accts. 374-379 - Demand Composite of Accts. 374-379 - Demand	626 5,256	268	1,011	<u>11</u> 91	
	839	C i i	Maintenance of compressor station oquipmont	99.0	*	0				
	890) 891		Meint, of Measuring and Regulating Station Equip General Maint, of Measuring and Regulating Station Equip Industrial	99.0	Composite of Accts. 374-379 - Demand	<u>894</u> 0	382			
	8920	oi l	Mann. of Measuring and Regulating Station Equip City Gate Maintenance of Services	12,4	Composite of Acets, 374-379 - Demand Account 380 - Demand	1,984	849	362	34	
				14.4	A 1999 WILL GOV - LIDING IN			-	-	
-	893) 894) 895)	ö	Mointenance of Meters and House Regulators		Composite of Acets, 361-383 - Demand Composite of Acets, 871-879 & 886-823 - Demand	0		· · · · · · ·	·· · -	

		Sorporation, Kentusky/Mid-States Division							
nsuc	ky Jurise	liction Case No. 2613-00148							1 .
reça	sted Tes	Period: Twelve Months Ended November 30, 2014	· ·						
100		DF OBM EXPENSES					1		
81			-						· · · · · · · · · ·
82	+	Customer Accounts:		· · · · · · · · · · · · · · · · · · ·					-
283		Supanision	99.0	· · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · ·	- 6				
284	\$020		99.0		ů N				
85		Customer Records and Collection Expenses	99.0		0				
286		Unchlocible Accounts	99.0					·	(·
187		Miscellaneous Customer Accounts Extenses	99.0		0				
288		Total Customer Accounts	90,0	·	0	-	-		
289		I oral Gustomer Accounts	-		v	·			
290		Listomer Service and Information:	4						
191		Supervision	99.0		e				·
	9070	Customer Assistance Expenses				· · · · · · · · · · · · · · · · · · ·	· · · · · ·		
92		Customet Assistance Expenses	99.0		0	•	•	•	
293	909D	Miscellaneous Customer Service and Informational Expenses	99.0		0 0	-		-	
			99.0	*		· _ ···· -	· · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · _ · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · ~ ~ ~ ~ ~ ~ _		
95	- 1	Total Guslessor Service and Information			U		-	-	
96		1.1	-						
97		Sales:							L
298		Supervision	99.0		0	•		-	· · · · ·
99	0120	Demonstrating and Sailing Expenses	99.0		Ó			*	
200	9130		99.0		0		-		
101		Miscellaneous Sales Expenses	99.0	-	0		-	-	···- ·
902		Total Sales			0			<u>.</u>	
03									L
204	_	Administrativo & Gonoral:	1						l
05		Operation							
136	9200		17.4	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Demand	25,042	10,715	4,816	434	9,
97	9210		17.4	Composite of Accts. 670-902, 905-916, 924 & 928-930.1 - Domand	(86)	(38)	(17)	(2)	
юā –	9220	Administrative Expenses Transferred	. 17.4	Composite of Accis, 870-902, 905-916, 924 & 928-930.1 - Demand	829,329	354,859	159,497	14,358	300,
09	9230	Outside Services Employed	17,4	Composite of Accts, 870-902, 905-916, 924 3, 928-930,1 - Demand	10,082	4,314	1,939	175	Э,
90	9240	Property Insurance		Allocated Not Plant - Domand	10,083	4,314	1,939	175	3
911	9250	Injuries and Damagea		Composite of Accts, 670-902, 905-916, 924 & 928-930,1 - Dentand	1,186	507	228	21	
12	9260	Ensployee Pensions and Benefits		Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Demand	207,453	83,756	39,697	3,592	75,
13	9276		99.0		0	-			i
84]	9260	Regulatory Commission Expenses	99.0				1. 1. 1. 1.		
15	930,1	General Advertising Expenses	99.0		Q				
16	930.2	Miscellaneous Conoral Expense		Composite of Accils, 870-902, 905-916, 924 & 928-930.1 - Domand	2,503	1,073	482	43	
17	9310		17.4	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Dentand	2,303	986	443	40	
18		Maintenance	1						1
19	9320	Maintenance of General Plant	17.4	Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-		
20		Total A&G			1,087,898	465,497	209,225	18,835	394
21					2,380.138				

asied	Tes	Fe	n Case No. 2013-00148 fod: Tweive Months Ended November 30, 2014							
) CATE	ONE	JF C	DAM EXPENSES							
1	1	Ц								
+		+	Commodity							
1.		+		Allocation	Allocation	Total		Commercial &	Farat	interruptit
AC 13		t		Factor	Besis	Company	Residential	Public Authority	Industrial	Trensport
-	_		duction & Cothering;						<u> </u>	
	500	.	Op Sup & Eng.	<b>99 0</b>	· · · · · · · · · · · · · · · · · · ·	· · ·	•	· ·	· · ·	
	510 530		Production Maps & Records Field Lines Exponses		-	0		-		
	540 550		Field Compressor Station Expanse Field Compressor Sta, Fuel & Pwr.	99.0		0	-		<u> </u>	
	560		Field Compressor Sal, Fuel & Hor. Field Moas, & Regul, Station Exp	99.0 99.0		0				
	570 590	11	Purification Expense Other Expenses	9.00 99.0		0				
		M	faintenance		· · · · · · · · · · · · · · · · · · ·					
76	610 620	ł	Maint, Sup., & Eng. Structures and Improvements	0.00 0,00	• • • •	0		-		
76	640		Field Line Maintenance	99.0	•	a	· ·	· ·	•	
76	650 660		Compristor Station Equip. Maint. Meas, & Regul. Station Equip Maint	99,0 99,0	· · · · · · · · · · · · · · · · · · ·	0		•		
76	670 680 :		Putification Equipment Maintenance Other Equipment Maintenance	89.0 99.0	·	<u>a</u>		-		
	690		Gas Processed By Others	99.0	· · · · · · · · · · · · · · · · · · ·	0				
	-	Tota	al Production & Gathering			- <u> </u>	0	0	0	
	-	Oth	er Gas Supply Expenses:			·				
80	501	h	peration Intercompany Gas Woll-head Purchases	18.4	Gas Costs	2,392,628	1,471,475	823,291	72,949	2
60	010		Natural gas field fine purchases	18.4	Gas Costs	1,391,896	856,021	478,944	41,914	12
B6	040 045	.4.1	Natural Gas City Gate Purchases Transportation to City Gate		Gas Costs	45,614,740	28,053,244	15,695,801	1,373,601	48:
50	050 051	11	Transmission-Operation supervising and engineering	18.4	Gas Costs	(14,067)	(8,652) 34,453,396	(4,841) 19,276,689	(424) 1.686.979	400
80	052		Other Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs	56,021,426 26,327,213	16,191,339	9,059,061	792.794	28
	053 054		PGA for Public Authority		Gas Costs	5,205,345 6,496,020	3,238,208	1,811,778 2,235,248	158,556	50
Đ.	157		PGA for Transportation Sales	18.4	Gas Costs	0				
	058	-11	Unbilled PGA Costs PGA Offset to Unrecovered Gas Cost		Gas Costs	(3,627,263) (103,617,562)	(2,353,794) (63,602,205)	(1,318,949) (35,585,460)	(145,251) (3,114,224)	(4 (1,11
BE	160	11	Exchange Gas	18.4	Gas Costs	7,289,206	4,482,890	2,508,179	219,501	73
	081 032	11	Gas Withdrawn From Storaga - Debit Gas Delivored to Storage		Gas Costs	26,869,335 (15,161,906)	16,524,746 (9,324,631)	9,245,602 (5,217,135)	809,119 (456,572)	28
	110 120	П	Gas Used for products extraction-Credit Gas Used for Other Utility Operations		Gas Costs	0 (17,621)	(10,837)	(8,063)	(531)	
-81	130	11	Other Gas Supply Expenses	18.4	Gas Cests	(5)	(3)	(2)	(0)	
<b>8</b> 5	58D	1.	Transmission and compression of gas by others sintenance	18.4	Gas Costs	35,035,880	21,547,203	12,055,669	1,055,039	3?
83	350	11	Maint, Of Purch, Gas Meas, Sta.	18.4	Gas Costs		*			
-		Tola	a) Other Gas Supply Expenses	+		90,265,244	55,513,478	31,059,814	2,718,167	97.
1.	1	Und	ferground Storago:							
- 61	140	ľ	Op., Sup., & Eng.	1.5	Winter Volumes	(531)	(166)	(83)	(8)	
8	150		Maps & Records	1.5	Winter Volumes	p		13.211		
81	160 170	+	Wells Expense Lines Expense	1.5	Winter Volumes	84,809 30,477	26,566 9,547	4,747	1,273	4:
81	180	.14	Compressor Station Expense	1.5	Winter Volumes	12,462	3,904	1,941 61	197	
	190	Н	Compressor Station Evel & Power Maas, & Regul. Station Expenses	 1.5	Winter Volumes	2,395	750	373	36	
	210	11	Pultication Expenses	1.5	Winter Volumes	17,228	5,396 35	2,684	259	
	230		Gas Losses	1.5		6,950	2,177	1,083	104	:
83	100 I		a <u>intanance</u> Meint, Sup., & Epg.	1.5	Winber Volumes	5,157	1,615	803	· · · · · · · · · · · · · · · · · ·	
83	310	11	Structures and Improvements	1.5	Winter Voluntes	0	-	-	-	
	320	11	Reservoirs & Wells Maintenance Line Maintenance	1.5	Winter Voluntos Winter Volunes	0				
	340 350		Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	1.5		2,532	793	394	38	
83	160		Purification Equipment Maintenance	1.5	Winter Volumes	368	115	- 57	6	
83	370		Chiver Equipment Maintenance S Underground Storage Expense	1.5	Winter Volumes	162,346	50,854	25,289	2,437	
1.		11				1				
-		Trar 10	hapitalon; peration		· · ·					
	500	11	Op., Sup., & Eng.	99,0	·	0				
	510 520	1.1	System Centrel & Load Dispetching Communication Systems Expense	99.0 99.0	· · · · · · · · · · · · · · · · · · ·	۵				
85	530 540	11	Compressor Station Labor Expense Compressor Station Fuel Gas	_ <u>99.0</u> 99.0		0				
85	550	1.1	Compressor Station Fuel & Power	99.0		Q		· .		
	560 570	-	Meins Expense Meas. 8 Rogui. Station Expenses	99.0 99.0		0				
85	580 1	11	LDC Payment	99.0	-	0	. •.	, [.]		
	530   590		LDC Payment - A&G Other Expenses	. 99.0 99.0		0				
	600		Rents	99.0		<u>.</u>				
86	810	11	eintenence Main1, Sup., & Eng.	. 99.0		0		<u> </u>	<u> </u>	
88	620 630	-1-1	Skuchues and Improvements Meins	99 0 99,0	-					-
8€	840	11	Compressor Station Equip Maint	99.0	· · · · · · · · · · · · · · · · · · ·	0	:			
88	850 )	- -	Meas, & Regul, Station Equip Maint	99.0		<u>0</u>	1.1		<u>-</u>	
86	670	11	Other Equipment Maintenance	99.0		0	• .		<u> </u>	
1		100	si Transmission Exponso			Q	. 0	. 0	<u> </u>	
1	ĵ.	Clst	ribution:							
	700	1	peration Supervision and Engineering Distribution Load Dispetching	10.6	Composite of Accts. 871-879 & 888-893 - Comm	3,467	790	441	35	
87	710	1	Distribution Load Dispatching	1.0	Mof	293 3,303	67 752	37 420	3 37	
87 87	112	11	Odorization Compre <u>asor</u> Station Labor & Expenses	99.0		0				
87	20	11	Meins & Services Measuring and Regulating Station Exp Gen	\$9.0 \$9.0		1 0	<u>.</u>			h
87 87	720 740	+1	Measuring and Regulating Station Exp Ind.	99.0	-	Q		-		
87 87 87 87 87	740 750 760	-4-4	Measuring and Regulating Sta, Exp City Gale Motors and House Regulator Expense	99,0		0	<u> </u>	:	· · · ·	
87 87 87 87 87	20 740 750 760 770	11	Customer Installations Expense	99.0		0	•			
87 87 87 87 87 87 87 87 87 87 87	740 750 760 770 780 780 780				Composite of Acets, 871-879 & 866-893 - Comm Composite of Acets, 871-879 & 886-893 - Comm	348		44	4	
87 87 87 87 87 87 87 87 87 87 87 87 87 8	720 740 750 760 770 780 780 780 780		Other Expanse	10.6		1		· · · · · · · · ·		
87 87 87 87 87 87 87 87 87 87 87 87 87 8	20 740 750 760 770 780 780 780 780 800 810		alitonanco	10.6		-				
87 87 87 87 87 87 87 87 87 87 87 87 87 8	720 740 750 760 770 780 780 780 780		Rents altonanco Maintenance Supervision and Engineering Maintenance of Structures and Improvements	10.6	Composite of Acets. 871-879 & 885-893 - Comm Composite of Acets. 374-379 - Cont		2	1	0	
87 87 87 87 87 87 87 87 87 87 87 87 87 8	20 740 750 760 770 780 790 800 810 810 810 810		Rents Balanance Maintenance Supervision and Engineering Maintenance of Structorms and Improvements Maintenance of Maine	10.6 10.6 12.2 12.6	Composite of Accts. 871-879 & 685-693 - Comm Composite of Accts. 374-379 - Cinst Composite of Accts. 374-378 - Comm	0		··· <u>-</u> -		
87 87 87 87 87 87 87 87 87 87 87 87 87 8	20 740 750 760 770 780 780 780 780 780 780 780 780 78		Rents Jednanaco Maintenance of Sinckorns and Engineering Maintenance of Sinckorns and Improvements Maintenance of Comprocess claikes agrigment Maintenance of Comprocess claikes agrigment Maint of Maximicine and Readulting Statute Faulto - General	10.6 10.6 12.2 12.6 1.0 12.2	Composite of Accts. 871-879 & 886-893 - Comm           Composite of Accts. 374-379 - Cipt           Composite of Accts. 374-379 - Comm           Mcf           Composite of Accts. 374-379 - Comm           Mcf           Composite of Accts. 374-379 - Comm	6				
87 87 87 87 87 87 87 87 87 87 87 87 87 8	720 740 750 760 760 790 800 810 810 810 810 810 810 810 810 81		Rents Sentanance Supervision and Engineering Maintennes of Sinukums and Improvements Maintennes of Kalina Maintennes of Compositor Salina oggipmont Mainten de Compositor Salina Daglo - Cameral Maint, et Mouscing and Regulating Station Englo - Industrial Maint, et Mouscing and Regulating Station Englo - Industrial	10.6 10.6 12.2 12.6 1.0 12.2 5.0	Composite of Acets, 371-879 & 885-893 - Comm Composite of Acets, 374-379 - Cant Composite of Acets, 374-379 - Comp Met Composite of Acets, 374-379 - Cast Devel to 1 & T	0 0.958 0 0	1,585	885		
87 87 87 87 87 87 87 87 87 87 87 87 87 8	720 740 750 760 760 760 770 780 790 800 800 810 850 850 850 850 850 850 810 850 810 850 810 810 810 810 810 810 810 810 810 81	X	Rents Jednanaco Maintenance of Sinckorns and Engineering Maintenance of Malina Maintenance of Comprocess dallon oggipmont Maintenance of Comprocess dallon oggipmont Maint of Maximice and Readblatta Statuta Faulto - General	10.6 10.6 12.2 12.6 1.0 1.2 2 5.0 12.2	Compared and Acota. 371-879 & 885-8993 - Comm Composite of Acota. 374-379. Capit Composite of Acota. 374-379. Capit Composite of Acota. 374-379 - Capit Composite of Acota. 374-379 - Capit Composite of Acota. 374-379 - Capit Composite of Acota. 374-379 - Capit Composite of Acota. 374-379 - Capit Composite of Acota. 374-379 - Capit	0 0 6,958		··· <u>-</u> -		

		Corporation, Kentucky/Mid-States Division			1				
		diction Case No. 2013-00146							
		st Period: Twolve Months Ended November 30, 2014							
		<u> </u>							
	ATION	OF OBM EXPENSES							
42									
43		Customer Accounts:							
44	9010	Stepervision	99.0		0	•	•	-	
45	9020		98.0		0		-		
6	9030	Customer Records and Collection Expenses	99,0	-	0			-	
47	9040	Uncollectible Accounts	99.0	-	0				
48	9050	Miscellaneous Customer Accounts Expanses	99.0	•	D	-	-		
49		Total Customor Accounts					•		-
50									
51		Customer Service and Information:	1						
- H		Supervision	99.0	· · · · ·	0				
53		Customer Assistance Expenses	99.0						· · · · · · · · · · · · · · · · · · ·
54	0000	Informationel and Instructional Advertising Expenses	99.0		0	*			
5	3030	Miscellaneous Customer Service and Informational Expenses	99.0		0				
-			89.0	•		· ·	· ·	•	
÷		Total Customer Service and Information							
7		<u>1</u>							
8		Sales				1			
59		Supervision	99.0		0				
0		Demonstration and Selling Expenses	99.0		0			/	
SI [	9130		99,0		0	-			
52		Miscellaneous Sales Expenses	99.0		0				
3		Total Salos			0	-		-	
4									
5		Administrative & General:						1	-
8		Operation				Ì			
7	9200		176	Composite of Acets, 870-902, 905-916, 924 & 928-930,t - Comm	794	185	102		
8	9210			Composite of Acts, 670-902, 905-916, 924 & 928-930, 1 - Comm	(3)	(1):	(0)	(0)	
9	9220			Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	26.298	6,115	3.386	298	16
0	9230			Composite of Acets. 870-902, 965-916, 924 & 928-930.1 - Comm	320	74		4	(6
1	9240		17.8	Allocated Not Plant - Comm	918	287	143	<u>4</u> 14	
	9250			Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	38	207	143	14	
2							847		4
13	9260			Composite of Acets, 870-902, 905-916, 924 & 928-930,1 - Comm	6,578	1,630		75	/
4	9270		99.0		0		•		
5	5260		99.0		0			•	
6	930.1		£9.0		, Q			-	
7	930.2			Composite of Accis. 870-902, 905-916, 924 & 928-930.1 - Comm	08	16	10	. 1	
8	9310		17.6	Composite of Accls. 870-902, 905-916, 924 & 928-930.1 - Comm	73	17 )	9	1	
19		Maintenance	1						
30	9320	Maintonance of General Plant	176	Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Comm	0		•	• .	
51		Total A&G			35,095	8,235	4,543	402	21
2		11					Q1 / 1		
3		TOTAL OSM EXPENSE - COMMODITY			90,478,135	55,576,987	31.091.610	2,721,177	1,089

nebu fittle	ellette	sezašon, Kentucky/Mic-Stales Division on Case No. 2013-00148							
casted Ter	st Pe	ind Twelve Months Ended Nevember 20, 2014		· · · · · · · · · · · · · · · · · · ·					
CATION	OF C	DAM EXPENSES							
<u>++</u>		Total O&M Expenses		· · · · · · · · · · · · · · · · · · ·					
Ц									
Apet.	+		ABocation Factor	Akacallan Basis	Conipany	Residential	Consmercial & Public Authority	Firm Industrial	Interruptible Transportet
	Pro	duction & Gathering							
7500	11	Op., Sup., & Eng.			0	0		0	
7510	H	Production Maps & Records Field Lines Expenses	1	·	<u> </u>		0.0	0	
7540		Field Compressor Station Expense Field Compressor Stat Fuel & Pwr.			0	0	0	0	
7560	11	Field Ateas, & Regul, Station Exp			¢.	0	0	0	
7570		Purification Expanse Other Expenses	1		0	0 	0	0 	
7610		Maint Sup., & Eng.	1		0	0	0	a	
7620	11	Structures and improvements Field Line Maintenance			· 0	⁰	0	· · · · · · · · · · · · ·	
7640	11	Compressor Station Equip. Maint.	1		0	Ó	Ó	Ó	
7660	+	Meas, & Regul, Station Equip Maint Purification Equipment Maintenance		· · ·	, <u>0</u>	0 0	0	<u>0</u>	
7680 7690		Other Equipment Maintenance Gas Processed By Others			i o	0	0	0	
11	Tot	al Production & Gelhering			ő	. 0		Ď	
	an	er Gas Stoply Expenses:							· · - ··
8001	110	Denation Intercompany Gas Well-head Purchases			2.392.628	1,471,475	823,291	72.049	25.6
8010		Natural gas field line purchases			1,391,896	856,021	179,944	41,914	15,0
8040 8045		Natural Gas City Gate Purchases Yraneportation to City Gate	1		45,614,740 0	28,053,244	15,695,801	1,373,601	492,0
8050		Transmission-Operation supervision and engineering		· · · ·	(14,067) 56,021,426	(8,652) 34,453,396	(4.841) 19,276,689	(424) 1,666,979	604,
8052	F	PGA for Commercial PGA for Commercial			26,327,213	16,191,339	9,059,061	792,794	284
8054		PGA for Public Authority			6,496,020	3,995,078	2,235,248	158,556	70,
8057	$\left  \right $	PGA for Transportation Salos Unbited PGA Costs			(3,827,283)	0 (2,353,794)	0 (1,316,949)	(115,251)	(41
8059 8060		PGA Offset to Unrecovered Gas Cost Exchange Gas			(103,417,562) 7,289,205	(63,602,205) 4,482,890	(35,585,460) 2,508,179	(3,114,224) 219,501	(1,115 78
9081	Π.	Gas Withdrawn From Storage - Debit			26,859,335	16,524,746	9,245,602	809,119	289
8082 8110		Gas Defivered to Storage Gas used for products extraction-Credit			(15,161,906) 0	(9,324,631)	0		(163
8120	Щ.	Gas Used for Other Utility Operations Other Gas Supply Expenses			(17,621)	(10,637)	(6,063)	(531)	
8580		Transmission and compression of gas by ethors			35,035,830	(3) 21,547,203	12,055,669	1,055,039	377
8350		Jaintenance Maint, Of Purch, Gas Mess, Sta.		· · · · · · · · · · · · · · · ·	0	, o	0	0	
	Tot	al Other Gas Supply Exponsos			90,265,244	55,513,478	31,059,814	2,718,167	973
	Uno	derground Sterage:							
8140	++c	Operation Op., Sup., & Eng.			(1,062)	(394)	(185)	(17)	
8150 8160		Nops & Records Wells Expense			0 169,618	0 62.654	0 29,521	0 2,741	74
8170	11	Lines Expense			60,954	22,587	10,009	9\$5	
8180		Compressor Station Expense Compressor Station Fuel & Power			24,924 777	9,236 268	4,338	403	10,
8200		Meres & Regul, Station Expenses Purification Exponses			4,790 34,456	1,775	5,997		2,
8220		Exploration & Development			223	82	39 2,419	4 225	Ĝ,
	N N	Gas Losses			13,900	5,151			
\$300 \$310	+ ŀ·	Maint, Sup., & Eng. Structures and Improvements			10,314	3,822	1,795	167	4
6320 8330		Reserveirs & Wells Maintenance Line Maintenance			0	0	0 0	0 Q	
8340		Compressor Station Equip Maint	1		5.064 0	1,877	581	82	2
8350 8360 8370		Meas, & Rogil, Station Equip Maint Purification Equipment Maintenance			736	273	D 128		
8370	Tot	Other Equipment Maintenance			0 324,693	120,320	0 56,511	0 5,248	142
	L.L.								
	C	Operation						ىر م ا	
8500		Op., Sup., & Eng. System Control & Load Dispatching			0	0	0 0	0	
6520 8530		Communication Systems Expense		· · · · · ·	0	0		0	
8540	1.	Compressor Station Labor Expense Compressor Station Fuel Gas			0	0	0	0	
8550 8560	+	Comprosser Station Friel & Power Mains Expense			499.729	213,527	0 96,108	0 8,652	
6570 8560	1	Meas, & Reput, Station Expenses			103,058	44,192 0	19,822 0	1,784	37
8580		LDC Payment - A&G			Q	0	0	, g	<u> </u>
6590 8800		Other Expenses Ronts			0	0 ۵	0	0 . 0	
6610	N	Maintenance			0	Û	0	0	
\$820		Structures and Improvements	1		0	0	0	D D	
8630 \$640		Mains Compressor Station Equip Maint	•	· · · · · · · · · · · · · · · · · · ·	20,015 0	8,564 0	3,849 0	347	7
8650 8660	H	Meas, & Regul, Station Equip Maint Communication Equipment Maintenance			979 0	419 0	188 0	17	· ·- ·
\$670	11.	Other Equipment Maintenance		· · · · · · · · · · · · · · · · · · ·	0	0	9	0	0.00
		al Transmission Expense			623,792	266,912	119,668	10,800	
	10	tribution:							
	1.1-	Supervision and Engineering Distribution Load Dispatching			1,385,160	1,090,031	221,858	21,024	63
8711	Ц.	Ociorization	1		3,303	752	420	37	2
5720 \$740		Compressor Station Labor & Expenses			0 2,874,065	2,421,434		7,954	107
8750	П	Measuring and Regulating Station Exp Cen Measuring and Regulating Station Exp Ind.			266,97 <u>3</u> 23,764	219,459	32,324	931 23,764	14
		Measuring and Regulating Sta. Exp City Gate	• • • • •		77,553	63,751 491,682	9,390 275,287	270 25,529	4
8770		Meters and House Regulator Expense				18,094	2,221	23	25
	Li.	Other Expense			139,277 429,632	109,523 337,848	22,292 68,763	2 <u>112</u> 5 <u>51</u> 6	6 16
8770 6780 8790 8800		Jinenis Jaintenisinee Maintenisinee Supervision and Engliseering	1				440	42	···· "
8770 8780 8790 8800 8800 5810	{N				2,748 4,337	z,161 3,565	525		
6770 6780 8790 8800 8810 8850 6850 6860	N	Maintenance of Shuckwas and Improvements			36,400	29,922	4,407	127	1
6770 6780 6790 8800 5810 6850 6850 8850 8850 8850 8850	N	Maintenance of Stucious and Improvements Maintenance of Mains			6.958	1.585	885	77	
8770 8780 8790 8800 8810 8850 8850 8850 8850 8850 885		Maintenance of Structures and Improvements Maintenance of Meins Maintenance of compressor station equipment Maint of Measuring and Regulating Station Equip General		· · · · · · · · · · · · · · · · · · ·	6,958	1,585 5,087	885 	22	
8770 8780 8790 8800 5810 8850 8850 8850 8850 8870 8870 8870 887		Majntanance of Stuckurs and Improvements Maintenance of Mains Maintenance of compressor station equipment Maint, of Massuning and Regulating Station Equip. – General Maint of Measuring and Regulating Station Equip. – Undustrial Maint, of Measuring and Regulating Station Equip. – City Cate			6,958 6,189 4,695 13,741	5,087 0 11,295		22 4,695 48	
8770 8780 8790 8800 5810 8850 8850 8850 8850 8870 8890 8910		Majinanance of Stuckues and Improvements Maintenance of Mains Maintenance of compressor station equipment Majint, of Measuring and Regulating Station Equip, - General Majint, of Measuring and Regulating Station Equip, - Industrial			6,958 6,199 4,695	5,087		22 4,695	

enhit.	ky Jurka	liction Case No. 2013-00148					
reca	ited Tes	Period: Twelve Months Ended November 30, 2014					
1							
1100	ATION	DF OZM EXPENSES					
503	1	43					
504		Customos Accounts:					
205	9610	Supervised	(202)	(179)	(22)	· · · · · · · · · · · · · · · · · · ·	
506		Meler Reading Expense	1,321,304	1,174,120	144,102	1,523	1
307		meter reading Expense Customer Records and Collection Expenses Customer Records and Collection Expenses	357,551	317,701	38,992	412	
309	9040		324.479	268.314	35.385	374	
309		Miscellaneous Customer Accounts Expenses	0	200,314	0,000	014	
		TMISCEIMIEUS Custome Accounts Experies	2,003,223	1,779,956	218.458	2,309	2.
510			2,003,223	1,779,956	218,438	2,309	
511	i	Customer Service and Information:		-			
312				-		·	
13		Separation	0	0	0	0	
14	\$080	Curlomer Assistance Expenses					
15	9090	Informational and Instructional Advertising Expenses	133,918	118,992	14,604	154	· · · ·
516	9100	Miscellanous Customer Service and Informational Exponses	0	0	0	0	
i17		Total Sustanter Service and Information	133,918	118,992	14,604	154	
318							
19		Gales:		1			
20		Supervision	218,372	194,034	23,814	252	
21	9120	Cemonstreting and Selling Expanses	86,711	77,046	9,456	100	
22		Advortising Expenses	10,934	9,715	1,192	13	
123		Miscellaneous Sales Exponsos	6	Ó	Ó	Ó I	
24		Total Sales	316,017	280,796	34,463	364	
25							
28		Administrative & General;					
27		Operation					
28	9200	Administrative and General Salaries	394,702	319,574	56,551	4,655	11
29	\$210	Office Supplies and Exponens	(1,391)	(1,125)	(206)	(17)	
30	9220	Administrative Expenses Transferred	13,071,350	10,583,316	1,839,049	155,255	393
31	9230	Quititide Services Employed	158,905	128,658	23,572	1.887	4
32	9240	Property Insurance	74.698	55.825	12,727	759	5
33	9250	Injuries and Damagas	18,68\$	15,129	2,772	222	
34	9260	Employee Persons and Benefits	3,269,740	2.647.370	485.044	36,835	50
35	\$270	Franchise Resultation of Sciences	2,840	2,524	310	3	
36	9250	Requiring requiring the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the research in the resear	111,840	2,324	12,197	129	
37	930.1	Seeguated Commission Expenses			. 12,147		
38	930.2	Miscalianeus General Experises	39.537	32.011	5.865	470	1
39	9310	Rents				470 1	
	83 0		35,305	29,395	5,366	131	
40		Maintomanco					
41 42	9320	Maintenance of General Plant	0	0	0	0	
		Total ASG	17,177,212	13,912,051	2,545,265	202,685	517
43							

	ky Jurisdie	ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014	·					<u> </u>	
		Penol: Twelve wonins Ended November 30, 2014		· · · · · · · · · · · · · · · · · · ·					
öċ.	ATION OF	F DEPRECIATION EXPENSE			1			f · · · ·	• = · ·
1		Customer						· ·	
-					- ·				
e	Acct.		Allocation	Allocation	Total		Commercial &	Firm	Interruptib
	No.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
1-		Inlangible Plant			- • • •	· · · · · · · · · · · · · · · · · · ·			
4_			99.0		QQ	· · · · · · · · · · ·		. •	
-	30200	Franchises & Consents	99.0		0	-		-	
	30300	Misc Intangible Plant	89.0		0	-	-	-	
		Total Intangible Plant:				··· ·			
t					Ť				
L		Production Plant:							
		L	99.0		0	-	<b>-</b>		l
	32520	Producing Leaseholds	99.0		0	-	-	-	<u> </u>
-	32540	Rights of Ways Production Gas Wells Equipment	99.0		0	<b>^</b>	-		<u> </u>
Ē	33100	Field Lines	99.0		0	-		<u>-</u>	
1-	33202	Tributary Lines	99.0		0	-		-	
	33400	Field Meas. & Reg. Sta. Equip	99.0		0	· · · ·	-		
	33600	Purification Equipment	99.0	-	0	-	-	- '	
1	<u> </u>	Tatel Des duction Direct	· · · · · · · · · · · · · · · · · · ·		0			· · ·	
		Total Production Plant			0	-	-		
1		Storage Plant:				1		·	-
t							· -·		
	35010	Land	99.0		0	-	-		
	35020	Rights of Way	99.0		0				
1	35100	Structures and Improvements	99.0		0	-	-	-	
	35102 35103	Compression Station Equipment Meas, & Reg. Sta. Structures	99.0 99.0		0	-		-	
t	35103	Other Structures	99.0				-	-	
t	35200	Weils \ Rights of Way	99.0		ő	-	-	-	
	35201	Well Construction	99.0		0	-	-	· -	
1	35202	Well Equipment	99.0		0	-	-	-	
1_	35203	Cushion Gas	99.D		0				
-	35210	Leaseholds	99.0		. 0	•			
1	35211 35301	Storage Richts Field Lines	99,0 99.0		0			-	<del> </del>
-	35301	Tributary Lines	99.0		0				
1	35490	Compressor Station Equipment	99,0			∫		-	
1	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	
1	35600	Purification Equipment	99.0	-		-			
1					0	_		-	(
		Total Storage Plant			0	{			<u> </u>
1		Transmission:							·
1									
1			99.0		0	-	-	-	· · · · · ·
1	36520	Rights of Way	99.D		0	-	-		
5	36602	Structures & Improvements	99.0		0	-	-	- 1	
	3660 <u>3</u> 36700	Other Structues Mains Cathodic Protection	99.0 99.0		ő				
ŧ	36701	Mains - Steel	99.0		Ő		-	-	
1	36900	Meas. & Reg. Equipment	99.0	-	0			-	
	36901	Meas. & Reg. Equipment	99.0	·	0	-	-		<u> </u>
	<del> </del> .	Total Transmission Olant			0			<u>├</u> ────	
Ì		Total Transmission Plant		-	+ ^D	<del></del> .			
	<u> </u> − ,	Distribution:		· · · · · · · · · · · · · · · · · · ·					
	1								
	37400	Land & Land Rights	2,0	Customers	0		-		ļ
ļ.,	37401	Land		Customers	0	-		'	·
-	37402 37403	Land Rights Land Other	2.0	Customers Customers	. 3,670	3,261	400	4	
ŀ	37500	Structures & Improvements	2.0		6,264	5,588	683		
1	37501	Structures & Improvements T.B.	2.0		1,855	1,648	202		
Ē	37502	Land Rights	2.0	Customers	0	-	-	-	
ŧ	37503	Improvements	2.0	Customers	73	65		. 0	
-	37600	Mains Cathodic Protection	2.0	Customers Customers	476,305	423,219	51,942 218,857	549 2,313	
ŀ	37601 37602	Mains - Steel Mains - Plastic		Customers	1,338,765	1,783,208	145,995	1,543	
ł		Meas & Reg. Sta. Equip - General		Customers	138,474	123,041	145,885	160	·
1		Meas & Reg. Sta. Equip - City Gate		Customers	50,386	44.770	5,495	68	
Ι.	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Customers	31,017	27,560	3,383	36	
Ľ.	36900	Services	2.0	Güstomers	4,473,918	3,975,283	487,894	5,157	(
	38100	Meters		Meter investment	1,773,300	1,065,372	596,488	55,317	5
-	38200	Meter Installaitons		Meter Investment	2,132,918	1,281,425	717,454 79.250	66,5 <u>35</u> 7,349	6
ŀ	38300	House Regulators House Reg. Installations		Meter Investment Meter Investment	3,841	2,308	1,292	120	<u> </u>
<u>}</u>		Ind. Meas. & Reg. Sta. Equipment		Direct to I & T	157,854	-	1,654	-	15
t		Other Prop. On Cust. Prem	99,0		0		-		
ł									

	d Test Period: Twelve Months Ended November 30, 2014	-						
CAT	ION OF PAYROLL							
	Customer						· · · <u> </u>	L
+								
		Allocation	Allocation	Total	·	Commercial &	Firm	Interrur
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transpo
	roduction & Gathering:			-				
+	Operation Op., Sup., & Eng.	99.0		0	-	-		- ···
	Production Maps & Records	99.0	-	0	-	-		
	Field Lines Expenses	99.0	-	0		-	-	
+	Field Compressor Station Expense Field Compressor Sta, Fuel & Pwr.	99.0	-	0	-	-	-	
-+-	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	
T	Purification Expense	99.0	-	0	-	-	-	
	Other Expenses	99,0	-	0	-	-	-	
+	Maintenance Maint. Sup., & Eng.	99.0		0		-	-	
+-	Structures and improvements	99.0	-	0		-		
+	Field Line Maintenance	99.0		0		-	-	
	Compressor Station Equip. Maint.	99.0	-	0		-	-	
+	Meas, & Regul, Station Equip Maint	99.0	-	0		-	-	
+	Purification Equipment Maintenance Other Equipment Maintenance	99.0	-	0		-	-	
+	Gas Processed By Others	99.0	-	0	-			
T	otal Production & Galhering			0		0	0	
-	thes Con Runniu Evenners		1 					
$+^{\circ}$	ther Gas Supply Expenses: Wellhead Purchases	99,0	_	0	<u>.</u>	· ·	-	
	Field Line Purchases	99.0		0			-	
	Transmission Line Purchases	99.0	-	0			-	
	City Gate Purchases	0,99		0			-	
+	Other Gas Purchases Exchange Gas	99.0		0			-	
-	Purchased Gas Expenses	99,0		0		-	-	
	Storage Gas Withdrawal	99.0		0		-	-	
	Company Used Gas	99.0	-	0		-	-	L
-	Other Gas Supply Expenses	99.0	-	- 0	0		- 0	
1	otal Other Gas Supply Expanses			0		0	0	h
U	nderground Storage:				1			
	Operation		\$					
	Op., Sup., & Eng.	99.0		0				
	Maps & Records Wells Expense	99.0		0		ŀ <u>-</u> -	· · · · · · · · · · · ·	· ··· ··· —
	Lines Expense	99.0		0				· · ·
.	Compressor Station Expense	99.0	-	0				
-	Compressor Stallon Fuel & Power	99.0	-	0				····
	Meas. & Regul. Station Expenses Putification Expenses	99.0	-	0		<u>.</u>	· · · •	·
	Exploration & Development	99.0	-	0				
	Gas Losses	99.0		0	-	-		
.	Other Expenses	99.0		0	-	-		
	Storage Well Royalties	99.0	-	0		<b>-</b>	*	
	Rents · · · · · · · · · · · · · · · · · · ·	99.0	-	0			· · · · · · · · · · · · · · · · · · ·	
	Maint Sup., & Eng.	99.0	-	0		· · · · · ·		
	Structures and Improvements	99.0		0	-	· · · · ·	-	
.	Reservoirs & Wetls Maintenance	99.0		0				
-	Line Maintenance Compressor Station Equip Maint	99.0 99.0		0		· ·	-	
-	Meas. & Regul. Station Equip Maint	99.0	-	0				
1	Purification Equipment Maintenance	99.0	-	0		-	-	
[.]	Other Equipment MaIntenance	0.66	-	0		-	-	
T	otal Underground Storage Expense	-		0	*	-	-	
- 1	agsnission:			· ·				
	Operation							
	Op., Sup., & Eng.	99.0	-	0		-	-	
	System Control & Load Dispatching	99.0	-	0		-	-	
•	Communication Systems Expense Compressor Station Labor Expense	99.0	-	0		-	-	
-	Compressor Station Fuel Gas	99.0	-	0	· · · ]	-	-	
. [1	Compressor Station Fuel & Power	99.0	-	0		-	-	
	Mains Expense	0.86		0			-	
	Meas. & Regul. Station Expenses	99.0		0		-	-	
	- Other Expenses LDC Payment	99.0		0		-	-	
	LDC Payment - A&G	99.0		0	•	-	-	
1	Rents	99.0		Q.		-	-	
T	Maintenance							
-	Maint, Sup., & Eng.	99.0		0		-		
+	Structure & Improv.	99.0		0		-		
	Compressor Station Equip Maint	99.0	-	0	-			
	Meas, & Regul, Station Equip Maint	99.0		0	-			
	Communication Equipment Maintenance	99.0		0	· · · ·		-	
		99.0				-		

as Energy Corporation, Kentucky/Mid-States Division ucky Jurisdiction Case No. 2013-00148					i					
casted Test Period: Twelve Months Ended November 30, 2014										
								-		
DCATION OF PAYROLL		·								-
								1		
Distribution:							· ·			
Demonstration			- · · · · · ·			_	· · ·			
Supervision & Eng.	99.0			0	·	-	· ···			
Distribution Load Dispatching	99.0			-0	·	• • • • • •	··· ····*			• ••• -•••
Chsinbudon Load Lispatoning	99.0			-0						
Compressor Station Labor and Expenses						•	·			
Mains and Services Expenses	99.0	*		0	···-	•				
Measuring and Regulating Station Expenses - General	99.0	-		_ 0		•	•		•	
Measuring and Regulating Station Expenses - Industrial	99.0	-		0			·•			
Measuring and Regulating Station Exp City Gate Chk. Sta.	99.0	-		0	,	· ·	-		-	
Meter and House Regulator Expenses	99.0	-		Q		•	-		-	
Customer Installations Expenses	99.0	-		0		•	-		-	
Other Expenses	99.0	-	· I	0	[.	-	-		-	
Rents	99.0	-		0		• •	-		-	
Maintenance			1							
Maintenance Supervision and Engineering	99.0	-	1	0	r .		-		-	
Maintenance of Structures and Improvements	99.0	-		័		• • • •		-1		
Maintenance of Mains	99.0		1	Ä	· · ·		-	-	-	
Maintenance of compressor station equipment	99.0			- 2						
				0	ŀ				-	
Maint of Measuring and Regulating Station Equip - General	99.0			0	·	*				
Maint. of Measuring and Regulating Station Equip Industrial	99.0		1		·	· • •	·	i	-	
Maint. of Measuring and Regulating Station Equip City Gate	99.0		+	0			ŀ			
Maintenance of Services Maintenance of Meters and House Regulators	\$9.0	•		0		-	···· · · · ·		-	
Maintenance of Meters and House Regulators	\$9.0	*		0		-	•			
Maintenance of Other Equipment	99.0	*		0		-				
Total Distribution				0		0		0	0	
Customer Accounts										
Supervision	99.0	-		0		-	•		-	
Meter Reading	99.0			0		-	-		-	
Customer Rec. & Collections	99.0			0		· . ·			*	
Uncollectible Accounts	99.0			n.		÷			-	
Misc. Cust. Acot. Expense	99.0			ŏ					-	
Total Customer Accounts Expense		-		័		·		0	0	
				v		9				
			_ <u>+</u>						<u> </u>	
Customer Service and Information									<u> </u>	
Supervision	99.0			0			·•			
Customer Assistance	99.0	-		. 0		. :	· •			
Information & Instruction	99.0	-		. 0		-	· ·			
Misc. Cust. Acct. Expense	99.0	-	1	0		-	· · · ···		<del>.</del>	
Total Customer Service & Info Expense				0		0		0	0	
Sales					1			1		
Supervision	99.0	-		0	- ·	-	-	1		
Demonstration & Selling	99.0	-		0	1	· -	-	1	-	
Advertising	99.0	-		0	1	• • • • •			- 1	
Misc. Sales Expense	99.0	-	1	Ő		•	-	· · ·		1
Total Sales Expense			1	ŏ		0		0	0	
			1					····	· · · * ·   · = ·	• •
Administrative & General:			1		1		· · ·		· · ·	
			1		<u> </u>					
	00.0			0	<u>i</u>					
Administrative and General Salaries	99.0	-	1		<u> </u>	•••••			· • • • • • • • • • • • • • • • • • • •	
Office Supplies and Expenses	99.0		-	0		· · · · • ·	· ·· · -			
Administrative Expenses Transferred - Customer Support	99.0	-	1	0	L					
Administrative Expenses Transferred - General	99.0	-	1	0						
Outside Services Employed	99.0	-		0	L	-				
Property Insurance	99.0	-	1	0		-	-		- I I	
Injuries and Damages	99.0	-		0		-			- 1	
Employee Pensions and Benefits	99.0	-	1	0	1	-	-		-	
Regulatory Commission Expenses	99.0	-		0	1	-	-	1	-	
Duplicate Charges - Credit	99.0	-	1	0	1	-	-	1	-	
General Advertising Expenses	99.0	-	1	0	1	-	· · ·	1	-	
Miscellaneous General Expense	99.0	-	1	0						-
Rents	99.0		1	- <del>0</del>	÷	1.	<b>.</b> .			
Maintenance	39.0	-	-		j					
Wissingthered Plant	00.0		1							
Maintenance of General Plant	99.0	-		0		•			-	
Total A&G				0		. 0		<u>u</u> ]	0	
Other Utility Plant Related Payroll	99.0	-		0		-				

	y Jurisdiction Case No. 2013-00148 ad Test Period: Twelve Months Ended November 30, 2014	-	· · · · · · · · · · · · · · · · · · ·					·
	Ed Test Fenda, Tweive Months Ended November 50, 2014							1
	TION OF PAYROLL							
								1
			· ·	- '				1
							-	
	Demand							
								[
		Allocation	Allocation	Total		Commercial &	Firm	Interruptit
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transports
F	Production & Gathering:							
2	Operation				-	-	-	
11	Op., Sup., & Eng.	99.0	•	0			-	
	Production Maps & Records	99.0	-	0	-	-	-	
	Field Lines Expenses	99.0	•	0	-	-	-	2.
	Field Compressor Station Expense	99.0	•	0	-		-	
	Field Compressor Sta. Fuel & Pwr.	99.0		0	-		-	:
	Field Meas. & Regul. Station Exp	99.0		0		-	-	
	Purification Expense	99.0		0		-		
	Other Expenses	99.0		0	-	-	-	
	Maintenance							
	Maint Sup., & Eng.	99.0	-	0		-	-	
	Structures and Improvements	99.0	•	0		-		
	Field Line MaIntenance	99.0	-	0				
	Compressor Station Equip. Maint.	99.0	-	0		-	•	+
	Meas. & Regul. Station Equip Maint	99.0		0		- 1	-	
	Purification Equipment Maintenance	99.0	*	0			-	L
44	Other Equipment Maintenance	99.0	-	0		-	-	+
	Gas Processed By Olhers	99.0	Ŧ	0		- 1		+
	Total Production & Gathering	-		0	0	0	0	
		-						
	Other Gas Supply Expenses:	1 00.0		0	1			L
	Wellhead Purchases	99.0	-	0		-	-	
+	Field Line Purchases Transmission Line Purchases	99.0	-	0			-	
	Ciby Onto Displayments	99.0	*	0		-		
	City Gate Purchases	1 99.0	<del>.</del>	0		-		
	Other Gas Purchases Exchange Gas	99.0	r.	0		-	-	
	Purchased Gas Expenses	99.0	-	0				
	Storage Gas Withdrawal	99.0	-	0			-	
	Company Used Gas	99.0	-	0				
	Other Gas Supply Expenses	99.0		0		-		
	Total Other Gas Supply Expenses	00.0	-	0		0	0	
		1			· · · · ·			
	Underground Storage:	1			ł			
	Operation							
	Op., Sup., & Eng.	99.0	-	0	-	- 1	-	
	Maps & Records	99.0	•	0				
	Wells Expense	99,0		0		- 1	-	
	Lines Expense	99.0	· · · · · · · · · · · · · · · · · · ·	0		- 1	-	
i t	Compressor Station Expense	99.0		0		- 1		
1-1-	Compressor Station Fuel & Power	99.0	-	0		-	-	
	Meas. & Regul. Station Expenses	99.0	-	0		- 1	-	
	Purification Expenses	99.0	-	0			-	
	Exploration & Development	99.0	-	0			-	
	Gas Losses	99.0	•	0	-	-	-	
	Other Expenses	99,0	-	0		-	-	
	Storage Well Royalties	99.0	-	0		-	-	
	Rents	99.0	•	0		-	-	
11	Maintenance							
l t	Maint. Sup., & Eng.	99.0		0	-	- 1	-	
	Structures and Improvements	99,0	_•	0		-	-	
	Reservoirs & Wells Maintenance	99.0		0	-	- 1	-	
	Line Maintenance	99.0	•	0		-	-	
1	Compressor Station Equip Maint	99.0	<u>.</u>	0	-	-	-	
	Meas. & Regul. Station Equip Maint	99.0	•	0	-	-	-	
	Purification Equipment Maintenance	99.0	<u> </u>	0		- 1	-	
	Other Equipment Maintenance	99.0	-	0		-	-	
	Total Underground Storage Expense			0	-		-	
				1				L
	Transmission:							
i. [	Operation							
	Op., Sup., & Eng.	99.0	-	0	-	- 1		L
	System Control & Load Dispatching	99.0		0	-	-		L
	Communication Systems Expense	99.0		0		-	-	+
	Compressor Station Labor Expense	99.0		0				+
1.1	Compressor Station Fuel Gas	99.0		0		- [	-	-
	Compressor Station Fuel & Power	99.0		0			-	L
11.	Mains Expense	99.0		0		-	-	
ļ.ļ.	Meas. & Regul. Station Expenses	99.0		0		-	-	<u> </u>
44	Other Expenses	99.0		0		-	-	<u> </u>
-	LDC Payment	99.0		0		-	-	
	LDC Payment - A&G	99.0		0		-	-	
:	Rents	99.0	-	0				
	Maintenance							l
	Maint Sup., & Eng.	99.0	-	0				
	Structure & Improv.	99.0		0			· · · · · · · · · · · · · · · · · · ·	
	Mains	99.0		0			-	
	Compressor Station Equip Maint	99.0		0		-	-	
	Meas, & Regul, Station Equip Maint	99.0	-	0			-	
	Communication Equipment Maintenance	99,0	-	0		- 1	-	
	Other Equipment Maintenance	99,0		0				

nos Energy Corporation, Kentucky/Mid-States Division							· · ·	1
ecasted Test Period: Twelve Months Ended November 30, 2014					1			· · ·
			·					
Distribution								
Operation					1			
Operation     Supervision & Eng.		99.0		0				
Distribution Load Dispatching		99.0		ő	-		-	
		99.0		0	-	-	-	
Compressor Station Labor and Expenses					-	-	-	
Mains and Services Expenses		99.0		0	-	-	-	
Measuring and Regulating Station Expenses - General		99.0		0	-	-	-	
Measuring and Regulating Station Expenses - Industrial		99.0		0	-	-	-	
Measuring and Regulating Station Exp City Gate Chk. Sta.		99.0	-	Q	-	-	-	
Meter and House Regulator Expenses		99.0		٥	-	-	-	
Customer Installations Expenses		99.0		Q	-	-	-	
1 Other Expenses		99.0	-	0	-	-	-	
5 Rents		99.0	-	Û	-	-	-	
Maintenance								
Maintenance Supervision and Engineering		99.0	-	0	-	-	-	
Maintenance of Structures and Improvements		99.0		0	-	-	-	
Maintenance of Mains		99.0	-	0	-	-	-	
Maintenance of compressor station equipment		99.0	-	0	-	-	-	
Maint, of Measuring and Regulating Station Equip General		99.0		0	-	-	-	
Maint, of Measuring and Regulating Station Equip Industrial		99.0	-	ő	-			
Maint, of Measuring and Regulating Station Equip Industrial Maint, of Measuring and Regulating Station Equip City Gate	1	99.0	-	ŏ	-	-		
Maintenance of Services		99.0	-	0	-	-		
5 Maintenance of Meters and House Regulators		99.0	-	0	-	-	-	
Maintenance of Other Egulpment			-		-	-	-	1
i i i mainteriance of Cirter Eddipment		99.0	*	0	0	- 0	- 0	
Total Distribution				0	<u> </u>	U	Ų	-
<u>a</u> [   [ ]								ļ
Customer Accounts	<u> </u>							L
I Supervision		99.0	-	0	-	-	-	1
Meter Reading		99.0	-	0	-	-		
Customer Rec. & Collections		99.0	*	0		-		
Uncollectible Accounts		99.0	-	0	-		-	
Miso, Cust, Acct, Expense		99.0	-	0	-	-	-	
Total Customer Accounts Expense				0	0	0	0	
Customer Service and Information								
B Supervision		99.0	-	0				
Customer Assistance		99.0	-	ő	-			
Information & Instruction		99.0	_		-			
Misc. Cust. Acct. Expense		99.0	-	ŏ			-	
Total Customer Service & Info Expense		33.0	-	ő	0	0	0	
				0	v	· · · · ·	Ų.	
3								
4 Sales								
5 Supervision		99.0	•	0	-	-	-	
Demonstration & Selling		99.0	•	0	-	-	-	1
Advertising		99.0	-	0	-	-	-	1
Miso. Sales Expense		99.0	•	0	-	-	-	
Total Sales Expense				0	0	0	0	
								1
Administrative & General:								
Operation								
Administrative and General Salaries	1.	99.0	-	0	-	-	-	
Office Supplies and Expenses		99.0		0	-	-	-	
Administrative Expenses Transferred - Customer Support		99.0		Ő	-		-	
Administrative Expenses Transferred - General		99.0		Ő	-	-	-	
Outside Services Employed		99.0		ŏ	-			
Property Insurance	1	99.0		ő		-	-	
		99.0		O	_	-		
Injuries and Damages		99.0		0	_		-	
		99.0		0	-		-	
Regulatory Commission Expenses	· ·			0	-	-	-	
Duplicate Charges - Credit General Advertising Expenses	1 ' '	99.0	•. • • •		-			
General Advertising Expenses				0				· · ·
Miscellaneous General Expense				0				L
Rents				0				L
Maintenance								1
Maintenance of General Plant		99.0	•	0	-	-	-	
Total A&G				0	0	0	0	1
								1
		99.0	-	0	-		-	
Other Utility Plant Related Payroll								
0 Other Utility Plant Related Payroll 1 1 2 TOTAL PAYROLL EXPENSE - DEMAND	1	99.0		•				

I.

aste	Jurisdiction Case No. 2013-00148 d Test Period: Twelve Months Ended November 30, 2014						1	<u> </u>
		1					1	
CAT	ION OF PAYROLL							
		_	,				L	
-							· · ·	
+	0db-			· · · ·	· ·		· · ·	
++	Commodity				·[ · .	L	· [	· · -
· ·				· ·	·		· · ·	· · · ·
-		Altocation	Allocation	Total	· · · · · · · · · · · · · · · · · · ·	Commercial &	Firm	Interrupt
/ <b>-</b> -		Factor	Basis	Company	Residential	Public Authority		Transpor
	oduction & Gathering:	1 10001	Lizaio		. itenidentia	1 dono rioditority	Tradestring.	manepor
	Operation	1			· · · ·	-		
11	Op., Sup., & Eng.	99.0	-	- o		-		
111	Production Maps & Records	99.0		0		-		1
	Field Lines Expenses	99.0	-	0				
	Field Compressor Station Expense	99.0		0	-			
	Field Compressor Sta. Fuel & Pwr.	99.0		0				
	Field Meas. & Regul. Station Exp	99.0		0		-	-	
1.1	Purification Expense	99.0		0		-	-	1
	Other Expenses	99.0	-	. 0		-	-	
	Maintenance	-		· · ·				
	Maint. Sup., & Eng.	99.0		0		-	-	
	Structures and Improvements	99.0		0		-	-	
	Field Line Maintenance	99.0		0		-	-	
	Compressor Station Equip. Maint.	99.0		0				
H	Meas. & Regul. Station Equip Maint	99.0		0				
++	Purification Equipment Maintenance Other Equipment Maintenance	99.0		0				
++		99.0		0			· · · · · · · · · · · · · · · · · · ·	
Te	Gas Processed By Others otal Production & Gathering	99.0	-	0		· · · · · · · · · · · · · · · · · · ·		
	Ver und defet er defendunik	-			- · · ·	U		1
10	ther Gas Supply Expenses:	1			· · ·		· · · · · · · · · · · · · · · · · · ·	<u> </u>
H	Wellhead Purchases	99.0	-	0	1 L			
++	Field Line Purchases	99.0		0				1
H	Transmission Line Purchases	99.0		0			-	1
	City Gate Purchases	99.0		0		-		1
H	Other Gas Purchases	99.0		0				1
	Exchange Gas	99.0		0		-		1
Η	Purchased Gas Expenses	99.0		0		-		1
1.4-1	Storage Gas Withdrawa	99.0		0		-	-	1
1-1-1	Company Used Gas	99.0		0				
1-11	Other Gas Supply Expenses	99.0		0		-	-	
1 17	otal Other Gas Supply Expenses			0		0	0	
1   1						1	1	
ΠŨ	nderground Storage:			1		1		
1 1	Operation							
1   1	Op., Sup., & Eng.	99.0	-	0	-	-	-	
111	Maps & Records	99.0		0		-	-	
1.1.1	Wells Expense	99.0	-	0			-	
	Lines Expense	99.0	-	. 0	-	-	-	
[[]	Compressor Station Expense	99.0	-	0	-	-	-	
	Compressor Station Fuel & Power	99.0	-	0	-	-	-	
	Meas, & Regul. Station Expenses	99.0	-	0		<b>.</b>		
L L .	Purification Expenses	99.0	ज	0		-		
L.[.]	Exploration & Development	99.0		0				
	Gas Losses	99.0		0				
1	Other Expenses	99.0		. 0		· · ·		
	Storage Well Royalties	99.0		0			· •	
L. I. I	Rents	99.0	-	0	-			
L  .	Maintenance							
	Maint, Sup., & Eng.	99.0		0		· · · ·		
	Structures and Improvements	99.0		0		· •	· · · ·	
	Reservoirs & Wells Maintenance	99.0		0			· · · ·	
	Line Maintenance	99.0		0				
	Compressor Station Equip Maint	99.0		0			· ···	
	Meas. & Regul. Station Equip Maint			0		1 A A		1
• •	Purification Equipment Maintenance Other Equipment Maintenance	99.0		0			· · · · · · · · · · · · · · · · · · ·	1
		89.0	-	0				1
- 1	atal Underground Storage Expense			- 0			· · · · · · · ·	1
	ansmission:						· · · · · · · · · · · · · · · · · · ·	
	Operation							1
	Op., Sup., & Eng.	\$9.0	-	0	· · · ·			
· • • •	System Control & Load Dispatching	99.0		1 0				
	Communication Systems Expense	99.0		0				
1.1.4	Compressor Station Labor Expense	1 99.0		0			· · · ·	
1 -	Compressor Station Fuel Gas	99.0		0		1 A A A A A A A A A A A A A A A A A A A		
	Compressor Station Fuel & Power	\$9.0		0				
1	Mains Expense	\$9.0		0		1 <u>.</u>		
1.1.1	Meas. & Regul. Station Expenses	99.0		0				
	Other Expenses	\$9.0	-	0			-	
1	LDC Payment	\$9.0		0		-	-	
1-1-1	LDC Payment - A&G	99.0		0		-	-	1
$\square$	Rents	99.0		0		-	-	1
	Maintenance	1 38.0		v.	-	-	1	
	Maint. Sup., & Eng.	99.0	-	0	-	-	-	· · ·
	Structure & Improv.	99.0		0			1	+··
	Astructure & Improv. Mains	99.0		0		-	·	
	Compressor Station Equip Maint	99.0		0			<u></u>	
	Meas, & Regul. Station Equip Maint	99.0		0			<u>.</u>	1
	Inness & Regul Station Equip Mant						1 · · ·	
	Communication Equipment Maintenance	99.0	-	0	-			

ntucky Jurisdiction C	on, Kentucky/Mid-States Division			<u>+</u> – …			-	
mucky Jurisdiction C	Twelve Months Ended November 30, 2014				-	··		· · · · ·
	Twelve Months Ended November 30, 2014							
	2011							
OCATION OF PAY				1				
4								
5 Distribution:								
6 Operation								
7 Supervisio	n & Eng.	99.0	-	0		-	-	(
8 Distribution	Load Dispatching	99.0		0		-	-	5
	ar Station Labor and Expenses	99.0		0		-		
						-	-	
Mains and		59.0		0		-	-	į
1 Measuring	and Regulating Station Expenses - General	99.0		0		-	-	
2 Measuring	and Regulating Station Expenses - Industrial	99.0		0	-	-	-	
3 Measuring	and Regulating Station Exp City Gale Chk. Sta.	99.0	-	0	-	-	-	
4 Meter and	House Regulator Expenses	99.0	-	0	-	-	-	1
5 Customer	nstallations Expenses	99.0		0		-	-	i
6 Other Expr		99.0		0		_	-	5
	1000			0	-	-	-	[
7 Rents		99.0	1 -	0	-	-	-	}
8 Maintenance			1					ì
	e Supervision and Engineering	99.0		0	-	-	-	•
0 Maintenan	ce of Structures and Improvements	99.0	-	0	-	-	-	-
1 Maintenan	ce of Mains	99.0	-	0	-	-	-	
2 Maintenan	ce of compressor station equipment	99.0		0		-	-	
3 Maint of M	easuring and Regulating Station Equip General	99.0		0			-	
4 Maint of M	easuring and Regulating Station Equip General easuring and Regulating Station Equip Industrial	99.0		0				
					-	-	-	
	easuring and Regulating Station Equip City Gate	99.0	-	0	-	-	-	
6 Maintenan	ce of Services	99.0	-	0		-	-	
7 Maintenan	ce of Meters and House Regulators	99.0		0		-		
8 Maintenan	ce of Other Equipment	99.0		0	-	-	-	
9 Total Distributio	n			0	0	0	0	
			1	- v		- V	<u>v</u>	
1 Customer Acco	unie		1					
		99.0	1	0				-  -
2 Supervisio						u		ł
3 Meter Rea		99.0		0		-	·	ŀ
	Rec. & Collections	99.0		0	-	•	<u> </u>	
5 Uncollectit	le Accounts	99.0	-	0	-		-	
	Acct. Expense	99.0	-	0	-	-	-	
	Accounts Expense		1	0	0	0	0	I — — — — — — — — — — — — — — — — — — —
18						<b>-</b>	<u>v</u>	
	ce and information		1	-	1			
		99.0		0				
0 Supervisio						•	-	
1 Customer		99.0	-	0	-	•	-	
	& Instruction	99.0	-	0	-		-	
3 Misc. Cust		99.0	-	0		-	-	
	Service & Info Expense			0	0	0	0	
5					1			
6 Sales	1		}	1				
		02.2		-	1			
7 Supervisio	1	99.0	-	0	-	-	-	
	lion & Selling	99.0	-	0	į –	-	-	
9 Advertising		99.0	( ~	0	-		-	
0 Misc. Sale	Expense	99.0	-	0	-	-	-	
1 Total Sales Exp				0	0	0	0	
2				1				
≤ Administrative -	General			1	1	4		
	Contrast.		1	1	}	1		
4 Operation				-	}			
	ive and General Salarles	99.0		0	-	- 1	-	
6 Office Sup	olies and Expenses	99.0		0	-	_ 1	-	
7 Administra	ive Expenses Transferred - Customer Support	99.0	-	0	-	-	-	
	ive Expenses Transferred - General	99.0		0	-	-	-	
	rvices Employed	99.0	-	0 0	1	_		
0 Property In		99.0		0	-			
			-		(			
1 Injuries an		99.0		0	-			
2 Employee	Pensions and Benefits	99.0	-	0		-	-	
	Commission Expenses	99.0		0			-	
	harges - Credit	99.0	-	0				
	vertising Expenses			0		1		
6 Miscellane	ous General Expense			0	Ì			
7 Rents				0	1			
				1 0				·
8 Maintenance			<u> </u>	1				ļ ·
	e of General Plant	99.0		0	-	-	•	ļ
0 Total A&G				0	0	0	0	
1					1			
	at Dalated Damall	99.0	-	0				
2 Other Utility Pia	nt Related Payroll	89.0	-	0	-			

icky Jurisdiction Case No. 2013-00148 asted Test Period: Twelve Months Ended November 30, 2014	2	·					
CATION OF PAYROLL		· · · · · · · · · · · · · · · · ·					-
		· · · · · · · · · · · · · · · · · · ·					
+++- · ··· · ······ ····				1		<u> </u>	
		· · · · · · · · · · · · · · · · · · ·					
		· · · · · · · · · · · · · · · · · · ·					
· · · · · · · · · · · · · · · · · · ·	Allocation	Allocation	Tolal		Commercial &	Firm	Interrupt
	Factor	Basis	Company	Residential	Public Authority	Industrial	Transpo
Production & Gathering:	~~~						
Operation Op., Sup., & Eng.			0	0	0	0	
Production Maps & Records			0	0	0	0	
Field Lines Expenses			0	0	0	0	
Field Compressor Station Expense Field Compressor Sta. Fuel & Pwr.	-		0	0	0	0	-
Field Meas. & Regul. Station Exp			0	0	0	0	
Purification Expense			0	0	0	0	
Other Expenses Maintenance			<u> </u>	<u> </u>	0	0	
Maint, Sup., & Eng.			0	0	0	0	
Structures and Improvements			0	0	0	0	
Field Line Maintenance Compressor Station Equip. Maint.			0	0	0	0	1
Meas, & Regul. Station Equip Maint			0	0	0	0	
Purification Equipment MaIntenance			0	0	0	0	
Other Equipment Maintenance Gas Processed By Others		2	0	0	0	0	
Total Production & Gathering			0	0	0	0	
							-
Other Gas Supply Expenses: Wellhead Purchases			0	٥	0	D	·
Field Line Purchases			0	0	0	0	
Transmission Line Purchases City Gate Purchases			0	0	0	D	
Other Gas Purchases			0	0			
Exchange Gas			0	0	0	0	
Purchased Gas Expenses			0	0	<u> </u>	D	
Storage Gas Withdrawal Company Used Gas			0	0	0	0	
Other Gas Supply Expenses			0	0	0	0	
Total Other Gas Supply Expenses			0	0	0	0	-
Underground Storage:							-
Operation							
Op., Sup., & Eng.			0	0	0	0	
Maps & Records Wells Expense			0	0	0	0	-
Lines Expense	· · ·		0	0	0	0	
Compressor Station Expense			0	0	0	0	
Compressor Station Fuel & Power Meas. & Regul. Station Expenses		· · · · · · · · · · · · · · · · · · ·	0	Q	0	0	
Purification Expenses			0	0	0	0	
Exploration & Development			0	0	0	0	
Gas Losses Other Expenses			0	0	0	0	
Storage Well Royalties			0	0	0	0	
Rents			0	0	0	0.	
Maintenance Maint. Sup., & Eng.	· · · · · ·		0	0	0	- · · · o	
Structures and Improvements			0	0	0	0	
Reservoirs & Wells Maintenance			0	0	0	0	
Line Maintenance Compressor Station Equip Maint			0	0	0		
Meas. & Regul. Station Equip Maint			0	0	0	0	
Purification Equipment Maintenance			0	0	0	0	
Total Underground Storage Expense			0	0	0		
Transmission:							· · · ·
Operation Op., Sup., & Eng.	-		0	0	0	0	
System Control & Load Dispatching			0	0	0	0	
Communication Systems Expense			0	0	0	0	
Compressor Station Labor Expense	· · ·		0		0	0	
Compressor Station Fuel & Power			0	0	0		
Mains Expense			0	0	0 0	0	
Meas & Regul, Station Expenses Other Expenses			0	<u> </u>		0	
LDC Payment			0	0	0	0	
LDC Payment - A&G		a	0	0	0		
Rents Mainlenance			0	0	0	0	
Maint Sup., & Eng.			0	0	0		
Structure & Improv.			0	0	0	0	
Mains Compressor Station Equip Maint	-	3	0	0	0	0	·
Meas. & Regul. Station Equip Maint			0	0	0	0	
Communication Equipment Maintenance	-		0	0	0	0	
Other Equipment Maintenance	F	1	0	0	0	0	1
nos Energy Corporation, Kentucky/Mid-States Division				· · · · · · · · · · · ·			
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---	------------------------------------------------------	---------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------	--	
ntucky Jurisdiction Case No. 2013-00146			1				
recasted Test Period: Twelve Months Ended November 30, 2014			1				
LOCATION OF PAYROLL							
76							
77 Distribution:							
78 Operation							
79 Supervision & Eng.		0	0	0	0		
80 Distribution Load Dispatching		0	0	0	0		
81 Compressor Station Labor and Expenses		0	0	0	0		
82 Mains and Services Expenses		0	0	0	0		
83 Measuring and Regulating Station Expenses - General		0	0	0	D		
84 Measuring and Regulating Station Expenses - Industrial		0	0	0	D		
85 Measuring and Regulating Station Exp City Gate Chk, Sta,		0	0	0	0		
66 Meter and House Regulator Expenses		0	0	0	0		
67 Customer Installations Expenses		0	0	0	0		
68] Other Expenses		0	0	G	0		
89 Rents		0	0 [	0	0		
90 Maintenance			5		1		
91 Maintenance Supervision and Engineering		0	0	0	0)		
92 Maintenance of Structures and Improvements		0	0	0	0		
93 Maintenance of Mains		0	0	0	0		
94 Maintenance of compressor station equipment		0	0	0	0		
95 Maint. of Measuring and Regulating Station Equip General		0	0	0	0		
96 Maint, of Measuring and Regulating Station Equip Industrial		0	0	0	0		
97 Maint. of Measuring and Regulating Station Equip City Gate		0	0	0	0		
98 Maintenance of Services		0	0	0	0		
99 Maintenance of Meters and House Regulators	1	0	0	0	0		
00 Maintenance of Other Equipment		0	0	0	0		
01 Total Distribution		0	0	0	0		
02					1		
03 Customer Accounts					1		
04 Supervision		0	0	0	0		
05 Meter Reading		0	0	0	0		
06 Customer Rec. & Collections		0	0	0	0		
07 Uncollectible Accounts		0	0	0	0		
08 Misc. Cust. Acct. Expense		0	0	0	0		
09 Total Customer Accounts Expense		0	0	0	0		
10							
11 Customer Service and Information					1		
12 Supervision		0	0	0	0		
13 Customer Assistance		0	0	0	0		
14 Information & Instruction		0	0	0	0 ]		
15 Misc. Cust. Acct. Expense		0	0	0	0		
16 Total Customer Service & Info Expense		0	0	0	0		
17					1		
18 Sales					1		
19 Supervision		0	0	0	0		
20 Demonstration & Selling		0					
21 Advertising			0	0	0		
		0	0	0	0		
		0	0	0	0		
22 Misc. Sales Expense		0					
22 Misc. Sates Expense 23 Total Sates Expense 23		0	0	0	0		
22 Mils: Sates Expense 23 Total Sates Expense 24 U 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		0	0	0	0		
22         Misc. Sales Expense           23         Total Sales Expense           24         1           25         Admihistrative & General:		0	0	0	0		
22         Misc. Sates Expense         22           23         Total Sales Expense         24           24			0 0 0	0 0 0	0		
22         Misc. Sates Expense           23         Total Sates Expense           24			0 0 0 0 0 0 0 0	0 0 0 0 0 0	0		
22         Misc. Sates Expense         22           23         Total Sales Expense         24           24         1         25           Admihistrative & General:         26           25         Admihistrative and General Salaries           27         Total General Salaries           28         QUE Supplies and Expenses			0 0 0 0	0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24			0 0 0 0 0 0	0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sates Expense       24     Jobs       25     Administrative & General:       26     Operation       27     Address and Expenses       28     Office Supplies and Expenses       29     Office Supplies and Expenses       29     Administrative Expenses Transferred - Custerner Support       20     Administrative Expenses			0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Administrative Expenses Transferred - Customer Support.       30     Administrative Expenses Transferred - General       31     Outle's Cervices Employed			0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24			0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Admihistrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       29     Administrative Expenses Transferred - Gustomer Support.       30     Administrative Expenses Transferred - General       31     Outside Services Employed.       32     Property Insurance       33     Injuries and Damages				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
Misc. Sates Expense     22       Total Sales Expense     24       24     25       25     Administrative and General Salaries       26     Operation       27     I Administrative and General Salaries       28     Office Supplies and Expenses       29     Administrative Expenses Transferred - Custemer Support       30     Administrative Expenses Transferred - General       31     Outlide Services Employed       32     Property Insurance       33     Injurice and Damages       34     Employee Pensions and Benefits			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sate Expense       24     1       25     Administrative & General:       26     Operation       27     Valid Sate Supplies and Expenses       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Administrative Expenses Transferred - Customer Support.       30     Administrative Expenses Transferred - General       31     Outside Services Employed.       32     Property Insurance       33     In jurice and Damages       34     Employee Pensions and Benefits.       35     Regulatory Commission Expenses			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Administrative Expenses Transferred - Customer Support       30     Administrative Expenses Transferred - General       31     Outleds Services Employed       32     Properly Insurance       33     Injuries and Danages       34     Employee Pensions and Benefits       35     Regulatory Commission Expenses       36     Dupicate Charges - Gredit		C 0 C 0 C 0 C 0 C 0 C 0 C 0 C 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & Ceneral:       26     Operation       27     Jaministrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       29     Administrative Expenses Transferred - Customer Support       30     Administrative Expenses       31     Outside Services Employed       32     Procevy Insurance       33     Injuries and Damages       34     Employee Pensions and Benefals       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sales Expense       24     I       25     Administrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Administrative Expenses Transferred - Customer Support.       30     Administrative Expenses Transferred - General       31     Nouted Services Employed       32     Properly Insurance       33     Inguines and Damages       34     Employee Pensions and Benefits       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses       38     Miscellaneous General Expense			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & General:       26     Operation       27     Administrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Administrative Expenses Transferred - Customer Support       20     Administrative Expenses       29     Administrative Expenses       20     Additionation of the Supplies       21     Properly Insurance       22     Properly Insurance       32     Properly Insurance       33     Injuries and Damages       34     Employee Prestons and Benefita       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses       38     Miscelaneous General Expenses       39     Retis			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Admihistrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Outside Services Employed       22     Properly Insurance       31     Injuries and Damages       33     Injuries and Damages       34     Employee Pensions and Expenses       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses       38     Miscelianeous General Expense       39     Maincelianeous General Expense       30     Maintenance			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Administrative Expenses Transferred - Customer Support       30     Administrative Expenses Transferred - General       31     Outleds Services Employed       32     Properly Insurance       33     Injuries and Damages       34     Employee Pensions and Benefits       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses       38     Miscellaneous General Expenses       39     Rents       40     Maintenance       41     Maintenance of General Plant			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
22     Misc. Sates Expense       23     Total Sate Expense       24     1       25     Admihistrative & General:       26     Operation       27     Alamihistrative and General: Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Admihistrative Expenses Transferred - Customer Support.       30     Admihistrative Expenses Transferred - General       31     Outside Services Employed       32     Property Insurance       33     Injurice and Damages       34     Employee Pensions and Beryfits       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertibing Expenses       38     Miscellaneous General Expense       39     Rents       39     Rents       30     Maintenance       41     Maintenance of General Plant       42     Total ASG			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sales Expense       24     1       25     Administrative & General:       26     Operation       27     Mainistrative and General Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Administrative Expenses Transferred - Castorner Support.       22     Administrative Expenses Transferred - General       30     Administrative Expenses Transferred - General       31     Outside Services Employed       32     Property Insurance       33     Influines and Damages       34     Employee Pensions and Expenses       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertising Expenses       38     Miscillaneous General Plant       41     Maintenance       41     Maintenance of General Plant       42     Total ASG			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
22     Misc. Sates Expense       23     Total Sate Expense       24     1       25     Admihistrative & General:       26     Operation       27     Alamihistrative and General: Salaries       28     Office Supplies and Expenses       29     Office Supplies and Expenses       20     Office Supplies and Expenses       21     Admihistrative Expenses Transferred - Customer Support.       30     Admihistrative Expenses Transferred - General       31     Outside Services Employed       32     Property Insurance       33     Injurice and Damages       34     Employee Pensions and Beryfits       35     Regulatory Commission Expenses       36     Duplicate Charges - Credit       37     General Advertibing Expenses       38     Miscellaneous General Expense       39     Rents       39     Rents       30     Maintenance       41     Maintenance of General Plant       42     Total ASG			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		

uc) car	y J <u>urisdi</u> sted Test	iction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014	1	E		ł			
Π							1. A. A. A. A. A. A. A. A. A. A. A. A. A.		
ю,	ATION C	F DEPRECIATION EXPENSE							
È		General:				-			
	36900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	_	-	1
	39000		6.2	P, S, T & D Plant - Cuslomer	108,953	88,110	17,448	883	1
	39002 39003	Air Conditioning Equipment		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	22,311	18,043	3,573	181	
	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0				
	39009 39100	Office Furniture & Equipment Remittance Processing Equip	6.2		25,081 80,281	20,283 64,923	4,017	203 650	1
	39103	Transportation Equipment	6.2	P. S, T & D Plant - Customer	0				
$\left  \right $	39200 39201	Trucks	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	0		-		
	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-		-	
	39400 39603	Power Operated Equipment Backhoes	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	112,009	90,581 5,623	17,937	907	. 4
	39604	Welders	5.2		7,980	6,453	1,084	65	
	39605 39700	Communication Equipment Communication Equipment – Mobile Radios	6.2		4,227	3,418 16,569	677 3,281	34 166	
	39701	Communication Equipment - Fixed Radios		P, S, T & D Plant - Customer	0	10,005	-	-	
	39702	Communication Equip Telemetering		P, S, T & D Plant - Customer	0	-			
-	39705 39800	Miscellaneous Equipment Other Tanglele Property		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	6,934 103,746	5,608	1,110 16,614	56 840	2
	39900	Other Tangible Property - Servers - H/W	6.2	P. S. T & D Plant - Customer	0	-	-		
	39901 39902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	·		-		
	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0		-	-	
	39904 39905	Other Tangible Property - MF - Hardware Other Tang, Property - PC Hardware		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	0	· · · · · · · ·			
	39906	Olher Tang. Property - PC Software		P. S. T & D Plant - Customer	34,380	27,803	5,506	278	
	39907	Other Tang, Property - Mainframe SAV	6,2	P.S. T&D Plant - Customer	0	-		· · _ · <del>·</del> · · · _ <del>·</del> · · ·	
	39908	Other Tang, Property - Application Software AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0 211,782	171,268	- 33,915	1,716	4
								,	
		Total General Plant			746,002	602,481	119,307	6,035	17
	•								
		TOTAL DIRECT DEPRECIATION EXPENSE			13,576,119	10,670,299	2,443,752	145,187	316
1		Kentucky Mid-States General Office:							
		Intangible Plant:							
	30100	Organization Franchises & Consents	99.0 99.0		0	-	~	-	
Η	30200	Misc Intangible Plant	99.0		0	-	-		
		Total Intengible Plant:			0	-	-	-	
		General:							
}	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-		-	
	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	2,236	1,808	358	18	
	39004 39009	Air Conditioning Equipment Improvement to leased Premises		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	0	-	-		
	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	1,738	1,406	278	14	
	39200 39300	Transportation Equipment Stores Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	134	- 109	- 21	- 1	
1	39400	Tools, Shop & Garage Equipment		P, S, T & D Plant - Customer	3,907	3,159	626	32	· · · · · -
	39600	Power Operated Equipment		P. S. T & D Plant - Customer	502	406	80	4	
•	39700 39800	Communication Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	1,136 17,186	919 13,899	182 2,752	139	
	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-		-	
· ·	39901 39902	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - SAW		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	13,628	11,021	2,182	110	
	39903	Other Tangible Property - Network - HAV	6.2	P. S. T & D Plant - Customer	0			-	
$\left  \cdot \right $	39906 39907	Other Tang, Property - PC Hardware Other Tang, Property - PC Software		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	54,366 0	43,965	8,706	. 440	1
Ħ	39908	Other Tang. Property - Mainframe S/W		P. S. 7 & D Plant - Customer	0	-	-	-	
		++							
		Total General Plant			94,833	76,691	15,187	768	2
		Shared Services General Office:	1	3	1				
		General:							
	39000	Structures & Improvements		P, S, T & D Plant - Cestomer	187	151	30	2	
	39005	G-Structures & Improvements	6,2	P, S, T & D Pianl - Customer	3,553	2,873	569	29	
	39009 39100	Improvement to leased Premises		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	17,359 17,718	14,039	2,780	141	
	39100	Remittance Processing Equip	6.2	P. S. T & D Plant - Customer	17,718	14,328	2,837	- 144	
	39103	Office Machines	6.2	P. S. T & D Plant - Customer	0	-	-	-	
	39104 39200	G-Office Furniture & Equip		P. S. T & D Plant - Customer	1,322	1,069	212	0 11	
	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-			
	39400 39500	Tools, Shop & Garage Equipment Laboratory Equipment		P, S, T & D Plant - Customer	<u>1,034</u> 191	836 154	166 31	8 2	
	39700	Communication Equipment	6,2	P. S. T & D Plant - Customer	7,252	5,865	1,161	59	
	39800 39900	Miscellaneous Equipment Other Tangible Property	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	307	249 836	49	2	
	39900	Other Tangible Property - Servers - H/	6.2	P. S. T & D Fiant - Customer	1,034	95,891	18,907	959	2
	39902	Other Tangible Property ~ Servers ~ S/1	6.2	P, S, T & D Plant - Customer	62,399	50,462	9,993	505	1
	39903 39904	Other Tangible Property - Hetwork - H/1 Other Tang. Property - CPU	6.2 R 2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	14,625		2,342		
	39905	Other Tangible Property - MF - Hardwar	6.2	P, S, T & D Plant - Customer	0	-			
	39906 39907	Other Tang. Property - PC Mardware Other Tang. Property - PC Software		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	10,5 <u>99</u> 3,028	8,572 2,448	1,697 485	86 25	
		Other Tang, Property - Mainframe S/W	6.2	P. S. T & D Plant - Customer	312,441	252,670	50,035	25	7
1	39908			P, S, T & D Plant - Customer	0	1			
	39909	Other Tang. Property - Application Sof				1	1		
		Other Tang. Property - Application Sof Other Tang. Property - General Startup		P, S, T & D Plant - Customer	0			-	

tos Energy Corporation, Kentucky/Mid-States Division			1	··			
tucky Jurisdiction Case No. 2013-00148			+				
ecasted Test Period: Twelve Months Ended November 30, 2014							
OCATION OF DEPRECIATION EXPENSE			<u> </u>				
5							
6 Shared Services Customer Support:							
7							
8 General:	. 1						
9							
0 38900 Land	6,2	P. S. T & D Plant - Customer	0	-	~	-	
1 38910 CKV-Land & Land Rights	6.2	P. S. T & D Plant - Customer	0		-	-	
2 39000 Structures & Improvements	6.2	P. S. T & D Plant - Customer	20,930	16,926	3,352	170	
3 39009 Improvement to leased Premises	6.2	P. S. T & D Plant - Customer	8,724	7,055	1,397	71	1
4 39010 CKV-Structures & Improvements	6.2	P. S. T & D Plant - Customer	2.289	1,851	367	19	
5 39100 Office Furniture & Equipment	6.2	P. S. T & D Plant - Customer	2,185	1.767	350	18	
6 39700 Communication Equipment	6,2	P. S. T & D Plant - Customer	5,440	4,399	871	44	
7 39710 CKV-Communication Equipment	6.2	P, S, T & D Plant - Customer	99	80	16	1	
8 39800 Miscellaneous Equipment	6.2	P. S. T & D Plant - Customer	76	61	12	1	
9 39900 Other Tangible Property	6,2	P. S. T & D Plant - Customer	0	~	-	-	
0 39901 Other Tangible Property - Servers - H/W	6.2	P, S, 7 & D Plant - Customer	23,750	19,207	3,803	192	
1 39902 Other Tangible Property - Servers - S/W	6.2	P. S. T & D Plant - Customer	11,255	9,102	1,802	91	
2 39903 Other Tangible Property - Network - H/W	6,2	P. S. T & D Plant - Customer	7,828	6,330	1,254	63	-
3 39905 Other Tang, Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5.087	4,114	815	41	
4 39907 Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,594	1,289	255	13	
5 39908 Other Tang. Property - Mainframe S/W	6.2	P. S. T & D Plant - Customer	304,128	245,947	45,704	2,464	7.
6 39910 CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	108	87	17	1	
7 39916 CKV-Oth Tang Prop-PC Hardware	6.2	P. S. T & D Plant - Customer	112	91	18	1	
8 39917 CKV-Oth Tang Prop-PC Software	6,2	P. S. T & D Plant - Customer	40	32	6	0	
9 39924 Other Tang. Property - Goneral Startup Costs	6.2	P, S, T & D Plant - Customer	0	- 1	-	-	
	1		i i				
2 Total General Plant			393.645	318.340	63.039	3,189	9
3	1			_ 10(010			
4 TOTAL DEPRECIATION EXPENSE - CUSTOMER			14,636,238	11,527,614	2,613,522	153,774	341.

9.30	UNSU	Ion Cese No. 2013-00148 Pariod: Twolva Maniha Ended Newspiker 30, 2014	· ·	· · · · · · · · · · · · · · · · · · ·			+	· · ·	
sted	iest	Period: Twelve Months Ended November 30, 2014	-	<u>+</u>					
ATIC	ON O	F DEPRECIATION EXPENSE		1					
_	1			l					-
		Demand							
					~				<u> </u>
Ac			Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interrupt Transpor
N.	10.	Intangible Plant:			Company -	is condition	Fublic Authority		Hanspos
-				· ··· -· · · · ·					· ·
30	100	Organization	99.0	-	0	-	-	-	
	200	Franchises & Consents	99,0		0	-	-	-	
30	300	Misc Intangible Plant	99.0	- · · · · · · · · · · · · · · · · · · ·	0	-	-	-	· ·
		Total Intengible Plant.					1		
		Total Intangible Plant.			0			· · · · · · · · · · ·	
		Production Plant:				1			
			3.0	Peak Day	0	-	-	-	
32	520	Producing Leaseholds		Peak Day	51	22	10	1	
	2540	Rights of Ways Production Gas Wells Equipment		Peak Day	1,699	727	327	29	
	100	Production Gas Wells Equipment		Peak Day	0	•	I	-	
	201	Field Lines		Peak Day	0	-	·	· · · · · ·	
	3202	Tributary Lines		Peak Day	0	1,284	-	-	
	400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day Peak Day	3,001	426	<u>577</u> 191	52 17	
33	600	Purification Equipment	3.0	i can Dag	980	420	1 191	<u> </u>	
	+	Total Preduction Plant			5,747	2,459	1,105	100	
								100	·
		Storage Plant:							
		<u> </u>	L				L		
	010	Land		Peak Day	0	-	-	-	-
	020	Rights of Way		Peak Day	0		• • •	3	
	100	Compression Station Equipment		Peak Day Peak Day	146 652	63 365	28	3	
	103	Meas. & Reg. Sta, Structues		Peak Day	0		-	-	-
	104	Othor Structures		Beek Deu	0		-	-	
	200	Wells \ Rights of Way	3.0	Peak Day	41,072	17,574	7,899	711	1
	201	Well Construction		Peak Day	9,519	4,073	1,831	165	
35	202	Well Equipment	3.0	Peak Day	0		-		
	203	Cushion Gas		Peak Day	14,678	6,290	2,823	254	
	210	Leaseholds		Peak Day	0			·	
	211	Storage Rights		Peak Day	191	82	37	3	
	301	Field Lines		Peak Day Peak Day	0	-	-	-	
	302	Tributary Lines Compressor Station Equipment	3.0	Peak Day Peak Day	7,543	3.228	1,451	- 131	
	500	Meas & Reg. Equipment		Peak Day Peak Day	871	3.228	1,451	15	
	600	Parification Equipment		Peak Day	55	24	11	1	
		Total Storage Plant	1		74,928	32,061	14,410	1,297	2
-		The second second							
<u> </u>		Transmission							
36	510	Land & Land Rights	3.0	Peak Day	0		-	-	
	520	Pichte of May		Peak Day	13,066	5,591	2,513	228	
	602	Structures & Improvements		Peak Day	867	380	171	15	
	603	Other Structues		Peak Day	734	314	141	13	
36	5700	Mains Cathodic Protection	3.0	Peak Day	19,980	8,549	3,843	346	
	701	Mains - Steel		Peak Day	578,413	247.495	111,240	10,014	20
	900	Meas. & Reg. Equipment		Peak Day	12,003	5,136	2,308	208	
36	901	Meas, 4 Reg. Equipment	3.0	Peak Day	45,879	19,631	8,823	794	1
ŀ		Fotal Transmission Plant	+	<u>↓</u> · · · ·	670,963	287,096	129,040	11,616	24
	-+		1		010,000	201,030	120,040		. 41
		_/ Distribution:	1		-				
L	_ 1								
	400	Land & Land Rights		Peak Day	0	-			
	401	Land		Peak Day	0	-	-	-	
	102	Land Rights		Peak Day	619	265	119	11	
	403	Land Other		Peak Day	0	452	203	- 18	-
	500	Structures & Improvements Structures & Improvements T.B.		Peak Day Peak Day	313	452	203	ាង 5	
	502	Tand Dishta		Peak Day	0		-		
	503	Improvements		Peak Day	12	6	2	0	
37	6003	Mains Cathodic Protection	3.0	Peak Day	80,388	34,397	15,460	1,392	
37	601	Mains - Steel	3.0	Peak Day	338,709	144,929	65,140	5,854	12
37	602	Mains - Plastic	3.0	Peak Day	225.946	96,679	43,454	3,912	8
37	8001	Meas & Reg. Sta. Equip - General		Peak Day	23,371	10,000	4,495	405	
	900	Meas & Reg. Sta. Equip - City Gate		Peak Day	8,504	3,639	1,635	147	
37	905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	5,235	2,240	1,007	91	
	10001	Services Meters	0.00		0	· ·· <u>·</u> ···	. <u>.</u>		
	200	Meters Meter Installaitons	99.0		0	-	-	-	
	3001	House Regulators	\$9.0		0		-	-	
	400	House Rog. Installations	99,0	-	0		-	-	
38	500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	•			
20.	600	Other Prop. On Cust. Prem	99.0		0	-	-	-	
20.									

	fen insi	Period: Twelve Months Ended November 30, 2014		· · · - · · · · · · · · · · · · · · · ·			+		
	ATION C	F DEPRECIATION EXPENSE		· · · ·					
H		General:		<del>.</del>			-		
$\parallel$	38900	Land & Land Rights	64	P. S. T & D Plant - Demand					
	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	20,733	8,872	3,987	359	7,
	39002 39003	Improvements Air Conditioning Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	4,246	1,817	- 817	·	1.
	39004	Improvement to leased Premises	64	P, S, T & D Plant - Demand	0		-	-	
	39009 39100			P. S. T & D Plant - Demand P. S. T & D Plant - Demand	4,773	2,042 6,537	918 2,938		1. 5
	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0			-	
$\mathbb{H}$	39200 39201	Trallers		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0	-	-		
-	39202	Stores Equipment Power Operated Equipment	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0 21,315	9,120	4,099	369	7.
	39400 39603	Backhoes		P, S, T & D Plant - Demand	1,300	556	250	23	1.
	39604 39605			P, S, T & D Plant - Demand P, S, T & D Plant - Demand	1,519 804	650 344	292 155	26	
	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	3,899	1,668	750	67	1
	39701 39702	Communication Equipment - Fixed Radios Communication Equip Telemetering		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0	-	-	-	
	39705	Miscellaneous Equipment	6,4	P. S. T & D Plant - Demand	1,320	565	254	23	
•	39800 39900	Other Tangible Property Other Tangible Property - Servers - HW		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	19,742	8,448	3,797	342	7,
	39901	Other Tangible Property - Servers - S/W	6.4	P. S. T & D Plant - Demand	0 _	····· ··· ·· ·	•		
-	39902 39903	Other Tangible Property - Network - HW Other Tang, Property - CPU		P, S, T & D Plant - Demand P. S, T & D Plant - Demand	0	-	-	-	
Д	39994		6,4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	0		-		
	39905 39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,542	2,799	1,258	. 113	. 2
	39907 39908	Other Tang. Property - Mainframe S/W Other Tang, Property - Application Software		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0			-	
	37200	AR 15 general plant emortization		P. S. T & D Plant - Demand	40,301	17,244	7,751	698	14,
H									
		Total General Plant			141,771	60,662	27,265	2,454	51
		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,563	675,018	303,397	27.312	571.
		Kentucky Mid-States General Office:			· · · · · · · · · -				
		Intangible Plant:							
		Organization	99,0		·····	-	-		
-	30200		99.0 99.0		0	-	-		
	-								
-		Total Inlangible Plant			0	-	-	~	
		General:							
-	37400	Land & Land Rights	6,4	P, S, T & D Plant - Demand	0	-	- 1		
	39001	Structures Frame	6,4	P, S, T & D Plant - Demand	425	182	82	7	
	39004 39009	Air Conditioning Equipment Improvement to leased Premises		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0		-	-	
_	39100 39200	Office Furniture & Equipment Transportation Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	331	142	64	6	
	39300	Stores Equipment	6.4	P. S. T & D Plant - Demand	26	. 11	5	0	
_	39400 39600	Tools, Shop & Garage Equipment Power Operated Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	743	318 41	143	13	
	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	216	93	42	2 4	
-	39800 39900	Miscellaneous Equipment Other Tangible Property	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	3,270	1,399	629	57	1,
	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	2,593	1,110	499	45	
	39902 39903	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0	-	-	-	
	39906	Other Tang, Property - PC Hardware	6.4	P. S. T & D Plant - Demand	10,346	4,427	1,990	179	3,
$\left  \right $	39907 39908	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0		-	-	
ļ	,								
		Total General Plant		· · · · · · · · · · · · · · · · · · ·	18,048	7,722	3,471	312	6
4									
	. –	Shared Services General Office:							
		Geheral:							
	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	36	15	7		
Η	39005 39009	G-Structures & Improvements Improvement to leased Premises	6.4 B 4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand		289	130 635	12	1.
	39100	Office Furniture & Equipment	6,4	P. S. T & D Plant - Demand	3,372	1,443	648	58	1,
H	39102 39103	Remittance Processing Equip		P, S, T & D Plant - Demand P, S, T & D Plant - Demand		-	-	-	
1	39104	G-Office Furniture & Equip.	6.4	P, S, T & O Plant - Demand	6		· · · · · · · · · · · · · · · · · · ·	0	
	39200 39300	Transportation Equipment Stores Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	252	108	- 48	4	
ļ	39400	Tools, Shop & Garage Equipment	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	197	84	38	3	
	39500 39700	Laboratory Equipment Communication Equipment	6.4	P, S, T & D Plant - Demand	36	18 591	265	24	
H	39800 39900	Miscellaneous Equipment Other Tangible Property	6,4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	58	25 84	11 38	1	
	39901	Other Tangible Property - Servers - H/V	6.4	P. S. T & D Plant - Demand	22,562	9,654	4,339	391	8
	39902 39903	Other Tangible Property - Servers - S/V Other Tangible Property - Network - H/V		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	11,874	5,081 1,191	2,284 535	206 48	4
	39904	Other Pang, Property - CPU	6,4	P, S, T & D Plant - Demand	0				`
	39905 39906	Other Tangible Property - MF - Hardware Other Tang, Property - PC Hardware	5.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	2,017	863	- 388	35	
	39907	Other Tang, Property - PC Software	6.4	P, S, T & D Plant - Demand	576	247	111	10	
	39908 39909	Other Tang. Property - Mainframe S/W Other Tang. Property - Application Soft		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	59,456	25,441	11,435	1,029	21
	39924			P, S, T & D Plant - Demand	0			-	
					1				

entucky Jur	sdiction Case No. 2013-00148							
precasted T	est Period; Twelve Months Ended November 30, 2014							
LOCATIO	OF DEPRECIATION EXPENSE							
399		1						-
100	Shared Services Customer Support:	1						
101								
102	General:							
103					- 1			
04 389	10 Land	6.4	P, S, T & D Plant - Demand	0	-	-	-	
105 389	10 CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	~	-	
06 390	00 Structures & Improvements	6.4	P. S. T & D Plant - Demand	3,983	1,704	766	69	1
07 390	19 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,660	710	319	29	
08 390	10 CKV-Structures & Improvements	6.4	P, S, T & D Plant - Demand	436	186	84	8	
09 391	00 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	416	178	80	7	
10 397	10 Communication Equipment	6.4	P, S, T & D Plant - Demand	1,035	443	199	18	
11 397		6.4	P, S, T & D Plant - Demand	19	8	4	0	
12 398	00 Miscellaneous Equipment	6.4	P.S.T & D Plant - Demand	14	_6	3	D	-
13 399		6.4	P, S, T & D Plant - Demand	0	-	-		
14 399	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	4,520	1,934	869	78	
15 399	02 Other Tangible Property - Servers - S/W	6.4	P. S. T & D Plant - Demand	2,142	916	412	37	
16 399	03 Other Tangible Property - Network - HAW	6.4	P, S, T & D Plant - Demand	1,490	637	285	26	
17 399	06 Other Tang, Property - PC Hardware	6.4	P, S, T & D Plant - Demand	908	414	186	17	
18 399	07 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	303	130	58	5	
19 399		6.4	P, S, T & D Plant - Demand	57,874	24,764	11,130	1,002	- 20
20 399		6.4	P, S, T & D Plant - Demand	21	9	4	0	
21 399			P, S, T & D Planl - Demand	21	9	4	0	
22 399			P, S, T & D Plant - Demand	8	3	1	0	
23 399	24 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	
24								
25								
26	Total General Plant			74,909	32,053	14,407	1,297	. 27
27 28	TOTAL DEPRECIATION EXPENSE - DEMAND		· · · · · · · · · · · · · · · · · · ·	1,779,300	761,338	342,195	30,805	644

		ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014	<u> </u>					<u> </u>	<u> </u>
						1			
bc/	TION O	F DEPRECIATION EXPENSE							
LI	· · ·								
		Commodity			_				
	+		·	··· ·					I ———
1	Acct.		Allocation	Allocation	Total		Commercial &	Firm	Interruptibl
Н	No.	·	Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
	-"" +	Istangible Plant:			- Company_	(tudidonid)	r concreations.	interaction of	1 (anoppi) a
		1				1			
	30100	Organization	99.0	•	00		-		[
	30200	Franchises & Consents	99.0		0	-	-	-	L
H	30300	Misc Intangible Plant	99.0	-	0	-	-	-	
		Total Istangible Diset:	· · · · ·		· · · · · · · · · o				t- ···· · ·
-		Total Intangible Plant:		· · · · · · · · · · · · · · · · · · ·	U U	-			[
H		Production Plant:							
H			99.0		· · · · · · · · · · · · · · · · · · ·			[	
1-1	32529	Producing Leaseholds	99.0	-	0	-	-	-	
	32540	Rights of Ways	99,0	-	0	·	-	-	
П	33100	Production Gas Wells Equipment	99.0		0	-	*	·	
	33201	Field Lines	99.0		0	-	-		
	33202	Pributary Lines	99.0		. 0		· · · · · · · · · · · · · · · · · · ·	-	
	33400	Field Meas. & Reg. Sta. Equip Purification Equipment	99.0 99.0		0	-	-	· · · · ·	
H	23020	FUEXERCON ROUTPRAIL		-			i i i i i i i i i i i i i i i i i i i		
		Total Production Plant			· · ·				
		Storage Plant							
П								Į!	
	35010	Land		Winter Volumes	0				
	35020	Rights of Way		Winter Volumes	0	-	-		ł — —
	35100	Structures and Improvements		Winter Volumes Winter Volumes	146 852	46 267	23	2	
	35193	Compression station Equipment Meas. & Reg. Sta. Structues		Winter Volumes	0.02	- 201	133		
1	35104	Other Structures		Winter Volumes	0	-	-	_	
	35200	Wells \ Rights of Way		Winter Volumes	41,072	12,865	6,398	617	21
	35201	Well Construction		Winter Volumes	9,519	2,982	1,483	143	4
	35202	Well Equipment		Winter Volumes	0	-	-	-	
	35203	Cushion Gas		Winter Volumes	14,678	4,598	2,286	220	7
	35210	Leaseholds		Winter Volumes	0		•	·	
	35211	Storage Rights		Winter Volumes	191	60	30	3	1
	35301 35302	Field Lines Tributary Lines		Winter Volumes Winter Volumes	0		-	-	
	35400	Compressor Station Equipment	1.5		7,543	2,363	1,175	113	3
	35500	Meas & Reg. Equipment		Winter Volumes	871	273	136	13	, , , , , , , , , , , , , , , , , , ,
ì	35600	Purification Equipment		Winter Volumes	55		9	1.	
	-	Total Storage Plant			74,928	23,471	11,671	1,125	38,
		_i t ,							·
		Transmission:						į	-
H	36510	Land & Land Rights	99,0	-	0	-	-	-	
$\left  \right $	36520	Rights of Way	99.0		0				P
H	36602	Structures & Improvements	99.0		ŏ	-	-	-	
П	36603	Other Structues	99,0		ů.			-	
	36700	Mains Cathodic Protection	99.0		0	-		-	
Ц	36701	Mainz - Steel	99.0		٥	u	-	-	
	36900	Meas. 4 Rog. Equipmont	99,D					-	
	3690 <u>1</u>	Meas. 2 Reg. Equipment	99.0	π	0	-	-	- 1	1
$\left  \right $		Total Transmission Plant			0	-			·
+-+	· · · ·					·			
H		Distribution:						1	
	37400	Land & Land Rights	99.0	-		-	-	-	
	37401	Land	99.0		0			-	· ·
	37402	Land Rights	99,0		0		-	-	
$\square$	37403 37500	Land Other	99.0 99.0	-	0	-	-	-	
H	37500	Structures & Improvements Structures & Improvements T.B.	99.0		0		<u>`</u>	+ <u>-</u>	
H	37502	Land Rights	99.0			-	-	-	
H	37503	Improvements	99.0	-	ů	-		-	
	37600	Mains Cathedic Protection		-	0	-			
	37601	Mains - Steel	99.0	-	0	-	-	-	
		Mains - Plastic	99.0	-	0	·	• · · ·		· · ·
	37800	Meas & Reg. Sta. Equip - General			0		-		
	37900	Meas & Red. Sta. Equip - City Gate	99.0		0	-	-	-	
	37905 38000	Meas & Reg. Sta. Equipment T.b.	99.0 99.0		0				
	38100	Metera	99.0				-	-	
	38200	Meter Installaitons	99,0		0	-			
	38300	House Reculators	\$9.0		0	-		<u> </u>	
		House Reg. Installations	99.0	-	0		-		L
	38400								
	38500	Ind. Meas. <u>4 Reg. Sta. Equipment</u>	99,0				-	···········	
		Ind. Meas. <u>4 Reg. Sta. Equipment</u> Other Prop. On Cust. Prem	99,0 99.0				-		

		ction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							
	TIONO	F DEPRECIATION EXPENSE							
J									
		General:		· · · · · · · · · · · · · · · · · · ·					-
1	38900	Land & Land Rights	66	P, S, T & D Plant - Commodily		· - · _·-		·	
	39000	Structures Frame		P, S, T & D Plant - Commodity	1,673	524	261	25	
1	39002	Improvements		P. S. T & D Plant - Commodity	0	·			
5	39003 39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	343	107	53	5	
	39009	Office Furniture & Equipment	6.6	P. S. T& D Plant - Commodity	385	121	60	6	
3	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	1,233	386	192	19	
	39103	Transportation Equipment		P. S. T & D Plant - Commodity	0		-	-	
	39200 39201	Trailers	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity			<u>}</u>		
	39202	Stores Equipment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	
	39400	Power Operated Equipment		P. S. T & D Plant - Commodity	1,720	539	268	26	
	39603 39604	Backhoes	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	105	33 38	16		· ····
1	39605	Communication Equipment	6.6	P. S. T& D Plant - Commodity	65	20	10	1	
	39700	Communication Equipment - Mobile Radios	6.5	P, S, T & D Plant - Commodity	315	99	49		
	39701 39702	Communication Equipment - Fixed Radios		P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	0	-	-	-	
	39705	Miscellaneous Equipment		P, S, T & D Plant - Commodity	106	33	17	2	
-	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,593	499	248	24	
	39900	Other Tangible Property - Servers - H/W		P. S. T & D Plant - Commodity	. 0	. •		· · · · ·	
ł	399011 39902	Other Tangible Property - Servers - SAV Other Tangible Property - Network - HAV		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0	-	-	-	
+	39903	Other Tang. Property - CPU		P. S. T& D Plant - Commodity	0	-		-	
	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0		-	-	
	39905 39906	Other Tang. Property - PC Hardware Other Tang. Property - PC Software	6.6	P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	0	- 165		8	
+	39906	Other Tang, Property - PC Sottware Other Tang, Property - Mainframe S/W	6.6	P, S, T& D Plant - Commodity P, S, T& D Plant - Commodity	0		- 82	- 8	
	39908	Other Tang, Froperty - Application Software	6.6	P. S. T & D Plant - Commodity	0	-	-		
		AR 15 general plant amortization		P. S. T & D Plant - Commodily	3,252	1,019	507	49	1
$\parallel$			+				1974		
+		Total General Plant	·		11,439	3,583	1,782	172	
-		TOTAL DIRECT DEPRECIATION EXPENSE	l		86,366	27,054	13,453	1,296	44
ł		Kentucky Mid-States General Office:	<u> </u>	· · ·	· · · · · · · · · · · · · · · · · · ·	ł			
+		Remacky mid-states General Office.							
+		Intangible Plant:				1			
$\downarrow$									
+	30100	Organization	99.0	-	0	-	-	-	
	30200	Franchises & Consents Misc Intangible Plant	99.0				· · · · · · · · · · · · · · · · · · ·	<u>-</u>	· ···
	00000	Allos moniginite riano	00/0			1			
		Total Intangible Plant:			0			·. •.	
H		<u> </u>	[]			1			
H		General:							
h	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodily	0	-	-		
	39001	Structures Frame		P, S, T & D Plant - Commodity	34	11	5	1	
_	39004 39009	Air Conditioning Equipment	6,6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0	···· •	· ·	-	
	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	27	8	- 4	0	
	39200	Transportation Equipment	6,6	P, S, T & D Plant - Commodity	0		-		
	39300	Stores Equipment	6.6	P. S. T & D Plant - Commodity	2	1	0	0	
+	39400 39600	Tools, Shop & Garage Equipment Power Operated Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	60 8	19	9	1 0	'
- -	39700	Communication Equipment	66		17	5	3	0	
1	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	264	83	41	4	
1	39900	Olher Tangible Property	6,6		0		-	-	
+	39901 39902	Other Tangible Property - Servers - HAW	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	209	66	33	3	
1	39902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0				
1	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	835	261	130	13	
Ţ	39907	Other Tang, Property - PC Software		P, S, T & D Plant - Commodity	0	· · · ·	<del>.</del> .		
+	39908	Other Tang. Property - Mainframe S/W	6,6	P. S. T & D Plant - Commodity		-	-	-	
+					1				
_		Total General Plant			1,456	456	227	22	
+		Shared Senders General Offers	-						
+		Shared Services General Office:	+						
1	··· ·· ]	General:	·						
Ţ									
	39000 39005	Structures & Improvements	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	3	17	0	0	
+	39005	G-Structures & Improvements Improvement to leased Fremises	6.6	P. S. T & D Plant - Commodity	267	83	42	4	
.1	39100	Office Furniture & Equipment	8.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	272	85	42	4	
	39102	Remittance Processing Equip	6.6	P, S, T & D Plast - Commodity	0		-	· · · ·	
-	39103 39104	office Machines G-Office Furniture & Equip.		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0			- 0	
ł	39200	Transportation Equipment		P, S, T & D Plant - Commodity	20	6	3	0	
1	39300	Stores Equipment	6,6	P. S. T & D Plant - Commodity	0	-	-	-	
	39400 39500	Tools, Shop i Garage Equipment	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	16	5	2	0	
_		Laboratory Equipment	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	111	35			
	39700 i	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	1	1	0	
	39800			P, S, T & D Plant - Commodity	16	5	2	0	
	39800 39900	Other Tangible Property			1,820	570	284	27	
	39800 39900 39901	Other Tangible Property Other Tangible Property - Servers - B/	6.6	P, S, T & D Plast - Commodity P, S, T & D Plast - Commodity		200	140		· · · · · · · · · · · · · · · · · · ·
	39800 39900 39901 39902	Other Tangible Property Other Tangible Property - Servers - H/ Other Tangible Property - Servers - S/	6.6	P, S, T & D Plant - Commodity	958	300	149 35		1
	39800 39900 39901 39902 39903 39903	Other Tangible Property Other Tangible Property - Servers - B/ Other Tangible Property - Servers - S/ Other Tangible Property - Network - H/ Other Tang, Property - CPU	6.6 8.6 6.6 6.6	P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	958 225 0	70	35	3	
	39800 39900 39901 39902 39903 39904 39905	Other Tangible Property – Other Tangible Property – Servers – B/ Other Tangible Property – Servers – S/ Other Tangible Property – Network – H/ Other Tang, Property – CPU Other Tangible Property – MF – Nardwar	6.6 8.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	958 225 0 0	70	35		
	39800 39900 39901 39902 39903 39903 39904 39905 39906	Other Tangible Property - Servers - H/ Other Tangible Property - Servers - H/ Other Tangible Property - Servers - S/ Other Tans, Property - Other Tans, Property - CPU Other Tang, Property - CPU Other Tang, Property - PC Hardware	6.6 6.6 6.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	958 225 0 0 163	70 	35  		
	39800 39900 39901 39902 39903 39903 39904 39905 39906 39906	Other Tangible Property - Servers - H/ Other Tangible Property - Servers - H/ Other Tangible Property - Servers - S/ Other Tans, Property - Other Tans, Property - CPU Other Tang, Property - CPU Other Tang, Property - PC Hardware	6.6 6.6 6.6 6.6 6.6 6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	958 225 0 163 46	70 	35 		
	39800 39900 39901 39902 39903 39903 39904 39905 39906 39906 39908 39908 39908	Other Tangible Froperty - Servers - H/ Other Tangible Property - Servers - H/ Other Tangible Property - Servers - S/ Other Tangible Property - Network - H/ Other Tang. Property - CPU Other Tang. Property - MF - Nardware Other Tang. Property - PC Hardware Other Tang. Property - Mainframe S/Ø Other Tang. Property - Mainframe S/Ø	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity P. S. T & D. Plant - Commodity	958 225 0 163 46 4.797 0	70 	35 25 7 747		
	39800 39900 39901 39902 39903 39903 39904 39905 39906 39906 39908	Other Tangible Froperty - Servers - H/ Other Tangible Froperty - Servers - H/ Other Tangible Property - Servers - H/ Other Tangible Property - CPU Other Tang. Property - CPU Other Tang. Property - DC Hardware Other Tang. Property - DC Hardware Other Tang. Property - Minifame S/M	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	958 225 0 163 46 4.797	70 	35 		

ton of F		orporation, Kenlucky/Mid-States Division	1						
		ction Case No. 2013-00148							
		Period: Twelve Months Ended November 30, 2014							
U COLON	leu rest	Pendo, Tweive Workins Ended Woverniker 50, 2014						· · ·	
11000	TIONO	F DEPRECIATION EXPENSE						·· ·	
6131	inon o								
614		Shared Services Customer Support:			1				
615	——í	dialed beivices costonial support.					······ ·		
516		General:	+						
517			1						
	38900	land	60	P. S. T & D Plant - Commodity		· · · · · · · · · · · · · · · · · · ·			
	38910	CKV-Land & Land Rights		P. S. T & D Plant - Commodity	0		· -		
	39000	Structures & Improvements		P, S, T & D Plant - Commodity	321	101	- 50	5	1
	39009	Improvement to leased Premises		P. S. T&D Plant - Commodity		- 42	21	2	
	39010	CKV-Structures & Improvements		P. S. T & D Plant - Commodity	35	<u>*</u> e 11		. 4	
	39100	Office Furniture & Equipment		P, S, T & D Plant - Commodity	34	11	5	1	
	39700	Communication Equipment		P. S. T& D Plant - Commodity		26	13		
	39710	CKV-Communication Equipment		P. S. T & D Plant - Commodity	2		13		
	39800	Miscellaneous Equipment		P. S. T & D Plant - Commodity	2	n	0	0	
	39900	Other Tangibie Property		P. S. T & D Plant - Commodily			v	0	
	39901	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Commodity	365	114	57		1
	39902	Other Tangible Property - Servers - SAW		P. S. T & D Plant - Commodity	173	54	27	3	
	39903	Other Tangible Property - Network - H/W		P. S. T & D Plant - Commodity	120	38	19	3	
	39906	Other Tang, Property - PC Hardware		P, S, T & D Plant - Commodity	78	21	13	4	
	39907	Other Tang, Property - PC Software		P, S, T & D Plant - Commodity	24	8	12	0	
	39908	Other Tang, Property - Mainframe SAW		P. S. T & D Plant - Commodity	4.669	1.463	727	70	2.4
	39910	CKV-Other Tanglole Property		P. S. T & O Plant - Commodity	4,003		/2/		Z,4
	39916	CKV-Oth Tang Prop-PC Hardware		P, S, T & O Plant - Commodity	2	-	0	0	
	39917	CKV-Oth Tang Prop-PC Software		P. S. T & D Plant - Commodity	1	0	· · ·	0	
	39924	Other Tang, Property - General Startup Costs		P, S, T & D Plant - Commodity				<b>.</b> .	
38	00024	Totter rang, risporty - General Statup Costs	0.0	r, o, i d o r and - oblithouty		-	-	-	
39									
540		Total General Plant			6.944	1.893	. 941	91	3.1
341					0,044	1,005	241	31	Q, 9
542		TOTAL DEPRECIATION EXPENSE - COMMODITY			102,643	32,152	15,989	1,541	52,9

cast	ed Test	: Pe	n Case No. 2013-00148 riod: Twelve Months Ended November 30, 2014			-		1	1	
)C/	TION C	)F I	EPRECIATION EXPENSE		· · · .			1		
H			Total Depreciation Expense		· · · · · · · · · · · · · · · · · · ·					<u> </u>
			iola pébleogioù cypeilae			· · · · · ·				
Ē	_	1.								
	Acct.		· · · · · ·	Allocation	Allocation	Total	T PLANE	Commercial &	Fitm	Interruptib
1	No.	101	angible Plant:	Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
ł		T	1		· · ·			[		
	30100	. (	Drganization		· · · · · · · · · · · · · · · · · · ·	0	,			
ŀ	30200		Franchises & Consents			0	-	_	~	
-	30300		isc Intangible Flant		· ·	0			、*	· · · · · · · · · · · · · · · · · · ·
Ħ	·		tal Intengible Plant:	·	· · ·	0	-	-	_	
[1]					· · · · · · · · · · · · · · · · · · ·		,		i i i i i i i i i i i i i i i i i i i	
		Pa	duction Plant:				1			
łł	32520		Producing Leaseholds	1		51	- 22	- 10	- 1	
	32520		Rights of Ways			1,699	727	327	29	
	33100		Production Gas Wells Equipment			0	-	-	-	1
	33201	1	Field Lines				•		-	
	33202		Tributary Lines			0	-	-		1
	33400 33600		Field Meas. & Reg. Sta. Equip Furification Equipment			3,001	1,284	577 191	52 17	
H		Ľ								
		To	tal Production Plant			5,747	2,459	1,105	100	
			vicen Blank	·	·····		-			1
H	,	SH	prage Plant:				t			
H	35010		Land			0		-		[
	35020	1	Rights of Way			0	-	-	-	
	35100		Structures and Improvements			293	108	51	5	ļ
	35102 35103		Compression Station Equipment			1,704	632	297	- 28	
	35104		Other Structures			. õ	-	-		i
	35200	1	Wells \ Rights of Way			62,144	30,440	14,297	1,328	36
	35201		dell Construction			19,039	7,055	3,314	208	1
	35202 35203		Well Equipment Cushion Gas			29,356	10,878	5,109	474	1:
	35210		Geaseholds			20,000	- 10,070			1
	35211		Storage Rights			382	141	66	6	1
	35301		Field Lines			0		-		
	35302		Tributary Lines	-		15,086		-		-
	35400 35500		Compressor Station Equipment			1,742	5,590 646	2,626	244 28	6
	35600		Purification Equipment			110	41	19	2	1
		To.	tal Storage Plant			149,856	55,531	26,082	2,422	65
		Tes	ansmission:						····	
	-	Ηř								
	36510		and & Land Rights			0		-	·	
	36520		Rights of Way			13,066	5,591	2,513	226	
	36602) 36603		Structures & Improvements Other Structues			887 734	380 314	171	15	
	36700		Mains Cathodic Protection			19,980	8,549	3,843	346	
	36701	I	fains - Steel			578,413	247,495	111,240	10,014	20
	36900		leas, & Reg. Equipment			12,003	5,136	2,308	208	
	36 <u>901</u>	H,	deas. 4 Reg. Equipment			45,879	19,631	8,823	794	11
		Τø	al Transmission Plant			670,963	287,096	129,040	11,616	24
										1
		Die	stribution:						I	
	37400	H,	Land & Land Rights				-	-		i
	37401		Sand			0	-			1
	37402		Land Rights			4,289	3,526	519	15	Ľ
	37403		Land Other			0	-	-	-	i
	37500 37501		Structures & Improvements Structures & Improvements T.B.			7,321	6,018 1,782	886 262	26 8	
	37502		Land Rights			0	-	-	-	
1	37503		Improvements			86	70		0	
	37600		lains Cathodic Protection			556,692	457,615	67,403	1,941	2
	37601 37602	₽,	Mains - Steel Mains - Plastic			2,345,591 1,564,702	1,928,137	283,997 189,449	8,177 5,455	12
	37802		Meas & Reg. Sta. Equip - General			161,845	133,041	19,596	564	
	37900	1	deas & Reg. Sta. Equip - City Gate			58,890	48,409	7,130	205	:
	37905	1	leas & Reg. Sta. Equipment T.b.			36,252	29,800	4,389	126	
	38000 38100		Services		· · · · · · · · · · · · · · · · ·	4,473,918	3,975,283 1,065,372	487,894 596,488	5,157 55,317	56
	38100		deters Meter Installaitons			2,132,918	1,281,425	717,454	66,635	6
	38300		Rouse Regulators			235,602	141,546	79.250	7,349	
	38400		House Reg. Installations			3,841	2,308	1,292	120	
	38500		Ind. Meas. A Reg. Sta. Equipment				-	-		15
	38600		Othor Prop. On Cust. Prem							

cky Juris	sdic	rporation, Kentucky/Mid-States Division tion Case No. 2013-00148							
asted Te:	est F	Period: Twelve Months Ended November 30, 2014					1	ļ	
		DEPRECIATION EXPENSE							
		II							
·	-	Beneral:					1	<u> </u>	· ·· ·
3890	10	Land & Land Rights			0			-	
3900		Structures Frame			131,359	97,505	21,696	1,267	10
3900		Improvements Air Conditioning Equipment				19,967	4,443	259	2
3900		Improvement to leased Premises			0	- 18,807	-	-	-
3900		Office Furniture & Equipment			30,239	22,446	4,994	292	2
3910		Remillance Processing Equip		· · · · · ···	96,791	71,846	15,987	933	8
3 <u>910</u> 3920		Transportation Equipment Trucks	1		0	-		-	
3920		Traflers			· · · · · · · · · · · · · · · · · · ·	-			
3920		Stores Equipment		-	0	-	-		· · ·
3940		Power Operated Equipment Backhoes			1 <u>3</u> 5,043 8,234	100,240 6,112	22,304 1,360		
3960		Welders			9,621	7,141	1,589	93	
3960	15	Communication Equipment			5,096	3,763	842	49	
3970		Communication Equipment - Mobile Radios			24,702	18,336	4,090	238	2
3970 3970		Communication Equipment - Fixed Radios Communication Equip Telemetering	1		0	-	-	-	
3970		Miscellaneous Equipment			8,360	6,206	1,361	81	
3960		Other Tangible Property			125,081	92,846	20,659	1,206	10
3990		Other Tangible Property - Servers - H/W	· · · · · · · · · · · · · · · · · · ·		0	· · · · · · · · ·			
3990		Other Tangible Property - Servers - S/W			0	-	-	-	
3990:	3	Other Tang. Property - CPU	·		0		-	-	
3990		Olher Tangible Property - MF - Hardware			0	-		-	
3990		Other Tang, Property - PC Hardware Other Tang, Property - PC Software	1		0 41,450	- 30,768	6,846	400	3
3990		Other Tang, Property - Mainframe S/W	· ·		41,450		-	400	3
3990		Other Tang. Property - Application Software			0		-	-	
	1	AR 15 general plant amortization			255,335	189,531	42,173	2,462	21
-								<u> </u>	
	h	fotal General Plant			898,212	666,726	148,354	6,661	74
	2000								
	1	TOTAL DIRECT DEPRECIATION EXPENSE	-		15,240,048	11,372,371	2,760,602	173,795	933
	i H	i Kentucky Mid-States General Office:	-						
_	1	ntangible Plant:							
3010		Organization			0		-		
30200		Franchises & Consents	1		0				
		Misc Intangible Plant			0	-	-	-	
									ļ
		Fotal Intangible Plant:	1		0				
-	10	Seneral;	··· · · · · · · · · · · · · · · · · ·					1	
37400		Land & Land Rights			2,696	2,001	- 445	-	
39001		Structures Frame Air Conditioning Equipment			2,000	2,001		26	
39003	9	Improvement to leased Premises	1		0	-	-	-	
39100		Office Furniture & Equipment			2,095	1,555	346	20	
39200		Transportation Equipment Stores Equipment			162	120	27	2	
39400		Tools, Shop & Garage Equipment	···· ·		4,710	3,496	778	45	
39600		Power Operated Equipment			605	449	100	6	· · · · · · · · · · · · · · · · · · ·
39700		Communication Equipment	·		1,370 20,721	1,017	226	13	1.
39800		Miscellaneous Equipment Other Tangible Property			20,721	15,381		200	· · · · · · · · · · · · · · · · · · ·
39901		Other Tangible Property - Servers - H/W			16,430	12,196	2,714	158	1
39902		Other Tangible Property - Servers - S/W			0	<u> </u>			
39903 39906		Other Tangible Property - Network - HAW Other Tang, Property - PC Hardware			65,546	48,654	10,826	- 632	5
39900	7	Other Tang. Property - PC Flardware Other Tang. Property - PC Software			65,540	-40,004		032	5
39908		Other Tang, Property - Mainframe S/W					-	- 1	
	+							ļļ	·
	-	fotal General Plant	1		114,335	84,869	18,884	1,102	9
			1						
	5	hared Services General Office:	1						
	-	2 anarai:	1					<u> </u>	
-	-	Seneral:	· · · ····					+	
39000		Structures & Improvements			225	167	37	2	
39005		G-Structures & Improvements			4,283	3,179	707	41	
39009		Improvement to leased Premises Office Furniture & Equipment	1		20,929 21,361	15,535 15,856	<u>3,457</u> 3,528	202	1
39102		Remittance Processing Equip			0				
39102	3	Office Machines			0	-	-	-	
39104		G-Office Furniture 4 Equip.	·   · · · · · · · · · · · · · · · · · ·		36	27 1, <u>183</u>	6 263	15	•
39200		Transportation Equipment Stores Equipment	1		1,594		-	-	
39400	0	Tools, Shop & Garage Equipment			1,246	925	206		
39500		Laboratory Equipment			230	171	38	2	
39700		Communication Equipment Miscellaneous Equipment		· · · · ·	8,744	6,490 275	1,444 61	84 	
39900		Other Tangible Property			1,245	925	206	12	
39901	1	Other Tangible Property - Servers - H/			142,944	106,105	23,610	1,378	11
39902		Other Tangible Property - Servers - S/	17		75,232	55,843	12,426	725	6
39903		Other Tangible Property - Network - H/ Other Tang. Property - CPU	NY		17,633	13,089	2,912	170	11
3000/		Other Tangible Property - MF - Hardwar	e		0	·· · <u>·</u>	-	-	
39904	6	Other Tang, Property - PC Hardware Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W		l	12,779	9,486	2,111	123	1
39905	71	Other Tang, Property - PC Software	1		3,650	2,710	603	35	24
39905 39906 39907			1	1	376,695	279,613	62,217	3,632	31
39905 39906 39907 39906	8	Other Tang. Property - Proligation 2.5	tware						
39905 39906 39907	8	Other Tang. Property - Application Sof	tware Costs		0	<u> </u>			
39905 39906 39907 39908 39908	8	Other Tang, Property - Application Sof Other Tang, Property - Seneral Startup	tware Costs		0	·		-	

Atmos	Energy Corporation, Kenlucky/Mid-States Division					· · · · · · · · · · · · · · · · · · ·		
	ky Jurisdiction Case No. 2013-00148	· · · · · · · · · · · · · · · · · · ·	·		1			
	sted Test Period: Twelve Months Ended November 30, 2014							
ALL OC	CATION OF DEPRECIATION EXPENSE				,			
827						1		
828	Shared Services Customer Support:	1						
829			······································					
830	General:					1		
831		1				1		
832	38900 Land	1		0			-	-
833	38910 CKV-Land & Land Rights	1		۵	-	_ 1		-
834	39000 Structures & Improvements			25,234	18,731	4,168	243	2,093
835	39009 Improvement to leased Premises	1		10,518	7,807	1,737	101	873
836	39010 CKV-Structures & Improvements			2,760	2,049	456	27	229
837	39100 Office Furniture & Equipment	1		2,634	1,955	435	25	21
838	39700 Communication Equipment			6,558	4,868	1,083	63	54
\$39	39710 CKV-Communication Equipment			120	89	20	1	10
840	39800 Miscellaneous Equipment	1		91	68	15	1	í,
841	39900 Other Tangible Property			0		•	•	
842	39901 Other Tangible Property - Servers - H/W			28,635	21,255	4,729	276	2,37
843	39902 Other Tangible Property - Servers - S/W			13,570	10,073	2,241	131	1,12
844	39903 Other Tangible Property - Network - H/W			9,438	7,005	1,559	91	78
845	39906 Other Tang. Property - PC Hardware			6,134	4,553	1,013	59	509
846	39907 Other Tang. Property - PC Software			1,922	1,427	317	19	155
847	39908 Other Tang. Property - Mainframe S/W			366,672	272,174	60,562	3,536	30,401
848	39910 CKV-Other Tangible Property	1		130	96	21	1	11
849	39916 CKV-Oth Tang Prop-PC Hardware	1		135	100	22	1	. 11
650	39917 CKV-Oth Tang Prop-PC Software			48	35	8	0	
851	39924 Other Tang. Property - General Startup Costs	]		0	-	-	-	-
852								
853								
854	Total General Plant	1		474,598	352,286	78,387	4,576	39,349
855								
856	TOTAL DEPRECIATION EXPENSE	1		16,518,161	12,321,105	2,971,705	186,120	1,039,251

Almon 5	nergy Corporation, Kentucky/Mid-States Division							
			· · · · ·					
	y Jurisdiction Case No. 2013-00148 ted Test Period: Twelve Months Ended November 30		· · · · · · · · · · · · · · · · · · ·				100 C 100 C 100	· · · · · · · · · · · · · · · · · · ·
Forecas	ted Test Penda: Twelve Montas Ended November 30	. 2014						
								· · ·
ALLOC/	ATION OF TAXES, OTHER THAN INCOME & NET D	EDUCTIONS FOR						
1	0.1							
2	Customer		· · - ·					
3			·	Total				
4		Atlocation	Allocation			Commercial &	Firm	Interruptible &
5		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
6								
	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	7.2	Allocated O&M Expenses - Cust	75,666	63,430	10,924	849	464
11	Property Related		P. S. T & D Plant - Customer	2,822,824	2,282,609	452,055	22,867	65,094
12	DOT transmission User Tax		Allocated O&M Expenses - Cust	10,934	9,166	1,578	123	67
13	Other	7.2	Allocated O&M Expenses - Cust	128,182	107,453	18,506	1,438	786
14	Total Non Revenue Related:			3,037,605	2,462,856	483,063	25,276	66,410
15								
16	Revenue Related							
17	State Gross Receipts - Tax	99.0		0 )	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0 )	-	-	-	-
19	Public Service Commission Assessment	99.0	-	0	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-
21								
22	Total Taxes, Other Than Income	1		3,037,605	2,462,856	483,063	25,276	66,410
23								
24				1				
25	Interest Expense	19.2	Rate Base - Cust	6,086,056	4,888,280	1,021,174	55,275	121,326

Atmos	En	ergy Corporation, Kentucky/MId-States Division	1						
		Jurisdiction Case No. 2013-00148							
		d Test Period: Twelve Months Ended November 30,	2014						
	T						( ·		
ALLO	CAT	ION OF TAXES, OTHER THAN INCOME & NET DEL	DUCTIONS FOR	RINCOME TAX					
26			1						
27		Demand						·	
28									
29									
30									
31			Allocation	Allocation	Tota		Commercial &	Firm	Interruptible &
32			Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
33									
34	T	exes Other Than Income			-		ĺ		
35									
š 36		Non Revenue Related:							
37		Payroli Related	7.4	Allocated O&M Expenses - Demand	7,453	3,189	1,433	129	2,702
38		Properly Related	6.4	P, S, T & D Plaat - Demand	537,172	229,849	103,309	9,300	194,715
\$ 39		DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	1,077	461	207	19	390
40		Other	7.4	Allocated O&M Expenses - Demand	12,626	5,402	2,428	219	4,577
41		Total Non Revenue Related:			558,328	238,901	107,378	9,666	202,383
i 42									
43		Revenue Related:		1					***
44		State Gross Receipts - Tax	99.0		0	-		-	
45		Local Gross Receipts - Tax	99.0	-	0	•		-	-
46		Public Service Commission Assessment	99.0	-	0	· · · ·		-	-
47		Total Revenue Related:	]		0	•		-	- 1
48									
49	To	otal Taxes, Other Than Income			558,328	238,901	107,378	9,666	202,383
50									
51			1						
52	In	terest Expense	19.4	Rate Base - Demand	974,626	417,029	187,440	16,874	353,283

Almos Energy Corporation, Kentucky/Mid-States Division		and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec					
Centucky Jurisdiction Case No. 2013-00148							
orecasted Test Period: Twelve Months Ended November 3	30, 2014						
ALLOCATION OF TAXES, OTHER THAN INCOME & NET I	DEDUCTIONS FOR	INCOME TAX					
53	1						
54 Commodity			_				
55							
56	1				1		
57	1				1		
58	Allocation	Allocation	Total		Commercial &	Firm	Interruptible 8
59	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
60							
61 Taxes Other Than Income							
62							
63 Non Revenue Related:							
64 Payroll Related	7.6	Allocated O&M Expenses - Comm	283,319	174,029	97,359	8,521	3,41
65 Property Related	6.6	P. S. T & D Plant - Commodity	43,341	13,576	6,751	651	22,36
66 DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	40,939	25,147	14,068	1,231	49
67 Other	7,6	Allocated O&M Expenses - Comm	479,956	294,813	164,931	14,435	5,77
68 Total Non Revenue Related:			847,556	507,564	283,109	24,838	32,04
69							
70 Revenue Related:							
71 State Gross Receipts - Tax	99.0		0	-		-	-
72 Local Gross Receipts - Tax	99.0	-	0	- 1	-	-	
73 Public Service Commission Assessment	1.0	Mcf	219,194	49,924	27,869	2,440	138,96
74 Total Revenue Related:			219,194	49,924	27,869	2,440	138,96
75							
76 Total Taxes, Other Than Income			1,066,750	557,488	310,978	27,278	171,00
77							
78							
79 Interest Expense	19.6	Rate Base - Comm	476,164	157,423	86,270	7,674	224.79

Atmos Energy Corporation, Kentucky/Mid-States Division							- · · · · · ·
Kentucky Jurisdiction Case No. 2013-00148	I						L
Forecasted Test Period: Twelve Months Ended November	30, 2014						
ALLOCATION OF TAXES, OTHER THAN INCOME & NET I	DEDUCTIONS FOR INCC	ME TAX					
80							l
81 Total Taxes Other							
82							
83							
84							
85	Allocation	Allocation	Total		Commercial &	Fim	Interruptible 8
86	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
87							
88 Taxes Other Than Income			1				
89			}				
90 Non Revenue Related:							
91 Payrol Related			366,438	240,647	109,716	9,499	6,57
92 Property Related			3,403,337	2,526,234	562,115	32,817	282,17
93 DOT transmission User Tax			52,950	34,773	15,854	1,373	95
94 Other			620,764	407,668	185,864	16,091	11.14
95 Total Non Revenue Related:			4,443,489	3,209,322	873,549	59,780	300,83
96			\$		1		
97 Revenue Related;							1
98 State Gross Receipts - Tax			0	-	-	-	-
99 Local Gross Receipts - Tax			0	-	-	-	-
100 Public Service Commission Assessment			219,194	49,924	27,869	2,440	138,96
101 Total Revenue Related:			219,194	49,924	27,869	2,440	138,96
102					1		
103 Total Taxes, Other Than Income			4,662,683	3,259,246	901,419	62,220	439,79
104							
105					1		[
106 Interest Expense			7,536,846	5,462,733	1.294,885	79.822	699.40

ontuck	nergy Corporation, Kentucky/Mid-States Division y Jurisdiction Case No. 2013-00148							
locoase	ted Test Period: Twelve Months Ended November 30, 20	14						
ULEC 43	test rendu. Twelve Monata Endeu Novembur 30, 20	14						
1100	ATION OF REVENUES							
	ATON OF REVENUES					· · ·		
	· · · · ·		· · · · · ·				·	
2								
3	Total Revenues							
4								
5	· · · · · · · · · · · · · · · · ·		·					
6								
. 7		Allocation	Allocation	Total		Commercial &	Firm	Interruptible 8
8		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportatio
9	Rate Schedule Revenue:							
10		1						
11	Base Revenues	Input		63,205,353	36,974,250	13,782,948	524,930	11,923,22
12	Base Revonue Increase	Input		0		-	~	-
13	Rider GCR	Input		90,267,316	55,514,753	31,060,527	2,718,229	973,80
14	Rider FF and Rider Tax	Input		0	-	-	-	-
15								
16	Total Rate Schedule Revenue			153,472,669	92,489,003	44,843,475	3,243,159	12,897,0
17								
18	Other Revenue:							
19		·						
20   )	Forfelted Discounts	18.2	Base Revenues	1.126.126	658,768	245.570	9.353	212.43
21	Misc. Service Revenues	18.2	Base Revenues	778,251	455,266	169,710	6,463	146,8
22	Revenue From Transportation of Gas of Others	18.2	Base Revenues	່ ດັ	- '-		-	· · · ·
23	NTB		Base Revenues	(2,078)	(1.215)	(453)	(17)	(31
24		1			(),	,,,,,		
25	Total Non-Rate Revenue	· -	<b>1</b>	1,902,300	1,112,819	414,827	15,799	358.8
28		1		,,502,000	.,	714,021		
20 -	TOTAL REVENUE	ł		155,374,969	93,601,821	45,258,302	3,258,958	13,255,88

Atmos	Energy Corporation, Kentucky/Mid-States Division				· · · · · · · · · · · · · · · · · · ·	
	ky Jurisdiction Case No. 2013-00148		· · · · · · · · · · ·			
	sted Test Period: Twelve Months Ended November 30, 2014					
CLASS	SIFICATION FACTORS					
			-			
	· · ···					
	· · · · · · · · · · · · · · · · · · ·		Total			
			Company	Customer	Demand	Commodity
			Company	Gustomer	Demanu	Commodaty
	Input	Values	1	·		0
1.0	Customer	%	100,0000%	100.0000%	0.0000%	0.0000%
ĺ						
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
		· · · · · · · · · · · ·	· ·			
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100		50	
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
0.0			100100000			50,000,07,0
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85.5598%	14.4402%	0,0000%
	Internally Generated	Values	166,866,780	150,191,571	16,675,209	0
4.1	Mains & Services	%	100.0000%	90,0069%	9,9931%	0.0000%
	Internally Generated	Values	411,478,740	341,292,072	64,946,568	5,240,101
5.4	P, S, T & D Plant	%	100.0000%	82,9428%	15,7837%	1,2735%
0.4	1,0,1 0 D Hall	/0	100,000070	02.042.070	10,700770	1,2,1007
	Internally Generated	Values	287,487,464	245,150,037	38,805,782	3,531,645
5.7	Net Plant	%	100.0000%	85.2733%	13.4983%	1.2285%
		-				
	Internally Generated	Values	117,022,195	24,163,922	2,380,138	90,478,135
9.1	Allocated O&M Expenses	%	100.0000%	20.6490%	2.0339%	77.3171%
	Internetly Concerted	Maluaa	4 000 004	0.007	245 700	40.554
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Values //	4,220,281	3,864,007 91,5581%	345,720 8,1919%	10,554 0.2501%
10.0		70	100.000076	81,0001,46	0,191870	0.200176
	Internally Generated	Values	122,145,709	104,507,602	17,638,106	-
12.0	Composite of Accts. 374-379	%	100.0000%	85,5598%	14.4402%	0,0000%
	Internally Generated	Values	252,914,292	204,230,053	32,705,583	15,978,656
13.0	Rate Base	%	100.0000%	80.7507%	12.9315%	6.3178%
						10.000
17.0	Internally Generated	Values	8,135,762	7,603,210	516,184	16,368
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	93,4542%	6,3446%	0.2012%
		Values		0	0	0
99.0	· ····-	%	0.0000%	0.0000%	0.0000%	0.0000%

	sted Test Period: Twelve Months Ended November 30, 2014	1	[]				
Loc	ATION FACTORS			· · · · · ·			
	······································		Total Company	Residential	Commercial & Public Authority	Firm	Interruptible Transportati
.0	Input	Value %	42,314,959 100.0000%	9,637,652	5,380,137 12.7145%	471,075	26,826,0
5	Input Winter Volumes	Value %	23,332,458 100.0000%		3,634,476	350,228	12,039,1
0	Input Customers	Value %	2,078,493	1,646,837 88.8546%	226,666	2,396 0,1153%	2,
0	Input Peak Day	Value %	273,658 100.0000%	117,052 42.7886%	52,611 19,2320%	4,736	99, 36.24
0	Input Meter Investment	Value %	11,657,334 100,0000%	7,003,552	3,921,199 33.6372%	363.643 3.1194%	368, 3,16
2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	0.0000%	0.0000%	0.00
4	Input Direct to Commercial & Public Authority	Value	100.0000%	0.0000%	1 100.0000%		0.00
6	Input Direct to Industrial	Value %	1 100,0000%	0.0000%	0.0000%	100.0000%	0.00
0	Input Direct to I & T	Value %	100,0000%	0.0000%	0.0000%	0.0000%	100.00
0	Internally Generated P, S, T & D Plant	Value %	411,478,740 100,0000%	305,433,023 74,2281%	67,962,214 16.5166%	3,967,732 0.9643%	34,115,
2	Internally Generated P. S. T & D Plant - Customer	Value %	341,292,072 100,0000%	276,001,844 80.8697%	54,655,444 16.0143%	2,764,665 0.8101%	7,870,
4	Internally Generated P, S, T & D Plant - Demand	Value %	64,946,568 100.0000%	27,789,758 42.7886%	12,490,525 19,2320%	1,124,412 1.7313%	23,541, 36.24
6	Internally Generated P. S. T & D Plant - Commodity	Value %	5,240,101 100,0000%	1,641,421 31,3242%	816,246 15.5769%	78,656 1.5010%	2,703, 51,59
0	Internally Generated Allocated O&M Expenses	Value %	117,022,195 100.0000%	76,850,757 65.6720%	35,037,900 29.9412%	3,033,409 2.5922%	2,100, 1.79
2	Internally Generated Allocated O&M Expenses - Cust	Value %	24,163,922 100,0000%	20,256,242 83.8285%	3,488,541 14,4370%	271,025 1.1216%	148. 0.61
4	Internally Generated Allocated O&M Expenses - Demand	Value %	2,380,138 100.0000%	1,018,429 42.7886%	457,748 19.2320%	41,207 1.7313%	862, 36.24
6	Internally Generated Allocated O&M Expenses - Comm	Value %	90,478,135 100,0000%	55,576,087 61,4249%	31,091,610 34.3537%	2,721,177 3.0076%	1,089, 1.20
0	Input Customer Deposit Balances	Value %	34,046,761 100.0000%	24,135,338 70.8888%	9,911,423 29,1112%	0.0000%	0.00
D	Internally Generated Allocated Net Plant	Value %	287,487,464 100,0000%	214,852,406 74,7345%	48,981,637 17,0378%	2,923,009 1.0167%	20,730, 7.21
2	Internally Generated Allocated Net Plant - Cust	Value %	245,150,037	197,141,676 80.4167%	40,968,387 16.7116%	2,198,158 0.8967%	4,841, 1.97
4	Internally Generated Allocated Net Plant - Demand	Value %	38,805,782 100.0000%	16,604,469 42,7886%	7,463,128 19,2320%	671,840 1.7313%	14,066, 36.24
6	Internally Generated Allocated Net Plant - Comm	Value %	3,531,645 100.0000%	1,106,261 31.3242%	550,121 15.5769%	53,011 1.5010%	1,822, 51.59
)	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,220,281 100.0000%	3,318,690 78,6367%	675,464 16.0052%	64,009 1.6167%	1 <u>62,</u> 3.84
2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value	3,864,007 100.0000%	3,168,357_ 81.9967%	607,633 15,7255%	57,906 1.4986%	<u>30.</u> 0.77
4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	345,720 100.0000%	147,929 42.7886%	66,489 19,2320%	5,985 <u>1.7313%</u>	125, 36.24
3 -	Internally Generated Composite of Accts, 871-879 & 886-893 - Comm	Value %	10,554 100,0000%	2,404 22.7760%	1,342 12.7145%	117	6; 63.39
+	Internally Generated Composite of Accts. 375 & 380	Value %	166,866,780 100,0000%	140,587,242 84.2512%	19,585,825 11,7374%	461,830 0,2768%	6,231, 3,73

	ky Jurisdiction Case No. 2013-00148 sted Test Period: Twelve Months Ended November 30, 2014		· ·				
Loc	ATION FACTORS						
	· · · · · · · · · · · · · · · · · · ·	<u> </u>	,				
			Total Company	Residentiai	Commercial & Public Authority	Firm Industrial	Interruptible Transportatio
1.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	150,191,571 100,0000%	_133,452,146 88,8546%	16,378,849 10.9053%	1 <u>73,135</u> 0.1153%	
	Internally Generated	Value	16,675,209	7,135,096	3,206,976	288,696	6,044,4
1.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.248
1.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	0.0000%	0.0000%	0.0000%	0.0000%	0.000
2.0	Internally Generated Composite of Acets. 374-379	Value %	122,145,709 100.0000%	100,406,937 82.2026%	14,789,033 12,1077%	425,838 0.3486%	6,523,9 5.341
2.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	104,507,602 100.0000%	92,859,830 88.8546%	11,396,873 10.9053%	120,472 0.1153%	130,4 0.124
	Internally Generated	Value	17,638,106	7,547,107	3,392,161	305,366	6,393,4
2.4	Composite of Accts. 374-379 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.248
2.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	0.0000%	0 0.0000%	0.0000%	0.0000%	0,000
s.0	Internally Generated Composite of Accts. 381-383	Value %	56,817,747 100.0000%	34,135,253 60.0785%	19,111,894 33,6372%	1,772,394 3.1194%	1,798,2 3,164
3.2	Internally Generated Composite of Acots, 381-383 - Cust	Value %	56,817,747 100.0000%	34,135,253 60.0785%	19,111,894 33,6372%	1.772,394 3.1194%	1,798,2 3,164
	Internally Generated	Vatue	C	0	0	<u>;</u>	
5.4	Composite of Acots. 381-383 - Demand Internally Generated	% Value	0.0000%	0.0000%	0.0000%	0.0000%	0.000
5.6	Composile of Acets. 381-383 - Comm	··· %	0.0000%	0.0000%	0.0000%	0.0000%	0,000
.0	Internally Generated Account 380	Value %	51,389,238 100.0000%	45,661,711 88.8546%	5,604,153 10.9053%	59,239 0.1153%	64,1 0.124
1.2	Internally Generated Account 380 - Cust	Value %	51,389,238 100.0000%	45,661,711 88,8546%	5,604,153 10.9053%	59,239 0.1153%	64,1 0.124
.4	Internally Generated Account 380 - Demand	Value %	0.0000%	0.0000%	0 0.0000%	0.0000%	0.000
.6	Internally Generated Account 380 - Comm	Value %	0,0000%	0.0000%		0.0000%	0.000
.0	Input GUD 9400 Allocation Factors	Value %	218,503 100.0000%	0.81264 0.0004%	0.14803 0.0001%	0.03934	218, 99,999
.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	8,135,762 100.0000%	6,587,181 80.9658%	1,206,887 14.8343%	96,633 1.1878%	245,0 3.012
.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Cust	Value %	7,603,210 100.0000%	6,362,506 83.6818%	1,105,507 14.5400%	87,510 1.1510%	
.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demai	Value %	516,184 100.0000%	220,868 42.7886%	99,273 19,2320%	8,937 1.7313%	187, 36,241
.6	Internaliy Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,368 100.0000%	3,806 23.2552%	2,107	186 1.1350%	10,1 62.73
.0	Internally Generated Revenues	Value	1,494,129,368 100.0000%	961,319,271 64.3398%	488,286,164 32,6803%	44,490,351 2.9777%	<u>33,5</u> 0,002
	Internally Generated	Vatue	63,205,353	36,974,250	13,782,948	524,930	11,923,2
1.2	Base Revenues Internally Generated	% Value	100.0000%	58.4986% 55,514,753	21.8066%	0.8305% 2,718,229	18,864
.4	Gas Costs	% Value	100.0000%	61,5004%	34.4095% 	3,0113%	1.078
.0	Internally Generated Rate Base	Value %	252,914,292 100.0000%	72.4804%	17.1807%	1.0591%	9.279
2	Internally Generated Rate Base - Cust	Value %	204,230,053 100,0000%	164,036,251 80.3193%	34,267,594 16.7789%	1,854,859 0.9082%	4,071,3 1.993
1.4	Internally Generated Rale Base - Demand	Value %	32,705,583 100.0000%	13,994,277 42.7 <u>886%</u>	6, <u>289,938</u> 19,2320%	<u>566,228</u> 1,7313%	11,855, 36,248
	Internally Generated	Value	15,978,656	5,282,647	2,894,971	257,503	7,543,5
9,6	Rate Base - Comm		100.0000%	33.0606%	18.1177%	1.6115%	47.210

	Customer-	Demand-	Commodity-
Classification Factor	Related	Related	Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and			
Distribution Plant	82.94%	15.78%	1.27%
Net Plant	85.27%	13.50%	1.23%
O&M Expenses	20.65%	2.03%	77.32%
Composite 871-879;886-893	91.56%	8.19%	0.25%
Composite 374-379	85.56%	14.44%	0.00%
Rate Base	80.75%	12.93%	6.32%
Comp. 870-902;905-916;924;928-930.1	93.45%	6.34%	0.20%

			Industrial &	Industrial &
Allocation Factor	Residential	Commercial	Transport	Transport
Throughput	22.78%	12.71%	1.11%	63.40%
Customer Locations	88.85%	10.91%	0.12%	0.12%
Design Day Demand	42.79%	19.23%	1.73%	36.25%
Meter Investments	60.08%	33.64%	3.12%	3.16%
Direct to I&T	100.00%	0.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%	0.00%
GUD 9400	0.00%	0.00%	0.00%	100.00%

			Industrial &	Industrial &
Allocation Factor	Residential	Commercial	Transport	Transport
Distribution & Customer Support Plant	74.23%	16.52%	0.96%	8.29%
O&M Expenses	65.67%	29.94%	2.59%	1.79%
Net Plant	74.73%	17.04%	1.02%	7.21%
Composite 871-879;886-893	78.64%	16.01%	1.52%	3.84%
Composite 376 & 380	84.25%	11.74%	0.28%	3.73%
Composite 374-379	82.20%	12.11%	0.35%	5.34%
Composite 381-383	60.08%	33.64%	3.12%	3.16%
Account 380	88.85%	10.91%	0.12%	0.12%
Comp. 870-902;905-916;924;928-930.1	80.97%	14.83%	1.19%	3.01%
Rate Base	72.48%	17.18%	1.06%	9.28%

3-20

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-20 Page 1 of 1

## **REQUEST:**

Refer to the response to Item 56 of Staff's Second Request. The response explains that "Other Revenue" was allocated based on base rate revenues, rather than directly assigned, because "[t]hese costs are not accounted for on a class basis, so an allocation is necessary."

- a. Explain why Atmos is unable to determine the amount of Forfeited Discounts Revenue received by rate class. If it can be determined, provide the amounts by rate class.
- b. Explain why Atmos is unable to determine the amount of Miscellaneous Service Revenues received by rate class. If it can be determined, provide the amounts by rate class.

#### **RESPONSE:**

- a) The Company does not account for Forfeited Discounts by rate class.
- b) The Company does not account for Miscellaneous Service Revenues by rate class.

Respondent: Mark Martin

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-21 Page 1 of 1

# **REQUEST:**

Refer to the response to Item 6 of AG-1.

- a. Identify the industry analysts and peer companies with whom Atmos interacted in conjunction with developing a list of software application providers and systems integrators referenced in the first sentence of the response.
- b. The response indicates that a Request for Proposal ("RFP") was not issued as part of the process that led to the decision to select SAP and Accenture. it does not appear that the response addresses part b. of the request. Explain why no RFP was issued.

## **RESPONSE:**

- a) The Company interacted with Gartner, Five Point Partners, ASUG, TXU, e.On, Energen, First Energy, Terasen Gas, Consumers Energy, PSEG, BC Hydro, Centerpoint Energy, Pacific Gas and Electric, Nicor Gas, PacifiCorp, El Paso Electric, and The City of Austin.
- b) The issuance of an RFP document is one of several potential steps in a procurement process. The Company did not believe that a vendor's reply to a written RFP would provide enough detail required to make the best decision. The Company replaced this action with other ways of interacting with the potential vendors that allowed it to gain greater insights into the vendors' capabilities and fit with its needs. Instead of a single document exchange (an RFP), the Company conducted multiple face to face meetings so that vendors could deeply understand requirements and issued specific requests for information to be presented in the multi-day demonstrations and presentations.

Respondent: Greg Waller

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-22 Page 1 of 1

## **REQUEST:**

Refer to the response to Item 97 of AG-1. Given that it increased the cost estimate for the new Customer Service System from \$64 million to \$72 million, explain why the decision was made to go from a two-step to a one-step "go-live" approach.

#### RESPONSE:

Please see Attachment 1 for a presentation made to the Company's Management Committee regarding the change to a single-go-live approach. Attachment 1 was previously provided as Attachment 2 to the Company's response to OAG DR No. 1-097. The information in Attachment 1 is Confidential.

#### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-22_Att1 - Response to OAG DR No. 1-097 Att2 (CONFIDENTIAL).pdf, 3 Pages.

Respondent: Greg Waller

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-23 Page 1 of 1

## **REQUEST:**

Refer to the first page of the attachment to the response to Item 111 of AG-1, specifically, the columns under Division General Office ("DGO").

- a. The increases in Benefits from the Base Period to the Test Period for Kentucky and SSU, respectively, are roughly 10 percent and 5 percent, with the total amount for the two groups going from \$4.1 million to \$4.55 million. Provide a detailed explanation for why Benefits increased from the Base Period to the Test Period for DGO from \$524,146 to \$961,725, an increase of \$437,579, or 83.5 percent.
- b. Explain in detail why Labor increases from the Base Period to the Test Period for DGO from \$883,870 to \$1,271,963, an increase of \$388,093, or 44 percent.
- c. Explain in detail why the amount for Outside Services increases from the Base Period to the Test Period for DGO from \$1,461,481 to \$1,909,884, an increase of \$448,403, or 30.7 percent.

## **RESPONSE:**

- a) There are three main reasons. The first factor was an increase in the allocation factor to Kentucky due to the sale of the Company's assets to Liberty Utilities. The second factor was due to the labor merit increases, as benefits are a fixed percentage of labor. Lastly, the test period assumes no fluctuation from the fixed benefits rate provided by Towers Watson, whereas the base period includes five months of actuals.
- b) The increase in labor costs from the Base Period to the Test Period for the Division General Office is due to merit increases in employee wages as well as an increase in allocations due to the sale of the Company's assets to Liberty Utilities.
- c) The increase is a result of the reallocation due to the Company's sale of assets to Liberty Utilities.

Respondent: Josh Densman

3-24

### Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-24 Page 1 of 1

# **REQUEST:**

Refer to part c. of the response to Item 112 of AG-1. Explain whether Mr. Densman is aware that the two Atmos rate cases he cites were both settled and that the Commission did not accept or reject the methodology to which the request refers.

#### **RESPONSE:**

Mr. Densman is aware that both rate cases were settled and of the terms accepted by both the Commission and the Office of the Attorney General. The methodologies used in the current rate case are consistent with the methodologies that led to the settlements in the prior rate cases.

Respondent: Josh Densman

3-25

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-25 Page 1 of 1

# REQUEST:

Refer to the response to Item 131 of AG-1. Identify the amounts included in the test year expenses for each of the three incentive plans: (1) Variable Pay Plan; (2) Management Incentive Plan; and (3) Long-Term Incentive Plan.

#### **RESPONSE:**

Please see Company's response to OAG DR No. 2-58 subpart (f) and supplemental response to OAG DR No. 1-121.

Respondent: Josh Densman

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-26 Page 1 of 1

# **REQUEST:**

Refer to the response to part c. of Item 165 of AG-1.

- a. The response indicates that subsequent to Case No. 2009-00354,¹ in which the initial PRP plan, which included 250 miles of aging infrastructure in need of replacement, was approved, Atmos determined that an additional 93 miles of main and associated facilities needed to be included in the plan. Explain when Atmos made this determination.
- b. The response also indicates that Atmos intends to replace all 343 miles in the original PRP plan timeframe of 15 years. The additional 93 miles reflects an increase of more than 37 percent in the mileage to be replaced. Explain why Atmos chose to replace this amount of additional main and related facilities within the original 15-year timeframe, rather than to extend the timeframe.

¹ Case No. 2009-00354, Application of Atmos Energy Corporation for an Adjustment of Rates (Ky. PSC, May 28, 2010).

## **RESPONSE:**

- a) The Company became aware of additional footage that needed to be included in the PRP in late 2010. The awareness was a result of the discovery of additional records that were not available during Case No. 2009-00354. Also, the Company met with the Commission Staff on July 25, 2011 and discussed the additional footage.
- b) The Company only had authorization for 15 years and was committed to be in compliance with the Commission's Order. The Company did indicate at the July 25, 2011 meeting with Staff that it may seek a longer during its next rate case; however, the Company believes that it can complete the PRP program with the original 15 year window.

Respondent: Mark Martin

## Case No. 2013-00148 Atmos Energy Corporation, Kentucky Division Staff RFI Set No. 3 Question No. 3-27 Page 1 of 1

## **REQUEST:**

Refer to the response to Item 177 of AG-1. Explain why transportation customers would not be expected to benefit as much from development, infrastructure investment, and job growth as G-1 and G-2 customers.

#### **RESPONSE:**

While existing transportation customers may benefit from development, infrastructure and job growth, those customers would not benefit to the same degree as G-1 and G-2 customers. More economic development and job growth would provide the greatest impact to G-1 and G-2 customers by providing support to the places that we live and work and play - to improve our economies, help our people make a living, and build the tax base that they need so that places can be kept clean and safe and comfortable.

Respondent: Mark Martin