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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:

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Attorneys for Atmos Energy Corporation

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

Application of Atmos Energy Corporation	)	
for an Adjustment of Rates	)	Case No. 2013-00148
and Tariff Modifications	ý	

# 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:

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Attorneys for Atmos Energy Corporation

#### BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF	)	
RATE APPLICATION OF	)	Case No. 2013-00148
ATMOS ENERGY CORPORATION	)	

#### **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.

Joshua C. Densman

STATE OF <u>IENNESSE</u> COUNTY OF <u>William Son</u>

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the <u>J3</u> day of September, 2013.

Notary Public

My Commission Expires: MAY 3, 2016

### BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION	) Case No. 2013-00148 )
AFI	FIDAVIT
	eing duly sworn, deposes and states that the third request for information are true and correct Mark A. Martin
STATE OF TENNESSEE COUNTY OF Williamson	
SUBSCRIBED AND SWORN to before r September, 2013.	ne by Mark A. Martin on this the <u>23</u> day of
	Notary Public  My Cominission Expires: MAY 3, 2016  TENNESSEE  NOTARY PUBLIC

BEFORE THE PUBLIC SERVICE COMMISSION	
IN THE MATTER OF ) RATE APPLICATION OF ) Case No. 2013-00148 ATMOS ENERGY CORPORATION )	
AFFIDAVIT	
The Affiant, Earnest B. Napier, being duly sworn, deposes and states attached responses to Commission Staff's third request for information are true at to the best of his knowledge and belief.  Earnest B. Napier	
COUNTY OF Williams N	
SUBSCRIBED AND SWORN to before me by Earnest B. Napier on this the Action of September, 2013.	<u>∃</u> day
Notary Public  My Commission Expires MAAy 3	25,2016

#### BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF	)	
RATE APPLICATION OF	)	Case No. 2013-00148
ATMOS ENERGY CORPORATION	)	

#### **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.

STATE OF Mengland
COUNTY OF Mondgomy

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

Notary Public

My Commission Expires: 2/27/20/7

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION IN THE MATTER OF Case No. 2013-00148 RATE APPLICATION OF ATMOS ENERGY CORPORATION **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. STATE OF North Carolina COUNTY OF Duham SUBSCRIBED AND SWORN to before me by James H. Vander Weide, PH.D. on this the **23<sup>rd</sup>** day of September, 2013. **SANDRA W BUMPASS** Notary Public Durham County, NC

My Commission Expires: 05-30-2018

### BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF	) Case No. 2013-00148
ATMOS ENERGY CORPORATION	) Case No. 2013-00148
AF	FIDAVIT
	being duly sworn, deposes and states that the sthird request for information are true and correct
	Gregory K. Waller
STATE OF TEXAS  COUNTY OF Dayles	
	me by Gregory K. Waller on this the <u>ఎ⊰</u> day
PAMELA L. PERRY My Commission Expires October 29, 2016	Notary Public  My Commission 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						
Line	Weather Date	Region Code	Weather Zone	HDD	Lo Temp	Hi Temp	Avg Temp		Lo Temp	Hi Temp	Avg Temp	Station	Weight
	a	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							н	DD	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

# 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

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:

Where, for the test year:

ROE = Return on Common Equity Capital Investment

CE = Common Equity Capital Investment

T = 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

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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

#### RATE STABILIZATION CLAUSE Rider RSC

#### (6) Step 2

Whenever the ROE is greater than 10.80%, calculate the total adjustment necessary to bring the ROE to the Neutral Return Range as follows:

Where, for the test year:

ROE = Return on Common Equity Capital Investment

CE = Common Equity Capital Investment

T = Combined Federal and State Income Tax Rate

RCF = 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. ANNUAL 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 Louisiana Gas Rate Division

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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

Prepaid Dues

Prepayments

Inventory Adjustment

Section 481(a) Prepayments

Pension Expense

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

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.)
- 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

#### 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

ATMOS ENERGY CORPORATION Trans Louisiana Gas Rate Division Issued: 07/06/12

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Rates & Regulatory Affairs

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.

ATMOS ENERGY CORPORATION Louisiana Gas Service Rate Division Issued: 07/06/12

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#### 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.

ATMOS ENERGY CORPORATION
Louisiana Gas Service Rate Division

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#### 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:

Where, for the test year:

ROE = Return on Common Equity Capital Investment

CE = Common Equity Capital Investment

T = 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 Louisiana Gas Service Rate Division Issued: 07/06/12

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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

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

Where, for the test year:

ROE = Return on Common Equity Capital Investment

CE = Common Equity Capital Investment

T = Combined Federal and State Income Tax Rate

RCF = 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. ANNUAL 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 Louisiana Gas Service Rate Division Issued: 07/06/12

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Rates & Regulatory Affairs

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#### 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

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Rates & Regulatory Affairs

Original Volume 1-AL Second Revised Page 49 Superseding First Revised Page 49

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#### 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.

Louisiana Gas Service Rate Division

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Rates & Regulatory Affairs

Original Volume 1-AL
Second Revised Page 50
Superseding First Revised Page 50
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#### 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. FILING 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.

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Rates & Regulatory Affairs

Original Volume 1-AL
Second Revised Page 51
Superseding Second Revised Page 51

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#### 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.

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

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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:

- Determine Company's Expected Return which is expressed as a percentage return on Rate Base Equity. (1)
- Annually determine the Benchmark Return on Rate Base Equity. (2)
- Annually determine the Company's current Performance Adjuster. (3)
- Add or subtract the Company's Performance Adjuster to or from the Benchmark Return to establish the (4)Company's Performance Based Benchmark Return.
- Compare Company's Expected Return to the Company's Performance Based Benchmark Return to (5)determine whether revenues should be increased, decreased, or remain the same.
- If the Expected Return is either higher or lower than the Performance Based Benchmark Return by more than (6)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.
- If it is determined that a change in revenues should be made, then a change shall be made as follows: (7)
  - (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.

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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".

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Schedule consists of: Twenty-Six Pages

Page 3 of 26

#### RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

#### **DEFINITIONS-continued**

- "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.
- "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.

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

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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.

Each annual revenue adjustment is separately considered for the purpose of determining whether a hearing is required pursuant to Mississippi Code Annotated § 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 Mississippi Code § 77-3-37(8) (Supp. 1997). A hearing is required as provided in Mississippi Code Annotated § 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.

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.

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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 Hearings 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.

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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

2. GAS PLANT HELD FOR FUTURE USE 3. GAS PLANT ACQUISITION ADJ. 4. NON-CURRENT GAS STORED 5. COMST. WORK-IN-PROGRESS 6. LESS: DEPRECIATION 7. NET PLANT 7. NET PLANT 8. WORKING CAPITAL 8. WORKING CAPITAL 8. WATER HEATER PROGRAM FINANCING NET OF RESERVES 11. TOWNTORY: 9. MATERIAL & SUPPLIES 10. GAS STORED UNDERGROUND 11. TOTAL INVENTORY 11. TOTAL INVENTORY 12. PREPAYMENTS 12. PREPAYMENTS 12. PREPAYMENTS 12. PREPAYMENTS 13. DEFFERRED INCOME TAX**** 14. CUSTOMER ADVANCES FOR CONST. 15. BAD DEST 15. LESS: 15. LAUGH AND DAMAGE RESERVE 15B. VACATION ACCRUALS 15C. R AND D SURCHARGE FUND 16. UNFUNDED POST-RETIREMENT 17. UNFUNDED PENSION LIABILITY 18. RATE BASE 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD 16. LINES 7, 8,8A, 11, 19. AVERAGE RATE BASE FOR PERIOD			IDER		RIDER SCH BLE / RATE AD	STAE	
PRIOD   PRIOD   PRIOD   SOURCE		(6)	, -	* . *	PER BOOK	(2)	(1)
1. PLANT IN-SERVICE							
PLUS:   12.5% OF OPER. EXP   12.5% OF OPER. EXP   WATER HEATER PROGRAM   FROM FERC ACCT. 14   11.04	102,106	FERC ACCTS. 101,102,100 FERC ACCT. 105 FERC ACCT. 114**** FERC ACCT. 117 FERC ACCT. 107* FERC ACCTS. 108; 111;				PLANT-IN-SERVICE GAS PLANT HELD FOR FUTURE USE GAS PLANT ACQUISITION ADJ. NON-CURRENT GAS STORED CONST. WORK-IN-PROGRESS	1. 2. 3. 4. 5.
8. WORKING CAPITAL, 6A WATER HEATER PROGRAM FINANCING NET OF RESERVES FROM FERC ACCT. 14  1.104  INVENTORY: 9. MATERIAL & SUPPLIES FERC ACCT. 154  10. GAS STORED UNDERGROUND FERC ACCT. 164.1**  11. TOTAL INVENTORY SUM OF LINES 9 & 16  12. PREPAYMENTS LESS: 13. DEFERRED INCOME TAX**** PERC ACCT. 165  14. CUSTOMER ADVANCES FOR CONST. 15. BAD DEET 15A. INJURY AND DAMAGE RESERVE 15B. VACATION ACCRUALS 15C. R AND D SURCHARGE FUND FERC ACCT. 232  15C. R AND D SURCHARGE FUND FROM FERC ACCT. 232  16. UNFUNDED POST-RETIREMENT BENEFITS  17. UNFONDED PENSION LIABILITY (SEAS 87)  18. RATE BASE LINES 7, 8,8A, 11, LESS LINES 13-17  19. AVERAGE RATE BASE FOR PERIOD (LINE 18 (COL. 4 P.)	& 5	LINES 1, 2, 3, 4 & 5 LESS LINE 6		**************************************	# or fall word.	NET PLANT	7:
INVENTORY:   MATERIAL & SUPPLIES   FERC ACCT. 154		12.5% OF OPER. EXP.** FROM FERC ACCT. 142 SU				WORKING CAPITAL WATER HEATER PROGRAM	
11. TOTAL INVENTORY  12. PREPAYMENTS LESS: 13. DEFERRED INCOME TAX*****  14. CUSTOMER ADVANCES FOR CONST. 15. BAD DEBT 15A. INJURY AND DAMAGE RESERVE 15B. VACATION ACCRUALS 15C. R AND D SURCHARGE FUND 16C. R AND D SURCHARGE FUND 16. UNFUNDED POST-RETIREMENT 16. BENEFITS 17. UNFUNDED PENSION LIABILITY (SFAS 87)  18. RATE BASE  19. AVERAGE RATE BASE FOR PERIOD  SUM OF LINES 9 & 16  FERC ACCT. 165  FERC ACCT. 165  FERC ACCT 281-283  ACCT. 21049  FROM FERC ACCT 2228  ACCT. 221049  FROM FERC ACCT. 232  ACCT. 2281-283  ACCT. 21049  FROM FERC ACCT 232  ACCT. 2281-283  ACCT. 21049  FROM FERC ACCTS 184  (SFAS 87)  (LINES 7, 8,8A, 11, LESS LINES 13-17)  19. AVERAGE RATE BASE FOR PERIOD  (LINE 18 (COL. 4 P.)							9.
12. PREPAYMENTS LESS:  13. DEFERRED INCOME TAX*****  14. CUSTOMER ADVANCES FOR CONST.  15. BAD DEST 15A. INJURY AND DAMAGE RESERVE 15B. VACATION ACCRUALS 15C. R AND D SURCHARGE FUND 16C. UNFUNDED POST-RETIREMENT 16SENEFITS 17. UNFUNDED PENSION LIABILITY (SFAS 87)  18. RATE BASE  19. AVERAGE RATE BASE FOR PERIOD  PERC ACCT. 165  PERC ACCT. 281-283 ACCT. 252 RESERVE FERC ACCT 252 FROM FERC ACCT 228.2 FROM FERC ACCT 232 ACCT. 21049 FROM FERC ACCT 228 ACCT. 28109 FROM FERC ACCTS.  LINES 7, 8,8A, 11, LESS LINES 13-17	***	FERC ACCT. 164.1***				GAS STORED UNDERGROUND	10.
LESS:   13.   DEFERRED INCOME TAX*****   FERC ACCTS 281-283     14.   CUSTOMER ADVANCES FOR CONST.   FERC ACCT. 252     15.   BAD DEBT   RESERVE FERC ACCT. 252     15A.   INJURY AND DAMAGE RESERVE   FERC ACCT. 228.2     15B.   VACATION ACCRUALS   FROM FERC ACCT. 232     15C.   R AND D SURCHARGE FUND   FROM FERC ACCT. 228     16.   UNFUNDED POST-RETIREMENT   FROM FERC ACCTS.     17.   UNFUNDED PENSION LIABILITY   FROM FERC ACCTS.     18.   RATE BASE   LINES 7, 8,8A, 11, 1285   LINES 7, 8,8A, 11, 1285     19.   AVERAGE RATE BASE FOR PERIOD   (LINE 18 (COL. 4 P.))	10	SUM OF LINES 9 & 10				TOTAL INVENTORY	11.
13. DEFERRED INCOME TAX*****  14. CUSTOMER ADVANCES FOR CONST.  15. BAD DEBT  15A. INJURY AND DAMAGE RESERVE  15B. VACATION ACCRUALS  15C. R AND D SURCHARGE FUND  16. UNFUNDED POST-RETIREMENT  16. EENEFITS  17. UNFUNDED PENSION LIABILITY  (SFAS 87)  18. RATE BASE  19. AVERAGE RATE BASE FOR PERIOD  19. AVERAGE RATE BASE FOR PERIOD  EERC ACCT 281-283  ACCT 21049  FROM FERC ACCT 228  ACCT 221049  FROM FERC ACCT 228  ACCT 221049  FROM FERC ACCT 228  ACCT 21049  FROM FERC ACCT 2104  ACCT 21049  FROM FERC ACCT 228  ACCT 21049  FROM FERC ACCT 2104  ACCT 21049  FROM FERC ACCT 228  ACCT 21049  FROM FERC ACCT 2104  ACCT 2		FERC ACCT. 165					12.
14. CUSTOMER ADVANCES FOR CONST.       FERC ACCT. 252         15. BAD DEBT       RESERVE FERC ACCT.         15A. INJURY AND DAMAGE RESERVE       PERC ACCT. 228.2         15B. VACATION ACCRUALS       FROM FERC ACCT. 232         16C. R AND D SURCHARGE FUND       FROM FERC ACCT. 228         16. UNFUNDED POST-RETIREMENT       FROM FERC ACCTS.         17. UNFUNDED PENSION LIABILITY       FROM FERC ACCTS.         18. RATE BASE       LINES 7, 8,8A, 11,         19. AVERAGE RATE BASE FOR PERIOD       (LINE 18 (COL. 4 P.)	33 NET OF	FERC ACCTS 281-283 NET					13.
15C. R AND D SURCHARGE FUND  16. UNFUNDED POST-RETIREMENT EENEFITS  17. UNFUNDED PENSION LIABILITY FROM FERC ACCTS 180 (SFAS 87)  18. RATE BASE LINES 7, 8,8A, 11, LESS LINES 13-17  19. AVERAGE RATE BASE FOR PERIOD (LINE 18 (COL. 4 P.		FERC ACCT. 252 RESERVE FERC ACCT 144 FERC ACCT 228.2 FROM FERC ACCT 232.0 St				BAD DEET INJURY AND DAMAGE RESERVE	15. 15A.
16. UNFUNDED POST-RETIREMENT BENERITS  17. UNFUNDED PENSION LIABILITY (SFAS 87)  18. RATE BASE LINES 7, 8,8A, 11, LESS LINES 13-17  19. AVERAGE RATE BASE FOR PERIOD (LINE 18 (COL. 4 P.	88.4 SUB-	FROM FERC ACCT 228.4 St				R AND D SURCHARGE FUND	15C.
(SFAS 87)  18. RATE BASE LINES 7, 8,8A, 11, LESS LINES 13-17  19. AVERAGE RATE BASE FOR PERIOD (LINE 18 (COL. 4 P.	. 242 & 2	FROM FERC ACCTS. 242					16.
LESS LINES 13-17  19. AVERAGE RATE BASE FOR PERIOD (LINE 18 (COL. 4 P.	L86 & 253	FROM FERC ACCTS 186 & 3					17.
	1, 12,	LINES 7, 8,8A, 11, 12, LESS LINES 13-17				RATE BASE	18.
		(LINE 18 (COL, 4 PLUS COL. 5))DIVIDED BY 2	-			AVERAGE RATE BASE FOR PERIOD	19.
20. ADJUSTMENT FOR PRIOR ESTIMATION ERROR APPENDIX "A", PAGE	JE 3 LINE 7	APPENDIX "A", PAGE 3 L			ERROR	ADJUSTMENT FOR PRIOR ESTIMATION	20.
21. ADJUSTED RATE BASE LINE 19 PLUS LINE :	F 20	LINE 19 PLUS LINE 20				ADJUSTED RATE BASE	21.

APPENDIX "A"
Page 1
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 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 bistoric 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 Page 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 deferred 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 fillings. 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

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 8 of 26

#### **RIDER SCHEDULE 327** STABLE / RATE ADJUSTMENT RIDER

LINE #	(1) WORKING CAPITAL	(2) PER BOOK TEST YEAR	(3) ADJUSTMENTS (A)	(4) ADJUSTED TEST YEAR	(5) SOURCE
Α.	OPERATING AND MAINTENANCE EXPENSE				FERC ACCTS. 401 & 402, EXCEPT FERC 0&M DETAIL 800-813, 858, AND 881
В. С. D.	RENT OF DIST. PROPERTY GENERAL TAXES MISC. INCOME DEDUCTIONS TOTAL OPERATING EXP.				FERC ACCT. 401-881 FERC ACCT. 408.1 FERC ACCTS. 426.1 SUM OF LINE A-D
F.	NON-RECOVERABLE LOBBYING EXP.	*** **********************************			LOBBYING EXPENSE RECORDED IN ORM
G.	ALLOWABLE C. & M.				LINE E LESS LINE F
н.	TIME 1/8 ALLOWANCE ALLOWED WORKING CAPITAL	1000		- 1.14=15	LINE G TIMES 12.5%

APPENDIX "A" Page 2 CALCULATION OF EXPECTED RETURN

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

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 9 of 26

#### **RIDER SCHEDULE 327** STABLE / RATE ADJUSTMENT RIDER ADJUSTMENT TO RATE BASE CALCULATION For Prior Estimation Error For Period Ended Twelve Months Prior To Beginning of Rate Period - Current Evaluation (3) (4) (5) ACTUAL ACTUAL (2) (6) (1) BEGINNING ENDING LINE # ITEMS RATE PERIOD RATE PERIOD SOURCE PLANT-IN-SERVICE FERC ACCTS. 101, 102, 106 1. LESS: DEPRECIATION FERC ACCTS. 108; 111; 115 DEFERRED INCOME TAX FERC ACCTS 281-283 NET 3. OF ACCT 190 (see APPENDIX A - Page 1A) footnote LINE 1 LESS 4. LINES 2 AND 3 LINE 4 (COL 3 PLUS COL ACTUAL AVERAGE PLANT LESS ACCUM DEPREC 5. & LESS DEFERRED INCOME TAX 4) DIVIDED BY 2 AVG PLANT, A/D & DEF INC TAX PROJECTED IN THE STABLE/RATE EVALUATION MADE TWO FILINGS PRIOR TO THE CURRENT FILING EVALUATION 2 YRS PRIOR, APPENDIX A - Page 1, THE AVERAGE PROJECTIONS ON LINES 1, 6 & 13 RATE BASE ADJUSTMENT TO CURRENT LINE 5 LESS LINE 6 7. EVALUATION

APPENDIX "A" Page 3 CALCULATION OF EXPECTED RETURN ATMOS ENERGY CORPORATION Availability: As indicated below

And in Company's Current Index of Application

Docket No. 05-UN-0503

Date Filed: Date Effective: May 11, 2011

April 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:

Note: (A)

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)(2) (3) (5) (4) (6) EXPECTED EQUITY RETURN ADJUSTED LINE # ON RATE BASE TEST YEAR ADJUSTMENTS TEST YEAR SOURCE (A) OPERATING REVENUE FERC ACCT. 400 LESS GAS PURCHASED FOR RESALE 2. FERC ACCTS, 401-800 THROUGH 401-813, AND 401-858 LINE 1 LESS LINE 2 З. MARGIN LESS: 4. OPERATING AND MAINTENANCE EXPENSE FERC ACCTS. 401 & 402, EXCEPT FERC O&M DETAIL 800-813, 858 AND RENT OF DIST. PROPERTY GENERAL TAXES FERC ACCT. 401-881 6. 7. FERC ACCT. 408.1 FERC ACCT. 426.1 FERC ACCT. 403 & 404 MISC. INCOME DEDUCTIONS 8. DEPRECIATION AMORT. OF GAS INVESTMENT AMORT. OF DEBT EXPENSE FERC ACCT, 405 10. ACCT. 428.1 (ALLOC FROM CONSOL) ALLOW. FOR FUNDS USED DURING 11. FERC ACCT. 432 FERC ACCT. 411,4 11A. AMORT. OF INV. TAX CREDIT TOTAL OPER. REV. DEDUCTIONS 12. SUM OF LINES 4-11 13. NET OPERATING REVENUE LINE 3 LESS LINE 12 INTEREST ON LONG-TERM DEBT 14. (SEE APPENDIX "A", PAGE 7, LINE 1) INTEREST ON CUSTOMER DEP. 15. (SEE APPENDIX "A", PAGE 7, LINE 2) TOTAL DEBT EXPENSE 16. SUM OF LINES 14 & 15 FUNDS AVAIL. FOR INC. TAX AND EQUITY 17. LINE 13 LESS LINE 16 LESS TAXES: 18. EFFECTIVE TAX RATE TIMES LINE 17 19, ADJ. INCOME AVAILABLE FOR EQUITY LINE 17 LESS LINE 18 20. RETURN ON BOUITY RATE BASE N/A LINE 3.9 DIVIDED BY EQUITY RATE BASE FROM LINE 4,

Adjustments only for "known and measurable changes" as defined in the definitions section.

PAGE 7 OF APPENDIX "A"

APPENDIX "A" Page 5 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 12 of 26

#### RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

DETAIL OF KNOWN AND MEASURABLE CHANGES: A. ANNUALIZED PRIOR ADJUSTMENTS EXPLANATION ADJUSTABLE ANNUAL REVENUE 1. FROM THE TEST PERIOD \$XXXXX FROM APPENDIX C PAGE 3, COL 3. MOST RECENT AUTHORIZED STABLE .XXXXX FROM COMMISSION ORDER. 2. RATE FACTOR MINUS 1 ANNUALIZED STABLE RATE REVENUE XXXXXX LINE 1 TIMES LINE 2 (THIS IS THE AMT З. OF STABLE RATE REVENUE THAT WOULD HAVE BEEN COLLECTED IF THE MOST RECENT FACTOR HAD BEEN IN PLACE THE FROM MOST RECENT EVALUATION ENTIRE TEST YR). ACTUAL STABLE RATE REV COLLECTED 4. IN THE TEST PERIOD XXXXXXFROM APPENDIX C PAGE 3, COL 1. 5. ADJ. TO ANNUALIZE REVENUE FROM XXXXXX LINE 3 LESS LINE 4. MOST RECENT STABLE RATE FACTOR LESS: 6. MUNICIPAL FRANCHISE TAX XXXXXX LINE 5 TIMES AVG MUNIC FRANCHISE TAX RATE, APPENDIX C PAGE 2. 7. LINE 5 LESS LINE 6 (ADJ. ON LINE 7 ANNUALIZED PRIOR ADJUSTMENT \$XXXXX CARRIES FORWARD TO PAGE 6B, 1A). B. OTHER KNOWN AND MEASURABLE CHANGES

> APPENDIX "A" Page 6 CALCULATION OF EXPECTED RETURN

Docket No. 05-UN-0503

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

Date Filed: Date Effective:

April 11, 2011 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	800.0	0
2.	CUSTOMER DEPOSITS	0.000%	0	0.00%	0
3.	TOTAL DEBT	0.0008			
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.

APPENDIX "A"
Page 7
CALCULATION OF EXPECTED RETURN

<sup>\*</sup>Derived by actual interest rate and equity return times allocated rate base.

<sup>\*\*</sup>Excludes amounts arising from Yazoo Investment merger.

ATMOS ENERGY CORPORATION Availability: As indicated below

And in Company's Current Index of Application

Docket No. 05-UN-0503

Date Filed:

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

April 11, 2011

Date Effective: May 11, 2011

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.

$$k = \frac{D_1}{P_0} + g$$

Where:

k = Cost of common equity for each gas utility.

D<sub>1</sub> = 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<sub>o</sub> = 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

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

Date Filed: Date Effective:

April 11, 2011 May 11, 2011 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, c (Dummy), is a 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)

LINE J TIMES 4%

IS LESS

LINE I OR LINE K, WHICHEVER

Date Filed: Date Effective:

> к. ь.

April 11, 2011 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 -----EXPECTED RETURN ON EQUITY (AFTER APPENDIX A, PAGE 5, LINE 20, Α. ADJ.) COL. 5 PERFORMANCE BASED BENCHMARK RETURN APPENDIX B AND APPENDIX E В. DIFFERENCE PBBR/ER LINE A LESS LINE B С. ALLOWED DIFFERENCE PBBR/ER PAGE 1, ITEMS 6 AND 7 OF RIDER D. SCHEDULE Ε. ALLOWED ADJUSTMENT TO RATES EQUALS LINE D RATE BASE--EQUITY PORTION FROM APPENDIX A, PAGE 7, F. LINE 4 G. CHANGE IN EQUITY REV. FOR REQ. RET. LINE E TIMES F LINE G DIVIDED BY TAX н. TAX EXPANSION EXPANSION LESS LINE G (SEE PAGE 2, APPENDIX "C") TOTAL REVENUE CHANGE REQUIRED LINE G PLUS LINE H I. FOUR PERCENT TEST LINE # SOURCE ACTUAL GROSS REV. FROM TEST PERIOD ACCTS. 4800-4950 TRIAL BAL. J.

FOUR PERCENT OF GROSS REVENUE

NET ADJUSTMENT ALLOWED

APPENDIX "C"
Page 1
CALCULATION OF REVENUE ADJUSTMENT

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

Docket No. 05-UN-0503

Date Filed: Date Effective: May 11, 2011

April 11, 2011

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	- <u>0.0492</u> 0.9342
8 9	FEDERAL INCOME TAX [35% X LINE 6] LINE 6-8	$-\frac{0.3272}{0.6070}$
10 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

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 18 of 26

#### **RIDER SCHEDULE 327** STABLE / RATE ADJUSTMENT RIDER

DETERMINATION OF FACTOR APPLIED TO RATES TO ACHIEVE REQUIRED REVENUE CHANGE

		(1) ACTUAL	OF TEST PER (2) EFFECTIVE	(3) ADJUSTABLE	
		COLLECTION	$\underline{\text{RATE}}$	REVENUE	EXPLANATION
	Jul	****************			LINE 1 THROUGH LINE 12:
	Aug				COLUMN 1 CONTAINS THE
	Sep			4	ACTUAL STABLE/RATE
	Oct		· · · · · · · · · · · · · · · · · · ·	h	COLLECTION FOR EACH MONTH
	Nov	,,			IN THE TEST PERIOD AS
	Dec				OBTAINED FROM COMPANY
	Jan		***************************************		REVENUE REPORTS PROVIDED
	Feb				STAFF.
	Mar		W. H.		COLUMN 2 CONTAINS THE
10.	Apr				EFFECTIVE STABLE/RATE FACTOR
	May				FOR EACH MONTH LESS 1.
12.	Jun	,		••••	COLUMN 3 IS DETERMINED BY DIVIDING COL 1 BY COL 2.
13.	Total			N. ( N. ) ( N. )	SUM OF LINES 1 THROUGH 12.
14.	Current Net Ad	ljustment All	Lowed	6=7:N	FROM APP.C, PAGE 1, LINE L.
4 12	Annualized Sta	ahlo Pato Por	τάθτια		•
10.	from most rece			**************************************	FROM APP.A, PAGE 6, LINE 3.
16.	Net Annual Cha	ange to Base	Revenue		LINE 14 + LINE 15.
17.	Rate Adjustmer	nt Factor			ONE + (LINE 16 DIVIDED BY LINE 13 COL 3).
					THE RATE ADJUSTMENT FACTOR WILL BE APPLIED TO THE ADJUSTABLE RATE REVENUE IN THE NEXT PATE DEPLOD

APPENDIX "C" Page 3 CALCULATION OF REVENUE ADJUSTMENT ATMOS ENERGY CORPORATION Availability: As indicated below And in Company's Current

Index of Application Docket No. 05-UN-0503

(Detail)

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

April 11 2011

Schedule consists of: Twenty-Six Pages

Date Effective: May 11, 2011	Page 19 of 26
STA	RIDER SCHEDULE 327 ABLE / RATE ADJUSTMENT RIDER
TO BE FILED WITH EACH ANNUAL E	VALUATION,
Charitable Contributions	7/1/ to 6/30/
Account Nos.	
RECIPIENT	<u>AMOUNT</u> .
(Detail)	
·	
Advertising Expenses 7/1	/ to 6/30/
RECOVERABLE	NON-RECOVERABLE
Account Nos	Account Nos.

APPENDIX "D" Page 1
CHARITABLE AND ADVERTISING EXPENSES

Docket No. 2009-UN-294

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 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.

#### Formula and Data Source: B,

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

ATMOS ENERGY CORPORATION Availability: As indicated below

And in Company's Current Index of Application MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

Docket No. 2009-UN-294

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

Page 21 of 26

#### RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

#### C. Scale:

The Company's score on this performance indicator is measured by dividing Company's weighted average price by the weighted average price of the 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

ATMOS ENERGY CORPORATION Availability: As indicated below And in Company's Current

And in Company's Currel Index of Application Docket No. 2009-UN-294 MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Third Revised)

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

Page 23 of 26

#### RIDER SCHEDULE 327 STABLE / RATE ADJUSTMENT RIDER

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

Availability: As indicated below And in Company's Current Index of Application

Docket No. 2009-UN-294

Date Filed:

Date Effective:

June 15, 2009

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

 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

6. 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 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

Availability: As indicated below And in Company's Current

Index of Application Docket No. 2009-UN-294

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

Availability: As indicated below And in Company's Current Index of Application

Docket No. 2009-UN-294

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 = Composite Factor rating + Overall Experience rating

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	<u>Weight</u>	=	Weighted Score
Customer price	Х	.75	=	
Customer satisfaction	X	.25	=	
		1.00		
COMPANY'S PERF	ORMAN	CE SCORE (CF	'S)	

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 15<sup>th</sup> 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);
- 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 40<sup>th</sup> 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 10<sup>th</sup> 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 1<sup>st</sup>.

This Rider REV will expire on the fourth November 1<sup>st</sup> 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 Rate PT to Other Revenue and the number of customers who have shifted from Other Revenue to Rate PT.

# 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 Ener	gy Corporation
Customer -	

### Estimated Natural Gas Charges Firm Transport Schedule T-4

	Volume	Cu	stomer	Di	istribution	GCA	PRP	Fr	anchise		School		Total
	Mcf	(	harge		Charge		Fixed		Fee		Fee		Charges
Мау	322	\$	30.00	\$	346.71	\$ 1,327.27	\$ 5.70	\$	34.19	\$	52.32	\$	1,796.19
June	240	\$	30.00	\$	264.00	\$ 990.19	\$ 5.70	\$	25.80	\$	39.47	\$	1,355.16
July	220	\$	30.00	\$	242.33	\$ 908.91	\$ 5.70	\$	23.74	\$	36.32	\$	1,247.00
August	242	\$	30.00	\$	266.42	\$ 996.07	\$ 5.70	\$	25.96	5	39.72	\$	1,363.88
September		\$	30,00	\$		\$	\$ 5.70	\$	0.71	\$	1,09	\$	37,51
October	641	\$	30,00	\$	592,26	\$ 2,634.53	\$ 5.70	\$	65.25	\$	99.83	\$	3,427.58
November	463	\$	30.00	\$	455.82	\$ 2,124.97	\$ 5.70	\$	52.33	\$	80.06	\$	2,748.88
December	453	\$	30.00	\$	459.05	\$ 2,249.76	\$ 5.70	\$	54.89	\$	83.98	\$	2,883.39
January	719	\$	30.00	\$	652,25	\$ 3,456.92	\$ 5.70	\$	82.90	\$	126.83	\$	4,354.59
February	633	\$	30.00	\$	586.41	\$ 3,152.02	\$ 5.70	\$	75.48	\$	115.49	\$	3,965.10
March	593	\$	30.00	\$	555.38	\$ 2,951.35	\$ 5.70	\$	70.85	\$	108.40	\$	3,721.68
April	411	\$	30.00	\$	415.47	\$ 2,046.57	\$ 5.70	\$	49.95	\$	76,43	\$	2,624.13
Totel	4,951	Ş	360.00	\$	4,836,10	\$ 22,838.58	\$ 68.40	S	562.06	S	859.95	S.	29,525,09

	ustomer	Adn	nin	EFM	ni.	stribution		PRP		PRP	Er	anchise		School	1	Marketer NYMEX		larketer Charge		eline Fuel		tmos L&U		Total		avings
	Charge	Fe		Charge		Charge		Fixed	,	harge		Fee		Fee		Charge		0.35		2%		1%		Charges	,	241153
é	300.00	-	0.00		خ	346.71	خ	28.33	<u> </u>	29.31	Ś	16.59	-		-	651.76	·	112.60	T.	13.04	Š	7.46	<u> </u>	1.656.17	·	140.01
- 2				-	ې		à		₹.	29.31		10,03	<u>ş</u>	25,34		651.70	₹	112.00	-2	13.04		7.40	-2-	1,000,17		
Ş	300.00	\$ 50	0.00	\$ 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)
\$	300.00	\$ 50	00.0	\$ 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)
\$	300.00	\$ 50	0.00	\$ 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)
\$	300,00	\$ 50	00,0	\$ 75.00	\$		\$	28.33	\$		\$	9.07	\$	13.87	\$		\$		\$	-	\$	- :	\$	476.27	\$	(438.76)
\$	300.00	\$ 50	0.00	\$ 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
\$	300.00	\$ 50	0.00	\$ 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)
\$	300,00	\$ 50	0.00	\$ 75.00	\$	459.05	\$	28.33	\$	38.81	\$	19.02	\$	29.11	\$	1,728.25	\$	163.66	\$	34.56	\$	13.49	\$	2,944.29	\$	(60.90)
\$	300.00	\$ 50	0.00	\$ 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
\$	300.00	\$ 50	0.00	\$ 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
\$	300.00	\$ 50	0.00	\$ 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
\$	300.00	\$ 50	0.00	\$ 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)
\$	3,600.00	\$ 600	00.0	\$ (900,00)	\$	4,836.10	\$	339,96	\$	414.38	S	213.81	\$	327,13	\$	15,965.33	\$	1,732.85	\$	319.31	\$	172.97	\$	29,421.82	ş	103.25

Marketer Charges are all estimates
Assumes Marketer price is based off of NYMEX

tmos Energy Corporation	
Customer -	

	Volume	Çu	stomer	Dì	stribution	GCA	PRP		School	State	Total
	Mcf	c	harge		Charge	 	 Fixed		Fee	Tax	Charges
May	383	\$	30,00	\$	393.91	\$ 1,580.18	\$ 5.70	\$	60.29	\$ 124.21	\$ 2,194.29
June	151	\$	30.00	\$	166.10	\$ 623.00	\$ 5.70	\$	24.74	\$ 50.97	\$ 900.51
July	157	\$	30.00	\$	172.70	\$ 647.75	\$ 5.70	\$	25.68	\$ 52.91	\$ 934.75
August	44	\$	30.00	\$	48.40	\$ 180.95	\$ 5.70	\$	7.95	\$ 16.38	\$ 289.39
5eptember	102	\$	30.00	\$	112.20	\$ 419.49	\$ 5,70	5	1.7.02	\$ 35.06	\$ 519.47
October	131	\$	30.00	\$	144.10	\$ 538.75	\$ 5.70	\$	21.56	\$ 44.41	\$ 784.51
November	563	\$	30.00	\$	532.51	\$ 2,581.69	\$ 5.70	\$	94.50	\$ 194.66	\$ 3,439.06
December	1250	\$	30.00	\$	1,061.50	\$ 6,014.13	\$ 5.70	\$	213.34	\$ 439.48	\$ 7,764.14
January	1260	\$	30.00	\$	1,069.20	\$ 6,062.24	\$ 5.70	\$	215.01	\$ 442.93	\$ 7,825.08
February	1432	\$	30.00	\$	1,201.64	\$ 7,130.64	\$ 5.70	\$	251.04	\$ 517.14	\$ 9,136.16
March	2534	\$	30.00	\$	2,050.18	\$ 12,618.05	\$ 5.70	\$	441.12	\$ 908.70	\$ 16,053.75
April	O	\$	30.00	\$	-	\$	\$ 5.70	\$	1.07	\$ 2.21	\$ 38.98
	. 8007	\$	360.00	\$	6,952.44	\$ 38,396.87	\$ 68.40	\$	1,373.33	\$ 2,829.06	\$ 49,980.10

### Estimated Natural Gas Charges Firm Transport Schedule T-4

												Atmos	Marketer		
Ç	ustomer	Admin	EFM	Distribution	PRP	PRP	School	State	NYMEX	Charge	Fuei	L&U	Sales	Total	Savings
_	Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Tax	Charge	0.35	2%	1%	Tax	Charges	
\$	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	\$ 242.44
\$	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	\$ (252.58)
\$	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	\$ (303.26)
\$	300.00	\$ 50.00	\$ 75.00	\$ 48.40	\$ 28.33	\$ 11.23	\$ 15.39	\$ 31.70	\$ 132.44	\$ 15.40	\$ 2.65	\$ 1.44	\$ 9.12	\$ 721.10	\$ (431.72)
\$	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	\$ (345.84)
\$	300.00	\$ 50.00	\$ 75.00	\$ 144.10	\$ 28.33	\$ 16.90	\$ 18.43	\$ 37,97	\$ 396.01	\$ 45.85	\$ 7.92	\$ 4.32	\$ 27.25	\$ 1,152.07	\$ (367.56)
\$	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)
\$	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	\$ 500.97
\$	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	\$ 979.08
\$	300.00	\$ 50.00	\$ 75.00	\$ 1,201.64	\$ 28.33	\$ 101.59	\$ 52.70	\$ 108.56	\$ 4,619.63	\$ 501.20	\$ 92.39	\$ 50.05	\$ 315.80	\$ 7,496.88	\$ 1,639.28
\$	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	\$ 2,702.74
\$	300.00	\$ 50.00	\$ 75.00	\$ -	\$ 28.33	\$ -	\$ 13.60	\$ 28.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494.95	\$ (455.97)
\$	3,600.00	\$.500.00	\$ 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	\$ 3,877.14

Marketer Charges are all estimates Assumes Marketer price is based off of NYMEX

Atmos I	nergy Corporation
Custom	er -

### Estimated Natural Gas Charges Firm Transport Schedule T-4

		Cu	stomer	Dis	tribution		GCA		PRP	Fr	anchise		Total
		c	harge		Charge				Fixed		Fee		Charges
May	432	\$	30.00	\$	431.64	\$	1,782.35	\$	5.70	\$	44.99	\$	2,294.68
June	437	\$	30.00	\$	435.49	\$	1,802.97	\$	5.70	\$	45.48	\$	2,319.55
July	425	\$	30.00	\$	426.25	\$	1,753.47	\$	5.70	\$	44.31	\$	2,259.72
August	413	\$	30.00	\$	417.01	\$	1,698.50	\$	5.70	\$	43.02	5	2,194.24
September	499	\$	30.00	\$	483.23	\$	2,052.19	5	5.70	\$	51.42	\$	2,622.54
October	470	\$	30.00	\$	460.90	\$	1,932.92	\$	5.70	\$	48.59	\$	2,478.11
November	507	\$	30.00	\$	489,39	\$	2,324.90	\$	5.70	\$	57.00	\$	2,906.99
December	518	\$	30.00	\$	497.86	\$	2,492.25	\$	5.70	\$	60.52	\$	3,086.33
January	538	\$	30.00	\$	513.26	\$	2,588.48	\$	5.70	\$	62.75	\$	3,200.19
February	495	\$	30.00	\$	480.15	\$	2,464.85	\$	5.70	\$	59.61	\$	3,040.32
March	431	\$	30.00	\$	430.87	\$	2,146.16	\$	5.70	\$	52.25	\$	2,664.99
April	460	\$	30.00	\$	453.20	\$	2,290.57	\$	5.70	\$	55.59	5	2,835.06
Material State	5625	s	360,00	\$	5,519.25	5	25,329:62	\$	68.40	s	625,55	5	31,902.81

α	ustomer	Admín	EFM	Distribution	PRP	PRP	Franchise	NYMEX	Charge	fuel	L&U	Total	Ś	avings
(	Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Charge	0.35	2%	1%	Charges		
\$	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	\$	300.83
\$	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	\$	127.98
\$	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	\$	(38.46)
\$	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	\$	(155.57)
\$	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	\$	95.73
\$	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	\$	(123.37)
\$	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	\$	(88.17)
\$	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	\$	(81.42)
\$	300.00	\$ 50.00	\$ 75.00	\$ 513.26	\$ 28.33	\$ 43,39	\$ 20.20	\$ 1,804.45	\$ 188.30	\$ 36.09	\$ 19.48	\$ 3,078.50	\$	121.69
\$	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	\$	227.40
\$	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	\$	52.61
\$	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	\$	(174.68)
\$ :	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	\$	264.57

Marketer Charges are all estimates

Assumes Marketer price is based off of NYMEX

Atmos Energy Corporation	
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### Estimated Natural Gas Charges Firm Transport Schedule T-4

		Cu	stomer	Di	stribution		GCA		PRP	Fr	anchise	2	School		Total
		(	harge		Charge	_		F	ixed		Fee		Fee		Charges
Мау	367	\$	30.00	\$	381,59	\$	1,514.17	\$	5.70	\$	38.63	\$	59.10	\$	2,029.19
June	347	\$	30.00	\$	366,19	\$	1,431.65	\$	5.70	\$	36.67	\$	56.11	\$	1,926.32
July	313	\$	30.00	\$	340.01	\$	1,291.38	\$	5.70	\$	33.34	\$	51.01	\$	1,751.44
August	334	\$	30.00	\$	356.18	\$	1,373.61	\$	5.70	\$	35.31	\$	54.02	\$	1,854.82
September	372	\$	30.00	\$	385.44	\$	1,529.89	\$	5.70	\$	39.02	\$	59.70	\$	2,049.75
October	381	\$	30.00	\$	392.37	\$	1,566.90	\$	5.70	\$	39.90	\$	6 <b>1</b> .05	\$	2,095.92
November	408	\$	30.00	\$	413.16	\$	1,870.92	\$	5.70	\$	46.40	\$	70.99	\$	2,437.17
December	440	\$	30.00	\$	437.80	\$	2,116.97	\$	5.70	\$	51.81	\$	79.27	\$	2,721.55
January	569	\$	30.00	\$	537.13	\$	2,737.63	\$	5.70	\$	66.21	\$	101.30	\$	3,477.97
February	511	\$	30.00	\$	492,47	\$	2,544.52	\$	5.70	\$	61.45	\$	94.02	\$	3,228.17
March	489	\$	30.00	\$	475.53	\$	2,434.98	\$	5.70	\$	58.92	\$	90.15	\$	3,095.28
April	381	\$	30.00	\$	392,37	\$	1,897.19	\$	5.70	\$	46.51	\$	71.15	\$	2,442.92
	4912	is.	360.00	\$	4,970,24	\$	22,309.81	\$	68.40	\$	554.17	\$	847.88	100	29,110,50

Customer	Admin	EFM	Distribution	PRP	PRP	Franchise	School	NYMEX	Charge	Fuel	L&U	Total		Sa	evings
Charge	Fee	Charge	Charge	Fixed	Charge	Fee	Fee	Charge	0.35	2%	1%	Charges			
\$ 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		\$	222.75
\$ 300.00	\$ 50.00	\$ 75.00	\$ 366.19	\$ 28.33	\$ 30.96	\$ 17.01	\$ 26.02	\$ 842.86	\$ 121.45	\$ 16.86	\$ 9.42	\$ 1,884.10		\$	42.22
\$ 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		\$	(116.97)
\$ 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		\$	(180.60)
\$ 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		\$	(6.19)
\$ 300.00	\$ 50.00	\$ 75.00	\$ 392.37	\$ 28.33	\$ 33.17	\$ 17.58	\$ 26.89	\$ 1,151.76	\$ 133.35	\$ 23.04	\$ 12.56	\$ 2,244.05	] [	\$	(148.13)
\$ 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		\$	(112.40)
\$ 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		\$	(83.73)
\$ 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	1 [	\$	223.34
\$ 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		\$	312.61
\$ 300.00	\$ 50.00	\$ 75.00	\$ 475.53	\$ 28.33	\$ 40.20	\$ 19.38	\$ 29.55	\$ 1,675.20	\$ 171.15	\$ 33,52	\$ 18.05	\$ 2,916.62	1 [	\$	178.66
\$ 300.00	\$ 50.00	\$ 75.00	\$ 392.37	\$ 28.33	\$ 33.17	\$ 17.58	\$ 26.89	\$ 1,514.86	\$ 133.35	\$ 30.30	\$ 16.11	\$ 2,617.96	1 [	\$	(175.04)
\$ 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		\$	156.52

Marketer Charges are all estimates

Assumes Marketer price is based off of NYMEX

## 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

# 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
CHIO H	THO THE	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		• •	1		1	<b>\</b> -/	•	107
1	Oct-06	2.4	14.1	40,9	196,7	727.3	1,407.3	306
2	Nov-06	6.1	21.8	73.2	281.4	845.4	1,701.0	491
3	Dec-06	9.2	32.7	100.6	380.8	853.5	2,581.3	672
4 5	Jan-07 Feb-07	10.2 14.4	36,5 53.1	113.5 152.4	475.5 640.2	756,7 593.9	3,097.4 2,915.3	821 904
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
9	Jun-07	1.5	9.0	24.3	(273.4)	78.1	2,056.1	0
10	Jul-07	1.2	9,8	18.6	106.4	72.6	3,075.4	0
11	Aug-07	1.3	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 14	Oct-07 Nov-07	1.3 4.4	8.7 16.3	26.0 53.0	156.8 296.2	58.7 516.4	3,112.7 2,934.8	147 526
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	Feb-08	13.4	49.6	141.9	558.3	2,371.7	2,542.5	776
18	Mar-08	11.0	40.2	116.7	408.1	2,946.9	1,632.9	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	0
23 24	Aug-08 Sep-08	1.1 1.1	8.0 8.6	16.8 17.6	130.1 101.5	804.8 1,449.5	906.0 687.4	0 3
25	Oct-08	1.6	11.5	29,1	209.4	296.9	1,592.8	233
26	Nov-08	4.7	17.2	57.3	262.5	464.2	1,281.0	606
27	Dec-08	11.2	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 34	Jun-09 Jul-09	1.2 1.4	8.2	19.7	98.1	31.8 38,5	232.2 2,094.6	3 0
34 35	Aug-09	1.2	8.7 8.4	18.4 19.0	47.0 160.8	58.7	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	Mar-10	12.0	42.5	117.9	348.4	893.6	1,461.6	521
43	Apr-10	4.5 2.0	17.0 9.7	50.6	104.9 197.3	550,1 760.7	1,404.0 2,358.6	142 49
44 45	May-10 Jun-10	1.3	8.3	29.0 19.5	(75.0)	626.5	2,018.9	0
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	ő
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	Dec-10	11.2	40.5	104.8	618.4	1,116.8	3,033.4	1031
52	Jan-11	15,9	58.2	157.8	639.2	1,176.4	1,911.8	1047
53 54	Feb-11 Mar-11	13.9 9.1	50.7 32.8	137.0 89.5	527.9 342.3	1,135.3 1,043.1	1,900.6 2,283.1	695 504
55	Apr-11	9.1 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	Aug-11	1.1	8.3	18.6	87.2	1,500.7	2,394.6	0
60	Sep-11	1.1	9.8	21.7	79.2	15.0	5,706.2	43
61	Oct-11	1.8	12.0	27.4	100.8	44.5	(1,510.4)	245
62	Nov-11 Dec-11	4.6 8.4	17.4 30.0	47.2 84.9	186.5	174.8 370.3	1,811.3 2,938.3	420 710
63 64	Jan-12	11.3	40,4	84.9 113.1	348.9 573.3	639.0	1,430.7	710 774
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	May-12	2.0	9.8	28.1	90.3	14.7	1,865.5	13
69	Jun-12	1.2	8.8	18.6	73,8	23.7	5,239.0	8
70	Jul-12	1.0	7.8	16.0	56.5	21.0	12,729.3	0
71	Aug-12	1.1	9.8	19.0	90,6	15,2	8,301.4	0
72 73	Sep-12 Oct-12	1.0 2.0	9.1 12.6	19.6	82.7 91.2	1,076.0 416.2	12,312.8 9,546.0	41 276
73 74	Nov-12	5.7	20,2	34.4 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			2	2		,,	7,277,7	
77	R-Squared	83.8%	81.8%	84.9%	34.6%	9.9%	1.5%	

## 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	5,185,014	6,057,915	7,066,860	6,186,110	7,164,308	6,028,400	6,463,558	6,159,588	6,127,183	6,212,307	6,765,140	C.2.2-F 02
	5.55%	5.55%	5,55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	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%	
	336,330	254,660	297,532	347,086	303,828	351,872	296,082	317,455	302,526	300,934	305,115	332,267	3,745,689
	43,752	33,128	38,705	45,151	39,524	45,774	38,516	41,297	39,355	39,148	39,691	43,224	487,264
Division 12	4,484,343	4,489,818	3,958,578	3,659,913	3,797,981	3,814,985	3,364,106	3,857,146	3,597,027	3,502,239	3,690,175	3.657.772	C.2.2-F 12
	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%		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	2,623,012
	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	245,926	216,828	200,469	208,031	208,963	184,266	211,272	197,024	191,832	202,126	200,351	2,512,715
	10,782	10,795	9,518	8,800	9,132	9,173	8,088	9,274	8,648	8,421	8,872	8,795	110,297
Division 91	901,009	1,027,697	994,839	1,213,574	1,075,934	1,116,537	1.043,109	1,079,080	1,059,594	1,042,905	892,628	000 000	C.2.2-F 91
DIVISION 51	50.00%	50.00%	50,00%		50.00%	50,00%	50,00%	50,00%			50.00%		
,				50.00%					50.00%	50.00%			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	6,215,385
·	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	33.73%	
	303,910	346,642	335,559	409,339	362,913	376,608	351,841	363,974	357,401	351,772	301,083	331,573	4,192,614
	146,625	167,241	161,894	197,490	175,091	181,698	169,749	175,603	172,432	169,716	145,261	159,971	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 30-year 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

## 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

## 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

	1	Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		Total Year	Total Year	Total Year	Total Year	Total Year
Equipment	Equipment	246,044	0	433,698	1,544,626	177,26
CB.010.11613	Call Center Screens,1156.012; Call Center Screens - FY10	0	0	337,173	0	MANAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAM
CB.010.11615	Call Recording, 1156.012: Call Recording	0	0	612,560	340,384	10,67
CB,010.11617	AMI Enhancements. 1156.012: AMI Enhancements	0	0	213,058	29,356	
CB.010,11738	CB11.1156.01.IT.012: Customer Service System FY11	25,005,545	31,641,939	0	27.313.226	36,724,04
CB.010.11739	CB11,1156,02,FT,012; Credit Card Consolidation	831,737	0	0	0	
CB.010.11742	CB11.1158.03.IT.012: Aspect Upgrade	50,505	0	0	51,718	
CB.010.11743	CB11.1158.04.IT.012; Call Recording Licenses	100,277	0	0	0	
CB.010.12882	IVR and SoftPhone Rewrite: Rewrite Call Center IVR and SoftPhone applications	0	0	0	801,812	191,30
CB.010.14440	CB12.1156.05.IT.012: IVR Rewrite	0	1,574,825	0	0	1,495,30
CB,010.14438	CB12.1158,03,IT.012; Aspect Licenses	0	55,264	0	0	55,65
CB.010.14439	CB12,1158,04,IT,012; Call Center Payroll Automation	0	591,358	0	0	
CSO		25,988,064	33,863,385	1,162,791	28,536,496	38,476,98
CB.010,11721	CB11.1146.03.IT.002: Service Line Capture *	386,225	225,950	0 ;	128,551	11,08
CB.010.11721	CB11.1146.05.IT.002: DIM / Compliance Reporting	436,364	223,930	0	623,346	126,19
CB.010.11724	CB11,1146,06,IT,002; GIS Data Integrity	298,100		0	736,843	
CB.010.14429	CB12.1146.11.IT.002: MapFrame Upgrade	298,100	366,641	0	730,643	14,2 387,8
CB.010.14429	CB12.1146.12.IT.002: Mapriane Opgrade CB12.1146.12.IT.002: SmallWorld Upgrade	0	286,835	0	0	
CB.010.14432	• •	0	· ·		0	266,4
	CB12.1146.13.IT.002: Line Locate Interface Upgrade	0	93,049	0 ;	0	34,7:
CB.010.14434	CB12.1146.14.IT.002: Reservoir Simulation System	-	140,803	0		114,73
CB.010.11585	Order Auto-Compliance 1146.002: Order Automation - Compliance	0	0	825,704	234,805	23,49
CB.010.11587	Field Mobile Connect, 1146,002; Field Mobility Connectivity	***************************************	U	265,921	0	
CB.010.11588	Integrity Management 1146,002: Integrity Management	0	0	1,135,820	20,990	
CB.010.11586	Order Auto-Construct 1146.002: Order Automation - Construction	0	0	88,985	0	
CB.010.11719	CB11.1146,01.IT.002: Construction Work Enhancement	276,972	0	0	0	
CB.010.11720	CB11,1146.02,IT,002; Premise Geo-Codin	58,324	0	0	0	
CB.010.11722	CB11.1146.04.TT.002: Banner LandU Reporting	401,133	0	0	0	***************************************
CB.010.14427	CB12,1146,10,IT,002; GIS Enhancement Phase II	0 ·	249,403	0	0	16,2
Itility Ops		1,857,119	1,362,681	2,316,430	1,744,535	995,1
CB.010.11727	CB11.1146.09.IT.002: PGAS Upgrade	376,301	0	0	282,730	
B.010.11728	CB11.1146.10.TT.002: Aligne Supply FY11	135,826	0	0	150,850	6
B.010.11729	CB11,1135,11,IT,002: Aligne Pipe FY11	1,666,650	1,304,743	260,748	1,231,026	635,4
CB.010.11590	Aligne Supply - FY10.1146.002: Aligne Supply - FY10	0	0	2,142,417	29,879	
CB.010.11726	CB11.1146.08.IT.002: Gas Control Phone System *	22,461	0	0	14,622	
CB.010.11594	Logbook.1146,002; Logbook	0	0	18,795	1,631	
B.010.11595	Refresh SCADA Infrast, 1146,002: Refresh SCADA Infrastructure	0	0	34,548	898	
B.010.11598	Upgrade Wonderware 1146.002: Upgrade Wonderware	0	0	57,251	(312)	*****************************
CB.010.13014	Ops Mgmt System (CRM compliance): This project will bring our Operations Managem	0 .	0	0	162,915	63,80
CB.010.14391	CB12.1135.02.IT.002-: Franklin Gas Control Hot Site	0	520,258	0	0	531,6
CB.010.15305	Ops Mgmt Sys CRM Phase II: Operations Management System (CRM Compliance) Phase I	0	0	0	0	137,9
CB.010.11591	Complex Billing 4.1146.002: Complex Billing 4 - FY10	0	0	4,797	0	
CB.010.11593	Complex Billing 6.1146,002; Complex Billing 6 - FY10	0	0	3,334	0	
Gas Supply	699	2,201,238	1,825,000	2,521,890	1,874,239	1,369,49

		Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		Total Year	Total Year	Total Year	Total Year	Total Year
150000 11000 TO TO TO TO						
CB.010.11605	Enterprise Mdl Upgrd, 1146,002; Enterprise Model Upgrade	0	0	70,321	0	
B.010.11600	MART II ETL,1146,002; MART II ETL	0	0	205,742	0	
B.010.11601	Oracle Upgrade and IFRS.1146.002: Oracle Upgrade and IFRS - FY10	0	0	393,575	(3,579)	
B.010.11602	PowerPlant IFRS Upgrd.1146.002: PowerPlant Upgrade - FY10	662,810	0	365,045	740,618	48,10
B.010.11604	Tax Juris Upgrade.1146.002: Tax Juris Upgrade - FY10	0	0	21,716	0	
B.010.11730	CB11,1135,12,IT,002: Oracle R12 Upgrade	1,078,856	495,495	0	907,665	1,859,4
B.010.11732	CB11.1146.14.IT.002: AETax	117,808	0	0	100,283	3,1
B.010,14004	EIS Reporting Modules: EIS Reporting Modules for Oracle Procurement, Financials,	0	0	00	96,242	13,5
B.010.14422	CB12,1146,02,IT.002; iSupplier	0	153,327	0	0	
B.010.14426	Markview ; Markview Advisor and Capture - KTM	0	54,176	0	0	39,8
B.010.11731	CB11.1146.13.IT.002: P-Card Enhancements	133,182	0	0	140,042	
B.010.13790	Markview KCIC Enhancement: Enhancement to KOFAX Markview application to include	0	0	0	68,027	142,4
B.010,11733	CBI1.1146.15.IT.002: iProcurement	166,033	0	0	215,355	
secounting/finance		2,158,689	702,997	1,056,398	2,264,652	2,106,60
B.010.11734	CB11.1146.18.JT.002: Employee Self Service	254,243	0	0	77,678 !	(1,7.
B.010.11735	CBI1.1146.19.IT.002: Safety Compliance Reporting	142,165	0	0	163,285	
B.010.11736	CBI1.1146.20.IT.002: HR Advanced Benefits Ph 2	162,697	0	0	160,467	
B.010.11737	CBI 1.1146.21.IT.002: Stock Admin Interfaces	43,423	0	0	30,637	2,2
B.010,11610	Advanced Benefits.1146.002: Advanced Benefits	0	0	547,873	154,678	
B.010.14274	CB12,1135,03,IT,002-: Software purchase of IHS Impact Enterprise Safety and Risk	0	467,767	0	205,937	731,5
B.010.14424	CB12.1146.05,IT,002; Contract Mgmt System	0	265,155	0	0	
B.010.14425	CB12.1146.06.IT.002: Accutrack Upgrade	0	165,096	0	0	
B.010.14421	CB12.1146.01,IT.002; HR Comp Workbench	0	136,612	0	0	
B.010.14423	CB12.1146.04.IT.002; Meta-Data Scrubber	0	14,495	0	0	
B.010.11611	Applicant Tracking, 1146,002; Applicant Tracking	0	0	72,668	0	
IR/Legal	- speak the mental state of the	602,528	1,049,123	620,542	792,683	732,0
B,010,11307	CB08,1134.12.IT,002; 1134-016 Data Retention; e Discovery	0	0	23,588	0	
B.010.11307 B.010.11312	CB08,1134,18,IT,002; 1134-010 Bala Kelemon, e Discovery  CB08,1134,18,IT,002; 1134-001 MART for Advantage	0	0	3,949	0	
B.010.11417	CB09.1137.02.IT.002: Data Center Refresh	0	0	1,754	0	
B.010.11418	CB09.1137.03.IT.002: Data Center UPS	0	0	96	0	
B.010.11418		0	0	3,262	0	
	CB09.1137.05,IT.002; Replacement PCs for SSH Dallas, and Call Centers	0	0	21,713	0	
B.010.11421	CB09.1139.01.IT.002: New Cabinets	0	0		0	
B.010,11422	CB09.1146.01.IT.002: Advantage 4.1.1	0	0	(1,107)	0	
B.010.11426	CB09.1146.05,IT.002; ARES	0	0	33,511		
B.010.11428	CB09.1146.07.IT.002: Atmos6 Franchise Fee System	- PERSONAL PROPERTY OF THE PRO		21,309	1,849	
B.010.11430	CB09.1146.09.IT.002: Banner Uplift	0	0	36,177	0	
B.010.11432	CB09.1146.11,IT.002: Complex Billing Rollout CO/KS	0	0	(302)	0	
B.010.11435	CB09.1146.14,IT.002: Damage Prevention	0	0	9,137	0	
B.010.11438	CB09.1146.17.IT.002: GIS Rollout	0	0	4,850	0	
B,010,11445	CB09,1146,24,IT,002; Service Suite 8.1	0	0	374	0	
B.010.11448	CB09,I146,27,IT,002; Treasury Management Software	0	0	13,618	0	
B.010.11449	CB09.1146.28.IT.002: GTM	0	0	37,430	0	
B.010.11450	CB09.1146.29.IT.002: Universal SCADA Server	0	0	37,628	1.320	

		Budget 2011	Budget 2012	Fiscal 2010	Fiscal 2011	Fiscal 2012
		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	
CB,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	CB11.1103.01,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	1,854
CB.010.11714	CB11,1137,03,IT,002; DR Center Refresh - Disk Storage	1,402,216	0	0	2,643,763	(143
CB.010.11715	CB11.1137.04.IT.002: DR Center Refresh - Network Environment	678,021		0	536,082	52,685
CB.010.11716	CB11,1137,05,IT.002; PC Replacements	707,033	0	0	297,803	4,663
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	143,659
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	699
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	153,300
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	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	0	0	684	15
CB.010.13909	CB.010.1226.PC.MgrandInst: PC S for Nancy Dod and instructors in cc 1226.	0 :	0	0	11,146	908
CB.010.13975	QR Codes for CKV: Creation of Atmos iOS application for QR (Quick Response) codes	0 :	0	0	20,960	19,790
CB.010.14057	CC1203 Laptop and Docking Sta.: 1 Dell laptop and docking station for new CCC su	0 i	0	0	1,386	120
CB,010,14218	CC1228 - PCs new hires (1115): Purchased desktops and software for new hires in	0	0	6,536	1,469	120
CB.010.14246	Aspect License: Aspect license for cost centers 1203 and 1210.	0	٥	0	23,602	2,037
CB.010.14366	UC4 Workload Automation: Software Licenses and Consulting for UC4 for version 9.	0	n	0	20,002	249,31
CB.010.14408	CB12.1137.03.IT.002: Infrastructure Management Licenses	0	59,465	0	0	
CB.010.14409	CB12.1137.04.IT.002: Database Licenses	0	1,178,298	0	0	654,38
CB.010.14410	CB12.1137.05.IT.002: Disk Storage	0	1,761,717	0	ŏ	2,162,15
CB,010.14412		0	44,211	0	0	2,162,13.
	CB12.1137.06.IT.002: Meeting Exchange Software	0		0	0	
CB.010.14416	CB12.1137.08.IT.002: Phone Switch Upgrade		137,247			151,440
CB.010.14417	CB12.1137.09.IT.002: Windows 7 and Office 10 Upgrade	0	1,100,388	0 j	0	491,45

		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,TT,002: LC DR Enhancements	0	555,924	0 .	0	0
CB.010.14420	CB12,1139,01,IT,002; WinBitl	0	15,347	0 :	0 :	0
CB.010.14428	CB12.I137.07.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.TT.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 I Laptop for Plano Dispatch	0	0	0	0	1,761
CB.010.15476	CC1215 8 Monitors: Purchase 8 monitors for Dispatch at CKV	0	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	Planit Reporting Enhancement: Planit 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 :	46,441
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	Misc	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

## 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

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Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 46 Superseding First Revised Page 46

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#### 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:

Where, for the test year:

ROE = Return on Common Equity Capital Investment

CE = Common Equity Capital Investment

T = 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

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Rates & Regulatory Affairs

Original Volume 1-AT Second Revised Page 47 Superseding First Revised Page 47

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#### RATE STABILIZATION CLAUSE Rider RSC

#### (6) Step 2

Whenever the ROE is greater than 10.80%, 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

T = Combined Federal and State Income Tax Rate

RCF = 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. ANNUAL 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

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#### 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

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 Trans Louisiana Gas Rate Division Issued: 07/06/12

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#### 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

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Second Revised Page 50
Superseding First Revised Page 50
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#### 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.
- 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

ATMOS ENERGY CORPORATION
Availability: As indicated below
And in Company's Current

And in Company's Curre Index of Application

Docket No. 05-UN-0503

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.

ATMOS ENERGY CORPORATION Availability: As indicated below And in Company's Current Index of Application MISSISSIPPI PUBLIC SERVICE COMMISSION PSC Rate Schedule No. 327 (Second Revised)

Docket No. 05-UN-0503

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

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".

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

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 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

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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 Mississippi Code Annotated § 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 Mississippi Code § 77-3-37(8) (Supp. 1997). A hearing is required as provided in Mississippi Code Annotated § 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.

ATMOS ENERGY CORPORATION

Availability: As indicated below

And in Company's Current Index of Application

Docket No. 05-UN-0503

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April 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 Hearings 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.

## **Rider REV**

#### 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:

- 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:
- 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);
- 7. A statement on whether or not the proposed adjustment would generate additional revenue of more than 2 1/2% 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 40<sup>th</sup> 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 10<sup>th</sup> 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 1<sup>st</sup>.

This Rider REV will expire on the fourth November 1<sup>st</sup> 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 Rate PT to Other Revenue and the number of customers who have shifted from Other Revenue to Rate PT.

## **RDAC**

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

#### REVENUE DECOUPLING ADJUSTMENT CLAUSE

#### Section

Purpose

1.0

9.0

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

Information Required to be Filed with the Department

#### 1.0 Purpose

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 Effective Date

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

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) <u>Base Rates</u> 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) Off-peak Period is the continuous period from May 1st through October 31st.
- (7) <u>Peak Period</u> is the continuous period from November 1<sup>st</sup> through April 30<sup>th</sup>.

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President

Issued On: November 9, 2012

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

#### REVENUE DECOUPLING ADJUSTMENT CLAUSE

(8) Benchmark Base Revenue per Customer ("BRPC") 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 <u>Description of Benchmark Base Revenue per Customer Calculations</u>

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.

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Stephen H. Bryant

President

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M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 4 of 8

#### REVENUE DECOUPLING ADJUSTMENT CLAUSE

## 5.2 Benchmark Base RPC Formula

$$\sum_{n=1}^{n=I} \sum_{e=1}^{e=J} BR^{n,e} \times TPBD^{n,e}$$

$$\sum_{n=1}^{n=I} PCUSTS^{n}$$

$$\sum_{n=1}^{n} TPCUSTS^{n}$$

#### Where:

BRPC  $_{\rm T}^{cg}$  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 e shown for Rate Schedule n.

TPBD $^{n,e}$  The Test Period Billing Determinant corresponding to Base Rate Element e applicable to Rate Schedule n.

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<sup>n</sup> The Test Period number of customers corresponding to Rate Schedule n.

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M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 5 of 8

#### REVENUE DECOUPLING ADJUSTMENT CLAUSE

#### 5.3 Currently Effective Benchmark Base RPC

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 Calculation of Decoupling Revenue Adjustment

## 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.

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M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 6 of 8

## REVENUE DECOUPLING ADJUSTMENT CLAUSE

## 6.2 Decoupling Revenue Adjustment Formula

$$\frac{cg=3}{\sum_{cg=1}^{cg=3} \left(\left(\begin{array}{ccc} BRPC \frac{cg}{T-1} & - & ARPC \frac{cg}{T-1} \end{array}\right) & * \sum_{n=1}^{n=1} ACUSTS \frac{cg}{T-1} \end{array}\right) & + RF_{RD}}{TP_{VOL}}$$

## Where:

RD			The Revenue Decoupling Adjustment for the Peak or Off-peak Period (T-1).	
ARPC	Class Group for the most recently completed Peak or Off-peak Per (T-1), as defined in Section 4.0. For purposes of calculating the A Base Revenue Per Customer, the non-discounted base revenues sharely replace the discounted base revenues charged through low income		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	cg 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).	
I			The total number of Rate Schedules included in the Customer Class Group.	
ACUSTS	S		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.	

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M.D.P.U. No. 109 Cancels M.D.P.U. No. 104 Page 7 of 8

#### REVENUE DECOUPLING ADJUSTMENT CLAUSE

	J	
- Comp		Forecast Throughput Volumes inclusive of all firm sales and firm
TP	VOL	transportation throughput for the Peak or Off-peak Period.
77		Revenue Decoupling Reconciliation Adjustment - Account 182 as
RF		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 Off-peak 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.

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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.

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Stephen H. Bryant

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## **Margin Decoupling Tracker**

## PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 1 of 3

Issued: 10/30/2008

Effective: 11/01/2008

## 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; = Actual Customers; X Base Load;

Heat Sensitive Therms; = Actual Customers; X Heat Sensitivity Factor; X Normal Degree Days

Normalized Therms<sub>i</sub> = Base Load Therms<sub>i</sub> + Heat Sensitive Therms<sub>i</sub>

Normalized Margin; = Normalized Therms; X R Factor;

Actual Margin; = Actual Therms; X R Factor;

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

## PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 2 of 3

Issued: 10/30/2008

Effective: 11/01/2008

## APPENDIX C

Where:

i = any particular rate schedule

Actual Customers<sub>i</sub> = Actual customers billed for the billing cycle month for the

i<sup>th</sup> rate schedule

Actual Therms<sub>i</sub> = Actual therms used for the billing cycle month for the i<sup>th</sup>

rate schedule

R Factor<sub>i</sub> = base rate (approved rate less fixed and commodity cost of

gas) for the i<sup>th</sup> schedule or classification utilized by the Commission in the Relevant Rate Order for the purpose

of determining normalized test year revenues.

Heat Sensitivity Factor<sub>i</sub> = heat sensitive factor for the i<sup>th</sup> 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<sup>th</sup> to 15<sup>th</sup>, heating degree days utilized by the

Commission in the Relevant Rate Order for the purpose of

determining normalized test year revenues.

Base Load<sub>i</sub> = base load sales for the i<sup>th</sup> 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.

## PIEDMONT NATURAL GAS COMPANY, INC. NORTH CAROLINA SERVICE REGULATIONS

Page 3 of 3

Issued: 10/30/2008

Effective: 11/01/2008

## 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<sub>ti</sub>

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.

## **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. COMPUTATION

#### A. Current Factor

The current factor, calculated to the nearest .01¢ 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:

- 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).
- 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.
- 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.
- 7. 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

## **EDS**

P.S.C. Md. No. 12 Columbia Gas of Maryland, Inc. Third Revised Sheet No. 110 Canceling First and SecondRevised Sheet No. 110

#### 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%).

Issued by: M. R. Kempic, President Issued on: November 30, 2012

Effective on: January 30, 2013

P.S.C. Md. No. 12 Columbia Gas of Maryland, Inc. First Revised Sheet No. 111 Canceling Original Sheet No. 111

#### RIDER EDS - ECONOMIC DEVELOPMENT SERVICE (continued)

#### **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.

Issued by: T. J. Murphy, President Issued on: March 27, 2009

Effective on: March 31, 2009

## **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
Second Year
Third Year
Third Year

45% Reduction
25% Reduction
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:

- 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
- 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 Schedule RSG who meet the requirements of Paragraph (9) and (10).

- (1) 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.
- 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,

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

# 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

# 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-of-service 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

	cky Jurisdiction Case No. 2013-00148	i Navamber 20, 00					
oreca	asted Test Period: Twelve Months Ended	November 30, 20	14				
UMN	MARY OF RESULTS						
1		-		!			-
2							
3							
4	i		Total		Commercial &	Firm	Interruptible &
5			Company	Residential	Public Authority	Industrial	Transportation
6			\$		·		
7							
8	Operating Revenues	1	155,374,969	93,601,821	45,258,302	3,258,958	13,255,88
9					***************************************	JAN190711V11V11V11V11V11V11V11VIIIVIII	
10	Operating Expenses:						***************************************
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	1 1 1 2 1 2		100 000 055	00 484 4	00.041.05	0.004.5	
16	Total Operating Expenses		138,203,058	92,431,107	38,911,024	3,281,748	3,579,17
17	Land Britan Town		47.474.000	4 470 - 11	0.047.077	/nn ====	
18	Income Before Taxes	i	17,171,911	1,170,714	6,347,278	(22,790)	9,676,70
19			7 555 575	5 480 700	4.004.005	70.000	222.42
20	Interest Expense		7,536,846	5,462,733	1,294,885	79,822	699,40
21	T						
22	Income Taxes:						
24	Charles (account Table)	6.00%	570.404	(057.504)	000 444	(0.457)	500.00
25	State Income Taxes Federal Income Taxes		578,104 3,169,936	(257,521)	303,144	(6,157)	538,63
26	Total Deferred Income Taxes	35.00%	3,169,936	(1,412,074) 0	1,662,238	(33,759)	2,953,53
27	Amortization of ITC		0	0	0	0	
28	Amonization of 11 G		U	u .		Ü	
29	Total Income Taxes		3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,17
30	Total income Taxes		3,740,040	(1,009,090)	1,905,361	(39,910)	3,492,17
31	Net Income		13,423,871	2,840,309	4,381,897	17,126	6,184,53
32	Net income		10,423,07 1	2,040,309	4,301,087	11,120	0, 104,53
33	Total Rate Base	<del>-   -   -   -   -   -   -   -   -   -  </del>	252,914,292	183,313,174	43,452,503	2,678,590	23,470,02
34	Total Itale Dase		202,314,232	100,313,174	43,462,503	2,070,090	23,470,02
35	Rate of Return		5.3077%	1.5494%	10.0843%	0,6394%	26,3508
36	Relative Rate of Return	<u> </u>	1.00	0.29	1.90	0,5394%	4,9
37	· · · · · · · · · · · · · · · · · · ·	- :	1.00	U.Z.O	1.30	0.12	7,0
38	Equalized ROR:	1					
39	Equalized (VOIC						
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	0.0022.10	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		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	T T						2.,2.700
49	Proposed Rate Levels:				·····		
50			***************************************	******************************			
51	Net Income Increase	:	8,113,176	5,076,925	2,168,253	98,646	769,35
52	Uncollectibles/PSC Fees		88,517	55,390	23,656	1,076	8,39
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	14,523,44
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527	1,267,56
56	Rate of Return		8.5156%	4,3190%	15,0743%	4,3221%	29.6288
57	Relative Rate of Return	i	1.00	0.51	1.77	0,51	3.4
58	Percent Increase		8.5461%	8.8772%	7,8410%	4,9541%	9,4989

Atmos	Energy Corporation, Kentucky/Mid-States Division		CONTROL OF THE CONTROL OF THE CASE SECTION OF THE CONTROL OF THE C	II pies i al relienne	didining district and the second seco		Y	
Kentuc	ky Jurisdiction Case No. 2013-00148							
Foreca	sted Test Period: Twelve Months Ended November 30,	2014						
SUMM	ARY OF CUSTOMER COSTS						***************************************	
			* ************************************		· · · · · · · · · · · · · · · · · · ·			
				ļ	***************************************			
	<u> </u>							
			Total	ļ		Commercial &	Firm	Interruptible &
			Company	R	tesidential	Public Authority	Industrial	Transportation
			\$		~~~~~	! <del>}</del>	i	
-	D-1- D		00100000					
1	Rate Base		204,230,053		164,036,251	34,267,594	1,854,859	4,071,349
2	Datum O Darker I DOD	*****************	10,000,000		0.140.000	0 101 050	(0. Zar)	
3	Return @ Realized ROR	****	10,839,869		3,143,306	3,494,858	(2,525)	4,204,230
4	O&M Expenses		24,163,922	-	20,256,242	3,488,541	271,025	148,114
5	Depreciation Expense		14,636,238		11,527,614	2,613,522	153,774	341,327
6	Taxes, Other		3,037,605	ļ	2,462,856	483,063	25,276	66,410
7	Interest Expense		B 000 050		4 999 900	4.004.474	EE CYP	404.000
9	interest expense		6,086,056		4,888,280	1,021,174	55,27 <u>5</u>	121,326
10	Income Taxes:							
11	· income raxes.							~
12	State Income Taxes	6.00%	400 000		(474 050)	242.045	(F.070)	400,940
13	Federal Income Taxes	35.00%	466,823 2,559,746		(171,356) (939,601)	242,915 1,331,983	(5,676) (31,123)	2,198,487
14	Deferred Income Taxes	30.00%	2,558,746		(959,601)	1,331,903	(31,123)	
15	Amortization of ITC	****************	0		0	0	0	0
16	Amortization of the		. 0			<u> </u>	U	U
17	: Total Income Taxes		3,026,569		(1,110,957)	1,574,898	(36,799)	2,599,426
18	, rotal income raxes		3,020,009	-	(1,110,907)	1,074,000	(50,158)	2,555,420
19	Total Customer-Related Costs @ Realized ROR		55,704,202		36,279,062	11,654,882	410,751	7,359,508
20	Total Demand-Related Costs @ Realized ROR		6,938,349		1,510,730	1,773,669	93,658	3,560,293
21	Total Fixed Costs	· · · · · · · · · · · · · · · · · · ·	62,642,552		37,789,792	13,428,550	504,409	10,919,801
22			52,0 VE,00E		07,700,702	10,120,000	004,400	10,010,001
23	Total Customers		2,078,493		1,846,837	226,666	2,396	2,594
24	Customer Costs (\$/customer/month)		\$ 30.14	S	20.46			
25		TO THE MANAGEMENT		·				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
26				***********	***************************************			
271	Incremental Return @ Equalized ROR		6,580,955		10,848,986	(571,832)	160,744	(3,856,944)
28	Uncollectibles/PSC Fees		71,800		118,365	(6,239)	1,754	(42,080)
29	Incremental Income Taxes		4,189,838		6,907,128	(364,063)	102,340	(2,455,566)
30						, , ,		• ' ·
31	Total Customer-Related Costs @ Equalized ROR		66,546,795		54,153,541	10,712,748	675,589	1,004,917
32	Customers		2,078,493		1,846,837	226,666	2,396	2,594
33	Dollars/Customer/Month		\$ 32.02	\$	29.32	\$ 47.26	\$ 281.97	\$ 387.40
34								
35								
36	Incremental Return @ Proposed Rates		6,551,446		5,990,055	1,214,490	89,877	(742,975)
37	Uncollectibles/PSC Fees		71,478		65,353	13,250	981	(8,106)
38	Incremental Income Taxes		4,171,052		3,813,636	773,218	57,221	(473,024)
39				ļ				
40	Total Customer-Related Costs @ Proposed Rates		66,498,177		46,148,105	13,655,840	558,829	6,135,403
41	Customers		2,078,493		1,846,837	226,666	2,396	2,594
42	Dollars/Customer/Month		\$ 31.99	\$	24.99	\$ 60.25	\$ 233.23	\$ 2,365.23

Atmos	Energy Corporation, Kentucky/Mid-States Division ky Jurisdiction Case No. 2013-00148						
Centuc	sted Test Period: Twelve Months Ended November 30	2014					
O BCa.	Sted Test Feriod. I welve Moritis Erided November of	, 2014			_		
SUMM	ARY OF DEMAND COSTS						
		-					
		3 1					
			Total	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Commercial &	Firm	Interruptible &
			Company	Residential	Public Authority	Industrial	Transportation
		1	\$				
1	Rate Base		32,705,583	13,994,277	6,289,938	566,228	11,855,141
2			02,100,000	10,00-4,211	0,200,000		11,000,141
3	Return @ Realized ROR	:	1,735,906	(148,126)	602,253	13,883	1,267,896
4	O&M Expenses	i	2,380,138	1,018,429	457,748	41,207	862,754
5	Depreciation Expense		1,779,300	761,338	342,195	30,805	644,962
6	Taxes, Other		558,328	238,901	107,378	9,666	202,383
7				~			
8:	Interest Expense		974,626	417,029	187,440	16,874	353,283
9.							**************************************
10:	Income Taxes:						
11		0.000(		(55.400)	40 704	(00.4)	
12	State Income Taxes Federal Income Taxes	6.00%	74,757	(55,498)	40,734	(294)	89,815
13 14	Deferred Income Taxes	35.00%	409,920	(304,314)	223,361	(1,610)	492,484
15	Amortization of ITC		0	0	0	0	0
16	Amortization or mo		<u> </u>	0	U :	U	
17	Total Income Taxes	· · · · · · · · · · · · · · · · · · ·	484.677	(359,813)	264,095	(1,904)	582,299
18	Total moonie ravos			(000,010)	204,000	(1,504)	002,200
19	Total Demand-Related Costs @ Realized ROR		6,938,349	1,510,730	1,773,669	93,658	3,560,293
20				, , , , , , , , , , , , , , , , , , , ,		,	· · · · · · · · · · · · · · · · · · ·
21				11 11 12 12 12 12 12 12 12 12 12 12 12 1			
22	Incremental Return @ Equalized ROR		1,053,880	1,341,838	(65,721)	34,416	(256,653
23	Uncollectibles/PSC Fees		11,498	14,640	(717)	375	(2,800
23	Incremental Income Taxes		670,964	854,296	(41,842)	21,911	(163,401
24							
25	Total Demand-Related Costs @ Equalized ROR		8,674,692	3,721,503	1,665,388	150,360	3,137,440
26	:						·····
27	!		4.040.454	(470 450)	000.050	7 700	040.050
28	Incremental Return @ Proposed Rates Uncollectibles/PSC Fees		1,049,154	(478,150)	606,859	7,790	912,656
29 29	Incremental Income Taxes		11,447 667,956	(5,217) (304,419)	6,621 386,363	85 4,959	9,957 581,052
30	Indication in come 1 axes		000,100	(304,419)	300,303	4,909	501,052
31	Total Demand-Related Costs @ Proposed Rates		8,666,906	722,944	2,773,511	106,492	5,063,959

Átmos	Energy Corporation, Kentucky/Mid-States Division			T.F T	promonent owner	. I AN . II	мер, кто двек мастенения маленете, такую, указански земер
	ky Jurisdiction Case No. 2013-00148						
Foreca	sted Test Period: Twelve Months Ended November 30,	2014	***************************************				
SUMM	!   . ARY OF COMMODITY COSTS	<u>.</u>					
70,1,11,	7.11(1.01.00)						
	:	***************************************					
					,,,,		
			Total		Commercial &	Firm	Interruptible &
COLLAND COLOR TOP	1. A 4. A	***************************************	Company	Residential	Public Authority	Industrial	Transportation
			\$				
	D to B		1 " 0 " 0 0 0 0 0	= 000 0.7	0.00.00	0.57.500	7.5.2.50
1	Rate Base		15,978,656	5,282.647	2,894,971	257,503	7,543,536
3	Return @ Realized ROR		848,095	(454.074)	284,787	: : 707	712,412
4	O&M Expenses			(154,871)		5,767	
5	Depreciation Expense		90,478,135 102,643	55,576,087 32,152	31,091,610 15,989	2,721,177 1,541	1,089,261 52,962
6	Taxes, Other			557,488	310,978		
7	Taxes, Other		1,066,750	557,466	310,976	27,278	171,006
8	Interest Expense		476,164	157,423	86,270	7,674	224,797
9					· · · · · · · · · · · · · · · · · · ·	,	,
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	36,524	(30,667)	19,494	(187)	47,884
13	Federal Income Taxes	35.00%	200,271	(168,158)	106,894	(1,026)	262,562
14	Deferred Income Taxes		0	0	. 0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		236,794	(198,826)	126,388	(1,214)	310,445
18							
19:	Total Commodity-Related Costs		92,732,417	. 55,812,030	31,829,752	2,754,549	2,336,086
20:	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
21.	Commodity Costs (\$/Mcf)		\$ 2.19148	\$ 5.79104	\$ 5.91616	\$ 5.84737	\$ 0.08708
22							
23							
24	Incremental Return @ Equalized ROR		514,884	605,481	(37,846)		(68,949
25	Uncollectibles/PSC Fees		5,617	6,606	(413)		(752
25	Incremental Income Taxes	:	327,807	385,486	(24,095)	10,312	(43,897
26							
27	Total Commodity-Related Costs @ Equalized ROR		93,580,726	56,809,603	31,767,398	2,781,236	2,222,488
28	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
29	Commodity Costs (\$/Mcf)		\$ 2.21	\$ 5.89	\$ 5.90	\$ 5.90	\$ 0.08
30				***************************************		<u> </u>	
31 32	Incremental Return @ Proposed Rates	.1	512,575	(434,980)	346,905	980	599,671
						. 980 . 11	
33 33	Uncollectibles/PSC Fees Incremental Income Taxes		5,592 326,337	(4,746) (276,935)		. 11	6,543
33	пістентаї псоте тахез		320,331	(4/0,935)	ZZU,801	. 624	381,787
35	Total Commodity-Related Costs @ Proposed Rates	1	93,576,922	55,095,369	32,401,303	2,756,164	3,324,086
36	Total Throughput		42,314,959	9,637,652	5,380,137	2,756,164	26,826,095
37			\$ 42,314,959				
3/	Commodity Costs (\$/Mcf)	J.,,,	Ψ	\$ 5.72	\$ 6.02	j_\$5.85_	9 U. T.

	Energy Corporation, Kentucky/Mid-States Division	:				<del></del>
Centuc	cky Jurisdiction Case No. 2013-00148	:				
oreca	asted Test Period: Twelve Months Ended November 30, 2014					
				i		
[ATO	L COST OF SERVICE					
		18 18 18 18 18	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
		Total		Commercial &	Firm	Interruptible &
		Company	Residential	Public Authority	Industrial	Transportation
		\$			<i></i>	
1	Rate Base	252,914,292	183,313,174	43,452,503	2,678,590	23,470,025
2		12 122 221			~~~~	
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	Later and Francisco	7.500.040	F 400 700	4.004.005	70.000	200 107
8	Interest Expense	7,536,846	5,462,733	1,294,885	79,822	699,407
9	To the second se	······				
10	Income Taxes:			:		
11 12	State Income Taxes	F70 104	(057.504)	202 444	(O 4 C7)	F20 C20
13	Federal Income Taxes	578,104 3,169,936	(257,521) (1,412,074)	303,144 1,662,238	(6,157) (33,759)	538,638 2,953,532
14	Deferred Income Taxes	3,109,930	(1,412,074)	1,002,236	(33,759)	2,955,552
15	Amortization of ITC	: 0	0	-	0	0
16	Amortization of the				0	0
17	Total Income Taxes	3,748,040	(1,669,595)	1,965,381	(39,916)	3,492,170
18	- I otal income Taxes	3,740,040	(1,009,000)	1,800,001	(55,510)	3,432,170
19	Total Cost of Service @ Realized ROR	155,374,969	93,601,821	45,258,302	3,258,958	13,255,887
20	Total Gost of Get vice to realized North	100,014,003	30,001,021	70,200,002	3,230,330	10,200,007
21:		,				
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			-1	(		(-)
26	Total Cost of Service @ Equalized ROR	168,802,212	114,684,647	44,145,535	3,607,185	6,364,846
27			, = = -, =	The state of the s		-/
28		ALLONE LA CARRESTA DE LA CARRESTA DEL CARRESTA DE LA CARRESTA DEL CARRESTA DE LA				The rest of the section of the secti
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						
as	sted Test	Period: Twelve Months Ended November 30, 2014	<u> </u>				<del></del>	
SSI	FICATIO	ON OF GROSS PLANT IN SERVICE						-
			Test Year	Glassif,	Classif.	Customer	Demand	Commodi
	Acct.		\$	Factor	Basis	\$	\$	\$
	Nov	Intangible Plant:						
	30100	Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	
	30200	Franchises & Consents Misc Intangible Plant	119,853	5.4 99.0	P, S, T & D Plant	99,409	18,917	1
~		Total intangible Plant:	128,182			106,318	20,232	
		Production Plant:						
	32520	Producing Leaseholds	2,353	2.0	Demand		2,353	
Н	32540		83,422	2.0	Demand		83,422	
	33100		3,492	2.0	Demand	-	3,492	
	33201		47,163	2.0	Demand	-	47,163	
Н	33202		528,210	2.0	Demand	. •	528,218	
	33400 33600		192,384 44,369	2.0	Demand Demand	-	192,384 44,369	
		Total Production Plant	901,402			0	901,402	
		Storage Plant:						
H	35010	Land	261,127	3,5	Storage (50/50)		130,563	13
Н	35020		4,682	3.5	Storage (50/50)	-	2,341	
	35100		17,916	3.5	Slorage (50/50)		8,958	
	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)		76,631	7
Н	35103		23,138	3.5	Storage (50/50)	-	11,569	1
-	35104 35200	Other Structures	137,443	3.5	Storage (50/50) Storage (50/50)	- '	68,721	6
Н	3520u 35201	Wells \ Rights of Way Well Construction	4,442,222 1,340,863	3.5	Storage (50/50)	-	2,221,111 670,431	2,22 67
Н	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	22
Н	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)		847,416	84
П	35210	Leaseholds	178,530	3.5	Storage (50/50)		89,265	.,В
Ш	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	2
Н	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	8
	35302 35400	Tributary Lines	209,458	3.5	Storage (50/50)		104,729 461,723	10 46
Н	35500	Compressor Station Equipment Meas & Reg. Equipment	923,446	3.5	Storage (50/50) Storage (50/50)		120,442	12
Ħ	35600		163,979	3.5	Storage (50/50)		81,990	8
		Total Storage Plant	10,480,201			0	5,240,101	5,24
		Transmission:						
		Transmission:						
	36510		26,970	2.0	Demand	-	26,970	
Ц	36520		867,772	2.0	Demand		867,772	
Н	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002 60,826	
1	36603 36700	Other Structues Mains Cathodic Protection	60,826 406,035	2.0	Demand Demand		406,035	
	36791	Mains - Steel	27,830,935	2.0	Demand		27,830,935	
	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	
H	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand		2,274,016	
	-	Total Transmission Plant	32,093,579			0	32,093,579	
		Distribution:						
	37400	Land & Land Rights	531,819	4.0	Mains	455,023	76,798	
H		Land	37,326	4.0	Mains	31,936	5,390	
	37402		253,401	4.0	Mains	216,809	36,592	
Ц	37403	Land Other	2,784	4.0	Mains	2,382	402	
Н	37500		343,073	4.0	Mains	293,532	49,540	
	37501	Structures & Improvements T.B. Land Rights	101,507 46,591	4.0 4.0	Mains Mains	86,849 39,863	14,658 6,728	
Н	37503	Improvements	46,591	4.0	Mains	3,427	578	
		Mains Cathodic Protection	11,318,115	4.0	Mains	9,683,755	1,634,361	
	37601	Mains - Steel	97,584,394	4.0	Mains	83,492,995	14,091,399	
	37602	Mains - Plastic	65,722,013	4.0	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 37905	Meas & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains Mains	1,944,766 1,193,241	328,225 201,387	
	38000	Meas & Req. Sta. Equipment T.b. Services	1,394,628	1.0	Customer	98,853,417	201,357	
H	38100	Meters	22,574,136	1.0	Customer	22,574,138	·· · · · · · · · · · · · · · · · · · ·	
	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	- '	
: -1	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	
╚		House Reg. Installations	154,276	1.0	Customer	154,278		
	38400 38500 38600	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0 99.0	Customer	5,045,015		

:cast		clion Case No. 2013-00148						
TT	ted Test	Period: Twelve Months Ended November 30, 2014			l		_	
cete	Elektie	DN OF GROSS PLANT IN SERVICE						
	LICATIC	ON OF GROSS FEART IN SERVICE						
П								
			···	Oleanit	Classif	Customer	Danasad	Commad
2	Acct.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commod \$
Ť	No.		•		20313	*	* =	
Ш.							ì	
2		General:						
4	38900	Tanada Annad Minke	786,216	5.4	P, S, T & D Plant	652,110	124,094	10
	39000		3,619,684	5,4	P. S. T & D Plant	3,002,268	571,320	46
	39001	Structures Frame	5,015,001	5.4	P, S, T & D Plant	-	-	75
7	39002	Structures-Brick	178,755	5.4	P. S. T & D Plant	148,265	28,214	
	39003		725,022	5,4	P, S, T & D Plant	601,354	114,435	9
	39004	Air Conditioning Equipment	7,461	5.4	P, S, T & D Plant	6,189 1,061,150	1,178	- 47
	39009 39100	Improvement to leased Premises Office Furniture & Equipment	1,279,376	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	1,223,654	201,933 232,857	16
	39102	Remittance Processing Equip	- 1,110,2.0	5.4	P, S, T & D Plant		202,007	
	39103	Office Machines	- 1	5.4	P. S. T & D Plant		- 1	
	39200		395,444	5,4	P.S.T&DPlant	327,993	62,416	- (
	39201			5.4	P, S, T & D Plant			
	39202 39300		33,192	5.4 5.4	P, S, T & D Plant	27,530	5,239	
	39400	Stores Equipment Tools, Shop & Garage Equipment	2,197,415	5.4	P. S. T & D Plant P. S. T & D Plant	1,822,598	346,833	2
	39600	Power Operated Equipment	-474 447	5.4	P, S, T & D Plant	-		
)	39603	Ditchers	53,704	5.4	P.S.T&DPlant	44,543	B,476	
	39604		62,747	5.4	P, S, T & D Plant	52,044	9,904	
	39605 39700	Welders	33,236	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	27,567 312,095	5,246 59,390	
	39700	Communication Equipment  Communication Equipment - Mobile Radi	376,277	5.4	P.S.T&DPlant	312,093	aà'aan	
	39702	Communication Equipment - Fixed Radio		5.4	P, S, T & D Plant	-	- (	
	39705	Communication Equip Telemetering	56,316	5,4	P, S, T & D Plant	55,004	10,467	
	39800		2,521,971	5.4	P, S, T & D Plant	2,091,794	398,060	3.
	39900			5.4	P, S, T & D Plant	145,971	- 27.770	
	39901 39902			5.4 5.4	P, S, T & D Plant P, S, T & D Plant	61,018	27,778 11,611	
	39903		13,366	5.4	P. S. T & D Plant			
	39904		-	5.4	P, S, T & D Plant	-		
	39905	Other Tangible Property - MF - Hardwa		5.4	P, S, T & D Plant	-	-	
	39906	Other Tang. Property - PC Hardware	195,649	5,4	P, S, T & D PlanI	162,277	30,881	1
	39907 39908			5.4 5.4	P, S, T & D Plant P, S, T & D Plant	-	-	
	39909	Other Tang. Property - Mainframe S/W Other Tang. Property - Application So		5,4	P, S, T & D Plant	-		
	39924			5.4	P, S, T & D Plant	~		-
	7		4			44 500 40-	D 055 00-	
2		Total General Plant	14,257,320			11,825,423	2,250,333	18
H		TOTAL DIRECT PLANT	425,864,243			353,223,813	67,217,133	5,42
П		CWIP w/o AFUDC	7,949,586	5.4	P. S. T & D Plant	6,593,611	1,254,739	101
-		Strate and Mid Chatta Char 1965						
		Kentucky Mid-States General Office:						
H		Intengible Plant:						
	30100		92,661	5.4	P, S, T & D Plant	76,856	14,625	
	30200	Franchises & Consents	-	5.4	P. S. T & D Plant	-	-	
	30300	Misc Intangible Plant	554,814	5.4	P, S, T & D Plant	460,178	87,570	-
1		Total intangible Plant:	647,474			537,034	102,195	
		1 See Manguage Flance	047,474			007,004	,52,100	-
		General:						
		General.						
			i			- 1	- 1	
	37400	Land & Land Rights		5.4	P, S, T & D Plant	السنيد ا		
	39001	Land & Land Rights Structures Frame	89,675	5.4	P. S. T & D Plant	74,379	14,154	
	39001 39004	Land & Land Rights Structures Frame Air Conditioning Equipment	2,886	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	2,393	455	
	39001	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises	2,886 19,418	5.4	P, S, T & D Plant			
	39001 39004 39009 39100 39200	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment	2,886	5.4 5.4 5.4 5.4 5.4	P. S. T & D Plant	2,393 16,106 36,552 1,704	455 3,065 6,956 324	
	39001 39004 39009 39100 39200 39300	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment	2,886 19,418 44,069 2,055 2,081	5.4 5.4 5.4 5.4 5.4 5.4	P, S, T & D Plant	2,393 16,106 36,552 1,704 1,726	455 3,065 6,956 324 328	
	39001 39004 39009 39100 39200 39300 39400	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment	2,886 19,418 44,069 2,055 2,081 71,284	5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T & D Plant	2,393 16,106 36,552 1,704 1,726 59,125	455 3,065 6,956 324 328 11,251	
	39001 39004 39009 39100 39200 39300 39400 39800	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	2,886 19,418 44,069 2,055 2,081 71,284 9,768	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,106 36,552 1,704 1,726 59,125 8,102	455 3,065 6,956 324 328 11,251 1,542	
	39001 39004 39009 39100 39200 39300 39400 39600 39700	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 Communication Equipment	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T & D Plant	2,393 16,106 36,552 1,704 1,726 59,125	455 3,065 6,956 324 328 11,251 1,542 2,999	
	39001 39004 39009 39100 39200 39300 39400 39800	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	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T & D Plant	2,393 16,106 36,552 1,704 1,728 59,125 8,102 15,759	455 3,065 6,956 324 328 11,251 1,542	
	39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39900	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 Communication Equipment Miscellaneous Equipment Other Tangble Property Other Tangble Property Other Tangble Property - Servers - H/W	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,106 36,552 1,704 1,726 59,125 8,102 15,759 342,149 31,932 142,752	455 3,065 6,956 324 228 11,251 1,542 2,999 65,110 6,077 27,165	
	39001 39004 39009 39100 39200 39300 39400 39600 39800 39900 39901 39902	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  Communication Equipment  Other Tangible Property  Other Tangible Property  Other Tangible Property - Servers - H/W  Other Tangible Property - Servers - S/W	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T & D Plant	2,393 16,106 36,552 1,704 1,726 59,125 8,102 15,759 342,149 31,932 142,752 3,433	455 3,065 6,956 324 228 11,251 1,542 2,999 65,110 6,077 27,165 653	-
	39001 39004 39009 39100 39200 39300 39400 39600 39800 39900 39901 39902 39903	Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Other Tangible Property Other Tangible Property - Servers - H/W Other Tangible Property - Servers - SAW Other Tangible Property - Network - H/W Other Tangible Property - Network - H/W	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,108 36,552 1,704 1,726 59,125 8,102 15,759 342,149 31,932 142,752 3,431 89,802	455 3,065 6,956 324 228 11,251 1,542 2,999 65,110 6,077 27,165 653	
	39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39901 39902 39903 39903	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 Communication Equipment Miscellaneous Equipment Other Tangble Property Other Tangble Property - Servers - H/W Other Tangble Property - Servers - SAW Other Tangble Property - Network - H/W Other Tangble Property - PC Hardware	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,106 36,552 1,704 1,726 59,125 8,102 15,759 342,149 31,932 142,752 3,433	455 3,065 6,956 324 228 11,251 1,542 2,999 65,110 6,077 27,165 653	
	39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39901 39902 39903 39903 39906 39907	Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - PC Hardware Other Tang. Property - PC Software	2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,106 36,552 1,704 1,728 59,125 8,102 15,759 342,149 31,932 142,752 3,431 89,802 283,571	455 3,065 6,956 324 228 11,251 1,542 2,999 65,110 6,077 27,165 653	
	39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39901 39902 39903 39903	Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - PC Hardware Other Tang. Property - PC Software	2,886 19,418 44,669 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270 341,887	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,993 16,106 36,552 1,704 1,726 59,125 8,102 15,759 342,149 31,932 142,752 3,431 89,802 283,571	455 3,065 6,966 324 328 11,251 1,542 2,999 65,110 6,077 27,165 653 17,089 53,982	
	39001 39004 39009 39100 39200 39300 39400 39600 39700 39800 39901 39902 39903 39903 39906 39907	Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - PC Hardware Other Tang. Property - PC Software	2,886 19,418 44,669 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270 341,887	5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4 5.4	P. S. T. & D. Plant	2,393 16,106 36,552 1,704 1,728 59,125 8,102 15,759 342,149 31,932 142,752 3,431 89,802 283,571	455 3,065 6,966 324 328 11,251 1,542 2,999 55,110 6,077 27,165 653 17,089 53,982	

ntucky Jar	risdic	rporation, Kentucky/Mid-States Division lion Case No. 2013-00148			1			
recasted T	Test F	Period: Twelve Months Ended November 30, 2014						
ASSIFICA	ATIO	OF GROSS PLANT IN SERVICE			-	<del>                                     </del>		
							1	
+	+		Tool Year	Classif.	Classif.	Customer	Demand	Commodil
ne Acc	aí l		Test Year \$	Factor	Basis	\$	\$	Conninous \$
ne Ne			4	racio				
61		Shared Services General Office:			1		1	
62							***	
63	(	General:						
64	202				1007400		1 000	
	000	Structures & Improvements G-Structures & Improvements	6,927 128,243	5,4	P, S, T & D Plant P, S, T & D Plant	5,745 106,369	1,093 20,242	1,
	009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	428,490	81,540	6
	100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	439,755	83,684	6
69 391	102	Remillance Processing Equip		5,4	P, S, T & D Plant	-		
	103	Office Machines	_	5.4	P, S, T & D Plant	-	-	
	104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	741	141	
	200	Transportation Equipment	5,503	5,4	P, S, T & D Plant	4,564	669	
	300 400	Stores Equipment Tools, Shop & Garage Equipment	14,142	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	11,729	2,232	
	500	Laboratory Equipment	2,347	5,4	P, S, T & D Plant	1,947	370	
	700	Communication Equipment	158,860	5.4	P, S, T & D Plant	131,763	25,074	2
	800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	17,871	3,401	
	900	Other Tangible Property	9,006	5,4	P, S, T & D Plant	7,470	1,422	
	901	Other Tangible Property - Servers - H/W	1,668,562	5.4	P, S, T & D Plant	1,383,952	263,361	21
	902	Other Tangible Property - Servers - S/W	858,974	5.4	P, S, T & D Plant	712,457	135,578	10
399		Other Tangible Property - Network - H/W	201,953	5,4 5.4	P, S, T & D Plant	167,505	31,878	ż
	905	Other Tang. Property - CPU Other Tangible Property - MF - Hardware		5.4	P, S, T & D Plant P, S, T & D Plant	-		
	908	Other Tangible Property - Mr Hardware	145,611	5,4	P, S, T & D Flant	120,940	23.014	ſ
5 399		Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	44,714	8,509	
	908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	4,778,727	909,373	73
	909	Other Tang, Property - Application Software	145,121	5,4	P, S, T & D Plant	120,368	22,905	1
	924	Other Tang. Property - General Startup Costs		5.4	P, S, T & D Plant	~		
39	i <u>.</u>		40.000.000			D 405 400	4.044.000	400
11	- 1	otal General Plant	10,230,069		-	8,485,108	1,614,683	130
32	-	CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	295,807	56,481	4
3			007,070		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
4	5	Shared Services Customer Support:						
5								
16	0	Beneral:						
7					D.O. T. B. D. Direct	400.040	25.040	
	900 910	Land CKV-Land & Land Rights	164,345	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	136,312 12,435	25,940 2,366	2
	000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	626,686	119,256	9
	009	Improvement to leased Premises	259,245	5.4	P. S. T & D Plant	215,025	40,918	3
	010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	68,535	13,042	1
3 391	100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	54,214	10,317	
	700	Communication Equipment	113,380	5.4	P, S, T & D Plant	98,188	18,685	1
	710 800	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	1,790	341 861	
	900	Miscellaneous Equipment Other Tangible Property	5,452	5.4 5.4	P, S, T & D Plant	4,522	861	
	900	Other Tangible Property - Servers - H/W	332,188	5.4	P, S, T & D Plant P, S, T & D Plant	275,526	52,432	4
9 399		Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	128,194	24,395	
0 399		Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	91,920	17,492	1
1 399		Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	59,237	11,273	
2 399		Other Tang. Property - PC Software	28,967	5.4	P, S, T & D Plant	24,026	4,572	
3 399		Other Tang, Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	4,633,774	881,789	71
4 399 5 399	910 916	CKV-Other Tangible Property CKV-Oth Tang Prop-PC Hardware	945 1,541	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	784 1,278	149 243	
6 399		CKV-Oth Tang Prop-PC Hardware CKV-Oth Tang Prop-PC Software	719	5.4	P, S, T & D Plant	F07	114	
	924	Other Tang, Property - General Startup Costs	- 113	5.4	P, S, T & D Plant	597	- 10	
8		The state of the s		V.1	. , _, , , ,			
9	1	otal General Plant	7,755,998		1	6,433,044	1,224,183	98
0					1 1 1			
1	0	WIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	54,062	10,288	
3	-	OTAL PLANT IN SERVICE	445,835,433			369,788,482	70.369.325	5,677

		ion Case No. 2013-00148						
isted Te	st P	eriod: Twelve Months Ended November 30, 2014						
PIEICAT	TON	L. J. OF RESERVE FOR DEPRECIATION AND AMO	PTIZATION					
SIFICAL	ION	OF RESERVE FOR DEPRECIATION AND AMO	KHZAHON					
	+						-	
	1							
			Test Year	Classif.	Classif.	Customer	Demand	Commo
Acct			\$	Factor	Basis	\$	\$	\$
No.								
	ir	ntangible Plant:						
	_				B O T O D SI	0.000	4.015	
3010		Organization	8,330	5.4	P, S, T & D Plant	6,909	1,315	
3020		Franchises & Consents Misc Intangible Plant	119,853	5.4 99.0	P, S, T & D Plant	99,409	18,917	
3030	10	MISC Incangible Plant	-	99.0	-	-	-	
	T	otal Intangible Plant:	128.182			106,318	20,232	
	T.	1	120,102			(10,00)	Loiror	
	P	roduction Plant:						
3252		Producing Leaseholds	904	2.0	Demand	-	904	
3254		Rights of Ways	12,963	2.0	Demand	-	12,963	
3310		Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	
3320		Field Lines	47,163	2.0	Demand	-	47,163	
3320		Tributary Lines	529,956	2.0	Demand	-	529,956	
3340		Field Meas. & Reg. Sta. Equip Purification Equipment	191,854 15,287	2.0	Demand Demand	-	191,854 15,287	
3360	0	FATTIOROTOR EGGIDMOND	20,207	۷.5	Detriand	-	10,207	
1	T	otal Production Plant	801.619			0	801,619	
	Ť		1 22,,510			-	,	
	S	torage Plant:						
3501		Land	-	3.5	Storage (50/50)		- [	
3502		Rights of Way	4,682	3.5	Storage (50/50)		2,341	
3510		Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	
3510		Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	6
3510		Meas. & Reg. Sta. Structues	24,295	3.5	Storage (50/50)	-	12,148	
3510 3520		Other Structures	141,034	3.5 3.5	Storage (50/50)	-	70,517 294,918	29
3520		Wells \ Rights of Way Well Construction	589,836 1,182,091	3.5	Storage (50/50) Storage (50/50)	-	591,046	59
3520		Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	28
3520		Cushion Gas	270,382	3.5	Storage (50/50)		135,191	13
3521		Leaseholds	178,619	3,5	Storage (50/50)	_	89,310	8
3521		Storage Rights	53,699	3.5	Storage (50/50)	-	26,849	2
3530	1	Field Lines	187,422	3.5	Storage (50/50)		93,711	9
3530	2	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	10
3540		Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	19
3550		Meas & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	12
3560	101	Purification Equipment	163,999	3,5	Storage (50/50)	-	82,000	8
-	-	i   otal Storage Plant	4,345,921			0	2,172,961	2,17
-	-11	l l l l l l l l l l l l l l l l l l l	4,345,521			•	2,172,501	2,11
	T	ransmission:						
1	1							
3651	.0	Land & Land Rights	1.6	2.0	Demand	-	16	
3652		Rights of Way	434,585	2.0	Demand	-	434,585	
3660		Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	
3660		Other Structues	60,585	2.0	Demand	-	60,585	
3670		Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	
3670		Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	
3690		Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	
3690	11	Meas. & Reg. Equipment	1,805,542	2,0	Demand	-	1,805,542	
-	1	otal Transmission Plant	19,849,972			0	19,849,972	
_	1	Car regarded regarded	10,040,072			•	10,010,012	
	T <sub>D</sub>	listribution:						
	-1-							
		Land & Land Rights	57,145	4.0	Mains	48,893	8,252	
3740	0		(7,250)	4.0	Mains	(6,203)	(1,047)	
3740 3740		Land		4.0	Mains	48,871	8,248	
3740 3740	2	Land Rights	57,120			- 1	-	
3740 3740 3740	12	Land Rights Land Other	-	4.0	Mains			
3740 3740 3740 3750	12 3	Land Rights Land Other Structures & Improvements	101,365	4.0 4.0	Mains	86,728	14,637	
3740 3740 3740 3750 3750	1 2 3 0 0	Land Rights Land Other Structures & Improvements Structures & Improvements T.B.	101,365 98,146	4.0 4.0 4.0	Mains Mains	86,728 83,974	14,173	
3740 3740 3740 3750 3750 3750	1 2 3 0 0	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights	101,365 98,146 46,641	4.0 4.0 4.0 4.0	Mains Mains Mains	86,728 83,974 39,906	14,173 6,735	
3740 3740 3740 3750 3750 3750 3750	11 12 13 10 11 12	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements	101,365 98,146 46,641 1,092	4.0 4.0 4.0 4.0 4.0	Mains Mains Mains Mains	86,728 83,974 39,906 934	14,173 6,735 158	
3740 3740 3740 3750 3750 3750 3750 3750	11 22 33 90 91 92 93	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection	- 101,365 98,146 46,641 1,092 2,463,162	4.0 4.0 4.0 4.0 4.0 4.0	Mains Mains Mains Mains Mains	86,728 83,974 39,906 934 2,107,476	14,173 6,735 158 355,686	
3740 3740 3740 3750 3750 3750 3760 3760	11 12 13 10 11 12 13 10	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Nains - Steel	101,365 98,146 46,641 1,092 2,463,162 43,447,799	4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains Mains Mains Mains Mains Mains Mains Mains	86,728 83,974 39,906 934 2,107,476 37,173,842	14,173 6,735 158 355,686 6,273,957	
3740 3740 3740 3750 3750 3750 3750 3760 3760 3760	11 12 13 10 11 12 13 10 11	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Mains Cathodic Protection Nains - Steel Mains - Plastic	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709	14,173 6,735 158 355,686	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3760 3780	11 12 13 10 11 12 13 10 11 12 10	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709 1,477,747	14,173 6,735 158 355,686 6,273,957 1,911,310 249,404	
3740 3740 3740 3750 3750 3750 3750 3760 3760 3760 3780 3790	11 22 33 90 91 92 90 91	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Heas & Reg. Sta. Equip - General Heas & Reg. Sta. Equip - City Gate	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152 397,966	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709 1,477,747 340,499	14,173 6,735 1,58 355,586 6,273,957 1,911,310 249,404 57,467	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3780 3790 3790	11 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b.	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152 397,966 1,207,742	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains	86,728 83,974 39,906 934 2,107,476 37,173,942 11,324,709 1,477,747 340,499 1,033,341 47,664,180	14,173 6,735 158 355,686 6,273,957 1,911,310 249,404	
3740 3740 3740 3750 3750 3750 3750 3760 3760 3760 3780 3790	11	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Heas & Reg. Sta. Equip - General Heas & Reg. Sta. Equip - City Gate	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152 397,966	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709 1,477,747 340,489 1,033,341 47,464,180 8,831,960	14,173 6,735 158 365,686 6,273,957 1,911,310 249,404 57,467 174,401	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3780 3790 3790	11 12 13 10 11 11 12 13 10 10 11 11 12 10 10 10 10 10 10 10 10 10 10 10 10 10	Land Rights Land Other Structures & Improvements Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services	- 101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152 397,966 1,207,742 47,464,180	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains Customer Customer Customer Customer	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709 1,477,747 340,489 1,033,341 47,464,180 8,831,960 10,090,016	14,173 6,735 158 365,886 6,273,957 1,911,310 249,404 57,467 174,401	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3780 3790 3790 3810 3810 3820	11 12 13 10 11 12 13 10 10 11 12 13 10 10 10 10 10 10 10 10 10 10 10 10 10	Land Rights Land Other Structures & Improvements Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Meters Meter Installations House Regulators	- 101,365 98,146 46,641 1,092 £,463,162 43,447,799 13,236,019 1,727,152 397,966 1,207,742 47,464,180 8,831,960 10,090,016 3,231,320	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains Customer Customer Customer Customer Customer Customer	86,728 83,974 93,996 934 2,107,476 37,173,942 11,324,709 1,477,747 340,499 1,033,341 47,664,180 8,831,960 10,090,016	14,173 6,735 158 365,686 6,273,957 1,911,310 249,404 57,467 174,401	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3780 3790 3800 3810 3820 3830 3830	11 12 13 10 11 12 13 10 10 10 10 10 10 10 10 10 10 10 10 10	Land Rights Land Other Structures & Improvements Structures & Improvements T.B. Land Rights Mains Cathodic Protection Mains - Steel Mains - Plastic Heas & Reg. Sta. Equip - General Heas & Reg. Sta. Equip - City Gate Heas & Reg. Sta. Equipment T.b. Services Maters Meters Meters Hots Allaitons House Reg. Installations	101,365 98,146 46,641 1,092 2,463,162 43,447,799 13,236,019 1,727,152 397,966 1,207,742 47,464,180 8,831,960 10,990,016 3,231,320 122,845	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains Country Mains Mains Mains Mains Mains Country Customer Customer Customer Customer Customer	86,728 83,974 39,906 934 2,107,476 37,173,842 11,324,709 1,477,747 340,489 1,033,341 47,464,180 8,831,960 10,090,016 3,231,320 122,845	14,173 6,735 158 355,886 6,277,957 1,911,310 249,404 57,467 174,401	
3740 3740 3740 3750 3750 3750 3760 3760 3760 3780 3790 3790 3810 3810 3820	11	Land Rights Land Other Structures & Improvements Structures & Improvements Structures & Improvements T.B. Land Rights Improvements Mains Cathodic Protection Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Meters Meter Installations House Regulators	- 101,365 98,146 46,641 1,092 £,463,162 43,447,799 13,236,019 1,727,152 397,966 1,207,742 47,464,180 8,831,960 10,090,016 3,231,320	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0	Mains Customer Customer Customer Customer Customer Customer	86,728 83,974 93,996 934 2,107,476 37,173,942 11,324,709 1,477,747 340,499 1,033,341 47,664,180 8,831,960 10,090,016	14,173 6,735 158 355,886 6,273,957 1,911,310 249,404 57,467 174,401	

		ction Case No. 2013-00148						
cast	ed Fest	Period: Twelve Months Ended November 30, 2014			1			
SSI	FICATIO	N OF RESERVE FOR DEPRECIATION AND AMOR	TIZATION					
П								
					2			
					Classif	Combon on	Da	Common of the
	Acct.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodit \$
1-1-	No.			, and	Bueno	*	*	
ΙÏ								
2    .		General:						
3	38900			5,4	D.C.T.S.D.Dlank	21,278	4,049	
	39000	Land & Land Rights Structures Frame	25,654 612,960	5.4	P, S, T & D Plant P, S, T & D Plant	508,406	96,748	7,
	39002	Improvements	179,032	5.4	P, S, T & D Plant	148,494	28,258	2,
7 [	39003	Air Conditioning Equipment	538,256	5,4	P, S, T & D Plant	446,445	84,957	6,
3	39004		7,480	5.4	P. S, T & D Plant	6,204	1,181	
	39009 39100	Office Furniture & Equipment Remittance Processing Equip	1,277,363	5,4 5,4	P, S, T & D Plant P, S, T & D Plant	1,059,481 232,277	201,615 44,201	16. 3
	39103	Transportation Equipment	(107,598)	5.4	P, S, T & D Plant	(89,245)	(16,983)	(1.
	39200	Trucks	403,130	5,4	P, S, T & D Plant	334,367	63,629	5.
	39201	Trailers	4,973	5,4	P, S, T & D Plant	4,125	785	
[	39202	Stores Equipment	48,607	5.4	P, S, T & D Plant	40,316	7,672	
	39400	Power Operated Equipment	385,061	5.4	P, S, T & D Plant	319,380	60,777	4,
1	39603 39604	Welders	(161,532) (13,233)	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	(133,979)	(25,496)	(2
1	39605	Communication Equipment	21,395	5.4	P, S, T & D Plant	17,745	3,377	
	39700	Communication Equipment - Mobile Radi	(215,752)	5.4	P, S, T & D Plant	(178,950)	(34,054)	(2
1	39701	Communication Equipment - Fixed Radio		5.4	P, S, T & D Plant	(18,320)	(3,486)	
-	39702 39705	Communication Equip Telemetering Miscellaneous Equipment	(34,136) (122,518)	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	(28,313) (101,620)	(5,388) (19,338)	
	39800	Other Tangible Property	581,115	5.4	P, S, T & D Plant	481,993	91,721	7
	39900	Other Tangible Property - Servers - H		5.4	P, S, T & D Plant	-	- 1	
	39901	Other Tangible Property - Servers - S	175,990	5.4	P, S, T & D Plant	145.971	27,778	2
	39902	Other Tangible Property - Network - H		5.4	P, S, T & D Plant	65,155	12,399	1
	39903 39904	Other Tang. Property - CPU Other Tangible Property - MF - Hardwa		5.4 5.4	P, S, T & D Plant P, S, T & D Plant			
	39905	Other Tang. Property - PC Hardware		5.4	P, S, T & D Plant	-	- 1	
	39906	Other Tang. Property - PC Software	(2,045,235)	5.4	P, S, T & D Plant	(1,696,376)	(322,814)	(26
	39907	Other Tang. Property - Mainframe S/W		5.4	P, S, T & D Plant	- 1	- 1	,
	39908	Other Tang. Property - Application So		5.4	P, S, T & D Plant		-	
+		AR 15 general plant amortization Retirement Work in Progress		- <u>5.4</u> 5.4	P, S, T & D Plant P, S, T & D Plant	99,321	18,900 (742,800)	1 (59
;		Retirement Work in Progress	(4,706,121)		F, S, I & D Flank	(0,000,000)	(142,000);	/55
i		Total General Plant	(2,688,852)			(2,230,210)	(424,400)	(34
, I				-				
		TOTAL DIRECT RESERVE FOR DEPRECIATION				124,271,750	31,493,763	2,140
+		Kentucky Mid-States General Office:						
П		The last, and states sometimes.					1	
		Intangible Plant:					[	
ш		[ ] [ ]						
	30100			5.4 5.4	P, S, T & D Plant P, S, T & D Plant			
	30200			5.4	P, S, T & D Plant	-		
Ħ	30200	Misc Intangible Plant			7,5,7557101			
П		Total Intangible Plant:	0			0	0	
Ш		<u> </u>						
+		General:						
	37400	Land & Land Rights		5.4	P, S, T & D Plant			
	39001	Structures Frame	24,929	5.4	P, S, T & D Plant	20,677	3,935	
	39004	Air Conditioning Equipment	2,886	5.4	P, S, T & D Plant	2,393	455	
	39009	Improvement to leased Premises	24,544	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	5,546 604	
-	39200 39300	Transportation Equipment	3,829	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	3,176 1,481	282	
	39400	Stores Equipment Tools, Shop & Garage Equipment	1,765 31,963	5.4	P, S, T & D Plant	26,511	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	222,014	5.4	P, S, T & D Plant	184,145	35,042	
	39900 39901	Other Tangible Property Other Tangible Property - Servers - H	38,499 101,963	5,4 5,4	P, S, T & D Plant P, S, T & D Plant	31,932 84,587	6,077 16,097	1
	39901	Other Tangible Property - Servers - B		5.4	P, S, T & D Flant	4,777	909	
		Other Tangible Property - Network - H		5.4	P, S, T & D Plant	89,802	17,089	1
3 1 5	39903	Other Tang. Property - PC Hardware	(360,590)	5.4	P, S, T & D Plant	(299,084)	(56,914)	(4
	39906	other rang. respectly to narawate		5.4	P, S, T & D Plant	-	-	
3 1 5 7 3	39906 39907	Other Tang. Property - PC Software	-		D O T O D C'			
3 1 3 3 3	39906	Other Tang. Property - PC Software Other Tang. Property - Mainframe S/W	521,687	5.4	P, S, T & D Plant	432,702	82,342 3.848	<u>6</u>
	39906 39907	Other Tang. Property - PC Software			P, S, T & D Plant P, S, T & D Plant	432,702 20,222	82,342 3,848	

	Corporation, Kentucky/Mid-States Division diction Case No. 2013-00148						
	st Period: Twelve Months Ended November 30, 2014			-			
CLASSIFICAT	ION OF RESERVE FOR DEPRECIATION AND AMORT	FIZATION		<b>_</b>			
+							
		Test Year	Classif.	Classif,	Customer	Demand	Commodity
Line Acct		\$	Factor	Basis	\$		\$ .
No. No.	Shared Services General Office:			-	}-		
155	Onaled Onlytices Central Office.				· · · · - · -		
156	General:						
157							
158 3900		367	5.4	P, S, T & D Plant	304	58	530
159 3900 160 3900		41,632 508,868	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	34,530 422,069	6,571 80,318	6,48
161 3910		336,303	5.4	P, S, T & D Plant	278,940	53,081	4,28
162 3910	2 Remittance Processing Equip	325	5.4	P, S, T & D Plant	270	51	
163 3910	3 Office Machines	160	5.4	P, S, T & D Plant	133	25	
164 3910	4 G-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	92	18	
165 3920		4,472	5.4 5.4	P, S, T & D Plant	3,709	706	5
166 3930 167 3940		3,633	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	35	<u>7</u>	4
168 3950		328	5.4	P, S, T & D Plant	272	52	
169 3970		63,904	5.4	P, S, T & D Plant	53,004	10,086	81
170 3980		6,284	5.4	P, S, T & D Plant	5,212	992	81
171 3990		4,450	5.4	P, S, T & D Plant	3,691	702	5
172   3990 173   3990		569,058 318,108	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	471,992 263,848	89,818 50,209	7,24° 4,05
174   3990		118,878	5.4	P. S. T & D Plant	98,600	18,763	1,51
175 3990		952	5.4	P, S, T & D Plant	790	150	1;01
176 3990		855	5.4	P, S, T & D Plant	709	135	1
177 3990	6 Other Tang. Property - PC Hardware	120,525	5.4	P, S, T & D Plant	106,602	20,286	1,637
178 3990	7 Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	39,740	7,562	610
179 3990		3,980,772	5.4	P, S, T & D Plant	3,301,764	628,313	50,694
180 3990 181 3992	9 Other Tang. Property - Application So 4 Other Tang. Property - General Starts	151,394	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	125,570	23,896	1,928
182	Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(7)	(1)	(1
183	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1-7		1111111111111	\'.'		,
184	Total General Plant	6,287,324			5,214,884	992,372	80,06
185							
186	Shared Services Customer Support:						
188	General:						
189					1		
190 3890		-	5.4	P, S, T & D Plant	- 1		-
191 3891		-	5.4	P, S, T & D Plant	1		<del>-</del>
192 3900		179,456	5.4	P, S, T & D Plant	148,846	28,325	2,28
193   3900 194   3901		211,810	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	175,681 19,635	33,431 3,737	2,69
194 3901		23,673 8,591	5.4	P, S, T & D Plant	7,125	1,356	10
196   3970		(354,256)	5.4	P, S, T & D Plant	(293,830)	(55,915)	(4,51
197   3971	0 CKV-Communication Equipment	629	5.4	P, S, T & D Plant	522	89	
198 3980	0 Miscellaneous Equipment	203	5.4	P, S, T & D Plant	169	32	
199 3990		(59)	5.4	P, S, T & D Plant	(49)	(9)	(4.00
200 3990		(130,340)	5.4	P, S, T & D Plant	(108,108)	(20,573)	(1,66
201 3990 202 3990		(236,463) 5,533	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	4,589	(37,323)	7
203 3990		(6,303)	5.4	P, S, T & D Plant	(5,228)	(995)	(8)
204 3990		15,615	5.4	P, S, T & D Plant	12,951	2,465	19
205 3990	8 Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	1,816,710	345,713	27,89
206 3991	0 CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	176	33	
207 3991		811	5.4	P, S, T & D Plant	673 192	128 37	1
208 3991		232 8	5.4	P, S, T & D Plant P, S, T & D Plant	7	3/	
210 3992	Retirement Work in Progress	(1,356)	5.4	P. S. T & D Plant	(1,125)	(214)	(1
211				1			
212	Total General Plant	1,908,312			1,582,808	301,202	24,30
213							
214	TOTAL RESERVE FOR DEPRECIATION	166,889,761			131,723,248	32,911,754	2,254,759

Centucky Jurisdiction Case No. 2013-00148	0044					
orecasted Test Period: Twelve Months Ended November 30,	2014					
CLASSIFICATION OF OTHER RATE BASE			_			
ENOUGH TO A TROP OF THE KTOKE BAGE		-			-	
				•		
	Test Year	Classif.	Classif	Customer	Demand	Commodity
	\$	Factor	Basis	\$ .	\$   _	
1 Rate Base Additions:						
2					((00)	
3 Materials and Supplies - KY Direct	(9,437)	9.1	Allocated O&M Expenses	(1,949)	(192)	(7,296
4 Materials and Supplies - KY Mid-States GO	68,287	9.1	Allocated O&M Expenses	14,101	1,389	52,798
5 Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	0.	0	
6 Materials and Supplies - Shared Services CS	. 0	9.1	Allocated O&M Expenses	-	-	<u>-</u>
7 Gas Storage Inventory	9,415,216	3.0	Commodity	**	-	9,415,216
8 Prepayments - KY Direct	229,654	9,1	Allocated O&M Expenses	47,421	4,671	177,562
9 Prepayments - KY Mid-States GO	4,955	9.1	Allocated O&M Expenses	1,023	101	3,831
10 Prepayments - Shared Services GO	748,194	9.1	Allocated O&M Expenses	154,495	15,218	578,482
11 Prepayments - Shared Services CS	271,559	9.1	Allocated O&M Expenses	56,074	5,523	209,961
12 Cash Working Capital	3,337,211	9.1	Allocated O&M Expenses	689,101	67,876	2,580,234
13						
14 Total Rate Base Additions	14,065,640		<u> </u>	960,266	94,586	13,010,788
15			1			
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)	(872,732
24 ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	17,089,172	2,705,114	246,188
25 ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(1,314,572)	(208,089)	(18,938
26 ADIT - Shared Services CS	6,651,113	5,7	Net Plant	5,671,623	897,784	81,708
27	1		1			,,,,,
28 Total Rate Base Deductions	(48,638,812)			(41,880,251)	(6, 194, 785)	(563,776
29						
30	-		1			
31 TOTAL OTHER RB	(34,573,172)			(40,919,984)	(6,100,199)	12,447,011
32	1 / / / / /					
33 Interest on Customer Deposits	0	1.0	Customer			-

Almos I Kentuc	Energy Co	orpo Ictlor	ration, Kentucky/Mid-States Division • Cese No. 2013-00148						
Forecas	sted Test	Peri	od: Twelve Months Ended November 30, 2014	•	'				
CLASS	I. BEICATIO	N O	F O&M EXPENSE						
		П	· · · · · · · · · · · · · · · · · · ·						
	+ +	+							
L				Test Year	Classif,	Classif.	Customer	Demand	Commedity
Mo.	Acet.	+		.ş	Factor	Basis	5	\$ _	\$
1 _			Juction & Gathering:						
2	- Henri	0	paration		99.0			-	
4	7500	+	Op., Sup., & Eng. Production Maps & Records	0	99,0		-	-	
5	7530	-	Field Lings Expenses	0	99.0				-
7	7540 7550	-	Field Compressor Station Expense Field Compressor Sta. Fuel & Pwr.	0	99.0 99.0			-	
- 8	7560		Field Meas, & Regul, Station Exp	0	99.0		-		
9	7570	Ш	Purification Expense	0	99.0		-	-	
10 11	7590	M	Other Expenses aintenance	G	99.0	-	-	-	
12	7610		Maint Sup., & Eng.	0	89.0	=		· · · · ·	
13	7620	+	Structures and Improvements Field Line Maintenance	0	99.0 99.0	•		-	
15	7650	.   [	Compressor Station Equip. Maint.	0	99.0	-		1 [ ]	
16	7660		Meas, & Regul, Station Equip Maint	Ů	99.0	-	-	-	-
17	7670	$ \cdot $	Pyrification Equipment Maintenance Other Equipment Maintenance	0	99.0	-		-	
19	7690		Gas Processed By Others	- 0	99.0		-	-	-
20 -	4 ]:	Tola	Freduction & Gathering						
22		Othe	er Gas Supply Expenses:				1		
23	1	0;	peration	0.000.00		Comments.			0.000.0
24	8001	+	Intercompany Gas Well-head Purchases Natural gas field line purchases	2,392,628 1,391,896	3.0	Commodity			2,392,626 1,391,890
26	8040	П	Natural Gas City Gate Purchases	45,614,740	3.0	Commodity	-	-	45,614,740
27	8045	+	Transportation to City Gate Transmission-Operation supervision and engineering	(14,067)	3.0	Commodity	ļ <u>-</u>	-	(14,067
29	8051	ш	Other Gas Purchases / Gas Cost Adjustments	56,021,426	3.0	Commodity	<del> </del>	Ī -	56,021,426
30	8052		PGA for Commercial	26,327,213	3.0	Commodity	-	-	26,327,213
31	8053 8054		PGA for Industrial PGA for Public Authority	5,265,345 6,496,020	3.0	Commodity Commodity	- 1		5,265,345 6,496,020
33	8057	1	PGA for Transportation Sales	0	3.0	Commodity	-		
34	805B 8059	+i	Unbilled PGA Costs PGA Offset to Unrecovered Gas Cost	(3,827,283) (103,417,562)	3.0	Commodity	1 :		(3,827,283
36	8060	1	Exchange Gas	7,289,206	3.0	Commodity	-	-	7,289,206
37	8081		Gas Withdrawn From Storage - Debit	26,869,335	3.0	Commodity		·	26,869,335
39	8082		Gas Delivered to Storage Gas used for products extraction-Credit	(15,161,906)	3.0	Commodity Commodity	1 :		(15.161.906
40 _	8120		Gas Used for Other Utility Operations	(17,621)	3,0	Gommodity	-		{17,621
41	8130	$\perp$	Other Gas Supply Expenses Transmission and compression of gas by others	(5) 35,035,880	3.0	Commodity		-	35,035,880
42	8580		aintenance	35,035,060	3.0	Commodity	-		33/032/600
44	8350		Maint, Ol Purch, Gas Meas, Sta.	0	3.0	Commodity	-		-
45 46		Tota	I Other Gas Supply Expenses	90,265,244			G	o o	90,265,244
47	1	Und	erground Storage:						
48	8140	9	peration Op., Sup., & Eng.	(1,062)	3.5	Storage (50/50)		(531)	(531
50	8150	H	Maps & Records	0	3.5	Storage (50/50)	-	3 (5517	-
51	8160	1.2	Wells Expense	169,618	3.5	Storage (50/50)		84,809	84,609
52 53	8170 8180		Lines Expense Compressor Station Expense	60,954 24,924	3,5	Storage (50/50) Storage (50/50)	-	30,477 12,462	30,477 12,462
54	8190	11	Compressor Station Fuel & Power	777	3.5	Storage (50/50)		388	388
55 56	8200 8210	+	Meas, & Regul. Station Expenses Purification Expenses	4,790	3,5	Storage (50/50) Storage (50/50)	-	2,395 17,228	2,395 17,228
57	8240	11	Other	34,456 223	3.5	Storage (50/50)	· · · · · · ·	111	111
58	8250_		Storage Well Royalties	13,900	3,5	Storage (50/50)	-	6,950	6,950
59 60	8300		Alntersance Maint, Sup., & Eng.	10,314	3.5	Storage (50/50)	-	5,157	5,157
61	8310	1 1	Structures and Improvements	0	3,5	Storage (50/50)			
62	8320 8330	+	Reservoirs & Wells Maintenance Line Maintenance	D	3.5 3.5	Storage (50/50) Storage (50/50)	-		-
64	8340		Compressor Station Equip Maint	5,064	3,5	Storage (50/50)	T -	2,532	2,532
65 66	8350 6360	1 1	Meas, & Regul, Station Equip Maint Purification Equipment Maintenance	736	3.5	Storage (50/50) Storage (50/50)	-	368	368
67	8370	П	Other Equipment Maintenance	D	3.5	Sterage (50/50)	-		-
69		Tota	Underground Slorage Expense	324,693			0	162,346	162,346
69 70		j i Tran	ismission:						
71		0	peration					1	
72	8500	H	Op., Sup., & Eng. System Control & Load Dispatching	0	2,0 2,0	Demand Demand	1 :	-	-
74	8520	11	Communication Systems Expense	0	2,0	Demand	†		· · :
75	8530		Compressor Station Labor Expense	. 0		Demand Demand	-	-	•
76 77	8540 8550		Compressor Station Fuel Gas Compressor Station Fuel & Power	0	2,0	Demand Demand	<del>                                     </del>		· · · · <del>"</del> —
78	8560		Mains Expense	499,729	2.0	Demand	-	499,729	·
79 80	8570		Meas. & Regul. Station Expenses  LDC Payment	103,068	2,0	Demand Demand	+ <u>-</u>	103,068	
81	8580	Ш	LDC Payment - A&G	0	2.0	Demand	<u> </u>		*
82	8590		Other Expenses	0	2,0	Demand			
001	8600		Rents sintenance		2.0	Demand	1 -	<del>                                     </del>	"
83			Maint, Sup., & Eng.	0	2.0	Demand		-	
84 85	8610		Structures and improvements	0	2.0	Demand Demand	<u>-</u>	20,015	-
84 85 86	8620			2010114					
84 85 86 87 88	8630 8640		Mains Compressor Station Equip Maint	20,015	2.0	Demand	-	1 -	
84 85 86 87 88 89	8630 8630 8640 8650		Mains Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	0 979	2.0 2.0	Demand Demand	-	979	-
84 85 86 87 88	8630 8640		Mains Compressor Station Equip Maint	0	2.0	Demand	1	1 -	

entuc	ky Jurisdi	ctio	oration, Kentucky/Mid-States Division in Case No. 2013-00148			T			
oreca	sted Test	Per	riod: Twelve Months Ended November 30, 2014			1			
		T							
LASS	BIFICATIO	N C	DE O&M EXPENSE						
+	-	+							
-	1 - 1	+							
$\neg$	- 1	1.		Test Year	Classif.	Classif.	Customer	Demand	Commodity
lna	Acct.				Factor		\$	\$	\$
0.	llo.		1						
94	] ]		tribution:						
95 96	8700	- 6	Supervision and Engineering	1.386,160	10.0	Composite of Acots, 871-979 & 886-893	1,269,141	113,552	3,4
97	8710	-+-	Distribution Load Dispatching	1,386,160	3,0	Composite of Access of 1-979 & 660-693	1,200,141		9.0
98	8711		Odorization	3,303	3.0	Commodity		-	3,3
99	8720		Compressor Station Labor & Expenses	0	3.0	Commodity		1	i.
100	8740	I	Mains & Services	2,874,065	4.1	Mains & Services	2,586,856	287,209	
01	8750		Measuring and Regulating Station Exp Gen	266,973	12.0	Composite of Accts, 374-379	228,422	38,551	
02	8760	+	Measuring and Regulating Station Exp Ind. Measuring and Regulating Sta, Exp City Gate	23,764 77,553	1.0	Customer Composite of Accts. 374-379	23,764 66,354	11,199	
04	8770 8780		Metars and House Regulator Expense	818,400	1.0	Customer Customer	818,490	11,199	
05	8790		Customer Installations Expense	20,364	1.0	Customer	20,364	- 1	
06	8800	Т	Other Expense	139,277	10.0	Composite of Acots, 971-979 & 898-893	127,519	11,409	
07	8810	Ι.	Rents	429,632	10,0	Composite of Accts. 871-879 & 886-893	393,362	35,195	1,
OB			faintenance						
09	885D		Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	2,516	225	
10	8860 8870		Maintenance of Structures and Improvements  Maintenance of Mains	4,337 36,400	12.0 12.0	Composite of Accts, 374-379 Composite of Accts, 374-379	3,710	626 5,256	
12	8890		Maintenance of compressor station equipment	6,958	3.0	Conmodity	31,144	. 5,256	6,
13	6900	Ť	Maint, of Measuring and Regulating Station Equip General	6,189	12.0	Composite of Acets, 374-379	5,295	894	- 0,
14	8910	Ť	Malol, of Measuring and Regulating Station Equip, - Industrial	4,695	1.0	Customer	4,695	-	
15	8920	1	Maint, of Measuring and Regulating Stallon Equip City Gate	13,741	120	Composite of Accts. 374-379	11,757	1,994	
16	8930		Maintenance of Services	48,651	1,0	Customer	48,651	-	
17	8940		Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595		
81	8950	Tota	Meintenance of Other Equipment al Distribution	6,178,097	10.0	Composite of Accts, 871-879 & 888-893	5,656,546	506,101	15
19 20		100		0,170,097			0,606,040 (	OUB, 101	
21			stomer Accounts:					Í	
22			apervision	(202)	1,0	Custonjer	(202)	·_ [	-
23	9020	N	feter Reading Expense	1,321,394	1.0	Customer	1,321,394		
24	9030	lc.	Sustomer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	
25	9040	-10	Incollectible Accounts	324,479	1.0	Customer	324,479	-	
26 27	9050	j N	fiscellaneous Customer Accounts Expenses al Customer Accounts	2,003,223	1.0	Customer	2,003,223	- 0	
28]		104		2,003,223			2,003,223	9	
29			Stomer Service and Information:						
30	9070	s	apervision	0	1.0	Customer			
31	9080		Customer Assistance Expenses	. 0	1.0	Customer			
32			formational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	
33]			fiscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-		
34 35		108	al Customer Service and Information	133,918		<del></del>	133,918	D	
36		Sale							
37	9110	is	Rupervision	218.372	1.0	Customer	218,372	-	
38	9120		Pernonstrating and Selling Expenses	86,711	1.0	Customer	86,711		
39			dvertising Expenses	10,934	1.0	Customer	10.934	, ,	
10			fiscellaneous Sales Expenses	0	1.0	Customer		-	
41		Tota	al Sales	316,017			316,017	0	
42 43			ninistrative & General:						
44	<del>                                     </del>		peration						
45	9200		Administrative and General Salaries	394,702	17.0	Composite of Acets. 870-902, 905-916, 924 & 928-930.1	368,866	25,042	
6	9210	T	Office Supplies and Expenses	(1,391)	17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930,1	(1,300)	(88)	
17	9220	┸	Administrative Expenses Transferred	13,071,350	17.0	Composite of Acets, 870-902, 905-916, 924 & 928-930.1	12,215,723	829,329	26
8	9230	1	Outside Services Employed	158,905	17.0	Composite of Acets. 870-902, 905-916, 924 & 928-930.1	148,503	10,082	
19	9240	-	Property Insurance	74,698	5.7	Net Plant	63,697	10.083	
0	9250 9260		Injuries and Damages Employee Pensions and Benefits	18,686 3,269,740	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	17,462 3,055,709	1,186	
2	9270		Employee Pensions and ceneris Frenchise Requirements	2,840	1.0	Cuetomer  Cuetomer	2,840	207,453	
3	9280	1	Regulatory Commission Expenses	111,840	1.0	Customer	111,840	-	
54	930.1	I	General Advertising Expenses		1.0	Customer	-		
55	930.2	Τ	Miscellaneous General Expense	39,537	17.0	Composite of Apots, 870-902, 905-916, 924 & 928-930,1	36,949	2,608	
56	9310	1	Rents	36,305	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	33,929	2,903	
57	I I		faintenance			<u> </u>			
58	9320		Meintenance of General Plant	0.000	. 17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930.1	40.051.010	4 007 020	
	1 1	I OE	al A&G	17,177,212			16,054,219	1,087,898	35,
59 60	1								

iste	ďΤ	est Period: Twelve Months Ended November 30, 2014					Í	
SIFI	CA	TION OF PAYROLL		1				
	Ĭ			Ì				
-	Н			P				
1			Test Year	Classif.	Classif.	Customer	Demand	Commo
Ė	Н		\$	Factor	Basis	\$	\$	\$
Р	rod	uction & Gathering: peration						
		Op., Sup., & Eng.	-	99.0	-		_	
1		Production Maps & Records		0,99		-	~	
+	i	Field Lines Expenses Field Compressor Station Expense		99.0 99.0	-	-		
		Field Compressor Sta. Fuel & Pwr.		99,0	Ţ		-	
+	i il	Field Meas. & Regul. Station Exp Purification Expense	-	99.0 99.0		-		
		Other Expenses		99,0		-	-	
Ŧ	Mis	intenance						
		Maint, Sup., & Eng. Structures and Improvements	-	99.0 99.0	<u>.</u>			
İ		Field Line Maintenance		99.0		-		
	-	Compressor Station Equip. Maint.	<del>.</del>	99.0	<u>-</u>			
+	H	Meas, & Regal, Station Equip Maint Purification Equipment Maintenance		99.0	*	-	-	
		Other Equipment Maintenance		99.0			-	
7	L k	Gas Processed By Others Production & Gathering		99.0	-	<u>-</u>	-	
Т	П		-			-	_	
0	the	r Gas Supply Expenses:						
+		Wellhead Purchases Field Line Purchases	-	99.0 99.0	-	-	-	
		Transmission Line Purchases		99.0	-	-		
1		City Gate Purchases	,	99.0	w.	- '	-	
		Other Gas Purchases Exchange Gas		99.0	-	-	-	
+		Purchased Gas Expenses	•	99.0				
		Storage Gas Withdrawal	-	99.0		-	-	
+		Company Used Gas Other Gas Supply Expenses	-	99.0	-			
Ţ	otal	Other Gas Supply Expenses	-	33.0		0	0	
1	11							
U	nde	erground Storage: peration						
+		Op., Sup., & Eng.		89.0				
İ		Maps & Records	0	99.0	-	-	-	
+		Wells Expense	0	99.0	- ,			
+		Compressor Station Expense	0			-	-	
	-	Compressor Station Fuel & Power	0	99.0	-,			
H		Meas, & Regul. Station Expenses Purification Expenses	0	99.0 99.0	-	-		
t		Exploration & Development	0	99.0	1-	-	-	
		Gas Losses	0	99,0	-		-	
H		Other Expenses Storage Well Royalties	0	99.0 99.0	-	-	-	
1		Rents	<del>0</del>		-	-	<del>-</del>	
		intenance	_					
		Maint, Sup., & Eng. Structures and Improvements	0	99.0	Ţ	-	-	
		Reservoirs & Wells Maintenance	0	99.0	-			
		Line Maintenance	0	99.0	\ <u>-</u>	-	-	
		Compressor Station Equip Maint Meas, & Regul. Station Equip Maint	0	99,0			•	
		Purification Equipment Maintenance	0	99.0	-	-	-	
		Other Equipment Maintenance	0	99,0	·		0	
11	otai	Underground Storage Expense	0		1	U	U	
		smission:	٠					
L	Οp	peration		200				
-   -		Op., Sup., & Eng. System Control & Load Dispatching	0	99.0	-	-		
İ	10	Communication Systems Expense	0	99.0	-	-	-	
	T	Compressor Station Labor Expense Compressor Station Fuel Gas	0		-	-	-	
+		Compressor Station Fuel Gas Compressor Station Fuel & Power	0	99.0				
I		Mains Expense	0	99.0	-	-	-	
-		Meas. & Regul. Station Expenses Other Expenses	<u>0</u>	99.0	-	-	-	
+		LDC Payment	0	99.0	-	····	<u>-</u>	
	1	DC Payment - A&G	0	99.0	-	-	-	
$\perp$		Rents	0	99.0		-	-	
	IVI	intenance Maint, Sup., & Eng.	-	99.0	-			
		Structures & Improvements	<del>-</del>	99.0	-	-	-	
		Mains Compressor Station Equip Maint		99.0		-	-	
	٦.		-	99.0	1-			
			-	99.0	-		_	1
	. [	Compressor station Equip Maint Meas, & Regul, Station Equip Maint Communication Equipment Maintenance Other Equipment Maintenance		99.0 99.0 99.0	] -	-	-	

os Energy Corporation, Kentucky/Mid-St lucky Jurisdiction Case No. 2013-00148								
casted Test Period: Twelve Months End	led November 30, 2014							-
I I I I I I I I I I I I I I I I I I I	100 100 DD, 2017							
SSIFICATION OF PAYROLL								L
I-I-I							ļ	
		Test Year	Classif.		Classif.	Customer	Demand	Commo
+		\$	Factor		Basis	\$	\$	\$
h [			1 40001		2000	<u></u>	· · · · •	· - <del>-</del>
				1.0				1
Distribution:								1
Operation								
Supervision & Eng.		-	99.0	-		-		
Distribution Load Dispatching			99.0	-			-	<u> </u>
Compressor Station Labor and	Expenses		99.0	·		-	-	
Mains and Services Expenses		-	99,0	-		•		
Measuring and Regulating Stati		<del>-</del>	99.0	-			-	
Measuring and Regulating Stati	on Expenses - Industrial		99.0			-	-	
Measuring and Regulating Stati		-	99.0	-		-	· · ·	
Meter and House Regulator Ex		-	99.0	1-			-	
Customer Installations Expense	<u> </u>		99.0	-   ^		-	-	1
Other Expenses		-	99.0	1-		-	-	1
Rents Maintenance		-	99.0	1-				
Maintenance Supervision and E	Incheeded		99.0			-	-	+
Maintenance Supervision and E Maintenance of Structures and		-	99.0	1			-	1
Maintenance of Mains	miles of attention		99.0	1.			-	1
Maintenance of compressor sta	Hon equipment		99.0	1		<del>-</del>		1
Maint. of Measuring and Regula	ating Station Equip General	-	99.0	1-		-	-	
Maint, of Measuring and Regula	iting Station Equip Industrial	-	99.0	1.		-	-	<u> </u>
Maint, of Measuring and Regula	alino Station Equip City Gate		99.0	1_				
Maintenance of Services	and other adapt on our	- 1	99.0	1-		-	l	
Maintenance of Meters and Hou	use Regulators	-	99.0	1.		-		
Maintenance of Other Equipme			99.0	-		-	-	
Total Distribution		-				-	1 -	
				1				
Customer Accounts								
Supervision		- 1	99.0	-		-	-	
Meter Reading		-	99.0	-				
Customer Rec. & Collections		-	99.0					
Uncollectible Accounts			99.0	-		-	-	
Misc. Cust. Acct. Expense		-	99.0	<u> </u>		-		
Total Customer Accounts Expense		-				-	-	
<u> </u>						1		
Customer Service and Information								
Supervision Customer Assistance		- 1	99.0 99.0			-	-	
		- [	99.0			-	-	
information & Instruction Misc. Cust. Acct. Expense			99.0				†· ···	
Total Customer Service & Info Expe	.nra	-		-			-	
Total Gustomer Service & line Expe		-				-		
Sales				-			·	
Supervision			99.0				-	
Demonstration & Selling		_	99.0			-	-	
Advertising			99.0			-	_	
Misc. Sales Expense		-	99.0	-		-	-	
Total Sales Expense		- 1						
							I	1
Administrative & General:								
Operation								
Administrative and General Sal	aries	-	99.0	*		-	-	
Office Supplies and Expenses		-	99.0	-		-	-	
Administrative Expenses Trans			99.0	L-			-	
Administrative Expenses Trans	ferred - General		99.0			-		1
Outside Services Employed			99.0	-		-	-	
Property Insurance		. [	99.0	ļ. <b>-</b> .			-	
Injuries and Damages		-	99.0	-		-	-	<del></del>
Employee Pensions and Benefi			99.0	-		-	-	
Regulatory Commission Expens	ses		99.0	ļ. <del>-</del>			<u> </u>	
Duplicate Charges - Credit			99.0	-		-	-	<del></del>
General Advertising Expenses		· · · · · · · · · · · · · · · · · · ·	99.0	-		-	-	
Miscellaneous General Expensi		-	99.0			<del>-</del>	<u> </u>	-
Rents		-	99,0	*		-	-	
Maintenance			00.0				-	+
Maintenance of General Plant			99.0			-		+
Total A&G		0		-		o	0	
Olber Hilliu Bleat Polated Powell			nn n			_	_	+ · · · ·
Other Utility Plant Related Payroll			99.0	+-		-	-	+

Atmos	Energy (	Corporation, Kentucky/Mid-States Division						
Kentuc	ky Jurisc	liction Case No. 2013-00148						
Foreca	sted Tes	it Period: Twelve Months Ended November 30, 2014					<del> </del>	
CLASS	FICATI	ON OF DEPRECIATION EXPENSE						
	1							
-	-		Test Year	Classif,	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Danie	\$	\$	\$
No.	No.							
1	-	Intangible Plant:						
3	30100	Organization	_	5.4	P, S, T & D Plant			_
4	30200		-	5.4	P, S, T & D Plant			-
5	30300		-	99.0	<u> </u>		-	-
6						-		
7 8	-	Total Intangible Plant:	0		· ·	0	0	0
9		Production Plant:				· - <del> </del>		
10								
11	32520	Producing Leaseholds	. 51	2.0	Demand	-	51	-
12	32540 33100		1,699	2.0	Demand Demand	-	1,699	-
14	33201			2.0	Demand		-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	
. 16	33400		3,001	2.0	Demand		3,001	
17	33600	Purification Equipment	996	2.0	Demand		996	- *
19		Total Production Plant	5,747		<del> </del>		5,747	
20							7,11,11	
21		Storage Plant:						
22	gento	Tond		2 5	Storage (50/50)			
23	35010 35020			3.5 3.5	Storage (50/50) Storage (50/50)			
25	35100		293	3.5	Storage (50/50)	1.	146	146
26	35102		1,704	3.5	Storage (50/50)		852	852
27	35103		-	3.5	Storage (50/50)			
28 29	35104 35200		82,144	3.5	Storage (50/50) Storage (50/50)		41,072	41,072
30	35200		19,039	3.5	Storage (50/50)		9,519	9,519
31	35202		- 1	3.5	Storage (50/50)	-	-	-
32	35203		29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210		- 1	3.5	Storage (50/50)	-	191	- 404
34	35211 35301		382	3.5	Storage (50/50) Storage (50/50)	-	191	191
36	35302		_	3.5	Storage (50/50)	-	-	-
37	35400		15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500		1,742	3.5	Storage (50/50)	-	871	871
39 40	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
41		Total Storage Plant	149,856			0	74,928	74,928
42	1	7, 1	1,10,000				,	
43		Transmission:						
44	0.0510	Land & Land Rights	_	2.0	Damond		ļ	
45 46	36510 36520		13.066	2.0	Demand Demand		13,066	
47	36602		887	2.0	Demand		887	
48	36603	Other Structues	734	2.0	Demand		734	
49	36700		19,980	2.0	Demand		19,980	
50	36701 36900		578,413 12,003	2.0	Demand Demand		578,413 12,003	
52	36901		45,879	2.0	Demand		45,879	
53						1		
54		Total Transmission Plant	670,963			.   0	670,963	. 0
55 56	-	Distribution:						
57		Diourbuttori.			<del>                                     </del>		·	
58	37400		-	4.0	Mains	1111 1111 1111		
59	37401		-	4.0	Mains			-
60	37402	Land Rights	4,289	4.0	Mains	3,670		-
61	37403 37500		7,321	4.0	Mains	6,264	1.057	-
63	37501		2,168	4.0	Mains	1,855		-
64	37502	Land Rights		4.0	Mains	`-	-	
65	37503	Improvements	86	4.0	Mains	73		
66	37600 37601		556,692 2,345,591	4.0 4.0	Mains Mains	476,305 2,006,883		
68	37602		1,564,702	4.0	Mains	1,338,755		
69	37800		161,845	4.0	Mains	138,474		
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	50,386		L
71	37905		36,252	4.0	Mains	31,017	5,235	
72 73	38000		1,773,300	1.0	Customer Customer	4,473,918 1,773,300		
74	38200		2,132,918	1.0	Customer	2,132,918		-
75	38300	House Regulators	235,602	1.0	Customer	235,602		-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841		-
77	38500		157,854	1.0	Customer	157,854	-	-
78 79	38600	T		. 99.0	· · · · · · · · · · · · · · · · · · ·	-	_	
80		Total Distribution Plant	13,515,271			12,831,117	684,154	0
		· ·			and the second second second	and the second second second	and the second of the second	

		ction Case No. 2013-00148						
as	sted Test	Period: Twelve Months Ended November 30, 2014						
S	EICATIO	DN OF DEPRECIATION EXPENSE						
	II ROATHO	NOT BETTEESPENSING ENGE						
			T117	61	2/			
_	Acct.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commo \$
	No.			Factor	Desis	•	Ψ	Ψ.
	1.01		3				İ	
		General:						
			-					
_	39900	Land & Land Rights Structures Frame	131,359	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	108,953	20,733	
	39000	Improvements	131,339	5.4	P, S, T & D Plant	100,955	20,733 ]	
	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	22,311	4,246	
	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	
	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	25,081	4,773	
-	39100	Remittance Processing Equip Transportation Equipment	96,791	5.4 5.4	P, S, T & D Plant	80,281	15,277	
	39103	Trucks	-	5.4	P, S, T & D Plant P, S, T & D Plant		- 1	
	39201	Trailers	-	5.4	P, S, T & D Plant	-	- :	
	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	
	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	112,009	21,315	
_	39603	Backhoes	8,234	5.4	P, S, T & D Plant	6,830	1,300	
-	39604	Welders Communication Equipment	9,621	5.4	P, S, T & D Plant	7,980	1,519	
H	39605 39700	Communication Equipment   Communication Equipment - Mobile Radios	5,096 24,702	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	4,227 20,488	804 3,899	
i	39700	Communication Equipment - Nidolle Radios	- 24,702	5.4	P, S, T & D Plant	20,466		
	39702	Communication Equip Telemetering		5.4	P, S, T & D Plant			
	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	6,934	1,320	
	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	103,746	19,742	
_	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant			
-	39901 39902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W	_	5.4 5.4	P, S, T & D Plant P, S, T & D Plant			
	39903	Other Tanguille Property - CPU		5.4	P, S, T & D Plant		-	
	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	
	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	
	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	34,380	6,542	
	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	
-	39908	Other Tang. Property - Application Software AR 15 general plant amortization	255,335	5.4 5.4	P, S, T & D Plant P, S, T & D Plant	211,782	40,301	;
	1	Ant 10 general plant amortization	200,000	5,4	r, o, r a b riant	211,702	40,003	
		Total General Plant	898,212			745,002	141,771	1
	ĺ				1			
Н		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,048		1	13,576,119	1,577,563	86
		Kentucky Mid-States General Office:						
_		Reflucky Mid-States General Office.						
		Intangible Plant:						
	30100	Organization	-	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			0	0	
			3			<del> </del>		
		General:						
					1			
4	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	7 000-	n	
-	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	2,236	425	
-	39004 39009	Air Conditioning Equipment Improvement to leased Premises		5.4 5.4	P, S, T & D Plant P, S, T & D Plant			
i	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	1,738	331	
j	39200	Transportation Equipment		5.4	P, S, T & D Plant	-	-	
	39300	Stores Equipment	162	5.4	P, S, T & D Plant	134	26	
_	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	3,907	743	
-	39600 39700	Power Operated Equipment Communication Equipment	605	5.4 5.4	P, S, T & D Plant	502	96 218	
-	39800	Miscellaneous Equipment	1,370 20,721	5.4	P, S, T & D Plant P, S, T & D Plant	1,136 17,186	3,270	
-	39900	Other Tangible Property	20,721	5.4	P, S, T & D Plant	17,100	5,210	
	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	13,628	2,593	
	39902	Other Tangible Property - Servers - S/W		5.4	P, S, T & D Plant	-		
_,	39903	Other Tangible Property - Network - H/W		5.4	P, S, T & D Plant	-	-	
_	39906	Other Tang, Property - PC Hardware	65,546	5.4	P, S, T & D Plant	54,366	10,346	
_	39907	Other Tang. Property - PC Software Other Tang. Property - Mainframe S/W		5.4	P, S, T & D Plant			
	39908	Other rang, Property - Maintrame S/W	-	5.4	P, S, T & D Plant			
	1							

	Corporation, Kentucky/Mid-States Division diction Case No. 2013-00148						
	t Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION	ON OF DEPRECIATION EXPENSE						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
ine Acct.		\$	Factor	Basis	\$	\$	\$
No. No.							
153			[ · · · · · · · · · · · · · · · · · · ·				
154	Shared Services General Office:						
155					1		-
156	General:						
157							
158 39000	Structures & Improvements	225	5.4	P, S, T & D Plant	187	36	
159 39005	G-Structures & Improvements	4,283	5.4	P, S, T & D Plant	3,553	676	. 5
160 39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	17,359	3,303	26
161 39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	17,718	3,372	27
162 39102	Remittance Processing Equip		5.4	P, S, T & D Plant	-		
163 39103	Office Machines		5.4	P, S, T & D Plant			
164 39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	30	6	
165 39200		1,594	5,4	P, S, T & D Plant	1,322	252	. 2
166 39300		, ( 5 7 * -	5.4	P. S. T & D Plant	1,		
167 39400		1,246	5,4	P. S. T & D Plant	1,034	197	
168 39500		230	5.4	P. S. T & D Plant	191	36	
169 39700		8,744	5.4	P, S, T & D Plant	7,252	1,380	1.
170 39800		371	5.4	P, S, T & D Plant	307	58	
171 39900		1,246	5.4	P, S, T & D Plant	1.034	197	
172 39901	Other Tangible Property - Servers -	142,944	5.4	P, S, T & D Plant	118,562	22,562	1,82
73 39902	Other Tangible Property - Servers -	75,232	5,4	P, S, T & D Plant	62,399	11,874	9!
74 39903		17,633	5.4	P, S, T & D Plant	14,625	2,783	2:
75 39904	Other Tang. Property - CPU		5.4	P, S, T & D Plant	- 1	2,700	-
76 39905	Other Tangible Property - MF - Hard		5.4	P, S, T & D Plant			
177 39906	Other Tang. Property - FC Hardware	12,779	5.4	P, S, T & D Plant	10,599	2,017	16
178 39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	3,028	576	
179 39908			5.4	P, S, T & D Plant	312,441	59,456	4,79
180 39909	Other Tang. Property - Mainframe S/	376,695	5.4	P, S, T & D Plant	312,441	<b>55,45</b> 0	4,75
181 39924	Other Tang. Property - Application		5.4			-	-
	Other Tang. Property - General Star		5.4	P, S, T & D Plant			
182 183				,			
	Total General Plant	689,199			571,641	108,781	8,77
184 185	Total General Plant	009, 199			371,041	100,101	
	Shared Services Customer Support:					.,	
186	Shared Services Customer Support.						
187	<del></del>	-					
188	General:						
89	<del>                                      </del>		F.4	D O TABBLE			
90 38900		-	5.4	P, S, T & D Plant	-	-	-
91 38910		-	5.4	P, S, T & D Plant			
92 39000	Structures & improvements	25,234	5.4	P, S, T & D Plant	20,930	3,983	3:
93 39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	8,724	1,660	1
94 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	
96 39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	5,440	1,035	
97 39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	99	19	
98 39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	76	14	
99 39900	Other Tangible Property		5.4	P, S, T & D Plant	-	-	-
00 39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	23,750	4,520	3
01 39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	11,255	2,142	1
39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	7,828	1,490	1
39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	5,087	968	
39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	1,594	303	
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	
07 39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	112	21	
08 39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	40	8	
09 39924	Other Tang, Property - General Startup Costs		5.4	P, S, T & D Plant	- 1	-	-
10							
211	1-1-1			1			
12	Total General Plant	474,598		1	393,645	74,909	6,0
113		., .,500		-	1,-	,500	
	TOTAL DEPRECIATION EXPENSE	16,518,181			14,636,238	1,779,300	102,64

Centucky Jurisdiction Case No. 2013-00148						
orecasted Test Period: Twelve Months Ended November 30, 20	14					
				]		
LASSIFICATION OF TAXES, OTHER THAN INCOME & NET DI	EDUCTIONS FOR I	NCOME TAX				
				T		
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1 Taxes Other Than Income						
2						
3 Non Revenue Related:		•				
4 Payroll Related	366,438	9.1	Allocated O&M Expenses	75,666	7,453	283,3
5 Property Related	3,403,337	5.4	P, S, T & D Plant	2,822,824	537,172	43,34
6 DOT transmission User Tax	52,950	9.1	Allocated O&M Expenses	10,934	1,077	40,9
7 Other	620,764	9.1	Allocated O&M Expenses	128,182	12,626	479,9
8 Total Non Revenue Related:	4,443,489			3,037,605	558,328	847,5
9						
10 Revenue Related:			<b>1</b>		ĺ	
11 State Gross Receipts - Tax	0	99.0	-	-		
12 Local Gross Receipts - Tax	0	99.0	-	-		*
13 Public Service Commission Assessment	219,194	3.0	Commodity	-	-	219,1
14 Total Revenue Related:	219,194		1	0	0	219,1
15						
16 Total Taxes, Other Than Income	4,662,683		1	3,037,605	558,328	1,066,7
17			1			
18			İ			
19 Interest Expense	7,536,846	13.0	Rate Base	6,086,056	974,626	476,16

	Energy Corporation, Kentucky/Mid-S ky Jurisdiction Case No. 2013-00148				<u> </u>		
	sted Test Period: Twelve Months En		014				
				<del> </del>		,	
SUMM	ARY OF CLASSIFICATION						
_ 1							
3	<del>                                      </del>						
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
- 5		S	Factor	Basis	S S	<u>Demand</u>	S
6	<del>                                      </del>	Ψ	Facioi	Dasis	4	Φ	φ
7	Operating Revenues	155,374,969			55,704,202	6.938.349	92,732,41
8	Operating Neverides	100,074,000			00,704,202	0,000,040	02,102,71
9	Operating Expenses:						
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							
17	Income Before Taxes	17,171,911			13,866,438	2,220,584	1,084,89
18							
19	Interest Expense	7,536,846			6,086,056	974,626	476,16
20	<u>                                     </u>						
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	200,27
25	Total Deferred Income Taxes	0			0	0	
26 27	Amortization of ITC	U			0		
28	Total Income Taxes	3,748,040			3,026,569	484.677	226.70
29	Total income Taxes	3,740,040			3,020,009	404,077	236,79
30	Net Income	13,423,871			10,839,869	1,735,906	848,09
31	LAST BIGGING	19/450/011			10,000,000	11/20/900	040,09
32	Total Rate Base	252,914,292			204,230,053	32,705,583	15,978,65
33	Poca raco Edoo	202,014,202			204,200,000	02,100,000	10,010,000
34	Rate of Return	5.3077%			5,3077%	5.3077%	5.3077'

		Period: Twelve Months Ended November 30, 2014						l	
CA	TION OF	PLANT IN SERVICE							
#		Customer				·			
+	-		Allocation	Allocation	Total		Commercial &	Firm	Interrupti
	Acct.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transpor
$\pm$	No.	Intangible Plant:							
1				B G TABRILL OUT	0.000	5 507	4.400		
	30100 <u>]</u> 302001	Organization Franchises & Consents		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	6,909 99,409	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	
	- 1								
-	- 1	Production Plant:							
	32520	Producing Leaseholds	99.0		0	-	-	-	
	32540 33100	Production Gas Wells Equipment	99.0		0	-	-	-	
	33201	Field Lines	99.0	-	0	-	-	-	
	33202 33400	Tributary Lines	99.0 99.0		0	-	-	-	-
	33600	Field Meas. & Reg. Sta. Equip Purification Equipment	99.0	-	0	_	-	-	
+		Total Production Plant			0	0	0	0	
$\pm$	1	2440					U		
1		Storage Plant:							-
$\pm$	35010		99.0	-	0				
		Rights of Way	99.0		0	<del>-</del>			
	35100 35102	Structures and Improvements Compression Station Equipment	99.0 99.0		0		<u></u>		
1	35103	Meas. & Reg. Sta. Structues	99.0	=	0				
	35104 35200	Other Structures Wells \ Rights of Way	99.0 99.0	_	0		· · · · · · · · · · · · · · · · · · ·		
	35201	Well Construction	99.0	-	0				1 .
	35202	Well Equipment	99.0	-	0				
	35203 35210	Cushion Gas Leaseholds	99.0		0		-		
1	35211	Storage Rights	99.0	-	0				
	35301 35302	Field Lines Tributary Lines	99.0	-	0			3	
	35400	Compressor Station Equipment	99.0		0	-			
	35500 35600	Meas & Reg. Equipment Purification Equipment	99.0		0	-			
1			00.0						
	-4	Total Storage Plant			0	0	0		
1		Transmission:							1.11
1			99.0		0				
	36520	Land & Land Rights Rights of Way	99.0		0	-	-		
1	36602	Structures & Improvements	99.0		0				
	36603 36700	Other Structues Mains Cathodic Protection	99.0	-	0	-			
1	36701	Mains - Steel	99.0		0	u.			
		Moas. & Reg. Equipment Meas. & Reg. Equipment	99.0		0	-			
1			00.0						-
٠ [		Total Transmission Plant			0	0		. <u>D</u>	
1	1	Distribution:							
1	37400	Land & Land Rights	20	Customers	455,023	404,309	49,622	525	
	37401	Land	2.0	Customers	31,936	28,377	3,483	37	
	37402	Land Rights	2.0	Customers Customers	215,809 2,382	192,645 2,116	23,544 260	250 3	
	374 <u>03</u> 37500	Land Other Structures & Improvements		Customers	293,532	260,817	32,011	338	
1	37501	Structures & Improvements T.B.	2.0	Customers	86,849	77,169	9,471	100 46	-
		Land Rights Improvements		Customers Customers	39,863 3,427	35,420 3,045	4,347 374	45	
1	37600	Mains Cathodic Protection	2.0	Customers	9,683,755	8,604,463	1,056,043	11,163	1
	37601 37602	Mains - Steel Mains - Plastic		Customers Customers	83,492,995 56,231,611	74,187,381 49,964,383	9,105,166 6,132,229	96,247 64,821	10
1	37800	Meas & Reg. Sta. Equip - General	2.0	Customers	4,592,130	4,080,320	500,786	5,294	
	37900	Meas & Reg. Sta. Equip - City Gate		Customers Customers	1,944,766 1,193,241	1,728,014 1,060,249	212,083 130,127	2,242 1,376	
	37905 38000	Meas & Reg. Sta. Equipment T.b. Services		Customers	98,853,417	87,835,826	10,780,267	113,954	12
1	30100	Meters	4.0	Meter investment	22,574,136	13,562,204	7,693,305	704,186 1,533,426	71 1,58
	38200 38300	Meter Installations House Regulators		Meter investment Meter investment	49,157,106 7,239,801	29,532,854 4,349,564	16,535,069 2,435,266	225,841	22
1	38400	House Reg. Installations	4.0	Meler investment	154,276	92,687	51,894	4,813	
1	38500	Ind. Meas. & Reg. Sta. Equipment	5.0	Direct to I & T	5,045,015	-	-	- '	5,04

Kentucky Jur	TY U	orporation, Kentucky/Mid-States Division				1	1	1	1	
Forecasted T	risdio	tion Case No. 2013-00148				-	İ			
	Test	Period: Twelve Months Ended November 30, 2014								
. 17	1	1								
ALLOCATION	M O	PLANT IN SERVICE	1						;	
81	٦	1 1	f		—			i		
82	- 1.	General:							t	
	- 1	General.	<del>-</del>							
83	-									
84 389		Land & Land Rights	1	6.2	P, S, T & D Plant - Customer	652,110	527,359	104,431	5,282	15,038
85 390	000	Structures & Improvements	1	6.2	P, S, T & D Plant - Customer	3,002,268	2,427,925	480,791	24,320	69,232
86 390	101	Structures Frame	1	6.2	P, S, T & D Plant - Customer	0				
87 390			t	6.2	P, S, T & D Plant - Customer	148,265	119,901	23,744	1,201	3,419
		Structures-Brick	1							
88 390		improvements		6.2	P, S, T & D Plant - Customer	601,354	486,313	96,302	4,871	13,867
89 390		Air Conditioning Equipment		6.2	P, S, T & D Plant - Customer	6,189	5,005	991	50	143
90 390	009	Improvement to leased Premises	1	6.2	P, S, T & D Plant - Customer	1,061,150	858 149	169,936	8,596	24,470
91 391		Office Furniture & Equipment	1	6.2	P, S, T & D Plant - Customer	1,223,654	989,565	195,959	9,912	28,217
92 391		Remittance Processing Equip	1	6.2	P, S, T & D Plant - Customer	0			0,012	1.0,2.17
93 391			ł ·	6.2	P. S. T & D Plant - Customer			ļ	-	<u>-</u>
		Office Machines	ļ					i		•
94 392		Transportation Equipment		6.2	P, S, T & D Plant - Customer	327,993	265,247	52,526	2,657	7,583
95 392	201	Trucks	<u>.</u>	6.2	P, S, T & D Plant - Customer	0		-	-	
96 392	202	Trailers		6.2	P, S, T & D Plant - Customer	27,530	22,264	4,409	223	635
97 393		Stores Equipment		6.2	P. C. T. P. D. Plant - Customer	0	-			
98 394				6.2	P, S, T & D Plant - Customer	1,822,598	1,473,929	291,876	14,764	42,029
		Tools, Shop & Garage Equipment					1,410,929	291,0/6	14,704	42,029
99 396		Power Operated Equipment		6.2	P, S, T & D Plant - Customer	Ō.			-	
100 396		Ditchers		6.2	P, S, T & D Plant - Customer	44,543	36,022	7,133	361	1,027
101 396		Backhoes	I	6.2	P, S, T & D Plant - Customer	52,044	42,088	8,335	422	1,200
102 396		Welders		6.2	P, S, T & D Plant - Customer	27,567	22,293	4,415	223	636
103 397			1	6.2	P, S, T & D Plant - Customer	312,095	252,390	49,980	2,528	7,197
		Communication Equipment					202,030	49,900	2,528	1,197
104 397		Communication Equipment - Mobile Radios		6.2	P, S, T & D Plant - Customer	0,			-	-
105 397	702	Communication Equipment - Fixed Radios		6.2	P, S, T & D Plant - Customer	0	· .			
106 397		Communication Equip Telemetering	I — — .	6,2	P, S, T & D Plant - Customer	55,004	44,482	8,808	446	1,268
107 398		Miscellaneous Equipment		6.2	P, S, T & D Plant - Customer	2,091,794	1,691,628	334,986	16,945	48,236
108 399		Other Manaihle Bronarty	<del> </del>	6.2	P, S, T & D Plant - Customer	2,001,194	, 1,001,000	504,000	10,040	70,200
		Other Tangible Property								
109 399		Other Tangible Property - Servers - H/1		5.2	P, S, T & D Plant - Customer	145,971	118,046	23,376	1,182	3,366
110 399	902	Other Tangible Property - Servers - 5/V	l	6.2	P. S. T & D Plant - Customer	61,018	49,345	9,772	494	1,407
111 399	903	Other Tangible Property - Network - H/V		6.2	P. S. T & D Plant - Customer	0	-			-
112 399		Other Tang. Property - CPU	1	5.2	P. S. T & D Plant - Customer	0		····		
113 399		Other Tangible Property - MS - Hardware	1	6.2	P. S. T & D Plant - Customer	0			<del>                                     </del>	
			1				404 000	07.000	4 0 4 0	
114 399		Other Tang. Property - PC Hardware		6.2	P. S. T & D Plant - Customer	162,277	131,233	25,986	1,315	3,742
115 399	907	Other Tang. Property - PC Software	]	6.2	P. S. T & D Plant - Customer					-
116 399	908	Other Tang. Property - Mainframe S/W		6.2	P. S, T & D Plant - Customer	0	-			-
117 399		Other Tang. Property - Application Soft		6.2	P. S. T & D Plant - Customer	0				-
118 399		Other Tang. Property - General Startup	1		P. S. T & D Plant - Customer					_
	22.9	Ocher rang. Fromercy - General Scarcup	1	- U.Z.	1, 0, FR DT BIR - GRADIIIG			<del>-</del> -		<u>-</u>
119	-	J				14 005 400	0 500 400	d one rete	DC 703	c're coo
120	_	Total General Plant				11,825,423	9,553,183	1,893,765	95,793	272,692
121										
122		TOTAL DIRECT PLANT				353,223,813	285,651,006	56,566,225	2,861,319	8,145,263
	- 1									
						-	1			
123				62	P.S. F& D.Plant - Customer	6.593.811	5 332 233	1 055 919	53.412	152 047
123 124		CWIP Wo AFUDC		6.2	P. S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
123 124 125		CWIP W/o AFUDC		6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
123 124 125 126				6.2	P, S, F & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
123 124 125 126 127		CWIP W/o AFUDC		6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
123 124 125 126		CWIP W/o AFUDC		6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,055,919	53,412	152,047
123 124 125 126 127 128		CWIP W/o AFUDC		6.2	P, S, T & D Plant - Customer	6,593,611	5,332,233	1,056,919	53,412	152,047
123 124 125 126 127 128 129		UMP w/o AFUDC  Kentucky Mid-States General Office:  International Plant:								
123 124 125 126 127 128 129 130 301	100	CWIP w/o AFUDC CWIP w/o AFUDC Kentucky Mid-States General Office:		6.2	P, S, F & D Plant - Customer	6,593,61 <b>1</b>	5,332,233 	1,056,919	53.412 53.412	152,047
123 124 125 126 127 128 129 130 301 131 302	100 200	CWPP wto AFUDC		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0	62,153	12,308	623	1,772
123 124 125 126 127 128 129 130 301 131 302 132 303	100 200	CWIP w/o AFUDC CWIP w/o AFUDC Kentucky Mid-States General Office:		6.2 6.2	P, S, F & D Plant - Customer					1,772
123 124 125 126 127 128 129 130 301 131 302	100	CWIP wo AFUDC  CENTURY Mid-States General Office:  Intendible Plant:  Organization  Franchises & Consents  Misc Intangible Plant		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178	62,153 372,145	12,308 73,694	623 3,728	1,772
123 124 125 126 127 128 129 130 301 131 302 132 303	100	CWIP wo AFUDC  CENTURY Mid-States General Office:  Intendible Plant:  Organization  Franchises & Consents  Misc Intangible Plant		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178	62,153 372,145	12,308 73,694	623 3,728	1,772
123 124 125 126 127 128 129 130 301 131 302 132 133 134	100	CWPP wto AFUDC		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0	62,153	12,308	623	1,772
123 124 125 126 127 128 129 130 131 302 131 303 133 134 135	100	CAMP w/o AFUDC		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178	62,153 372,145	12,308 73,694	623 3,728	1,772
123 124 125 126 127 128 129 130 130 131 132 133 134 136 136	100	CWIP wo AFUDC  CENTURY Mid-States General Office:  Intendible Plant:  Organization  Franchises & Consents  Misc Intangible Plant		6.2 6.2	P, S, F & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178	62,153 372,145	12,308 73,694	623 3,728	1,772
123 124 125 126 127 128 129 130 130 131 132 133 134 135 136 137	100	CAMP w/o AFUDC		6.2 6.2 6.2	P, S, T&D Plant - Customer P, S, T&D Plant - Customer P, S, T&D Plant - Customer	76,856 0 460,178 537,034	62,153 372,145	12,308 73,694	623 3,728	1,772
123 124 125 126 127 128 129 130 131 302 132 133 134 135 136 137 138 374	100 200 300	CAMP w/o AFUDC		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	78,856 0 460,178 537,034	62,153 372,145 434,297	12,398 73,694 86,002	623 3,728	1,772 10,612 12,364
123 124 125 126 127 128 129 130 130 131 132 133 134 135 136 137	100 200 300	COMP wto AFUDC		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	78,856 0 460,178 537,034	62,153 372,145	12,308 73,694	623 3,728 4,350	1,772 10,612 12,364
123 124 125 126 127 128 129 130 131 302 132 303 134 135 136 137 137 138 374	100 100 200 3300 400 001	CMP w/o AFUDC    Control		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178 537,034	62,153 372,145 434,297	12,398 73,694 86,002	523 3,728 4,350	1,772 10,612 12,384
123 124 125 126 127 128 129 130 131 132 132 133 133 134 135 136 137 138 374 139 139 139 139 139 139 139 139	1100 1200 2200 3300 4400 301	COMP who AFUDC		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178 637,034 0 74,379 2,393	62,153 372,145 434,297 60,150 1,936	12,368 73,694 86,002 11,911	523 3,728 4,350 603 19	1,772 10,612 12,384
123 124 125 126 127 128 129 130 131 131 132 132 133 134 136 136 137 138 139 139 139 139 139 141 139 141 139 141 139 141 141 141 141 141 141 141 14	1100 1100 2200 3300 400 1001 1004 1009	CAMP win AFUDC    Company of AFUDC   Company of AFU		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	79,856 0 0 460,178 637,034 0 74,379 2,293 19,106	62,153 372,145 434,297 60,150 1,336 13,026	12,308 73,694 86,002 11,911 383 2,579	623 3,728 4,350 	1,772 10,612 12,384 1,716 55
123 124 125 126 127 128 129 130 131 131 132 133 134 135 136 136 137 138 374 139 140 390 141 390 141 390 141 391	100 100 200 3300 400 1001 1004 1009	Company   Comp		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,850 0 460,178 537,034 0 74,379 2,393 10,195 36,652	62,153 372,145 434,297 60,150 1,936 13,026 29,559	12,306 73,994 86,002 11,911 383 2,579 5,884	603 19 130 206	1,772 10,612 12,354 - 1,716 55 371 844
123 124 125 126 127 128 129 130 131 131 132 132 133 134 136 136 137 138 139 139 139 139 139 141 139 141 139 141 139 141 141 141 141 141 141 141 14	100 100 200 3300 400 1001 1004 1009	CAMP win AFUDC    Company of AFUDC   Company of AFU		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	79,856 0 0 460,178 637,034 0 74,379 2,293 19,106	62,153 372,145 434,297 60,150 1,936 13,025 29,659 1,379	12,308 73,694 86,002 11,811 983 2,579 5,884 273	623 3,728 4,350 	1,772 10,612 12,394 1,716 55 371 844
123 124 125 126 127 128 129 130 131 131 132 133 134 135 136 136 137 138 374 139 140 390 141 390 141 390 141 391	100 100 200 300 400 1001 1004 1009 1000 200	CMMP w/o AFUDC    CMMP w/o AFUDC   CMMP		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,850 0 460,178 537,034 0 74,379 2,393 10,195 36,652	62,153 372,145 434,297 60,150 1,936 13,026 29,559	12,306 73,994 86,002 11,911 383 2,579 5,884	603 19 130 206	1,772 10,612 12,394 1,716 565 371 844
123   124   125   126   127   128   127   128   129   130   301   131   302   133   134   135   136   137   138   374   139   390   141   390   142   391   143   392   144   391   144   395   395	1100 1200 3300 4400 001 009 400 200 3300	Comp w/o AFUDC		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 P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,850 0 460,78 637,034 0 74,379 2,393 10,195 30,652 1,794	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 1,386	12,368 73,694 86,002 11,111 983 2,679 5,884 273 2,76 9,488	623 3,728 4,350 603 19 130 296 14 4	1,772 10,612 12,384 - 1,716 55 37; 843 36
123   124   125   124   125   126   127   128   127   128   127   129   130   301   131   302   132   303   134   135   136   137   138   374   139   390   141   390   141   390   141   390   141   390   141   391   144   393   144   393   144   393   144   393   144   393   144   393   144   393   144   393   144   394   394   144   394	(400 001 004 009 100 100 100 100 100 100 100 100 100	CMMP w/o AFUDC    CMMP w/o AFUDC   CMMP		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 P, S, T & D Plant - Customer  P, S, T & D Plant - Customer  P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer P, S, T & D Plant - Customer	76,856 0 460,178 637,034 74,379 2,239 16,106 30,652 1,794 1,725 59,125	62,153 372,145 434,297 60,150 1,936 13,026 29,559 1,376 1,386 47,814	12,368 73,694 86,002 11,111 983 2,679 5,884 273 2,76 9,488	523 3,728 4,350 693 19 130 296 14 144 478	1,772 10,612 12,384 1,716 5,5 3,7 843 3,9 4,0 1,365
123   124   125   126   126   127   128   127   128   129   130   301   131   135   135   136   137   137   137   138   139   141   139   141   139   141   139   141   139   141   139   141   139   141   139   141   131   141   141   131   141	1100 2200 3300 4400 0001 1000 200 3000 4400 4400 6600	Centucky Mid-States General Office:		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	79,856 0 0 460,178 637,034 0 74,379 2,293 16,166 36,552 1,704 1,726 59,125	62,153 372,145 434,297 60,150 1,396 13,026, 29,559 1,378 1,396 47,614 6,652	12,308 73,694 86,002 11,911 383 2,679 5,884 273 2,76 9,468 1,297	623 3,728 4,350 603 19 130 296 44 47 47 666	1,777 10,612 12,394 1,716 57 844 33 44 1,365
123   124   125   126   127   128   127   128   127   128   127   128   130   301   131   302   132   303   134   135   136   137   139   390   141   390   141   390   142   391   143   392   144   393   144   393   144   393   145   394   145   394   146   396   147   397   147   307   147   307   147   307   147   307   147   307   147   307   147	100 100 300 400 001 004 100 200 300 400 600 700	CAMP wto AFUDC		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	79,856 0 460,178 537,034 74,379 2,393 16,106 36,552 1,704 1,726 59,125 9,102 15,759	62,153 372,145 434,297 60,150 1,936 13,025, 29,559 1,378 1,396 47,814 6,552	12,308 73,694 86,002 11,911 383 2,579 5,864 273 276 9,468 1,297 2,554	523 3,728 4,350 693 19 130,296 44 144 479 66 128	1,772 10,612 12,384 1,716 55 37; 644 46 1,365 183
123   124   125   126   127   128   127   128   127   128   130   301   131   302   133   135   135   136   137   138   374   139   390   142   391   144   393   144   393   144   393   144   394   145   394   146   395   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   388	100 100 100 100 100 100 100 100 100 100	Comp wio AFUDC    Comp wio AFUDC   Composition   Composition		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	79,856 0 460,178 637,034 0 74,379 2,393 10,106 36,552 1,724 1,726 9,102 9,	62,153 372,146 434,297 60,150 1,336 13,025 29,559 1,379 1,378 47,814 6,552 12,744 276,695	12,368 73,994 86,002 11,911 383 2,579 5,884 273 276 9,468 1,297 2,524 54,793	623 3,728 4,350 603 19 130 296 14 44 479 66 128 2,2772	1,772 10,612 12,394 1,716 55 371 844 36 4 4 1,365 189 360 7,890
123   124   125   126   127   128   127   128   127   128   127   128   130   3011   131   3022   132   303   134   135   136   137   139   136   137   139   139   141   399   141   399   144   399	100 100 100 100 100 100 100 100 100 100	CAMP wto AFUDC		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	79,856 0 460,178 537,034 74,379 2,393 16,106 36,552 1,704 1,726 59,125 9,102 15,759	62,153 372,145 434,297 60,150 1,936 13,025, 29,559 1,378 1,396 47,814 6,552	12,308 73,694 86,002 11,911 383 2,579 5,884 273 276 3,468 1,297 2,524 54,793 5,114	523 3,728 4,350 693 19 130,296 44 144 479 66 128	1,772 10,612 12,394 1,716 55 544 37 44 1,365 18 360 7,890
123   124   125   126   127   128   127   128   127   129   130   301   131   302   133   135   135   136   137   138   374   139   390   142   391   144   393   145   394   146   394   146   395   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   374   397	100 100 200 300 400 400 100 200 300 400 500 700 800 800 800 800 800 800 800 800 8	CAMP wto AFUDC		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	76,856 0 460,178 637,034 0 74,379 2,393 16,166 36,562 1,764 1,	62,153 372,145 434,297 50,150 1,936 13,025, 29,559 1,378, 47,814 6,552 12,744 276,685 25,524	12,308 73,694 86,002 11,911 383 2,579 5,884 273 276 3,468 1,297 2,524 54,793 5,114	523 3,728 4,350 693 19 130 295 24 44 479 66 128 2,772 258	1,772 10,612 12,384 1,715 55 377 844 9,9 1,363 189 363 7,890
123   124   125   126   127   128   127   128   127   128   130   301   131   302   132   133   135   136   137   139   140   390   141   390   144   391   145   394   146   396   147   397   148   398   149   399   150   399   399	100 100 100 100 100 100 100 100 100 100	Comp wio AFUDC  Comp wio AFUDC  Composition of the composition of the		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	76,856 0 460,178 637,034 0 74,379 2,393 10,106 30,552 1,726 1,	62,153 372,145 434,297 60,150 1,336 13,025 29,559 1,336 47,814 6,552 12,744 276,835 25,824 115,824	12,308 73,694 86,002 11,111 383 2,679 5,864 273 276 9,468 1,297 2,524 54,793 5,114 22,861	523 3,728 4,350 503 19 530 296 14 44 479 66 128 2,772 259 1,156	1,777 10,612 12,394 1,714 5,514 3,7 64,4 4,1,395 1,89 7,89 7,399 3,299
123   124   125   126   127   128   128   128   128   129   129   130   301   131   302   132   133   134   135   136   137   139   137   139   141   390   141   390   144   393   145   394   145   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   147   397   148   398   150   399   150   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   151   399   399   300	100 1100 2200 3300 400 400 400 400 400 400 400 600 700 800 901 901	CAMP wto AFUDC		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	76,856 0 460,178 537,034 0 74,379 2,393 16,196 1,794 1,724 1,726 59,125 8,102 15,793 31,932 142,752 3,431	62,153 372,145 434,297 60,150 1,936 13,026, 29,559 1,378 47,814 6,552 12,744 276,686 25,5824 115,443 2,776	12,308 73,994 86,002 11,811 383 2,579 5,884 273 276 9,468 1,297 2,524 54,193 5,114 22,861,549	523 3,728 4,350 603 19 130 296 14 44 479 66 2,772 2,772 2,772 2,772 2,772 2,772 2,772	1,772 10,612 12,354 1,711 51 37 644 1,365 161 3,955 7,399 7,399 7,399 7,399
123   124   125   126   127   128   127   128   127   128   127   129   130   301   131   302   132   303   134   135   136   137   138   374   139   139   141   390   141   390   141   390   141   390   141   390   141   390   141   390   150   399   151   399   151   399   151   399   151   399   152	100 200 300 400 400 400 400 400 800 700 800 901 902 903	Compute Notation Equipment  Transportation Equipment  Air Confidentia Equipment  Tools Plant:  Tools Plant:  Total Intangible Plant:  Total Intang		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	79,850 0 460,178 637,034 0 74,379 2,293 16,106 30,652 1,794 1,725 9,102 15,758 342,149 31,832 142,752 3,431 89,802	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 47,814 6,552 12,744 276,695 25,824 115,443 2,775 72,823	12,308 73,994 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 6,114 22,851 549,14,381	523 3,728 4,350 19 130 296 14 447 66 128 2,772 259 1,156 28	1,777 10,612 12,354 1,711 51 37 94 4,135 18 30 7,894 73 3,29 77 2,07
123   124   125   126   127   128   129   129   129   130   301   131   302   132   133   134   133   134   135   136   137   139   141   390   141   390   144   392   145   394   145   396   147   397   148   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   145   398   150   399   150   399   151   399   399   351   399   390	100 200 300 400 400 400 400 400 800 700 800 901 902 903	Comp w/o AFUDC  Comp w/o AFUDC  I clangible Plant:  Intensitive Plant:  Organization  Franchises & Consents  Nixe Thrangible Plant  I clangible Plant:  I clandingible Plant:  I cland Rights  Structures Frame  Air Conditioning Equipment Insprovement to leased Premises  Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Object Structures Equipment Communication Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW		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	76,856 0 460,78 637,034 0 74,379 2,393 16,196 1,794 1,794 1,794 1,794 1,795 8,102 15,793 31,932 142,752 3,431 89,802 28,3571	62,153 372,145 434,297 60,150 1,936 13,026, 29,559 1,378 47,814 6,552 12,744 276,686 25,5824 115,443 2,776	12,308 73,994 86,002 11,811 383 2,579 5,884 273 276 9,468 1,297 2,524 54,193 5,114 22,861,549	523 3,728 4,350 603 19 130 296 14 44 479 66 2,772 2,772 2,772 2,772 2,772 2,772 2,772	1,772 10,612 12,354 1,711 5,5 3,7 94,4 1,365 1,81 3,0 7,894 7,34 3,29,7 7,7
123   124   125   126   127   128   127   128   127   128   130   301   131   302   132   303   134   135   134   135   134   135   134   135   134   135   134   135   134   135   134   135   134   135   136   137   139   139   141   390   141   390   141   390   141   390   141   390   145   394   145   394   145   394   145   395   151   395   151   395   151   395   151   395   151   395   151   395   152   305   152	1100 1100 3300 3300 3300 400 300 400 300 400 300 400 300 400 901 901 901 902 903 903 903	Comp w/o AFUDC  Comp w/o AFUDC  I clangible Plant:  Intensitive Plant:  Organization  Franchises & Consents  Nixe Thrangible Plant  I clangible Plant:  I clandingible Plant:  I cland Rights  Structures Frame  Air Conditioning Equipment Insprovement to leased Premises  Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Object Structures Equipment Communication Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW		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	76,856 0 460,78 637,034 0 74,379 2,393 16,196 1,794 1,794 1,794 1,794 1,795 8,102 15,793 31,932 142,752 3,431 89,802 28,3571	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 47,814 6,552 12,744 276,695 25,824 115,443 2,775 72,823	12,308 73,994 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 6,114 22,851 549,14,381	523 3,728 4,350 19 130 296 14 447 66 128 2,772 259 1,156 28	1,772 10,612 12,384 1,716 5,5 3,71 843 3,9 40 1,365 187 3,39 7,890 7,366 3,292 7,76
123   124   125   124   125   126   127   128   127   129   130   301   131   302   132   133   134   135   136   137   139   139   139   141   399   141   399   144   393   144   393   144   393   144   393   144   393   144   393   145   396   145   396   145   396   145   396   145   396   145   396   155   399   150   399   150   399   151   399   152   399   153   399   153   399   153   399   154   399   155   399	400 001 001 009 100 200 300 400 900 900 901 903 903 903 903 903 903	CMMP w/o AFUDC    CMMP w/o AFUDC   CMMP		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	79,856 0 460,178 537,034 0 74,379 2,393 16,106 36,552 1,704 1,726 9,102 15,759 342,149 31,932 442,752 3,431 6,802 2,83,671	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 47,814 6,552 12,744 276,695 25,824 115,443 2,775 72,823	12,308 73,994 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 6,114 22,851 549,14,381	523 3,728 4,350 19 130 296 14 447 66 128 2,772 259 1,156 28	1,772 10,612 12,384 1,716 5,5 3,71 843 3,9 40 1,365 187 3,39 7,890 7,366 3,292 7,76
123   124   125   126   127   128   127   128   127   128   130   131   132   133   135   135   136   137   136   137   138   137   138   137   139   139   139   140   139   141   141	400 001 001 009 100 200 300 400 900 900 901 903 903 903 903 903 903	Comp w/o AFUDC  Comp w/o AFUDC  I clangible Plant:  Intensitive Plant:  Organization  Franchises & Consents  Nixe Thrangible Plant  I clangible Plant:  I clandingible Plant:  I cland Rights  Structures Frame  Air Conditioning Equipment Insprovement to leased Premises  Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Object Structures Equipment Communication Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW Other Tangible Property - Poetry - Servers - HW		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	76,856 0 460,78 637,034 0 74,379 2,393 16,196 1,794 1,794 1,794 1,794 1,795 8,102 15,793 31,932 142,752 3,431 89,802 28,3571	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 47,814 6,552 12,744 276,695 25,824 115,443 2,775 72,823	12,308 73,994 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 6,114 22,851 549,14,381	523 3,728 4,350 19 130 296 14 447 66 128 2,772 259 1,156 28	1,772 10,612 12,384 1,716 5,5 3,71 843 3,9 40 1,365 187 3,39 7,890 7,366 3,292 7,76
123   124   125   126   127   128   127   128   127   128   127   129   130   301   131   302   132   133   134   135   136   137   139   390   141   390   141   390   144   393   144   393   144   393   144   393   144   393   150   399   151   399   152   399   151   399	1100 1200 3300 400 1004 1009 1009 1009 1009 1009 100	CAMP wto AFUDC    CAMP wto AFUDC   CAMP		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	76,856 0 460,178 537,034 74,379 2,393 16,166 36,552 1,704 1,726 9,102 15,759 34,2,149 31,932 142,752 343,149 31,932 142,752 343,149 31,932 142,752 343,149 31,932 142,752 343,149	62,153 372,145 434,297 60,150 1,936 13,025, 29,559 1,378 1,396 47,614 6,552 12,744 276,685 25,624 116,443 2,776 72,623 22,823	12,308 73,694 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 5,114 22,851 24,93 14,381 45,412	523 3,728 4,350 693 19 130,296 44 44 479,66 128 2,772 259 1,156 2,277 2,297	1,772 10,612 12,384 1,716 55 377 844 40 1,365 187 393 7,890 736 3,292 7,207 1,658
123   124   125   126   127   128   127   128   127   128   130   301   131   302   133   135   136   137   139   139   139   140   390   141   392   144   393   144   393   144   393   144   393   144   393   144   393   144   393   145   394   145   394   145   394   145   394   145   394   145   395   151   399   151   399   151   399   151   399   152   399   153   399   153   399   153   399   154   398   155   399   399	1100 1200 3300 4400 3001 1004 1009 1000 1000 1000 1000 1000 1	Comp w/o AFUDC    Comp w/o AFUDC   Comp		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	79,856 0 460,178 537,034 0 74,379 2,393 16,106 36,552 1,704 1,726 9,102 15,759 342,149 31,932 442,752 3,431 6,802 2,83,671	62,153 372,145 434,297 60,150 1,936 13,025 29,559 1,376 47,814 6,552 12,744 276,695 25,824 115,443 2,775 72,823	12,308 73,994 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 6,114 22,851 549,14,381	523 3,728 4,350 19 130 296 14 447 66 128 2,772 259 1,156 28	
123   124   125   126   127   128   127   128   127   128   127   129   130   301   131   302   132   133   134   135   136   137   139   390   141   390   141   390   144   393   144   393   144   393   144   393   144   393   150   399   151   399   152   399   151   399	100 100 100 100 100 100 100 100 100 100	CAMP wto AFUDC    CAMP wto AFUDC   CAMP		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	76,856 0 460,178 537,034 74,379 2,393 16,166 36,552 1,704 1,726 9,102 15,759 34,2,149 31,932 142,752 343,149 31,932 142,752 343,149 31,932 142,752 343,149 31,932 142,752 343,149	62,153 372,145 434,297 60,150 1,936 13,025, 29,559 1,378 1,396 47,614 6,552 12,744 276,685 25,624 116,443 2,776 72,623 22,823	12,308 73,694 86,002 11,911 383 2,579 5,854 273 276 9,468 1,297 2,524 54,793 5,114 22,851 24,93 14,381 45,412	523 3,728 4,350 693 19 130,296 44 44 479,66 128 2,772 259 1,156 2,277 2,297	1,772 10,612 12,384 1,716 55 377 644 1,355 183 193 7,390 7,390 7,390 7,20,71 6,536

	orporation, Kentucky/Mid-States Division ction Case No. 2013-00148						l	
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T 1	16	1: 1						
ATION O	F PLANT IN SERVICE					l		i
	11						l	
	Shared Services General Office:							
<u> </u>	<u></u>							
	General:	ļ				ļ		
20220			D 0 T 0 D D 1 0 1			200		
								132
								2,453
		6.2	P. S. T. & D. Plant - Customer					9,881
					300,020	70,424	3,362	10,141
	Office Machines					-		
		6.2	P. S. T.& D. Plant - Customer		500	110	6	17
								105
								109
		6.2	P. S. T.& D.Plant - Customer	11 729	9.486	1.878	95	270
	Laboratory Equipment							45
	Communication Equipment							3,038
								412
39900	Other Tangible Property			7,470	6,041	1,196	61	172
39901	Other Tangible Property - Servers - H/W			1,383,952	1,119,198	221,630	11,211	31,914
39902	Other Tangible Property - Servers - S/W			712,457	576,162	114,095	5,771	16,429
39903	Other Tangible Property - Network - H/W			167,505	135,461	26,825	1,357	3,863
39904	Other Tang. Property - CPU	6,2	P. S. T & D Plant - Customer	6	-	-	-	-
39905	Other Tangible Property - MF - Hardware			0	_	-	-	-
39906	Other Tang. Property - PC Hardware	6,2	P. S. T & D Plant - Customer	120,940	97,804	19,368	980	2,789
39907	Other Tang. Property - PC Software	6.2	P. S. T & D Plant - Customer	44,714	36,160	7,161	362	1,031
			P, S, T & D Plant - Customer					110,196
					97,341	19,276	975	2,776
39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0				
L								
L!	Total General Plant			8,485,108	6,861,881	1,358,828	68,734	195,665
	11	I						
L(	CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	296,807	240,027	47,531	2,404	6,844
L	<u></u>							
1								
	General;							
00000	- <u> - - </u>		D.O. T.A.D. Division Construction	400.040	440.005	04.000		
		5.2	P. S. 1 & D Plant - Customer					3,143
		0.2	P. S. 1 & D Plant - Customer					287
	Structures & Improvements							14,451
				2 (0,020				4,958 1,580
		6.2	P. C. T. P. Diant Customer					1,250
								2,264
								2,264
	Misceganeous Equipment			4.500				104
					2,001	724	- 01	104
	Other Tangible Property - Servers - HAW				222 817	44 124	2 232	6,354
	Other Tangible Property - Servers - SAV							2,956
								2,120
								1,366
							195	554
					3,747,318			106,854
39910	CKV-Other Tangible Property	6.2	P, S, T & D Plant - Customer	784	634	126	6	18
	CKV-Oth Tang Prop-PC Hardware	6.2	P, S, T & D Plant - Customer	1,278	1,034	205		29
				597				14
39924	Other Tang, Property - General Startup Costs			0	-			
						I		
-	Total General Plant			6,433,044	5,202,383	1,030,205	52,111	143,345
1								
	CWIP Wo AFUDC	6.2	P, S, T & D Plant - Customer	54,062	43,720	8,658	438	1,247
(		6.2	P, S, T & D Plant - Customer					
(	CWIP WIO AFUDC TOTAL PLANT IN SERVICE - CUSTOMER	6.2	P, S, T & D Plant - Customer	54,062 369,788,482	43,720 299,046,803	8,658 59,218,936	438 2,995,502	1,247 8,527,240
	39000 39000	39905   G. Structures & Improvements	Shared Services General Office:	ATION OF PLANT IN SERVICE	ATION OF PLANT IN SERVICE	ATION OF PLANT IN SERVICE	ATION OF PLAYT IN SERVICE	ATTOM OF   PLAYT IN SERVICE

		iction Case No. 2013-0014B : Period: Twelve Months Ended November 30, 2014	-		-					
[ [	1									
CA	TION O	F PLANT IN SERVICE								
	1	Demand	<u> </u>							
						T-1-1		Commercial &	Pit-	Interruptible 8
<u>.</u>	Acct.	++	Allocation	Allocation Basis		Total Company	Residential	Public Authority	Firm Industrial	Transportation
	No.		1,4-1-1							
Н-	.	Intangible Plant:								
H	30100	Organization	64	P. S. T & D Plant - Demand		1,315	563	253	23	47
	30200	Franchises & Consents		P. S. T & D Plant - Demand		18,917	8,094	3,638	328	6.85
Н	30300	Misc Intangible Plant	99.0			- 0				
Н		Total Intangible Plant:				20,232	8,657	3,891	350	7,3
			l : :			20,202				
Н		Production Plant								
H	32520	Producing Leaseholds	3,0	Peak Day		2,353	1,007	452	41	.———
	32540	Rights of Ways	3,0			83,422	35,695	16,044	1.444	30,2
	33100	Production Gas Wells Equipment	3,0	Peak Day		3,492	1,494	672	60	1,2
	33201 33202	Field Lines Tributery Lines	3,0			47,163 528,218	20,180 226,017	9,070 101,587	9,145	17,0
	33400	Field Meas. & Reg. Sta. Equip	3,0			192,384	82,319	35,999	3,331	69,7
	33600	Purification Equipment	3.0	Peak Day		44,369	18,995	8,533		16,0
	-	J. L Total Production Plant			- 1	901,402	385,698	173,358	15,606	326,7
				l		301,402	200,000	110,000	10,000	02.0,1
		Storage Plant:	<u></u>							
	35010	Land	3.0	Peak Day	- 1	130,563	55,866	25,110	2,260	47,32
	35020	Rights of Way	3,0		1	2,341	1,002	450	41	84
	35100	Structures and Improvements	3.0		2	8,958	3,833	1,723	155	3,2
	35102 35103	Compression Station Equipment Meas. 4 Reg. Sta. Structues	3.0			76,631 11,569	32,789 4,950	14,738 2,225	1,327	27,7
	35104	Other Structures	3,0		-	68,721	29,405	13,216	1,190	24,9
	35200	Wells \ Rights of Way	3.0		20	2,221,111	950,383	427,164	38,454	805,1
	35201 35202	Well Construction Well Equipment	3.0			670,431 227,654	286,868 97,410	128,937 43,782	11,607 3,941	243,0 82,5
	35202	Cushion Gas	3,0		Ì	847,416	362,598	162,975	14,671	307,1
1	35210	Leaseholds	3,0	Peak Day		89,265	38,195	17,167	1,545	32,3
	35211	Storage Rights	3,0			27,307 89,248	11,684 38,188	5,252 17,164	1,545	32,3
	35301 35302	Field Lines Tributary Lines	3,0			104,729	44,812	20,142	1,813	37,96
	35400	Compressor Station Equipment	3.0	Peak Day		461,723	197,565	88,799	7,994	167,36
	35500	Meas & Reg. Equipment	3.0			120,442	51,535	23,163	2,085	43,6
H	35600	Purification Equipment		Peak Day	. [	81,990	35,082	15,768	1,419	29,72
		Total Storage Plant	I			5,240,101	2,242,168	1,007,776	90,721	1,899,40
H		Tennening			-					
H		Transmission:			1					
	36510	Land & Land Rights	3.0	Peak Day	[	26,970	11,540	5,187	467	9,7
	36520 36602	Rights of Way		Peak Day Peak Day		867,772 49,002	371,308 20,967	166,890 9,424	15,024 848	314,5 17,70
	36603	Structures & Improvements Other Structues		Peak Day		60,826	26,027	11,698	1,053	22,0
	36700	Mains Cathodic Protection	3.0	Peak Day	Ì	406,035	173,737	78,089	7,030	147,1
	36701	Mains - Steel		Peak Day		27,830,935 578,023	11,908,481 247,326	5,352,446 111,165	481,634 10,007	10,088,1
	36900 36901			Peak Day Peak Day		2,274,016	973,021	437,339	39,370	824,2
П					. [					
$\parallel$		Total Transmission Plant				32,093,579	13,732,408	6,172,237	555,632	11,633,3
H		Distribution;								
	37400	Land & Land Rights		Peak Day		76,796	32,860 2,306	14,769 1,037	1,330	27,8
	37401 37402	Land Land Rights		Peak Day Peak Day		5,390 36,592	15,657	7,037	634	13,2
	37403	Land Other		Peak Day		402	172	77	7	1
	37500	Structures & Improvements		Peak Day		49,540	21,198	9,528	858	17,9
	37501 37502	Structures & Improvements T.B.  Land Rights		Peak Day Peak Day		14,656 6,728	6,272 2,879	2,819 1,294	254 116	5,3
	37503	Improvements		Peak Day		578	247	111	10	2
1	37600	Mains Cathodic Protection	3,0	Peak Day		1,634,361	699,321	314,320	28,295	592,4
	37601			Peak Day Peak Day		9,490,402	6,029,519 4,060,815	2,710,058 1,825,194	243,963 164,306	5,107,6
				Peak Day		775,030	331,625	149,054	13,418	280,9
	37602 37800			Peak Day		328,225	140,443	63,124	5,683	118,9
	37800 37900	Neas & Reg. Sta. Equip - City Gate				201,387	86,171	38,731	3,487	72,9
	37800 37900 37905	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b.	3,0	Peak Day						
	37800 37900 37905 38000	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services				0	-	-	-	
	37800 37900 37905	Meas & Reg. Sta. Equip - City Gate Neas & Reg. Sta. Equipment T.b. Services Meters Meter Installations	0,8 0,0	-		0	- - -	- - -		
	37800 37900 37905 38000 38100 38200 38300	Neas 4 Reg. Sta. Equip - City Gate Neas 4 Reg. Sta. Equipment T.b. Sarvices Meters Meter Installaitons House Regulators	3,0 99,0 99,0 99,0			0	-	-	- - u	
	37800 37900 37905 38000 38100 36200 38300 38400	Neas 4 Reg. Sta. Equip - City Gate Neas 4 Reg. Sta. Equipment 7.b. Services Meters Heter Installations House Regulators House Reg. Installations	3,0 99,0 99,0 99,0 99,0	-		0 0 0	-	- - -	- - -	
	37800 37900 37905 38000 38100 38200 38300	Neas 4 Reg. Sta. Equip - City Gate Meas 4 Reg. Sta. Equipment T.b. Services Meters Meter Installations House Reg. Installations House Reg. The Meter Indiana	3,0 99,0 99,0 99,0			0	-	-	- - u	

icky.	Jurisdic	orporation, Kentucky/Mid-States Division otlen Case No. 2013-00148							
aste	d Test I	Period: Twelve Months Ended November 30, 2014							
] ]									
		PLANT IN SERVICE	L						
-		i   General:							
	`	Gerleral.							
	8990	Land & Land Rights	6.4	P, S, T & D Plant - Demand	124,094	53,098	23,866	2,148	44,
3	9000	Structures & Improvements	6,4	P, S, T & D Plant - Demand	571,320	244,460	109,876	9,891	207,
	9001	Structures Frame	6,4		0	-	-	-	
	9002	Structures-Brick	6,4		28,214	12,072	5,426	488	10,
	9003	Improvements		P, S, T & D Plant - Demand	114,435	48,965	22,008	1,981	41,
	9004	Air Conditioning Equipment		P, S, T & D Plant - Demand	1,178	504	226	20	70
	9009	Improvement to leased Fremises	6,4		201,933	86,404	38,836	3,496	73
	9100	Office Furniture & Equipment Remittance Processing Equip		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	232,857	99,636	44,783	4,031	84
	9103	Office Nachines		P, S, T & D Plant - Demand	0				
	9200	Transportation Equipment		P, S, T & D Plant - Demand	62,416	26,707	12,004	1,081	22
	9201	Trucks	6.4		0	-	-	1,001	
	9202	Treilors	6.4	P, S, T & D Plant - Demand	5,239	2,242	1,008	91	1
	9360	Stores Equipment		P, S, T & D Plant - Demand	0	-	-		
	9400	Tools, Shop & Garage Equipment	6.4	P. S. T & D Plant - Demand	346,833	148,405	66,703	6,005	125
	9600	Power Operated Equipment	6.4		0	-	-		
	9603	Ditchers		P. S. T & D Plant - Demand	8,476	3,627	1,630	147	
	9604	Backhoes	6.4	P, S, T & D Plant - Demand	9,904	4,238	1,905	171	
	9605	Welders	6.4		5,246	2,245	1,009	91	· · · · · · ·
	9700 9701	Communication Equipment Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	59,390	25,412	11,422	1,028	2
	9702	Communication Equipment - Fixed Radios		P, S, T & D Plant - Demand	0		-		-
	9705	Communication Equip Telemetering	6.4	P, S, T & D Plant - Demand	10,467	4,479	2,013	181	
	9800	Miscellaneous Equipment	6.4	P. S. T & D Plant - Demand	398,060	170,325	76,555	6,892	14
	9900	Other Tengible Property	6.4	P, S, T & D Plant - Demand	0	-	-	- 1	
3	1066	Other Tangible Property - Servers - H/V	6.4	P, S, T & D Plant - Demand	27,778	11,886	5,342	481	1
] 3	9902	Other Tangible Property - Servers - S/V	6.4	P, S, T & D Plant - Demand	11,611	4,968	2,233	201	
	9903	Other Tangible Property - Network - H/V	6.4		0	-	-		
	9904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	
	9905	Other Tangible Property - MF - Hardware	6.4		0	-	-		
	9906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	30,881	13,213	5,939	535	1
	9907 9908	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0		-		
		Other Tang. Property - Mainframe S/W		P. S. T & D Plant - Demand	0		-		
	9909	Other Tang. Property - Application Soft Other Tang. Property - General Startup	6,4		0		-		
H	2227	Other Tand, Frontiev - General Scarcas		1, 5, 1 d b 1 jane - Desiratio					
	- 17	Total General Plant			2,250,333	962,887	432,784	38,960	815
П					1	į			
Ш		TOTAL DIRECT PLANT			67,217,133	28,761,302	12,927,199	1,163,722	24,36
Ш									
Н.		CWIP W/o AFUDC	6.4	P, S, T & D Plant - Demand	1,254,739	536,886	241,311	21,723	45
Н.	,	Kentucky Mid-States General Office;			1	-			
$\vdash$		Vettricky Mig-orates general Current				-			
H		Intangible Plant;			i	-			
H		intelligence i mine							
3	0100	Organization	6.4	P. S. T & D Plant - Demand	14,625	6,258	2,813	253	
	0200	Franchises & Consents		P, S, T & D Plant - Demand	0	-	-	- 1	
3	0300	Misc Intengible Plant	6.4	P. S, T & D Plant - Demand	87,570	37,470	16,841	1,516	3
		1				-			
		Total Intengible Plant:			102,195	43,728	19,654	1,769	3
Н.		<u> </u>							
$\vdash$	(	General:			1				
H-	7400	Land S Land Dights		D C T P D Plant Domond	1	-			
	7400	Land & Land Rights Structures Frame		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	14,154	6.056	2,722	245	
	9004	Air Conditioning Equipment		P. S. T & D Plant - Demand	455	195	2,722	243	
	9009	Improvement to leased Premises	6.4	P. S. T & D Plant - Demand	3.065	1.311	589	53	
	9100	Office Furniture & Equipment	6.4	P. S. T & D Plant - Demand	6,956	2,976	1,338	120	
	9200	Transportation Equipment	6.4	P. S. T & D Plant - Demand	324	139	62	6	
3	9300	Stores Equipment	6.4	P. S, T & D Plant - Demand	328	141	63	6	
	9400	Tools, Shop & Garage Equipment	6.4	P. S. T & D Plant - Demand	11,251	4,814	2,164	195	
	9600	Power Operated Equipment	6.4	P. S. T & D Plant - Demand	1,542	660	297	27	
	9700	Communication Equipment		P, S, T & D Plant - Demand	2,999	1,283	577	52	
1.3	9800	Miscellaneous Equipment	6.4	P. S. T & D Plant - Demand	65,110	27,860	12,522	1,127	2
	9900	Other Tangible Property	5.4	P. S. T.& D. Plant - Demand	6,977	2,600	1,169	105	
3	9901	Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	27,165	11,624	5,224 126	470	
3	シカカイ	Other Tangible Property - Network - H/W		P. S. T&D Plant - Demand P. S. T&D Plant - Demand	17,089	7,312	3,287	296	
3 3		Other Tang, Property - PC Hardware		P. S. T & D Plant - Demand	53,962	23,090	10,378	934	1
3 3 3	9903		Ų. <b>~</b>	PART CONTRACTOR CONTRACTOR	03,802	20,000	-		
3 3 3	9903	Other Tang, Property - PC Software	6.4	P. S. L& D Plant - Demand					
3 3 3 3 3	9903 9906 9907	Other Tang, Property - PC Software	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	0	-	-	-	
3 3 3 3	9903 9906 9907 9908	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	0	- 1			
3 3 3 3 3	9903 9906 9907 9908	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W	6.4			90,340	40,605	3,655	7

ntuc	ky Jurísdi	ctic	oration, Kentucky/Mid-States Division on Case No. 2013-00148							
eca	sled Test	Pe	riod: Twelve Months Ended November 30, 2014							
	1	Ц	NAME HAR SERVICES							
	AHONO	<u>+ +</u>	PLANT IN SERVICE							
5		Ш	<u> </u>							
6	1	Sh	ared Services General Office:							
7	1	1	<u> </u>							
8	1	Ge	neral:			1		-		
9	1	1								
0	39000		Structures & Improvements		P, S, T & D Plant - Demand	1,093	468	210	19	
H1	39005		G-Structures & Improvements	6.4	P, S, T & D Plant - Demand	20,242	8,661	3,893	350	7,3
2	39009		mprovement to leased Premises	6.4	P, S, T & D Plant - Demand	81,540	34,890	15,682	1,412	29,
3	39100{	- 10	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	83,684	35,807	16,094	1,449	30,3
4	39102		Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	- 1	-	
15	39103		Office Machines		P, S, T & D Plant - Demand	0	-	- 1	-	
6	39104		G-Office Furniture & Equip.		P, S, T & D Plant - Demand	141	60	27	2	
7	39200		Fransportation Equipment		P, S, T & D Plant - Demand	869	372	167	15	
8	39300		Stares Equipment	6.4	P, S, T & D Plant - Demand	0	-	- 1	-	
9	39400		Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,232	955	429	39	
0	39500		Laboratory Equipment		P, S, T & D Plant - Demand	370	159	71	6	
1	39700		Communication Equipment		P, S, T & D Plant - Demand	25,074	10,729	4,822	434	9,
								654	59	1,
2	39600		Miscellaneous Equipment		P, S, T & D Plant - Demand	3,401	1,455			
3	39900		Other Tangible Property	5.4	P, S, T & D Plant - Demand	1,422	608	273	25	
4	39901	-10	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Demand	263,361	112,689	50,650	4,560	95
15	39902		Other Tangible Property - Servers - S/W		P, S, T & D Plant - Demand	135,578	58,012	26,074	2,347	49
6	39903		Other Tangible Property - Network - H/W		P, S, T & D Plant - Demand	31,876	13,639	6,130	552	11
7	39904		Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	- 5	-	
8	39905	- 0	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	- 1	- }	-	
9	39906	(	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,014	9,848	4,426	398	8
0	39907	(	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	8,509	3,641	1,636	147	3
1	39908		Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Demand	909,373	389,109	174,891	15,744	329
2	39909		Other Tang. Property - Application Software		P, S, T & D Plant - Demand	22,905	9,801	4,405	397	8
3	39924		Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0		1,100		
4	1 00021	۲,	Suite rang. Tropony Constant Startage Code	U7	1, 5, 1 d 5 1 talk Demand	-				
5	1	Tol	tal General Plant			1,614,683	690,901	310,536	27,955	585
	1	10	Lat Octional Flatil			1,014,003	090,301	310,000	21,800	303
6	1	011	I AFILON		0.070000   0	50 404	01.100	10.000	978	
7	1	Cy	VIP w/o AFUDC	10.4	P, S, T & D Plant - Demand	56,481	24,168	10,862	516	20
8	1								i	
9		5h	ared Services Customer Support:							
0										
1	1	Ge	neral:			1				
2							- 1			
3	38900	ı	and	6.4	P, S, T & D Plant - Demand	25,940	11,099	4,989	449	9
4	38910	(	CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	2,366	1,013	455	41	
5	39000		Structures & Improvements		P, S, T & D Plant - Demand	119,256	51,028	22,935	2,065	43
5	39009		mprovement to leased Premises		P, S, T & D Plant - Demand	40,918	17,508	7,869	708	14
7	39010		CKV-Structures & Improvements		P, S, T & D Plant - Demand	13,042	5,580	2,508	226	4
3	39100		Office Furniture & Equipment		P, S, T & D Plant - Demand	10,317	4,414	1,984	179	3
1	39700		Communication Eggipment	E 4	P, S, T & D Plant - Demand	18,685	7,995	3,593	323	E
2 _  -	39710		CKV-Communication Equipment	0.4	P, S, T & D Plant - Demand	341	146	66	525	
1-	39800					861				
			Miscellaneous Equipment		P, S, T & D Plant - Demand		368	165	15	
: 	39900		Other Tangible Property		P, S, T & D Plant - Demand	0		- 40.004	-	
	39901		Other Tangible Property - Servers - H/W		P, S, T & D Plant - Demand	52,432	22,435	10,084	908	19
	39902		Other Tangibie Property - Servers - S/W		P, S, T & D Plant - Demand	24,395	10,438	4,692	422	
i _	39903		Other Tangible Property - Network - H/W		P, S, T & D Plant - Demand	17,492	7,485	3,364	303	- 6
L	39906		Other Tang. Property - PC Hardware		P, S, T & D Plant - Demand	11,273	4,823	2,168	195	
	39907	(	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,572	1,956	879	79	
	39908	_[0	Other Tang, Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	881,789	377,306	169,586	15,268	319
iΓ	39910		CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	149	64	29	3	
ı	39916		CKV-Oth Tang Prop-PC Hardware		P, S, T & D Plant - Demand	243	104	47	4	
-	39917		CKV-Oth Tang Prop-PC Software		P, S, T & D Plant - Demand	114	49	22	2	
- -	39924		Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
<u>,</u>	3002-1	1	Control Ottorial Ottorial Ottorial	0.4	. , ., . a D i tam - Demand	1				
4 -	1	Tet	tal General Plant			1,224,183	523,812	235,435	21,194	443
-	-					1,224,103	020,012	200,400	21,134	443
	$\vdash$	-		~ .	D. C. T. C. D. Direct. Demons.	40,000	4.400	4.070	470	
5 7			WIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	10,288	4,402	1,979	178	3
r I		1				70.000	00 110 05 -	10 500 10	101005	DE 6
			TAL PLANT IN SERVICE - DEMAND			70,369,325	30,110,082	13,533,429	1,218,296	25,507
-		T				10,000,000		1010001100	118 141800	

	s Ene	ergy Co	rporation, Kentucky/Mid-States Division								
	cky.	Jurisdic	tion Case No. 2013-00148								
	1		Period: Twelve Months Ended November 30, 2014								
ALLO	CAT	ION OF	PLANT IN SERVICE								
-	+		Consmodity		·						
1	+	_	Colimbuly						-		
1				Allocation	Allocation		Total		Commercial &	Firm	Interruptible &
Line		cct.		Factor	Basis		Сотралу	Residential	Public Authority	Industrial	Transportation
No.	+	No.	ntangible Plant:								
452	+		The sign of the si		-						
453			Organization	6.6	P, S, T & D Plant - Commodity		106	33	. 17	2	55
454		0200	Franchises & Consents	8.6 99.0	P, S, T & D Flant - Commodity		1,526	478	238	23	788
455 456	1 3	0300	Misc Intangible Plant	99.0	-		- 0	<del></del>	<del>-</del>		
457	İ	T	fotal Intangible Plant:			`	1,632	511	254	25	842
458	1		<u> </u>								
459 460	1	-	Production Plant:			-					
461	1 3	2520	Producing Leaseholds	99.0	-			··.	··· ·- ··· <u>-</u> · ·	· · · · ·	
462	3	2540	Rights of Ways	99.0			0		·		· · · · · ·
463		3100	Production Gas Wells Equipment	99.0	<u>-</u>			· •		·	·
465		3201 3202	Field Lines Tributary Lines	99.0	<u>-</u>		· <u>v</u>	:	· · · · · · · · · · · · · · · · · · ·		
466	3	3400	Field Mens. & Reg. Sta. Equip	99.0	-		0		· · · · ·		
467		3600	Furification Equipment	99.0	-						
468 469	+	т	Fotal Production Plant	}				<sub>0</sub>	D	<u>-</u>	
470	1		Star Cloudent Field	-							
471		Ę	Storage Plant:	· .							
472		F012		152	NAPARA Visituas		420.500	40.000	00.000	4.000	67.000
473		5010 5020	Rights of Way	1.5	Winter Volumes Winter Volumes		130,563	40,898 733	20,338 365	1,960 35	67,368 1,208
475		5100	Structures and Improvements	1.5	Winter Volumes		8,958	2,806	1,395	134	4,622
476	13	5102	Compression Station Equipment	1.5	Winter Volumes		76,631	24,004	11,937	1,150	39,540
477		5103	Meas. & Reg. Sta. Structues	_1.5 1.5	Winter Volumes Winter Volumes		11,569	3,624	1,802 10,705	174 1.032	5,969 35,459
479		5104 5200	Other Structures Wells \ Rights of Way	1.5	Winter Volumes		68,721 2,221,111	21,526 695,746	345,980	33,340	1,146,045
480		5201	Well Construction	1.5	Winter Volumes		670,431	210,007	104,432	10,063	345,928
481			Well Equipment	1.5		[	227,654	71,311	35,462	3,417	117,465
482		5203 5210	Cushion Gas Leaseholds	1.5		-	847,416 89,265	265,447 27,962	132,001 13,905	12,720 1,340	437,248 46,059
484		5211	Storage Rights		Winter Volumes	Ì	27,307	8,554	4,254	410	14,090
485	3	5301	Field Lines	1.5	Winter Volumes		89,248	27,956	13,902	1,340	46,050
486		5302	Tributary Lines	1.5			104,729	32,806	16,314	1,572	54,038
487		5400	Compressor Station Equipment	1.5							
489		5500	Many & Red Familyment			.	120 442	144,631 37 727	71,922	6,93 <b>1</b>	238,239
490		5500	Meas & Reg. Equipment	1.5			461,723 120,442 81,990	37,727	18,761	1,808	62,145
491 492		5500 5600	Meas & Reg. Equipment Purification Equipment	1.5	Winter Volumes		81,990	37,727 25,683	18,761 12,771	1,808 1,231	62,145 42,305
		5500 5600	Meas & Reg. Eguipment   Purification Eguipment	1.5	Winter Volumes			37,727	18,761	1,808	62,145
		5500 5600	Meas & Reg. Equipment Purification Equipment ctal Storage Plant	1.5	Winter Volumes		81,990	37,727 25,683	18,761 12,771	1,808 1,231	62,145 42,305
493 494	3	5500 5600 T	Meas & Rag. Equipment	1.5 1.5	Winter Volumes		81,990 5,240,101	37,727 25,683	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495	3	5500 5600 T	Neas 6 Reg. Equipment	1.5 1.5	Winter Volumes		81,990 5,240,101	37,727 25,683	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496	3	5500 5600 T	Neas & Rag. Equipment	99.0 99.0	Winter Volumes		81,990 5,240,101	37,727 25,683 1,641,421	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495	3 3	5500 5600 T	Neas 6 Reg. Equipment	1.5 1.5	Winter Volumes		81,990 5,240,101 0 0	37,727 25,683	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496 497 498 499	3 3 3 3	5500 5600 T T 6510 6520 6602 6603 6700	Meas & Rag. Equipment	99.0 99.0 99.0 99.0 99.0	Winter Volumes		61,990 5,240,101	37,727 25,683 1,641,421	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496 497 498 499 500	3 3 3 3	5500 5600 T T 6510 6520 6602 6603 6700 6701	Neas 6 Reg. Equipment   Purification Equipment   Interpret   Inter	99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,990 5,240,101 0 0 0 0	37,727 25,683 1,641,421	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496 497 498 499 500 501	3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,990 5,240,101	37,727 25,683 1,641,421	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496 497 498 499 500 501 602 503	3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900 6901	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,990 5,240,101 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504	3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900 6901	Neas 6 Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,990 5,240,101	37,727 25,683 1,641,421	18,761 12,771	1,808 1,231	62,145 42,305
493 494 495 496 497 498 499 500 501 502 503 504 505	3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900 6901	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,990 5,240,101 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504	3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900 6901	Neas 6 Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes		81,890 5,240,101 0, 0, 0 0, 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 506 607 508	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6900 7400	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 496 499 500 501 502 503 504 505 506 507 508	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6901 T 7400 7400	Neas 6 Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 506 506 507 503 509 610	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 5600 T 6510 6520 6602 6602 6603 6700 6701 6901 T 7400 7401 7402	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 496 497 498 499 500 501 502 503 504 506 607 508 509 511 511 512	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 5600 T 6510 6520 6602 6603 6700 6701 6901 T 7400 7400	Neas 6 Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 511 512 512	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T	Neas & Reg. Equipment	93.0 93.0 93.0 93.0 93.0 93.0 93.0 93.0	Winter Volumes Winter Volumes		81,890 5,249,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 509 511 511 513 514	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 5600 T T T T T 16510 6652 6602 6603 6701 6901 7400 7400 7401 7402 7403 7501 7501	Neas & Reg. Equipment	1.5 1.8 99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 511 512 512	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T	Neas & Rag. Equipment Purification Equipment	93.0 93.0 93.0 93.0 93.0 93.0 93.0 93.0	Winter Volumes Winter Volumes		81,890 5,249,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 500 501 502 503 504 505 506 507 508 509 510 511 515 515 515 515	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T T T T T T T T T T T T T T T T	Neas & Reg. Equipment  Purification Eggipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 500 501 503 504 505 507 508 509 501 501 501 502 503 504 505 507 508 509 501 501 501 501 501 501 501 501 501 501	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T T T 6510 6520 6602 6602 6700 6701 7002 7400 7400 7400 7400 7501 7502 7503 7500 7500 7500	Neas & Rag. Equipment Purification Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 498 499 500 501 502 503 604 507 505 506 507 505 506 507 510 511 511 511 515 515	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T 6510 6520 6602 6603 6700 T T T T T T T T T T T T T T T T T T	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 500 501 503 504 505 507 508 509 501 501 501 502 503 504 505 507 508 509 501 501 501 501 501 501 501 501 501 501	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T 6510 6520 6602 6603 6700 T T T T T T T T T T T T T T T T T T	News & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 498 499 500 501 502 503 505 506 507 508 509 511 511 512 513 514 515 517 518 519 519 519 520 531 541 551 551 551 551 551 551 551 551 55	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500  T T  T 6510 6550 6550 6550 7701 6550 6502 6503 6700 6901 7400 7400 7401 7402 7500 7500 7500 7500 7500 7500 7500 75	Neas & Reg. Equipment  Purification Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,249,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 507 508 507 508 509 511 512 513 515 515 517 518 519 518 519 518 519 518 519 518 519 518 519 519 519 519 519 519 519 519 519 519	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T 6510 6520 6520 6502 6503 6503 6701 6900 6701 7400 7400 7400 7401 7500 7501 7503 7503 7503	Neas & Rag. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 499 500 500 500 500 500 500 500 500 500 5	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T 6510 6550 6502 6503 6700 6502 6603 6700 6900 7400 7400 7400 7400 7400 7501 7502 7503 7500 7500 7500 7500 7500 7500 7500	Neas & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,249,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 499 500 501 502 503 504 505 507 508 507 508 509 511 512 513 515 515 517 518 519 518 519 518 519 518 519 518 519 518 519 519 519 519 519 519 519 519 519 519	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500 T T T	Neas & Rag. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,249,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778
493 494 495 496 497 498 590 590 590 590 590 590 590 590 590 590	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5500  T T T 6510 6550 6550 6550 6550 6550 6550 6570 657	News & Reg. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Winter Volumes Winter Volumes		81,890 5,240,101 0 0 0 0 0 0 0 0 0 0 0 0 0	37,727 25,983 1,641,421	16,761 12,771 816,246	1,808 1,231 78,656	62,145 42,905 2,703,778

casted Test	tion Case No. 2013-00148									
1 1	Period: Twelve Months Ended November 30, 2014									
	AJ.,,,,,,									
	PLANT IN SERVICE									
	Total Distribution Plant					0	0	0	0	
	.1 .1									
	General;									
l	LL									
38900	Land & Land Rights	6.6	P. S. T & D P	ant - Commodity		10,012	3,136	1,560	150	
39000	Structures & Improvements	6.6		ant - Commodity	_	46,096	14,439	7,180	692	2
39001	Structures Frame			ant - Commodity	-	0		1,100		
						2,276	713	355	34	
39002	Structures-Brick	6.6		ant - Commodity			2,892			
39003	Improvements		P. S. LADE	ant - Commodity		9,233		1,438	139	
39004	Air Conditioning Equipment	6.6	P, S, T & D P	ant - Commodity		95	30	15	1	
39009	Improvement to leased Promises	6.6		ant - Commodity		16,293	5,104	2,538	245	
39100	Office Furniture & Equipment	6.6	P.S.T&DP	ant - Commodity		18,786	5,885	2,927	282	
39102	Remittance Processing Equip	6.6	P. S. T& DPk	ant - Commodity		0	- 1	-		
39103	Office Machines	6.6	P.S.T&DPk	ant - Commodity		0 1	_	-	-	
39200	Transportation Equipment	6.6		ant - Commodity		5,036	1,577	784	76	
39201	Trucks	6.6	PSTEDE	ant - Commodity		0	1,011	- 101	- 10	
			D C T C D C	ant - Commodity		423	132	66	6	
39202	Trailers						102	60	- 0	
39300	Stores Equipment			ant - Commodity		0		4.000		
39400	Tools, Shop & Garage Equipment	6.6		ant - Commodity		27,984	8,766	4,359	420	1
39600	Power Operated Equipment	6.6	P, S, T & D Pk	ant - Commodity		3		-		
39603	Ditchers	6.6	P, S, T&DPk	ant - Commodity		684	214	107	10	
39604	Backhoos			ant - Commodity		799	250	124	12	
39605	Welders			ant - Commodity		423	133	66	6	
39700	Communication Equipment			ant - Commodity		4,792	1,501	746	72	
39701	Communication Equipment - Mobile Radios			ant - Commodity		0	1,001	7-10		
						0	-	-		
39702	Communication Equipment - Fixed Radios	6.6	F, 5, 1 & D PR	ant - Commodity			-	400	- 43	
39705	Communication Equip Telemetering			ant - Commodity		845	265	132	13	
39800	Miscellaneous Equipment			ant - Commodity		32,117	10,060	5,003	482	1
39900	Other Tangible Property	6.6	P, S, T&DPk	ant - Commodity		0	-	-	-	
39901	Other Tangible Property - Servers - H/V	6.6	P, S, T&DPk	ant - Commodity		2,241	702	349	34	
39902	Other Tangible Property - Servers - S/			ant - Commodity		937	293	146	14	
39903	Other Tangible Property - Network - H/k			ant - Commodity		0	-	-	-	
39904	Other Tang. Property - CPU	6.6	DETEDDI	ant - Commodity		0			_	
39905	Gener rang. Eropercy - Cro	0.0	D C TADDE	nk - Commodity		0				
	Other Tangible Property - MF - Hardware			ant - Commodity			7700		- 07	
39906	Other Tang. Property - PC Hardware			ant - Commodity		2,492	780	388	37	
39907	Other Tang. Eroperty - EC Software	6.6	P, S, T & D Pk	ant - Commodity		0	-	-	-	
39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T& DPI	ant - Commodity		0	-	-	-	
39909	Other Tang. Property - Application Soft	6.6	P, S, T&DPk	ant - Commodity		0	-	-	-	
39924	Other Tang. Property - General Startup	6.6	P. S. T& DPI	ant - Commodity		0	-	-	-	
	Total General Plant		,			181,564	56,874	28,282	2,725	9
	T I									
7	TOTAL DIRECT PLANT					5,423,297	1,698,806	844,782	81,406	2,79
	11					0,120,201	1,000,000	0.14.02	0.1,100	
	CWIP w/o AFUDC		PSTEDE	ant - Commodity		101,236	31,712	15,770	1,520	5
+ + 1	THE WILL RIVER	. 0,0	140119011	lik - collinionid		101,200	01,712	10,770	1,020	
+ + + + + + + + + + + + + + + + + + + +	1.1									
1 1	Kentucky Mid-States General Office:									
1	<u> 1</u> 1									
- 1	ntangible Plant									
30100	Organization	6,6	P. S. T&DPI	ant - Commodity		1,189	370	184	18	
30200	Franchises & Consents	6.6		ant - Commodity		0	-	-		
	Misc Intangible Plant	6.6		ant - Commodity		7,065	2,213	1,101	106	
30300	111111111111111111111111111111111111111	. 0,0		"" onliningity		7,450	2,2.0	7,101		
30300	1.1		**			8,245	2,583	1,284	124	
	Total Intangible Plant							1,264	124	
1	Total Intangible Plant:					0,240	2,000			
						0,243	2,000			
						0,240	2,003			
1	General:						2,505			
37400	General: Land & Land Rights	. 6,6		ant - Commodity		0	-	-	-	
37400 39001	General: Land & Land Rights Structures Frame	6.6 6.6	P, S, T&DPk	ant - Commodity		0 1,142	358	178	- 17	
37400	General: Land & Land Rights Structures Frame		P, S, T&DPk	ant - Commodity		0	-	- 178 6	- 17 1	
37400 39001 39004	Edeneral: Land & Land Rights Structures Frame Air Conditioning Equipment	6,6	P.S.T&DP	ant - Commodity ant - Commodity		0 1,142	358			
37400 39001 39004 39009	Ceneral: Land & Land Rights Structures Frame Air Conditioning Equipment Limprovement to leased Premises	6,6 6,6	P, S, T&DPI P, S, T&DPI P, S, T&DPI	ant - Commodity ant - Commodity ant - Commodity		0 1,142 37	- 358 12	39	1	
37400 39001 39004 39009 39100	Ceneral:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leaseed Premises Office Furniture & Equipment	6,6 6,6 6,6 6,6	P, S, T&DPI P, S, T&DPI P, S, T&DPI P, S, T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561	- 358 12 77 176	6 39 87	1 4 8	
37400 39001 39004 39009 39100 39200	Seneral: Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Pramises Office Furniture & Equipment Transportation Equipment	6.6 6.6 6.6 6.6	P, S, T&DPI P, S, T&DPI P, S, T&DPI P, S, T&DPI P, S, T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26	358 12 77 176 8	87 4	1 4 8 0	
37400 39001 39004 39009 39100 39200 39300	Ceneral: Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment	6.6 6.6 6.6 6.6 6.6	P, S, T & D Pla P, S, T & D Pla P, S, T & D Pla P, S, T & D Pla P, S, T & D Pla P, S, T & D Pla P, S, T & D Pla	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26	358 12 77 176 8	6 39 87 4 4	1 4 8 0	
37400 39001 39004 39009 39100 39200 39300 39400	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Funiture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment	6.6 6.6 6.6 6.6 6.6 6.6	P. S. T. & D. Pla P. S. T. & D	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 906	358 12 77 176 8 8	6 39 87 4 4 141	1 4 8 0 0	
37400 39001 39004 39009 39100 39200 39300 39400 39600	Ceneral: Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Power Operated Equipment	6,6 6,6 6,6 6,6 6,6 6,6 6,6	P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L. P. S. T. & D.P.L.	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 908	358 12 77 176 8 8 284	6 39 87 4 4 141	1 4 8 0 0 14 2	
37400 39001 39001 39009 39100 39200 39300 39400 39600 39700	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Fower Operated Equipment Communication Equipment	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 908 124 242	358 12 77 176 8 8 284 39	6 39 87 4 4 141 19 38	1 4 8 0 0 14 2 4	
37400 39001 39004 39009 39100 39200 39300 39400 39600 39600 39800	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garrage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI P.S. T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 908 124 242 5,253	358 12 77 176 8 8 284 39 76 1,646	6 39 87 4 4 141 19 38 818	1 4 8 0 0 14 2 4 79	
37400 39001 39001 39009 39100 39200 39300 39300 39600 39600 39700	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garrage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P.S. T&DPI P.S. T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 908 124 242	358 12 77 176 8 8 284 39	6 39 87 4 4 141 19 38	1 4 8 0 0 14 2 4	
37400 39001 39004 39009 39100 39200 39300 39400 39600 39700 39800	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garrage Equipment Fower Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment	6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6 6,6	P.S. T&DPI P.S. T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 908 124 242 5,253 490	358 12 77 176 8 8 284 39 76 1,646	6 39 87 4 4 141 19 38 818	1 4 8 0 0 14 2 4 79	
37400 39001 39004 39009 39100 39200 39300 39400 39600 39600 39600 39600 39900 39900	Seneral:  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 Communication Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P.S. T&DPI P.S. T&DPI	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 26 908 124 242 5,253 490 2,192	358 12 77 176 8 8 284 39 76 1,646 154 687	6   39   87   4   4   141   19   38   618   76   341	1 4 8 0 0 14 2 4 79 7	
37400 39001 39004 39009 39100 39200 39400 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Framises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garrage Equipment Tools, Shop & Garrage Equipment Communication Equipment Other Tangible Property Other Tangible Property Other Tangible Property - Servers - HW Other Tangible 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 PI P, S, T, S, S, T, S, S, S, S, S, S, S,	ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 906 124 242 5,253 490 2,192 53	358 12 77 176 8 8 284 39 76 1,646 154 687	6 39 87 4 4 141 19 38 618 76 341	1 4 8 0 0 14 2 4 79 7 33	
37400 39001 39001 39009 39100 39200 39300 39400 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600 39600	Seneral:  Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Fower Operated Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property - Servers - HW Other Tangible Property - Servers - SW Other Tangible Property - Servers - SW Other Tangible Property - Servers - SW Other Tangible Property - Servers - HW 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. S. T. & D. P. S. T. & D. P. P. S. T. & D. P. P. S. T. & D. P. P. S. T. & D. P. P. S. T. & D. P. P. S. T. & D. P. P. S. T. & D. P. P. S. T.	ant - Commodity and - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity ant - Commodity		0 1,142 37 247 561 26 908 124 242 5,253 490 2,192 53 1,379	358 12 77 176 8 8 284 39 76 1,646 154 687 17	6   39   87   4   4   4   141   19   38   618   76   341   8   215	1 4 8 0 0 14 2 4 79 7 33 1	
37400 39001 39001 39009 39100 39200 39400 39500 39600 39600 39600 39901 39902 39903 39903 39903	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garrage Equipment Power Operated Equipment Communication Equipment Other Tangible Property Other Tangible Property - Servers - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Pladróware	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T. S. D. P. P. S. T. S.	ant - Commodity ant - Commodity		0 1,142 37 247 561 26 28 908 908 124 242 5,253 490 2,192 53 1,379 4,354	358 12 77 176 8 8 284 39 76 1,646 154 687	6 39 87 4 4 141 19 38 618 76 341	1 4 8 0 0 14 2 4 79 7 33	
37400 39001 39001 39009 39100 39200 39400 39400 39600 39600 39900 39900 39900 39900 39900 39900 39900 39900 39900	Seneral:  Land & Land Rights  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Ordis Stores Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - SW Other Tangible Property - Servers - HW Other Tang Property - PC Hardware Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers Other Tang - Property - PC - Servers	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T&D P. P. S.	ant - Commodity ant - Commodity		0 1,142 37 247 561 26 908 124 242 5,253 490 2,192 53 1,379 4,354	358 12 77 176 8 8 284 39 76 1,646 154 687 17	6   39   87   4   4   4   141   19   38   618   76   341   8   215	1 4 8 0 0 14 2 4 79 7 33 1	
37400 39001 39001 39009 39100 39200 39400 39600 39600 39600 39600 39901 39902 39903 39903	Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garrage Equipment Power Operated Equipment Communication Equipment Other Tangible Property Other Tangible Property - Servers - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tangible Property - Pladróware	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T&D P. P. S.	ant - Commodity ant - Commodity		0 1,142 37 247 561 26 28 908 908 124 242 5,253 490 2,192 53 1,379 4,354	358 12 77 176 8 8 284 39 76 1,646 154 687 17	6   39   87   4   4   4   141   19   38   618   76   341   8   215	1 4 8 0 0 14 2 4 79 7 33 1	
37400 39001 39004 39009 39100 39200 39300 39400 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 396000 3960000 396000 396000 396000 396000 396000 396000 396000 396000 3960000 396000 396000 396000 396000 396000 396000 396000 396000 3960000 396000 396000 396000 396000 396000 396000 396000 396000 3960000 3960000 396000 396000 396000 396000 396000 3960000 300000 3	Ceneral:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garrage Equipment Tools, Shop & Garrage Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - PC Hardware Chier Tangi - Property - PC Boftware Other Tang - Property - PC Software Other Tang - Property - PC Software Other Tang - Property - Mainframe S/W	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T&D P. P. S.	ant - Commodity ant - Commodity		0 1,142 37 247 561 26 908 124 242 5,253 490 2,192 53 1,379 4,354 0	358 12 77 176 8 8 284 39 76 1,846 154 687 17 432	6 39 87 4 4 141 19 38 618 76 341 215 678	1 4 8 0 0 14 2 4 7 7 33 1 1 21 65	
37400 39001 39001 39003 39100 39200 39300 39400 396000 396000 396000 396000 39600 30	Seneral: Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Stores Equipment Stores Equipment Stores Equipment Ordis, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - SW Other Tangible Property - Servers - HW Other Tang Property - PC Hardware Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - HW Other Tang - Property - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - Servers - PC - PC - Servers - PC - Servers - PC - Servers - PC - PC - PC - PC - PC - PC - PC - P	6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6	P. S. T&D P. P. S.	ant - Commodity ant - Commodity		0 1,142 37 247 561 26 908 124 242 5,253 490 2,192 53 1,379 4,354	358 12 77 176 8 8 284 39 76 1,646 154 687 17	6   39   87   4   4   4   141   19   38   618   76   341   8   215	1 4 8 0 0 14 2 4 79 7 33 1	

ucky Juris	Corporation, Kentucky/Mid-States Division idiction Case No. 2013-00148				and the same of th			
casted Te	st Period: Twelve Months Ended November 30, 2014							
	OF PLANT IN SERVICE							
	Shared Services General Office:							
	10							
1	General:	-						
	0 Structures & Improvements		P, S, T & D Plant - Commodity	88	28	14	1	
3900			P. S. T & D Plant - Commodity	1,633	512	254	25	
3900			P, S, T & D Plant - Commodity	6,579	2.061	1,025	99	3
3910			P. S. T & D Plant - Commodity	6,752	2,115	1,052	101	3
3910			P. S. T & D Plant - Commodity	0.752	2,110	1,002	-	
3910			P, S, T & D Plant - Commodity	0	-	-		
3910			P, S, T & D Plant - Commodity	31	4	2	0	
3920			P, S, T & D Plant - Commodity	70	22	11	1	
3930			P, S, T & D Plant - Commodity	0	-	-	-	
39400	Tools, Shop & Garage Equipment		P. S. T & D Plant - Commodity	180	56	28	3	
3950	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	30	9	5	0	
3970	0 Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,023	634	315	30	1
3980			P, S, T & D Plant - Commodity	274	86	43	4	
39900			P, S, T & D Plant - Commodity	115	36	18	2	
3990		6.6		21,249	6,656	3,310	319	10
3990			P, S, T & D Plant - Commodity	10,939	3,427	1,704	164	5
3990		6.6	P, S, T & D Plant - Commodity	2,572	806	401	39	1
3990			P, S, T & D Plant - Commodity	0	-	-	-	
3990		6.6	P, S, T & D Plant - Commodity	0	-	-		
			P, S, T & D Plant - Commodity	1,857	582	289	10	
3990			P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	73,371	215 22,983	107	1,101	37
3990			P, S, T & D Plant - Commodity	1,848	579	288	28	. 90
3992			P, S, T & D Plant - Commodity	0	3,3	200		
) 3382	Chief rang. Property - General Startop costs	0.0	F, G, T& D Flant - Commodity	- ·				
	Total General Plant			130,278	40,809	20,293	1,956	67
					,			
	CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	4,557	1,427	710	68	2
i								
	Shared Services Customer Support:							
i								
i	General:							
1		ļ						
3890			P, S, T & D Plant - Commodity	2,093	656	326	31	1
38910			P, S, T & D Plant - Commodity	191	60	30	3	
39000			P, S, T & D Plant - Commedity	9,622	3,014	1,499	144	4
39000			P, S, T & D Plant - Commodity	3,301	1,034	514 164	50	1
39010			P, S, T & D Plant - Commodity	1,052		130	16	
39100			P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	832 1,508	261 - 472 -	235	12	
3970			P, S, T & D Plant - Commodity	27	9 :	235	0	
39800			P, S, T & D Plant - Commodity	69	22	11	1	
39900			P, S, T & D Plant - Commodity	03	- 60	- 1		
3990			P, S, T & D Plant - Commodity	4,230	1,325	659	63	2
3990			P. S. T & D Plant - Commodity	1,968	617	307	30	1
3990			P, S, T & D Plant - Commodity	1,411	442	220	21	•
39900			P, S, T & D Plant - Commodity	910	285	142	14	
3990			P, S, T & D Plant - Commodity	369	116	57	6	
39908		6.6	P, S, T & D Plant - Commodity	71,146	22,286	11,082	1,068	36
39910	0 CKV-Other Tangible Property	6.6	P, S, T & D Plant - Commodity	12	4	2	0	
3991			P, S, T & D Plant - Commodity	20	6 :	3 ]	0	
3991		6.6	P, S, T & D Plant - Commodity	9	3	1 }	0	
3992	4 Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0		-		
	Total General Plant			98,771	30,939	15,385	1,483	50
) . I	CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	830	260	129	.12	
	1.1.1					1		
		_						
	TOTAL PLANT IN SERVICE - COMMODITY			5,677,626	1,778,473	884,399	85,223	2,929
	TOTAL PLANT IN SERVICE - COMMODITY  TOTAL CWIP W/O AFUDC - COMMODITY				1,778,473	884,399 16,944	85,223 1,633	2,929

casted fest	iction Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014							i
CATION	F PLANT IN SERVICE	l- · · ·						
H	Total Plant in Service							
H	Total Hairt in Service							1
		Allocation	Allocation	Total		Commercial &	Firm	Interrupt
Acct.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transpor
No.				C Unique II	T T T T T T T T T T T T T T T T T T T	, r doug / individual	mousina	: Hanope
	Intangible Plant:							
						1		
30100				8,330	6,183	1,376	80	
30200				119,853	88,964	19,796	1,156	
30300	Misc Intangible Plant			0	-	ļ	· · · · ·	
	Total Intangible Plant:			400 400	68 4 10			
	Total Plangible Plant.			128,182	95,147	21,171		
	Production Plant:	į						·
		i						
32520				2,353	1,007	452	41	· · ·
32540				83,422	35,695	16,044	1,444	
33100	Production Gas Wells Equipment			3,492	1,494	672	60	
33201	Field Lines			47,163	20,180	9,070	817	
33202	Tributary lines			528,218	226,017	101,587	9,145	1:
33400				192,384	82,319	36,999	3,331	- (
33600	Purification Equipment			44,369	18,985	8,533	768	
+	Total Production Plant							
+	Total Production Plant	<del></del>		901,402	385,698	173,358	15,606	3:
	Storage Plant:	5				3		
1	Siorage Plani.							
35010	Land			261,127	96,764	45,448	4,220	
35020	Rights of Way			4.682	1,735	815	76	
35100	Structures and Improvements			17,916	6,639	3,118	290	
35102	Compression Station Equipment			153,261	56,793	26,674	2,477	
35103	Meas. & Reg. Sts. Structues			23,138	8,574	4,027	374	
35104	Other Structures			137,443	50,931	23,921	2,221	- (
35200	Wells \ Rights of Way		,	4,442,222	1,646,129	773,145	71,793	1,98
35201	Well Construction			1,340,863	496,876	233,370	21,670	58
35202	well Equipment			455,309	168,721	79,244	7,359	19
35203 35210	Cushion Gas Leaseholds			1,694,833	628,045	294,976	27,391	74
35210	Storage Rights			178,530	66,157	31,072	2,885	7
35301	Field Lines			54,614 178,497	20,238 66,145	9,505 31,066	883 2,885	- 2
35302	Tributary Lines			209,458	77,618	36,455	3,385	
35400	Compressor Station Equipment			923,446	342,196	160,721	14,924	40
35500	Meas & Reg. Equipment	,		240,883	89,263	41,924	3,893	10
35600	Purification Equipment			163,979	60,765	28,540	2,650	7
1	<u></u>							
1	Total Storage Plant			10,480,201	3,883,589	1,824,022	169,377	4,60
+ 1	Transmission:							
36510	Land & Land Rights			00.070	44.540	6 407	107	
36520	Rights of Way			26,970 867,772	11,540	5.187	467	
36602	Structures & Improvements			49,002	371,308 20,967	166,890 9,424	15,024 848	3.
36603	Other Structues			60,826	26,027	11,698	1,053	
36700	Mains Cathodic Protection			406,035	173,737	78,089	7,030	14
36701	Mains - Steel			27,630,935	11,908,481	5,352,446	481,834	10,08
36900	Meas. & Reg. Equipment			578,023	247,328	111,165	10,007	20
36901	Meas, & Reg. Equipment			2,274,016	973,021	437,339	39,370	82
+ 1	11							
	Total Transmission Plant			32,093,579	13,732,408	6,172,237	555,632	11,60
+ 1	Distribution:							
	Distribusion.							
374001	Land & Land Rights			531,819	437,169	64,391	1,854	
37401				37,326	30,683	4,519	130	
	Land Rights			253,401	208,302	30,681	883	
	Land Other			2,784	2,288	337	10	
37500	Structures & Improvements			343,073	282,015	41,538	1,196	
37501	Structures & Improvements T.B.			101,507	83,441	12,290	354	
37502	Land Rights			46,591	38,299	5,641	162	
37503	Improvements			4,005	3,292	485	14	
37600	Mains Cathodic Frotection			11,318,115	9,303,784	1,370,363	39,459	60
37601	Nains - Steel			97,584,394	80,216,900	11.815.224	340,210	5,21
37602	Mains - Plastic			65,722,013	54,025,197	7,957,423	229,128	3,51
37900	Meas & Reg. Sta. Equip - General			5,367,160	4,411,944	649,839	18,712	28
37905	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b.			2,272,991	1,868,457	275,207	7,924	12
38000	Services			1,394,628 98,853,417	1,146,420	168,857 10 780 267	4,862 i 113,954	
39100	Meters			22.574,136	87,835,826 13,562,204	10,780,267 7,593,305	704,186	· · · 12
38200	Neter Installations			49,157,106	29,532,854	16,535,069	1,533,426	1.55
	House Regulators			7,239,801	4,349,564	2,435,266	225,841	22
383008	House Reg. Installations			154,276	92,687	51,894	4,813	22
38400				5,045,015		. 57,004	4,010	5,04
	Ind. Meas. & Req. Sta. Equipment							
38400	Ind. Meas. & Req. Sta. Equipment Other Prop. On Cust. Prem			0,040,013	-	-	-	

	orporation, Kentucky/Mid-States Division ction Case No. 2013-00148	- / /					
asted Test	Period: Twelve Months Ended November 30, 2014						
LATIONO	F PLANT IN SERVICE						
SALIONO	F PLANT IN SERVICE						
	General:						
· -							
38900	Land & Land Rights		786,216	583,593	129,856	7,581	65,1
39000	Structures & Improvements		3,619,684	2,686,824	597,848	34,903	300,1
39001	Structures Frame		0	-	-	-	
39005	Structures-Brick		178,755	132,687	29,524	1,724	14,8
39003	Improvements		725,022	538,170	119,749	6,991	-,08 60,-
39004 39009	Air Conditioning Equipment		7,461 1,279,376	5,539 949,657	1,232 211,309	12,337	106,0
39009 39100	Improvement to leased Fremises Office Furniture & Equipment		1,475,298	1,095,087	243,669	14,226	122.
39103	Remittance Processing Equip		0	1,000,007	240,000	14,220	122.
39103	Office Machines		0	_	-	-	
39200	Transportation Equipment		395,444	293,531	65,314	3,813	32.
39201	Trucks		0	-	-	-	
39202	Trailers		33,192	24,638	5,482	320	2,
39300	Stores Equipment		0	-	-	-	
39400	Tools, Shop & Garage Equipment		2,197,415	1,631,100	362,938	21,189	182,
39600	Power Operated Equipment		0	-			
39603 39604	Ditchers Backhoes		53,704 62,747	39,863 46,576	8,870 10,364	518 605	4 <u>.</u> 5.
			33,236	24,670	5,489	320	2,
39605 39700	Welders Communication Equipment		376,277	279,303	62,148	3,628	31,
39701	Communication Equipment - Mobile Radios		0,0,2,7	210,000	02,140	5,020	3,
39702	Communication Equipment - Fixed Radios		0	-	-		
39705	Communication Equip Telemetering		66,316	49,225	10,953	639	5
39800	Miscellancous Equipment		2,521,971	1,872,013	416,543	24,318	269
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	6
39903	Other Tangible Property - Network - H/W		0	-	-	-	
39994 39905	Other Tang. Property - CPU		0	-	-	-	
39308	Other Tangible Property - ME - Hardware Other Tang. Property - PC Hardware		195,649	145,227	32,315	1,887	16
39907	Other Tang. Property - PC Software		180,040	- 133,011	-	1,001	10
39908	Other Tang. Property - Mainframe S/W		0	-	_	-	
39909	Other Tang. Property - Application Software		0	-	-	-	
39924	Other Tang. Property - General Startup Costs		0	-	-	-	
T							
<u> </u>	Total General Plant		14,257,320	10,582,944	2,354,822	137,478	1,182,
+	F						
	TOTAL DIDECT DI ANT		40E 924 242	215 411 114	70 229 207	4 100 440	25 200
1	TOTAL DIRECT PLANT		425,864,243	316,111,114	70,338,207	4,106,446	35,308,
+							
	TOTAL DIRECT PLANT  CWIP Wo AFUDG		425,864,243 7,949,586	316,111,114 5,900,830	70,338,207 1,313,000	4,106,446 76,655	
	CWIP w/o AFUDC						
	CWIP w/o AFUDC						
	CWIP Wro AFUDC LINE COMP WITH A COMPANY AND		7,949,586	5,900,830	1,313,000	76,655	659,
30100	CMP wto AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization		7,949,586				659
30100 30260	CWIP Wro AFUDC  Lentucky Mid-States General Office: Intangible Plant  Organization Franchizes 6 Consents		7,949,586 92,661	5,900,830	1,313,000	76,655 893	659
30100	CMP wto AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization		7,949,586 92,661 0	5,900,830	1,313,000	76,655	659
30100 30200 30300	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Miso Intangible Plant		92,661 0 554,814	5,900,830 68,780 - 411,628	1,313,000 15,304 - 91,636	76,655 893 - 5,350	659 7 46
30100 30200 30300	CWWP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Hise Intangible Plant:  Total Intangible Plant:		7,949,586 92,661 0 554,814 647,474	5,900,830	1,313,000	76,655 893	659 7 46
30100 30260 30360	CMP wo AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Musc Intangible Plant:  Total Intangible Plant:		7,949,586 92,661 0 554,814 647,474	5,900,830 68,780 - 411,628	1,313,000 15,304 - 91,636	76,655 893 - 5,350	659 7 46
30100 30260 30360	CWWP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Hise Intangible Plant:  Total Intangible Plant:		7,949,586 92,661 0 554,814 647,474	5,900,830 68,780 - 411,628	1,313,000 15,304 - 91,636	76,655 893 - 5,350	659 7 46
30100 30260 30360	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Rise Intangible Plant  Joial Intangible Plant:  General:		7,949,586 92,661 0 554,814 647,474	5,900,830 68,780 - 411,628	1,313,000 15,304 - 91,636	76,655 893 - 5,350	659 7 46
30100 30200 30300	CMP wo AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Musc Intangible Plant:  Total Intangible Plant:		92,661 0 054,474 647,474	5,900,630 68,780 411,628 480,608	1,313,000 15,304 91,636 106,941	76,855 893 5,350 6,243	7, 46, 53
30100 30260 30300 37400 39001 39004	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchizes 6 Consents Mise Intangible Plant  Total Intangible Plant:  General:  Land & Land Rights Structures Frame Aff Conditioning Equipment		92,661 0 554,814 647,474 0 88,675 2,886	5,900,830 68,780 411,828 460,608	1,313,000 15,304 91,636 106,841 14,611 477	76,655 893 - 5,350 6,243	689 7 46 53
30100 30260 30300 37400 39001 39004 39009	CWIP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Files intangible Plant:  Total Intangible Plant:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises		92,661 92,661 0 654,814 647,474 0 0 89,675 2,886 18,418	5,900,630 68,780 411,628 480,608 66,564 2,142 14,414	1,313,000 15,304 91,636 106,641 14,811 477 3,207	76,655 893 5,350 6,243 	77 46 53
30100 30260 30300 37400 39001 39004 39009 39009 39009	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Miss Intangible Plant  Joial Intangible Plant:  Land & Land Rights Structures Frame Af Conditioning Equipment Improvement to lessed Premises Office Fundture & Equipment		92,661 0 554,814 647,474 0 89,675 2,866 18,418 44,069	5,900,630 68,780 411,628 460,608 66,564 2,142 14,414 32,712	1,313,000 15,304 91,636 106,841 4,611 4,77 3,207 7,279	76,855 893 - 5,350 6,243 - - 865 28 197 425	77 466 53
30100 30260 30300 30300 37400 39001 39004 39009 39100 39200	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Misc Intangible Plant:  Total Intangible Plant:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment		92,661 92,661 0 654,814 647,474 0 0 88,675 2,866 18,418 44,069 2,055	5,900,630 68,780 411,628 480,608 66,564 2,142 14,414 32,712 1,528	1,313,000 15,304 16,841 106,841 14,811 477 3,207 7,279	76,655 893  5,350 6,243  866 28 197 425 29	77 46 53
30100 30260 30300 37400 39001 39004 39009 39100 39200 39300	CWWP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant;  Organization Franchises 6 Consents Mise Intangible Plant;  Joial Intangible Plant;  Joial Intangible Plant;  Jand & Land Rights Structures Frame Ast Conditioning Equipment Improvement to lessed Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Stores Equipment Stores Equipment Stores Equipment		7,949,586  92,661  92,661  647,474  647,474  0 88,675 2,886 18,418 44,069 2,055 2,081	5,900,630 68,780 411,628 480,608 66,564 2,142 14,414 32,712 1,526	1,313,000 15,304 91,636 106,841 14,811 477 3,207 7,279 339 344	76,655 893 -5,350 6,243 -865 28 197 425 20 20	77 46 53 77 1
30100 30260 30300 30300 39001 39004 39009 39100 39200 39300 39300	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Misc Intangible Plant  Total Intangible Plant:  Land & Land Rights Structures Frame Ar Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Totols, Shop & Garage Equipment		92,661 0 0 554,814 647,474 0 88,675 2,886 18,418 44,069 2,055 2,081 71,284	5,900,830 68,780 411,828 480,608 66,564 2,142 14,414 15,212 1,525 1,544 52,913	1,313,000 15,304 16,304 91,636 106,941 477 3,207 7,279 339 344 11,774	76,655  893	77 46 53 77 1
30100 30260 30300 37400 39001 39004 39009 39100 39200 39300 39400 39600	CWIP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Hiss Intangible Plant:  Total Intangible Plant:  Consents  Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Furniture & Equipment Stores Equipment Stores Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment		92,661 0 0 554,814 647,474 0 89,675 2,886 19,418 44,069 2,055 2,061 71,264 9,768	5,900,630 68,780 411,528 480,608 66,564 2,142 14,414 32,712 1,526 1,544 52,913 7,250	1,313,000 15,304 91,636 106,941 14,811 477 3,207 7,279 339 344 11,774 1,613	76,655 893 5,350 6,243 665 28 197 425 20 687 94	7, 46, 53
30100 30260 30300 37400 39001 39004 39100 39200 39300 39400 39600 39600 39700	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchizes 6 Consents Mise Intangible Plant:  Total Intangible Plant:  Ceneral:  Land & Land Rights Structures Frame AF Conditioning Equipment Improvement to lessed Premises Office Fundture & Equipment Transportation Equipment Stores Equipment Totols, Shop & Garage Equipment Power Operated Equipment Communication Equipment Communication Equipment		92,661 0 0 554,814 647,474 0 88,675 2,886 19,418 44,069 2,055 2,061 71,284 9,768 18,000	5,900,830 68,780 411,828 480,608 66,564 2,142 14,414 32,712 1,526 1,544 52,913 7,250 14,103	1,313,000 15,304 91,636 106,841 14,611 477 3,207 7,279 339 344 11,774 1,613 3,138	76,655  893	7, 46, 53, 7, 7, 1, 3, 3, 6, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
37400 30260 30300 39001 39001 39009 39009 39300 39400 39600 39700 39600	CWIP w/o AFUDC  Kentucky Mid-States General Office;  Intangible Plant:  Organization Franchises 6 Consents Files intengible Plant:  Total Intangible Plant:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Fundure & Equipment Iransportation Equipment Stores Equipment Stores Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Miscellaneeus Equipment		92,661 92,661 0 654,814 647,474 0 0 89,675 2,886 18,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511	5,900,630 68,780 411,828 480,608 66,564 2,142 14,414 32,712 1,526 1,544 52,913 7,280 14,103 7,280 14,103 306,200	1,313,000 15,304 91,636 106,941 14,811 477 3,207 7,279 339 344 11,774 1,613	76,655 893 5,350 6,243 665 28 197 425 20 687 94	7, 46, 53
30100 30260 30300 37400 39001 39004 39009 39100 39200 39300 39400 39600 39600 39600	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchizes 6 Consents Mise Intangible Plant  Intangible Plant:  General:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to lessed Premises Office Fundure & Equipment Irransportation Equipment Irransportation Equipment Tools, Shop & Garage Equipment Power Operated Equipment Missellaneous Equipment Missellaneous Equipment Missellaneous Equipment Missellaneous Equipment Other Tangible Property		7,949,586  92,661 0 554,814  647,474  0,88,675 2,886 18,418 44,069 2,055 2,061 71,284 9,768 19,000 412,511 38,498	5,900,830 68,780 411,828 480,608 460,608 66,564 2,142 14,414 32,712 1,526 1,526 1,103 306,200 28,577	1,313,000 15,304 16,304 106,941 14,611 477 3,207 7,279 339 344 11,774 1,613 3,138 66,333 6,359	76,655  893	7, 46, 53, 7, 1, 3, 3, 5, 1, 34, 3, 3
37400 30260 30300 39001 39001 39009 39009 39300 39400 39600 39700 39600	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Exanchizes 6 Consents Mise Intangible Plant:  Total Intangible Plant:  Land & Land Rights Structures Frame Air Conditioning Equipment Improvement to leased Premises Office Fundure & Equipment Stores Equipment Stores Equipment Tools, Shop & Garage Equipment Dower Operated Equipment Communication Equipment Miscellaneeus Equipment Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property		92,661 0 0 654,814 647,474 0 0 88,675 2,866 18,418 44,069 2,055 2,081 171,284 9,768 19,000 412,511 38,499 172,108	5,900,630 68,780 411,628 480,608 66,564 2,142 14,414 32,712 1,526 1,544 52,913 7,250 14,103 300,200 28,577	1,313,000 15,304 91,636 106,841 14,811 477 7,279 339 344 11,774 1,613 3,138 66,133	76,655 893 5,350 6,243 6,243 425 20 20 697 94 183 3,978	7, 46, 53
30100 30260 30300 30300 39001 39003 39003 39400 39600 39600 39600 39600 39600 39600 39600	CMP w/o AFUDC		7,949,586  92,661 0 0 654,814  647,474  0 88,675 2,866 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 108,270	5,900,830 68,780 411,828 480,608 460,608 66,564 2,142 14,414 32,712 1,526 1,526 1,103 306,200 28,577	1,313,000 15,304 16,841 106,841 14,811 477 3,207 7,279 344 1,613 3,138 68,133 6,359 26,428 683 7,682	76,655  893	7, 46, 53, 7, 1, 3, 44, 3, 14,
30100 30260 30300 30300 39001 39004 39009 39100 39300 39300 39300 39600 39900 39901 39901 39901	CWIP w/o AFUDC  Kentucky Mid-States General Office,  Intangible Plant:  Organization  Franchises 6 Consents  Hisse Intrangible Plant:  Total Intangible Plant:  General:  Land & Land Rights  Structures Frame  Air Conditioning Equipment Improvement to leased Premises  Office Furniture & Equipment  Transportation Equipment  Stores Equipment  Tools, Shop & Garage Equipment  Own Operated Equipment  Omer Operated Equipment  Other Tangible Property - Servers - HW  Other Tangible Property - Servers - SW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Plantowere		92,661 0 654,814 647,474 0 88,675 2,886 18,418 44,099 2,055 2,061 71,284 9,768 18,000 412,511 38,499 172,198 4,137 109,270 341,867	5,900,830 68,780 411,628 460,608 460,608 460,504 2,142 14,414 32,712 1,526 1,544 52,913 7,250 14,103 306,200 20,577 127,753 3,071	1,313,000 15,304 91,636 106,941 14,811 477 3,207 7,279 339 344 11,774 1,613 3,138 66,133 6,359 28,426 683	76,655 893 	7, 46, 53, 7, 1, 3, 44, 3, 14,
37400 39001 39001 39001 39009 39009 39300 39400 39600 39600 39600 39901 39902 39902 39908 39908	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Mise Intangible Plant:  Total Intangible Plant:  Ceneral:  Land & Land Rights Structures Frame Ar Conditioning Equipment Improvement to lessed Premises Office Furniture & Equipment Improvement Equipment Intansportation Equipment Stores Equipment Stores Equipment Communication Equipment Missellaneous Equipment Missellaneous Equipment Other Tangible Property Other Tangible Property Other Tangible Property - Servers - SW Other Tangible Property - Network - HW Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tang. Property - PC Hardware Other Tang. Property - PC Software		7,949,586  92,661 0 0 554,814  647,474  0 88,675 2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 109,270 341,867	5,900,830 68,780 411,828 480,608 66,564 2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 20,577 127,753 3,071 90,367	1,313,000 15,304 16,841 106,841 14,811 477 3,207 7,279 344 1,613 3,138 68,133 6,359 26,428 683 7,682	76,655  893	77 466 53 77 13 34 34 34 34 88
30100 30260 30300 37400 39001 39003 39100 39200 39300 39400 39900 39900 39901 39902 39903 39903	CWIP w/o AFUDC  Kentucky Mid-States General Office,  Intangible Plant:  Organization  Franchises 6 Consents  Hisse Intrangible Plant:  Total Intangible Plant:  General:  Land & Land Rights  Structures Frame  Air Conditioning Equipment Improvement to leased Premises  Office Furniture & Equipment  Transportation Equipment  Stores Equipment  Tools, Shop & Garage Equipment  Own Operated Equipment  Omer Operated Equipment  Other Tangible Property - Servers - HW  Other Tangible Property - Servers - SW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Network - HW  Other Tangible Property - Plantowere		92,661 0 654,814 647,474 0 88,675 2,886 18,418 44,099 2,055 2,061 71,284 9,768 18,000 412,511 38,499 172,198 4,137 109,270 341,867	5,900,830 68,780 411,828 480,608 66,564 2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 20,577 127,753 3,071 90,367	1,313,000 15,304 16,841 106,841 14,811 477 3,207 7,279 344 1,613 3,138 68,133 6,359 26,428 683 7,682	76,655 893 	7, 46, 53, 7, 1, 3, 34, 3, 3, 14, 8, 8,
30100 30260 30300 39001 39001 39009 39100 39200 39300 39600 39600 39901 39902 39903 39903 39903 39906 39908	CWIP Wo AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchizes 6 Consents Mise Intangible Plant:  Content of the Mise of the Mise of the Mise Intangible Plant:  Content of the Mise of the Mise Intangible Plant:  Content of the Mise of the Mise Intangible Plant:  Land & Land Rights Structures Frame AR Conditioning Equipment Improvement to lessed Premises Office Fundure & Equipment Iransportation Equipment Stores Equipment Transportation Equipment Communication Equipment Missellaneous Equipment Missellaneous Equipment Other Tangible Property - Servers - HW Other Tangible Property - Servers - SW Other Tangible Property - Servers - SW Other Tangible Property - Network - HW Other Tangible Property - Network - HW Other Tang Property - PC Hardware Other Tang Property - To Software Other Tang Property - Mainframe SW		7,949,586  92,661 0 0 554,814  647,474  0 88,675 2,886 19,418 44,059 2,055 2,081 71,284 9,768 18,000 412,511 38,499 172,108 4,137 109,270 341,667 0 0	5,900,830 68,780 411,828 480,608 480,608 66,564 2,142 14,414 32,712 1,526 1,544 52,913 7,280 14,103 306,200 28,577 127,783 3,071 10,967 283,777	1,313,000 15,304 91,636 106,841 14,811 477 3,207 7,279 339 344 11,774 1,613 3,138 68,133 6,359 28,426 683 17,882 56,468	76,655  893	7, 46, 53, 7, 1, 3, 44, 34, 34, 34, 28,
30100 30260 30300 39001 39001 39009 39100 39200 39300 39600 39600 39901 39902 39903 39903 39903 39906 39908	CWIP w/o AFUDC  Kentucky Mid-States General Office:  Intangible Plant:  Organization Franchises 6 Consents Mise Intangible Plant:  Total Intangible Plant:  Ceneral:  Land & Land Rights Structures Frame Ar Conditioning Equipment Improvement to lessed Premises Office Furniture & Equipment Improvement Equipment Intansportation Equipment Stores Equipment Stores Equipment Communication Equipment Missellaneous Equipment Missellaneous Equipment Other Tangible Property Other Tangible Property Other Tangible Property - Servers - SW Other Tangible Property - Network - HW Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tang. Property - PC Hardware Other Tang. Property - PC Software		7,949,586  92,661 0 0 554,814  647,474  0 88,675 2,886 19,418 44,069 2,055 2,081 71,284 9,768 19,000 412,511 38,499 172,108 4,137 109,270 341,867	5,900,830 68,780 411,828 480,608 66,564 2,142 14,414 32,712 1,525 1,544 52,913 7,250 14,103 306,200 20,577 127,753 3,071 90,367	1,313,000 15,304 16,841 106,841 14,811 477 3,207 7,279 344 1,613 3,138 68,133 6,359 26,428 683 7,682	76,655 893 	35,308, 659, 7, 46, 53, 7, 1, 3, 44, 3, 3, 14, 4, 8, 28,

		liction Case No. 2013-00148				· · · · · ·		
reça	isted rest	t Period: Twelve Months Ended November 30, 2014		·		<u> </u>		
	) DATION C	DF PLANT IN SERVICE						
351		JF PLAINT IN SERVICE	· · · · ·			1		
		01 10 10 10 10 10 10 10 10 10 10 10 10 1						
36	+	Shared Services General Office:						ł
37								
38		General:						
39								
40	39000			6,927	5,142	1,144	67	
41	39005			128,243	95,193	21,181	1,237	10
12	39009	Improvement to leased Premises		516,609	383,469	85,326	4,981	42
13	39100			530,191	393,551	87,569	5,112	43
44	39102	Remittance Processing Equip		0	-	- 1	-	}
15	39103	Office Machines		0	-	-	-	
6	39104	G-Office Furniture & Equip.		893	663	147	9	
7	39200	Transportation Equipment		5,503	4,085	909	53	
8	39300			0	_	_		
9	394001			14,142	10,497	2,336	136	1
ō	39500			2,347	1,742	388	23	†
1	39700			158,860	117,919	26,238	1,532	13
2						3,559		1 13
	39800			21,546	15,993		208	1
3	39900	Other Tangible Property		9,006	6,685	1,488	87	100
4	39901			1,668,562	1,238,543	275,589	16,089	138
5	39902	Other Tangible Property - Servers - SW		858,974	637,600	141.873	8,283	71
6	39903	Other Tangible Property - Network - H/W		201,953	149,906	33,356	1,947	16
7	39904			0	-			1
8	39905			0	-	- 1		
9	39906			145,811	108,233	24,083	1,406	12
0	39907			53,910	40,016	8,904	520	4
1	39908			5,761,472	4,276,633	951,598	55,556	477
2	39909			145,121	107,721	23,969	1,399	12
3	39924			0				
4	1							
5	+	Total General Plant		10,230,069	7,593,590	1,689,658	98,645	848
6	+			10,800,000	1,-44,44			
7	+	CWIP w/o AFUDC		357,845	265,622	59,104	3,451	29
8	+ - :	CTVIE WAY AS OBO		037,040	200,022		0,79	
9	+	Shared Services Customer Support:		1				
0	+	i i i i i i i i i i i i i i i i i i i		1				
1	+	Constant		1		-		
	+	General:		3		· · · · · · · · · · · · · · · · · · ·		
2		H.L.,		404045	401.000	·		
3	38900	Land		164,345	121,990	27,144	1,585	12
4	38910			14,993	11,129	2,476	145	1 1
5	39000			755,564	560,841	124,793	7,286	62
6	39009			259,245	192,433	42,818	2,500	21
7	39010			82,629	61,334	13,648	797	6
8	39100			65,363	48,518	10,796	630	5
9	39700			118,380	87,872	19,552	1,141	5
0	39710			2,158	1,602	356	21	T
1	39800			5,452	4,047	900	53	
2	39900			0.102		-		1
3	39901	Other Tangible Property - Servers - HAW		332,188	246,577	54,866	3,203	27
4	39902			154,557	114,725	25,528	1,490	12
						18,304	1,490	9
5	39903			110,823	82,262			
6	39906			71,420	53,013	11,796	689	5
7 .	39907			28,967	21,502	4,784	279	
8	39908			5,586,709	4,146,910	922,733	53,870	463
9	39910			945	701	156	9	<u></u>
	39916			1,541	1,144	255	15	L
	39917	CKV-Oth Tang Prop-PC Software		719	534	119	7	1 .
	39924	Other Tang, Property - General Startup Costs		0	-		-	
1								
1 2		Total General Plant		7,755,998	5,757,133	1,261,026	74,788	643
1 2 3	1	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			*,,-,,,,,,	1,500		1 948
0 1 2 3	+-+			65,180	48,382	10,766	629	5
1 2 3 4		CMIP WIN AFLING					UZS	
1 2 3 4 5		CWIP w/o AFUDC		00,100	70,001			
1 2 3 4 5 6							4 ong no4	- 20 004
1 2 3 4 5		CWIP W/o AFUDC TOTAL PLANT IN SERVICE		445,835,433	330,935,358	73,636,764	4,299,021	36,964

			poration, Kentucky/Mid-States Division on Case No. 2013-00148		<del>-</del>					i — — —
			eriod: Twelve Months Ended November 30, 2014		·					
П		П				-				
QC/	ATION C	F	RESERVE FOR DEPRECIATION							i
Н		Н	Customer							
H			- Chatomes				1.			
11		П								
e.	Acct.	П		Allocation	Allocation	Total	1	Commercial &	Firm	Interrupti
Ш	No.	l.	4 Bit	Factor	Basis	Company	Residential	Public Authority	Industrial	Transpor
Н		In	tangible Plant:							
	30100	1	Organization	6.2	P, S, T & D Plant - Customer	6,909	5,587	1,106	56	
1	30200		Franchises & Consents		P, S, T & D Plant - Customer	99,469	80,392	15,920	805	
	30300		Misc Intangible Plant	99,0		0	- "			
П		Ш					ļ			
Н		To	otal Intangible Plant:	-		106,318	85,979	17,026	861	
Н		١,	roduction Plant:	+	<del> </del>					
H		ĺ	Substitut Flattis	+			·			
П	32520	П	Froducing Leastholds	99.0		0			1	
П	32540	П	Rights of Ways	99.0		0		-	-	
1-1	33100		Production Gas Wells Equipment	99.0					-	i
Н	33201		Field Lines	99.0		0	-	-		
H	33202 33400		Tributary Lines Field Meas. & Reg. Sta. Equip	99.0	_	0	_		1 -	
H	33600		Purification Equipment	99.0		,	<del>-</del>	1	ļ	i
Н	20.300	Н				i i				
Ш		Τ¢	otal Production Plant			0	0	. 0	0	
		L								-
Н			orage Plant	+		1		-	1	
H	35010		Tand	99.0	<u> </u>	e e	ļ	··-·	1	İ
H	35020		Rights of Way	99.0		0	1 -		-	
	35100		Structures and Improvements	99.0	-	0			- 1	i "
	35102		Compression Station Equipment	99,0		0		-	_	
Ы	35103		Meas. & Reg. Sta. Structues	99.0		0		·		
П	35104		Other Structures	99.0		0		-	-	
Н	35200		Wells \ Rights of Way	99.0		0	-	-	-	
Н	35202		Well Construction Well Equipment	99.0	_	0				
	35203		Cushion Gas	99,0		- 0	-	_	_	
П	35210		Leaseholds	99.0		0				
	35211		Storage Rights	99.0	-	0			-	
	35301		Field Lines	99.0		0	-	-		
	35302		Tributary Lines	99.0		0		-	-	
	35400		Compressor Station Equipment	99.0		0		ł	{	
	35600		Meas & Reg. Equipment Purification Equipment	99.0		0				
+1	22,440		THE THE PARTY OF T							
П		To	otal Storage Plant			0		-		
Ш		ļ	.1						1	
		Tr	ansmission:							
H	36510		Land & Land Rights	99.0		0			2	
	36520		Rights of Way	99.0		0	-			
			Structures & Improvements	99.0		0	-	1 2	-	
1	36603		Other Structues	99.0		0	-	-	-	
П	36700		Mains Cathodic Protection	99.0				·	<u> </u>	
	36701		Mains - Steel	99.0		0	-	-	-	
Н	36900 36901		Meas, & Reg. Equipment	99.0		0	-	- :	<u> </u>	i
H	20201		Meas. & Reg. Equipment	99.0	-	°		<del>-</del>	-	
H		To	otal Transmission Plant			0	-			
П		П								
		D	stribution:				ļ			
Н			il	+	side in the second seco	10.000	40.445	5 000	56	
H	37400 37401		Land & Land Rights		Customers Customers	48,893 (6,203)	43,443 (5,612)	5,332 (677)	(7)	
	37402		Land Land Rights		Customers	48,871	43,424	5,330	56	
	37403		Land Other		Customers	0	-	5,555	J	í
1	37500	i.	Structures & Improvements	2.0	Customers	86,728	77,062	9,458	100	
П	37501		Structures & Improvements T.B.		Customers	83,974	74,614	9,158	97	
H	37502		Land Rights		Customers	39,906	35,458	4,352	46	
H	37503 37600		Improvements Mains Cathodic Protection		Customers Customers	934 2,107,476	1,872,590	102 229,827	2,429	
H	37601	ì	Mains - Steel		Customers	37,173,842	33,030,675	4,053,921	42,852	
i	37602		Mains - Flastic	2.0	Customers	11,324,709	10,062,527	1,234,994	13.055	1
1	37800		Meas & Reg. Sta. Equip - General	2.0	Customers	1,477,747	1,313,047	161,153	1,703	
П	37900		Meas & Reg. Sta. Equip - City Gate	2.0	Customers	340,499	302,549	37,132	393	
			Meas & Reg. Sta. Equipment T.b.		Customers	1,033,341	918,172	112,689	1,191	,
	38000		Sorvices		Customers	47,464,180	42,174,115	5,176,114	54,715	
	38100 38200	H	Meters Meter Installations	4.0	Meter Investment Meter Investment	8,831,960 10,090,016	5,306,109 6,061,931	2,970,823 3,393,998	275,508 314,752	3
	38300		House Regulators		Meter Investment	3,231,320		1,086,925	100,799	10
	38400		House Regulators		Meter Investment	122,845	73,804	41,322	3,832	,
	38500		Ind. Meas. & Rog. Sta. Equipment	5,0	Direct to 1 & T	122,845 2,894,605	,			2,89
	38600		Other Prop. On Cust. Prem	99.0		0	-	1	-	

		Period: Twelve Months Ended November 30, 2014			<del> </del>				
ATION		RESERVE FOR DEPRECIATION			<u> </u>				
	Π.								
	+9	⊋enerał:							
3890	0	Land & Land Rights		P, S, T & D Plant - Customer	21,278	17,208	3,408	172	
3900		Structures Frame	6.2	P, S, T & D Plant - Customer	508,406	411,147	81,418	4,118	
3900		Improvements Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	148,494 446,445	120,087 361,038	23,780 71,495	1,203 3,616	
3900		Improvement to leased Premises	6.2		6,204	5,018	994	50	
3900	9	Office Furniture & Equipment	6.2	P. S. T & D Plant - Customer	1,059,481	856,799	169,668	8,582	
3910		Remittance Processing Equip		P, S, T & D Plant - Customer	232,277	187,842	37,197	1,682	
3910 3920		Transportation Equipment Trucks		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	(89,245)	(72,172)	(14,292) 53,546	(723) 2,709	
3920	1.	Trailers	6,2	P, S, T & D Plant - Customer	4,125	3,336	661	33	
3920		Stores Equipment		P, S, T & D Plant - Customer	40,316	32,604	6,456	327	
3940 3960		Power Operated Equipment Backhoes	6.2		319,380	258,282 (108,349)	51,146 (21,456)	2,587 (1,085)	
3960		Welders	6.2	P, S, T & D Plant - Customer	(10,976)	(8,876)	(1,758)	(89)	
3960		Communication Equipment		P, S, T & D Plant - Customer	17,745	14,351	2,842	144	ĺ
3970 3970		Communication Equipment - Mobile Radios Communication Equipment - Fixed Radios		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	(178,950)	(144,717)] (14,815)]	(28,658) (2,934)	(1,450) (148)	
3970		Communication Equip Telemetering		P, S, T & D Plant - Customer	(28,313)	[22,897)]	(4,534)	(229)	
3970	5	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(101,620)	(82, 180)	(16,274)	(823)	
3980		Other Tangible Property Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	481,993	389,787	77,188	3,904	
3990	1	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	145,971	118.046	23,376	1,182	
3990	2	Other Tangible Property - Network - H/W	6.2	P. S. T & D Plant - Customer	65,155	52,691	10,434	528	
3990		Other Tang, Property - CPU Other Tangible Property - MF - Hardware	6,2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0	-	-	_	
3990		Other Tangible Property - Mr - Hardware		P, S, T & D Plant - Customer	0	- 1	-	<u> </u>	
3990	8	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(1,696,376)	(1,371,854)	(271,662)	(13,742)	
3990		Other Tang. Property ~ Mainframe S/W	6.2		0	- 1			
3990	d	Other Tang, Property - Application Softwal AR 15 general plant amortization	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	99,321	80,321	15,906	805	
		Retirement Work in Progress		P, S, T & D Plant - Customer	(3,903,390)	(3,156,659)	(625,100)	(31,620)	
	-					14 000 701	10P7 4P01		
	+	otal General Plant			(2,230,210)	(1,803,564)	(357,152)	(18,066)	
	1	OTAL DIRECT RESERVE FOR DEPRECIATION			124,271,750	101,608,582	18,191,826	794,374	3
	1.	I I I I I I I I I I I I I I I I I I I			I				
	ľ	(entucky Mid-States General Office:			<del> </del>				-
	į.	stangible Plant:						·	
		J							
3010		Organization Franchises & Consents	99.0		0				
3030		Misc Intangible Plant	99.0		0	- [	-		
		etal Intangible Plant:				- 1			
	-	I  General:							
-	1						=		
3740		Land & Land Rights		P. S. T & D Plant - Customer	0	- 10.70	-		
3900		Structures Frame		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	20,677	16,721	3,311 383	16 <u>7</u> 19	·
3900		Air Conditioning Equipment Improvement to leased Premises		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	20,358	16,463	3,260	165	
3910	0	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	29,143	23,568	4,667	236	
3920	0	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,176	2,568	509	26	_
3930 3940		Stores Equipment Tools, Shop & Garage Equipment	6.2		1,481 26,511	1,197 i 21,440 i	237 4,246	12 215	
3960		Power Operated Equipment	6.2	P, S, T & D Plant - Customer	6,417	5,190	1,928	52	
3970	0	Communication Equipment	6.2	P, S, T & D Plant - Customer	(5,434)	(4,394)	(870)	(44)	
3980		Miscellaneous Equipment		P. S. T & D Plant - Customer	184,145	148,917	29,489 5,114	1,492 259	
3990		Other Tangible Property Other Tangible Property - Servers - H/W		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	31,932 84,587	25,824 68,406	13,546	259 685	
3990		Other Tangible Property - Servers - S/W		P, S, T & D Plant - Customer	4,777	3,863	765	39	1
3990		Other Tangible Property - Network - H/W	6.2		89,802	72,623	14,381	727	
3990		Other Tang. Property - PC Hardware Other Tang. Property - PC Software	6.2 6.2		(299,084)	(241,868)	(47,896)	(2,423)	1
3990		Other Tang. Property - PC Sortware Other Tang. Property - Mainframe S/W		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	432,702	349,925	69,294	3,505	
	1.	Retirement Work in Progress	6.2	P. S. T & D Plant - Customer	20,222	16,354	3,238	164	
	4,	otal General Plant			653,806	528,731	104,702	5,296	_
		Ctal General Flant			003,000	020,1313	104,702	9,239	
	. 8	hared Services General Office:							
		Namarah							i
-	10	Seperal:			1				
3900		Structures & Improvements		P, S, T & D Plant - Customer	304	246	49	2	
3900		G-Structures & Improvements		P. S. T & D Plant - Customer	34,530	27,925	5,530	280	
3900		Improvement to leased Fremises Office Furniture & Equipment		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	422,069 278,940	341,326 1 225,578	67,591 44,670	3,419 2,260	
3910	2	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	270,840	218	43	2	
3910	3	Office Machines	6.2	P, S, T & D Plant - Customer	133	108	21	1	
3910		G-Office Furniture & Equip.		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	92 3,709	74 3,000	15 594	1 30	
3930		Transportation Equipment Stores Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	3,709	28 ]	6	0	
3940	9	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,014	2,437	483	24	<u> </u>
3950		Laboratory Equipment		P. S. T & D Plant - Customer	272	220	44	2 429	-
3970		Communication Equipment Miscellaneous Equipment	. 6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	53,004 5,212	42,864 } 4,215 }	6,488 835	429_ 42	i —
3990		Other Tangible Property	6,2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	3,691	2,985	591	30	
3990	1	Other Tangible Property - Servers - H/W 1	6.2	P, S, T & D Plant - Customer	471,992	381,699	75,586	3,823	
3990	2	Other Tangible Property - Servers - S/W		P. S. T & D Plant - Customer	263,848	213,373	42,253	2,137	_
3990		Other Tangible Property - Network - 11/W Other Tang. Property - CPU		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	98,600	79,738 639	15,790 126	799	
3990		Other Tangible Property - MF - Hardware		P, S, T & D Plant - Customer	709	574	114	6	
3990	6	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	106,602	86,209	17,072	964	
3990	7	Other Tang. Property - PC Software		P. S. T & D Plant - Customer	39,740	32,137 2,670,127	5,354 528,754	322	-
3990		Other Tang. Property - Mainframe 5/W Other Tang. Property - Application Softwa	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	3,301,764 125,570	101,548	20,109	26,746 1,017	
3992		Other Tang. Property - General Startup Co	6.2	P. S. T & D Plant - Customer	0	0	0	0	
	Т	Retirement Work in Progress		P, S, T & D Plant - Customer	(7)	(6)	. (1)	(0)	
	+								

tmos Energy Corporation, Kentucky/Mid-States Division entucky Jurisdiction Case No. 2013-00148							
			1				
precasted Test Period: Twelve Months Ended November 30, 2014							
LI CALTION OF DEALERY SOR DEPOSITION							
LLOCATION OF RESERVE FOR DEPRECIATION							
85					I		
186 Shared Services Customer Support:		_,		1			
187							
188 General:							
189					1		
90 38900 Land		P, S, T & D Plant - Customer	0	-	-	-	
91 38910 CKV-Land & Land Rights		P, S, T & D Plant - Customer	0	-		-	
192 39600 Structures & Improvements	6.2	P, S, T & D Plant - Customer	148,946	120,371	23,837	1,206	3,4
93 39009 Improvement to leased Premises	6.2	P. S. T & D Plant - Customer	175,681	142,073	28, 134	1.423	4,0
94   39010   CKV-Structures & Improvements	6.2	P. S. T & D Plant - Customer	19,635	15,679	3,144	159	4
95 39100 Office Furniture & Equipment	6,2	P, S, T & D Plant - Customer	7,125	5,762	1,141	58	1
96 39700 Communication Equipment	6.2	P, S, T & D Plant - Customer	(293,830)	[237,620]	(47,055)	(2,380)	(6,7
97 39710 CKV-Communication Equipment	6.2	P. S. T & D Plant - Customer	522	422	84	4	
98 39800 Miscellancous Equipment	6.2	P. S. T & D Plant - Customer	169	136	27	1	-
99 39900 Other Tangible Property	6.2	P, S, T & D Plant - Customer	(49)	(40)	(8)	(0)	
200   39901 Other Tangible Property - Servers - H/W	6.2	P. S. T & D Plant - Customer	(108,108)	(87.426)	(17.313)	(876)	(2.4
201 39902 Other Tangible Property - Servers - S/W	6.2	P. S. T & D Plant - Customer	(196, 129)	(158,609)	(31,409)	(1,589)	(4,5
202   39903  Other Tangible Property - Network - H/W	6.2	P. S. T & D Plant - Customer	4,589	3.711	735	37	- 1
203 39906 Other Tang. Property - PC Hardware	6.2	P. S. T & D Plant - Customer	(5,228)	(4,227)	(837)	[42]	(1
204 39907 Other Tang. Property - PC Software	6.2	P. S. T & D Plant - Customer	12,951	10,474	2.074	105	2
205   39908 Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,816,710	1,469,168	290.933	14.716	41.8
208 39910 CKV-Other Tangible Property		P. S. T & D Plant - Customer	176	142	28	1	
207 39916 CKV-Oth Tang Prop-PC Hardware		P, S, T & D Plant - Customer	673	544	108	5	
08 39917 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 Retirement Work in Progress		P, S, T & D Plant - Customer	(1,125)	(910)	(160)	(9)	
211		T 3 2 2			(700)	167	
Total General Plant			1,582,808	1,280,012	253,475	12,822	36.
213			1,002,000	1,500,012	200(41.0	12,022	0.04
TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			131,723,248	107.634.585	19,385,129	854,735	3,848,7

		Ition Case No. 2013-00148							
180		Period: Twelve Months Ended November 30, 2014							
ATIC		RESERVE FOR DEPRECIATION							
1	1	LL			i				
1		Demand							
1	-	+1							
Ace	ct.	H	Allocation	Allocation	Total		Commercial &	Firm	Interrupti
22	0.		Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
1	- 1	ntangible Plant:							
		<u> </u>	ļ						
	100	Organization		P, S, T & D Plant - Demand	1,315	563	253	23	
	200 300	Franchises & Consents Misc Intancible Plant		P, S, T & D Plant - Demand	18,917	8,094	3,638	328	
- 3.0.	100	i intangible Fiant	99.0	·		·	·		
	13	Total Intangible Plant:			20,232	8,657	3,891	350	
	1.								
ļ.,_		Production Plant:	1						
		<u> </u>							
	520	Producing Leaseholds		Peak Day Peak Day	904	387	174	16	
	100	Rights of Ways Production Gas Mells Equipment		Peak Day	12,963	5,547 1,494	2,493 672	224	
	201	Field Lines	2.0	Deal Day	47,163	20,180	9,070	817	
	202	Tributary Lines		Peak Day	529,956	226,761	101,921	9,175	19
	400	Field Meas. & Reg. Sta. Equip		Peak Day	191,854	82,092	36,897	3,322	6
3.3		Purification Equipment		Peak Day	15,287	6,541	2,940	265	!
1	-	I I							
-		Total Production Plant			801,619	343,002	154,167	13,878	29
	,	I L Storage Plant:			ļ				
	-1	Aviage Frank.			1				
35:	010	Land	3.0	Peak Day	0	-			
	020	Rights of Way		Peak Day	2,341	1,002	450	41	
35	100	Structures and Improvements		Peak Day	2,821	1,207	542	49	
35		Compression Station Equipment		Peak Day	61,058	26,126	11,743	1,057	2
35		Meas. & Reg. Sta. Structues		Peak Day	12,148	5,198	2,336	210	
35	104	Other Structures Wells \ Rights of Way		Peak Day Peak Day	70,517 294,918	39,173 126,191	13,562 56,719	1,221 5,106	
35:		Well Construction		Peak Day	591,046	252,900	113,670	10,233	21
	202	Well Equipment		Peak Day	286,931	122,774	55,183	4,968	10-
	203	Cushion Gas		Peak Day	135,191	57,846	26,000	2,341	41
	220	Leaseholds	3.0	Peak Day	89,310	38,214	17,176	1,546	33
	211	Storage Rights		Peak Day	26,849	11,488	5,164	465	
35:		Field Lines		Peak Day	93,711	40,098	18,022	1,622	3
	302	Tributary Lines		Peak Day	109,966	47,053	21,149	1,904	3
35	400	Compressor Station Equipment	3.0	Peak Day	194,037 120,119	83,026 51,397	37,317 23,101	3,359 2,080	7
35		Meas & Reg. Equipment Purification Equipment	3.0	Peak Day Peak Day	62,000	35,086	15,770	1,420	2
1 22	$\neg$		0.0	r can buy	OL, UU	50,100		1,120	
	Ì٦	Total Storage Plant			2,172,961	929,780	417,904	37,620	78
1	_ [1	Fransmission:	-						
120	- 10	Land & Land Rights	20	Peak Day	16	7	3	0	
	520	Rights of Way		Peak Day	434,585	185,953	63,579	7,524	15
		Structures & Improvements	3.0	Peak Day	14 4441	(617)	(277)		
	603	Other Structues	3.0	Peak Day	60,685	25,924	11,652	1,049	2
36	700	Mains Cathodic Protection	3.0	Peak Day	303,101	129,693	58,292	5,248	10
36		Mains - Steel		Peak Day	17,004,632	7,276,052	3,270,331	294,399	6,16
	900	Meas. & Reg. Equipment		Peak Day	242,952	103,956	46,724	4,206	8
1369	901	Meas. & Reg. Equipment	3.0	Peak Day	1,805,542	772,567	347,242	31,259	65
1		Total Transmission Plant	1		19,849,972	8,493,534	3,617,547	343,660	7,19
1		Olds I latestites lost r-idit	[		10,010,072	-, 100,007			1449
		Distribution;	1		T				
374	400	Land & Land Rights		Peak Day	8,252	3,531	1,587	143	
37.	1011	Land Land Rights		Peak Day	(1,047)	(448)	(201)	(18)	
137	9021	Land Rights		Peak Day	8,248	3,529	1,586	143	:
279	103 500	Land Other Structures & Improvements	3.0	Peak Day Peak Day	14,637	6,263	2,815	253	
		Structures & Improvements T.B.	3.0	Peak Day	14,173	6,064	2,726	245	
37	502	Land Rights		Peak Day	6,735	2,882	1,295	117	· · · · :
375	503	Improvements	3.0	Peak Day	158	67	30	3	
371	600	Mains Cathodic Protection	3.0	Peak Day	355,686	152,193	68,406	6,158	12
		Mains - Steel		Peak Day	6,273,957	2,684,541 817 824	1,206,607	108,620	2,27
	602	Mains - Plastic	3,0	Peak Day Peak Day	1,911,310 249,404	106,717	367,583	33,090 4,318	693
13/1	anol	Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day Peak Day	249,404 57,467	24,589	47,965 11,052	995	20
379	905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	174,491	74,624	33,541	3,019	6:
6-443		Services	99.0	3 TOTAL TOTAL	0	74,024	- 50,041	5,010	
380		Meters	99.0					-	
380		Meter Installaitons	99.0		0	· · · · · · · · · · · · · · · · · · ·	_	-	
38: 38:		House Regulators	99.0	-	0				
38 38 38					0		-		
38 38 38 38	100	House Reg. Installations	99.0						
38 38 38 38		Ind. Meas. 4 Reg. Sta. Equipment Other Prop. On Cust. Prem	99.0 99.0		0		-		

CATIO		Period: Twelve Months Ended November 30, 2014					- 1		
1	10 MC	FRESERVE FOR DEPRECIATION							
1		General:							•
389	900	Land & Sand Rights	— · 6.4	P, S, T & D Plant - Demand	4,049	1,733	779	70	. 1
390	000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,748	41,397	18,507	1,675	3
390 390		Improvements Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	28,258 84,957	12,091 36,352	5,435 16,339	489 1,471	3
390		Improvement to leased Premises		P, S, T & D Plant - Demand	1,181	505	227	20	
390		Office Furniture & Equipment		P. S. T & D Plant - Demand	201,615	86,268	38,775	3,491	7
391		Remittance Processing Equip Transportation Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	44,201 (16,983)	18,913 (7,267)	8,501 (3,266)	765 (294)	
392	200	Trucks	6.4	P, S, T & D Plant - Demand	63,629	27,226	12,237	1,102	2
392		Trailers Stores Equipment	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	785 7,672	336 3,283	151 1 1,475	14 133	
394	400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	60,777	26,008	11,689	1,052	2
396		Backhoes Welders		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	(25,496)	(10,909)	(4,903)}	(441)	(
396		Communication Equipment		P, S, T & D Plant - Demand	3,377	1,445	(402) 649	(36)	
397		Communication Equipment - Mobile Radios		P, S, T & D Plant - Demand	(34,054)	(14,571)	(6,549)	(590)	(1
397		Communication Equipment - Fixed Radios     Communication Equip - Telemetering	6,4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	(3,486)	(1,492)	(670) (1,036)	(60)	
397		Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,338)	(8,274)	(3,719)	(335)	(
398		Other Tangible Property	6.4	P. S. T & D.Plant - Demand	91,721	39,246	17,640	1,588	3
399		Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	27,778	11,886	5,342	481	1
399	902	Other Tangible Property - Network - H/W	6,4	P. S, T & D Plant - Demand	12,399	5,305	2,385	215	
399		Other Tang. Property - CPU Other Tangible Property - MF - Hardware		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0		- }	-	
399	905	Other Tang. Property - PC Hardware		P, S, T & D Plant - Demand				-	
399	906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(322,614)	(138,128)	(62,084)	(5,689)	(11
399		Other Tang, Property - Mainframe S/W Other Tang, Property - Application Softwa		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	- C				
		AR 15 general plant amortization	6.4	P, S, T & D Plant - Dentand	18,900	8,087	3,635	327	
	-	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(742,800)	(317,834)	(142,855)	(12,860)	[26
	-	Total General Plant			(424,400)	(181,595)	(81,621)	(7,348)	(15
	-	TOTAL DIRECT RESERVE FOR DEPRECIATION			31,493,763	13,475,755	6,056,881	545,248	11,41
	- i	Kentucky Mid-States General Office:							
	-	Intangible Plant:							
		Tang bro Frant.							
		Organization	99,0		0	·			
302		Franchises & Consents Misc Intangible Plant	99.0		0	-	-	-	
							,		
	r	Fotaf Intangible Plant:							
		3 Seneral:							
374		Land & Land Rights Structures Frame		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	3,935	1,684	757	68	
390		Air Conditioning Equipment		P. S. T & D Plant - Demand	455	195	88	8	
3 <u>90</u> 391		Improvement to leased Premises Office Furniture & Equipment	6.4 6.4	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	
392		Transportation Equipment		P, S, T & D Plant - Demand	604	259	116	10	
393	300	Stores Equipment	6.4	P, S, T & D Plant - Demand	282	121	54	5	
394		Tools, Shop & Garage Equipment Fower Operated Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	5,045 1,221	2,159 523	970 235	87 21	
397		Communication Equipment		P. S. T & D Plant - Demand	(1,034)	(442)	(199)	(16)	,
398		Miscellaneous Equipment		P, S, T & D Plant - Demand	35,042	14,994	6,739	607	1
399		Other Tangible Property Other Tangible Property - Servers - H/W	6,4 6,4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	6,977 16,097	2,600 6,888	1,169 3,096	105   279	
399	902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	809	389	175	16	
399		Other Tangible Property - Network - H/W Other Tang. Property - PC Hardware		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	17,089 (56,914)	7,312 (24,353)	3,287 (10,946)	296 (985)	(2
322		Other Tang. Property - PC Software		P. S. T & D Plant - Demand	0	(24,550)	(10,040)	- (800)	12
399		Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Demand	82,342	35,233	15,836	1,426	2
399 399	908						740	67	
	908	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	3,848	1,647			4
			6.4	P, S, T & D Plant - Demand	3,848	1,647 53,236	23,928	2,154	
		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand				2,154	
		Retirement Work in Progress	6.4	P, S, T & D Plant - Dernand				2,154	
		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand				2,154	
399		Retirement Work in Progress			124,417	53,236		2,154	
399 390 390	0000	Retirement Work in Progress		P. S. T. & O. Plant - Demand P. S. T. & D. Plant - Demand	124,417 	53,236 53,236 25 2,812	23,928 11 11 1,264	1 114	-
399 390 390 390	0000	Retizement Work in Progress	6.4 6.4 6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand P. S. T & D Plant - Demand	124,417 58 6,571 80,312	53,236 25 2,612 34,367	23,928 11 1,264 15,447	1 114 1,391	- 2
399 390 390 390 391	0000	Retirement Work in Progress	6.4 6.4 6.4 6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand P. S. T & D Plant - Demand P. S. T & D Plant - Demand P. S. T & D Plant - Demand	124,417 58 6,571 80,312 53,081	53,236 53,236 25 2,812	23,928 11 11 1,264	1 114	- 2
399 390 390 390 391 391 391	0000 005 009 100 102	Retirement Work in Progress	6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,312 53,081 51 25	25 25 2612 34,867 22,713 22 11	23,928 11 1,284 15,447 10,209 10 5	1 114 1,391 919 1 0	- 2
399 390 390 391 391 391 391	0000 005 009 100 102 103 104	Intirement Work in Progress	6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,318 53,081 51 25 18	25 25 2812 34,867 22,713 22 11 8	23,928 11 11 1,284 15,447 10,299 10 5	1 114 1,391 919 1 0 0	- 2
399 390 390 390 391 391 391	0000 005 009 100 102 103 104 200	Inticement Work in Progress	6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,312 53,081 51 25	25 25 2612 34,867 22,713 22 11	23,928 11 11 1,284 16,447 10,209 10 5 3 186	1 114 1,391 919 1 0 0 12	- 2
399 390 390 391 391 391 392 393 394	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retirement Work in Progress    Cold General Plant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,312 53,001 51 25 18 706 7 573	25 261 2,612 34,887 22,713 22 11 8 302 3 245	23,928 11 11,1284 16,447 10,209 10 5 3 3 136 1	1 114 1,391 919 1 0 0 12 0	- 2
399 390 390 391 391 391 391 392 393 394 395	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retirement Work in Progress    Total General Plant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	58 6,571 80,312 53,001 51 26 18 706 7573 573	25 2,612 34,857 22,713 22 11 6,302 302 245 245	23,928 41 1,284 16,447 10,209 10 5 3 186 1 110	1 114 1,391 919 919 1 0 0 0 12 12 0 0 10 10 10 10 10 10 10 10 10 10 10 10	2 1
390 390 390 391 391 391 392 393 394 395 397 398	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retirement Work in Progress    Cold General Plant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,318 53,081 51 25 18 706 7 573 50 10,086 992	25 2,612 34,867 22,713 22,211 8,302 302 245 22,4,316,424	23,928 41 1,284 16,447 10,209 10 5 3 136 1 110 190 191 194 194 194	1 1,391 919 1 0 0 0 12 2 0 10 11 175	2 1
399 390 390 391 391 391 391 392 393 394 395 398 398	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retizement Work in Progress    Cold General Flant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	58 6,571 80,318 53,081 51 25 18 708 77 573 62 10,086 992 7702	25 2,612 34,867 2,713 22,713 8,802 302 302 246 222 4,316 424	23,928  11 1.284 16,447 10,209 10 5 3 136 1 110 10 1,940 191 135	1 14 1391 1391 1 0 0 0 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 1
399 390 390 391 391 391 391 392 393 394 395 397 398 399 399	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retirement Work in Progress    Otal General Flant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	58 6,571 80,318 53,081 53,081 51 18 706 7 573 52 10,086 992 702 89,818	53.236 25 2,512 34,387 22,713 22 11 6 3002 3 245 4,316 4,24 301 301 301 394 394 395 394 395 395 395 395 395 395 395 395 395 395	23,928  11 11 1,284 16,447 10,209 10 5 3 136 11 110 10 17 17 17 17 17 17 17 17 18 18 18 17 17 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	1 1,391 919 1 0 0 12 2 0 10 11 175 175 175 175	2 1
399 390 390 391 391 391 391 392 393 394 395 398 398	0000 0005 0009 1100 1102 1103 1104 1200 1300 400 1500 1700 1700 1700 1700 1700 1700 17	Retizement Work in Progress    Cold General Flant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417 58 6,571 80,318 53,081 53,081 51 25 18 706 7 573 502 10,086 992 702 89,818 60,209 18,763	53.236 25 2,512 34,387 22,713 22 11 6,3002 3,245 22,4,316 4,24 301 39,432 21,484 8,029	23,928 41 1,284 15,447 10,209 10 5 3 136 1 10 10 10 10 10 10 10 10 10	1 1 1.391 1 0 0 0 0 1 1 1 75 1 7 1 7 1 1 1 1 1 1 1 1 1 1 1	2 1
399 390 390 391 391 391 392 393 394 395 397 398 399 399 399	\$ 100 0000 0005 0009 1002 103 104 2200 400 400 500 700 600 9001 9002 9003 9003	Retizement Work in Progress    Cotal General Flant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	124,417  58 6,571 80,318 53,001 51 26 18 706 7 573 502 10,006 992 702 89,618 60,209 18,763 160	25 2,612 34,887 22,713 22,713 302 46 302 4,316, 424 3,011 39,432 21,484 8,629 644	23,928 11 1,284 15,447 10,209 10 5 1 10 1,940 1,	1 1 114 1,391 1 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 1
399 390 390 390 391 391 391 392 393 395 397 398 399 399 399	\$ 1000 0000 0005 0009 1002 1103 1104 2200 800 900 900 900 900 900 900 900 900 9	Retirement Work in Progress    Interpretation	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417  58 6,571 80,318 53,081 53,081 53,081 77 573 52 10,086 992 702 89,618 60,209 18,763 150 150	53.236 25 2,612 34,867 22,713 22 11 6 302 3 245 22 4,316 424 33 34,56 22 1,316 424 33 34,86 424 424 35 36 424 436 46 47 48 48 48 48 48 48 48 48 48 48	23,928  11 11 1,264 16,447 10,209 10 5 3 136 136 11 110 10 1,940 191 135 17,274 9,656 3,699 22 20	1 1 114 1,391 919 919 1 0 0 0 12 2 0 0 10 1 175 175 869 3.25 3 2 2	2 1 1 3 3 4
399 390 390 391 391 391 392 393 394 395 397 398 399 399 399	\$ 1000 0005 0009 1002 1003 1004 1004 1004 1004 1004 1004 1004	Retirement Work in Progress    Interpretation	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417  58 6,571 80,318 53,081 51 25 18 706 7 573 62 10,086 992 702 89,818 60,209 118,763 159 135 20,286 7,662	53.236 25 2,612 34.867 22,713 302 302 302 424 4310 424 30,1310 424 436 424 436 436 436 436 436 436 436 43	23,028  11 11 1,284 16,447 10,209 10 5 3 136 11 110 191 191 195 17,274 9,655 3,698 29 20 3,991 1,454	1 1 114 1,391 1 919 1 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1	3 3 4
399 390 390 391 391 391 392 393 394 399 399 399 399 399 399 399	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Retirement Work in Progress    Otal General Flant	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	58 6,571 80,318 53,081 53,081 91 26 18 708 705 573 52 10,006 992 702 89,818 60,209 18,763 156 156 17,652	53,236 25 2,612 34,867 22,713 22 14 8 302 434 301 245 22 4,316 424 301 38,432 21,484 304 305 424 307 424 307 424 307 424 307 424 307 424 307 424 307 425 431 426 427 437 438 438 438 438 438 438 438 438	23,928  41 1,864 16,47 10,209 10 5 3,3 186 11 110 1,940 191 195 1,274 9,655 3,688 3,	1 1 1.391 1.391 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 1
399 390 390 391 391 391 391 392 393 395 397 399 399 399 399 399	0000 0005 0009 1002 1003 1004 2000 3000 9001 9001 9001 9003 9004 9005 9006 9007 9007 9007 9007 9007 9007 9009	Retirement Work in Progress    Interpretation	6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	P. S. T. & D. Plant - Demand P. S. T. & D. Plant - Demand	124,417  58 6,571 80,318 53,081 51 25 18 706 7 573 62 10,086 992 702 89,818 60,209 118,763 159 135 20,286 7,662	53.236 25 2,612 34.867 22,713 302 302 302 424 4310 424 30,1310 424 436 424 436 436 436 436 436 436 436 43	23,028  11 11 1,284 16,447 10,209 10 5 3 136 11 110 191 191 195 17,274 9,655 3,698 29 20 3,991 1,454	1 1 114 1,391 1 919 1 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1	3 3 1

LOCAT 199 100 101 102 103 104 3	ION OF	ction Case No. 2013-00148  Period: Twelve Months Ended November 39, 2014  RESERVE FOR DEPRECIATION  Bhared Services Customer Support  General:							
LOCAT 199 100 101 102 103 104 3	10 NOF	RESERVE FOR DEPRECIATION  Anared Services Customer Support  General:							
99  00  01  02  03  04   3	00688	Shared Services Customer Support							-
99  00  01  02  03  04   3	00688	Shared Services Customer Support							
00 01 02 03 04 3	18900	General:							
01  02  03  04 3	18900	General:						i	
02 03 04 3	8900								
03 _ 04 3		Land					1		
04 3		Land							
			6.4	P. S. T & D Plant - Demand	0		-	- 1	
		CKV-Land & Land Rights		P. S. T & O Plant - Demand	- 0			- 1	
	19000	Structures & Improvements		P. S. T & D Plant - Demand	28,325	12,120	5,447	490	10.2
	9009	Improvement to leased Premises		P. S. T & D Plant - Demand	33,431	14,305	6.430	579	12.1
		CKV-Structures & Improvements		P. S. T & D Plant - Demand	3,737	1.599	719	65	1.3
		Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,356	580	261	23	4
	19700	Communication Equipment		P. S. T & D Plant - Demand	(55,915)	(23,925)	(10,754)	(968)	{20,2
	9710	CKV-Communication Equipment		P. S. T & D Plant - Demand	99	42	19	2	
12 3	9800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	32	14	6	1	
13 3	3900	Other Tangible Property	6.4	P. S. T & D Plant - Demand	(9)	(4)	(2)	{0}	
14 3	9901	Other Tangible Property - Servers - M/W	6.4	P, S, T & D Plant - Demand	(20,573)	(8,803)	(3,957)	(356)	(7,4
15 3	19902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	[37,323]	(15,970)	(7,178)	(646)	(13,5
16 3	9903	Other Tangible Property - Network - H/W	6.4	P. S. T & D Plant - Demand	873	374	168	15 i	3
17 3	39906	Other Tang. Property - PC Hardware	6,4	P, S, T & D Plant - Demand	(995)	(426)	(191)	(17)È.	(3
18 3	19907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,465	1,055	474	43	8
19 3	9908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	345,713	147,926	66,488	5,985	125,3
20 3	9910	CKV-Other Tangible Property	6.4	P, S, T & D Plant - Demand	33	14		1 .	
21 3	19916	CKV-Oth Tang Prop-PC Hardware	6.4	P, S, T & D Plant - Demand	128	55	25	2	
	9917	CKV-oth Tang Prop-PC Software		P, S, T & D Plant - Demand	37	16	7	1 1	
	9924	Other Tang. Property - General Startup Co		P, S, T & D Plant - Demand	1	1	0	0	
24		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(214)	(92)	(41)	(4)	(
25									
26	- 11	Total General Plant			301,202	128,880	57,927	5,215	109,1
27		TOTAL RESERVE FOR DEPRECIATION - DEMAND			32,911,754	14,082,494	6,329,589	569,797	

ner	Jed Toc	rul E	tion Case No. 2013-00148 Period: Twelve Months Ended November 30, 2014	<del></del>						
	ica ical	Ė	CHOCK THE LAND WORKER CHOCK HOVER INC. OU. TO 14					i		
20	ATION C	ĵε	RESERVE FOR DEPRECIATION						1	
Ī		ì								
		L	Commodity							
		1		L						
١,	Acct.	L		Allocation	Allocation	Total		Commercial &	. Firm	Interrupti
H	No.	1	<u> </u>	Factor	Basis	Company	Residential	Public Authority	Industrial	Transport
L		111	ntangible Plant:	L - · -						
		ì–	<u> </u>		D 0 T 1 D 1					
H			Organization		P, S, T & D Plant - Commodity	106 1,526	33 478	. 17	2	
H			Franchisos & Consents Misc Intangible Flant	99.0	P, S, T & D Plant - Commodity	1,520		238	23	
	10200	1	MISC INDRIGIDIE FIGHE	99.0	-	0		=	-	
H		Îт	otal Intangible Plant:			1,632	511	254	25	
Н		į-	The mangione rank.			1,000	V.1.	204	20	
H		ÊF	reduction Plant:						]	
П		;								
	32520	1	Producing Leaseholds	99.0	-	0	-	-	1 -	
	32540		Rights of Ways	99.0		0	-		-	
П	33100		Production Gas Wells Equipment	99.0		0				
	33201		Field Lines	99.0		0		-	-	
	33202	Γ	Tributary Lines	99.0		0	<del>-</del> -			
L	33400		Field Meas. & Reg. Sta. Equip	99.0		0	,	r	-	
H	33600	<u> </u>	Purification Equipment	99.0	-	0	-	-		
H		1	11.			<u>-</u>		·		
l		įŢ	olal Preduction Plant			0	0	0	0	
H	ļ .	Ļ	Navaga Biank						I	
H		18	Storage Plant:			··				
	35010	Ĺ	Land	1.5	Winter Volumes	0		_		
H	35020	t	Rights of Way	1,5	Winter Volumes	2,341	733	365	35	
H	35100	É	Structures and Improvements	1.5		2,821	884	439	42	
t i	35102	Ę	Compression Station Equipment		Winter Volumes	61,058	19,126	9,511	916	3
	35103	F	Meas. & Reg. Sta. Structues		Winter Volumes	12,148	3,805	1,892	162	
	35104		Other Structures		Winter Volumes	70,517	22,089	10,984	1,058	3
	35200	ŀ	Wells \ Rights of Way		Winter Volumes	294,918	92,381	45,939	4,427	15
	35201	L	Well Construction		Winter Volumes	591,046	185,141	92,067	8,872	30
-	35202	Ι.	Well Equipment		Winter Volumes	286,931	89,879	44,695	4,307	14
	35203		Cushion Gas		Winter Volumes	135,191	42,348	21,059	2,029	6
	35210		Leaseholds		Winter Volumes	89,310	27,976	13,912	1,341	- 4
Ц	35211	١.	Storage Rights	1.5	Winter Volumes	26,849	8,410	4,182	403	1
	35301	H	Field Lines	1.5		93,711	29,354	14,597	1,407	4
Н	35302	H	Tributary Lines		Winter Volumes	109,966	34,446	17,129	1,651	5 10
	35400	-	Compressor Station Equipment		Winter Volumes Winter Volumes	194,037	60,781 37,626	30,225 18,711	2,913 1,803	6
Ш	3550 <u>0</u> 35600		Meas & Reg. Equipment Purification Equipment		Winter Volumes	120,119 82,000	25,686	12,773	1,231	4
Н	33000	$\vdash$		1.0		02,1000	20,000	12,170	1,201	
1000		7	otal Storage Plant			2,172,961	690,663	338,480	32,617	1,12
ŀ		Ì								2
		Ŧ	ransmission;							
П				·						
	36510		Land & Land Rights	99.0	-	θ_			-	
	36520		Rights of Way	99,0		0	-	-	-	
Ш	36602	-	Structures & Improvements	99.0	*	0			<u></u>	
Н	36603	L	Other Structues	99.0		6	-	-	-	
H	36700	$\vdash$	Mains Cathodic Protection	99,0		9	-	-	-	
П	36701	-	Mains - Steel	99.0 99.0	-	0		-		
H	36900 36901	$\vdash$	Meas, & Reg. Equipment	99.0		. 0			-	
Н	20201	H	Meas. & Reg. Equipment	. aq.,b		· · · · ·				
Ш		Ť	otal Transmission Plant			6			[	
		r.								
Ħ		E	Distribution:							
	1	[								
	37400	ſ	Land & Land Rights	99.0		. 0	-	-	<u> </u>	
	37401	Ĺ	Land	99.0	-	.0		-	-	
	37402	L	Land Rights	99.0		- 0	-	-	-	
-	37403	L	Land Other	99,0		0	-		ļ	
	37500	-	Structures & Improvements	99.0	-			-	-	
-		H	Structures & Improvements T.B.	99.0		9		-	-	
-	37501		Land Rights	99.0	· · · · · · · · · · · · · · · · · · ·	0		<u> </u>	[	
-	37501 37502	H	Mains Cathodic Protection	99.0	-	0		<del></del>	1 -	
-	37501 37502 37503			35.0		0				
	37501 37502 37503 37600			0.00		0		-	<u> </u>	
-	37501 37502 37503 37600 37601		Mains - Steel	99,0	-			1	-	
	37501 37502 37503 37600 37601 37602		Mains - Steel Mains - Plastic		-	0	-	] -		
	37501 37502 37503 37600 37601		Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General	99.0 99.0	-	- <u>0</u>	-	-		
	37501 37502 37503 37600 37601 37602 37800		Mains - Steel Mains - Plastic	99.0 99.0		0		-		
	37501 37502 37503 37600 37601 37602 37800 37900		Mains - Steel Mains - Plestic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services	99.0 99.0 99.0 99.0	• -	0			-	
	37501 37502 37503 37600 37601 37602 37800 37900 37905 38000 38100		Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Material	99.0 99.0 99.0 99.0 99.0	• -	0 0 0		-	-	
	37501 37502 37503 37600 37601 37602 37800 37900 37905 38000 38100 38200		Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Maters Maters	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0			-	
	37501 37502 37503 37600 37601 37602 37800 37900 37900 37905 38000 38100 38200 38300		Mains - Steel Mains - Plastic  Meas & Reg. Sta. Rquip - General  Meas & Reg. Sta. Rquip - City Gate Meas & Reg. Sta. Rquip - City Gate Meas & Reg. Sta. Equipment T.b.  Services  Meter Installations  House Regulatora	99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0		-		
	37501 37502 37503 37600 37601 37602 37800 37900 37905 38000 38100 38200 38300 38400		Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Meters Meters Meters Meter Installations House Regulators Bouse Reg. Installations	99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0				
	37501 37502 37503 37600 37601 37602 37800 37900 37905 38000 38100 38200 38300 38400 38500		Hains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Meters Meter Installations House Regulators Rouse Reg. Installations Ind. Meas. & Red. Sta. Equipment	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0		-		
	37501 37502 37503 37600 37601 37602 37800 37900 37905 38000 38100 38200 38300 38400		Mains - Steel Mains - Plastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Services Meters Meters Meters Meter Installations House Regulators Bouse Reg. Installations	99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0	-	-		

ick	y Jurisdict	rporation, Kentucky/Mid-States Division tion Case No. 2013-0014B			I				
as	ied Test F	Period: Twelve Months Ended November 30, 2014			<u> </u>				
C/	ATION OF	RESERVE FOR DEPRECIATION		·					
-		d L Seneral:			-				
H		Jeriel at.							
	38900	Lond & Land Rights		P, S, T & D Plant - Cornmodity	327	102	51	5	
Н	39000	Structures Frame Improvements		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	7,806 2,280	2,445 714	1,216 355	117	4
Ħ	39003	Air Conditioning Equipment		P, S, T & D Plant - Commodity	6,855	2,147	1,068	103	2
	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	95	30	15	1	
H	39009	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 1,117	2,534 558	. 244 54	
H	39103	Transportation Equipment	6.6		(1,370)	(429)	(213)	(21)	
	39200	Trucks		P, S, T & D Plant - Commodity	5,134	1,608	800	77	2
Н	39201	Trailers Stores Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	63 619	20	10_	1	
	39400	Fower Operated Equipment	6.6		4,904	1,536	764	74	2
	39603	Backhoes	6,6		[2,057)	(644)	(320)	(31)	(1
	39604 39605	Welders Communication Equipment	6.6 6.6		(169) 272	(53) 85	(26) 42	(3)	
	39700	Communication Equipment - Mobile Radios		P, S, T & D Plant - Commodity	(2,748)	(861)	(428)	(41)	(1
ĺ	39701	Communication Equipment - Fixed Radios	6.6		(281)	(88)	(44)	(4)	
Н	39702 39705	Communication Equip Telemetering Miscellaneous Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	(435)	(136) (489)	(68)	(7)	
Ħ	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,400	2,318	1,153	111	3
Ш	39900	Other Tangible Property - Servers - H/W	6.6		0	-	-		
	39901 39902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W	6.6 6.6		2,241 1,000	702 313	349 156	34 15	1
	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0		-		
	39904	Other Tancible Property - MP - Hardware	6.6		0	-	•		
Н	39905 39906	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)	[18
H	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	10, (53)	- /iñri.)		
Ц	39908	Other Tang. Property - Application Softw	6.6	P, S, T & D Plant - Commodity	0	, TO	6000		
H	-+	AR 15 general plant amortization Retirement Work in Progress	5.6 6,6		1,525 (59,932)	478 (18,773)	(9,336)	(900)	(30
		1 3		., .,					
Ц		otal General Plant			(34,242)	{10,726}	(5,334)	[514]	(17
Н	· · ·   <sub>7</sub>	OTAL DIRECT RESERVE FOR DEPRECIATION			2,140,351	670,448	333,401	32,127	1,104
		1 5			2,,,,,,,,,,,	2,0,410	333,401	V4,141	4,104
П	jr	Kentucky Mid-States General Office:						<u> </u>	
-		ntangible Plant:							
Ì		Teangare Chart.							
П		Organization	99.0		0	-	-	-	
Н	30200	Franchises & Consents	99.0 99.0		0			-	
Н	30300	Misc Intangible Plant	35.0					-	
	1	otal Intangible Plant:							
Н	<del></del>	Nanorali							
	- -	General:							
П		Land & Land Rights		P, S, T & D Plant - Commodity	0	-	-		
	39001 39004	Structures Frame Air Conditioning Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	317	99	49 8	5	
ㅂ	39009	Improvement to leased Premises	6.6	P. S. T & D Plant - Commodity	313	98	49	5	
I	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	447	140	70	7	
Н	39200	Transportation Equipment Stores Equipment		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	49	15 7		<u>1</u> +	
H	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	407	128	63	6	
Ц	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	99	31	15	1	
Н	39700	Communication Equipment Miscellaneous Equipment		P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	(83)	(26) 886	(13) 440	(1) 42	
Ц	39900	Other Tangible Property		P, S, T & D Plant - Commodity	490	154	76		
П	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,299	407	202	19	
	39903	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,379	23 432	11 215	21	
Ħ	39906	Other Tang. Property - PC Hardware		P. S. T & D Plant - Commodity	(4,592)	(1,438)	(715)	(69)	(2
1	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0		-	-	
Н	39908	Other Tang. Property - Mainframe S/W Retirement Work in Progress		P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	6,644	2,081	1,035 48	100	
H			0,0	-1-1 G D read - Seammenty			-10		
Ц	T	otal General Plant			10,038	3,144	1,564	151	
Н		Shared Services General Office:						<del></del>	
-					<u> </u>				
4		General:			-				
1	39000	Structures & Improvements	6.6	P. S. T & D Plant - Commodity	5	1	1	o	-
	39005	G-Structures & Improvements	6,6	P, S, T & D Plant - Commodity	530	166	83	8	
	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	6,480	2,030	1,009	97	
+	39100	Office Furniture & Equipment Remittance Processing Equip		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	4,283	1,342	667 1	64	2
-	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1.	0	. 0	
4	39104	G-Office Furniture & Equip.	6.6	P, S, T & D Plant - Commodity	57	0	0	0	
	39200	Transportation Equipment Stores Equipment		P, S, T & D Plant - Commodify P, S, T & D Plant - Commodify	5/	18		1 0	
	39400	Tools, Shop & Garage Equipment	6.6	P. S. T & D Plant - Commodity	46	14	7	1	
4	39500	Laboratory Equipment		P, S, T & D Plant - Commodity	814	255	127		
+	39700	Communication Equipment Miscellaneous Equipment	5.6 6.6	P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	814	255 25	127	12	
1	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity		18	9	1	
4	39901	Other Tangible Property - Servers - H/W	6.6		7,247	2,270	1,129	109	
+	39902 39903	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W	6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	4,051 1,514	1,269	631 236	61 l 23	
1	39903	Other Tangible Property - Network - H/W		P, S, T & D Plant - Commodity	12	4 3	2		
7	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	11		2	0	
	39906	Other Tang, Property - PC Hardware Other Tang, Property - PC Software		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,637	513 : 191	255 95	25	
+	39968	Other Tang. Property - Mainframe S/W		P. S. T & D Plant - Commodity	50,694	15,880	7,897	761	20
	39966			P, S, T & D Plant - Commodity	1,928	604	300	29	
	39909	Other Tang. Property - Application Softwa							
		Other Tang. Property - Application Softwood Other Tang. Property - General Startup Co Retirement Work in Progress	6.6		0 (0)	(0)	(0)	0	

Atmos Energy Corporation, Kentucky/Mid-States Division			1				
Kentucky Jurisdiction Case No. 2013-00148							l
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF RESERVE FOR DEPRECIATION							
613				ĺ	ĺ		
614 Shared Services Customer Support:							
615							
615 General;							
617							
618 38900 Land	6.6 P, S, T &	D Plant - Commodity	0	_	-	-	-
619 38910 CKV-Land & Land Rights	6.6 P, S, T&	D Plant - Commodity			•		-
620 39000 Structures & Improvements	6.6 P, S, T &	D Plant - Commodity	2,285	716	356	34	1,179
821 39099 Improvement to leased Premises	6.6 P, S, T &	D Plant - Commodity	2,697	845	420	40	1,392
622 39010 CKV-Structures & Improvements	6.6 P. S. T &	D Plant - Commodity	301	94	47	5	156
623; 39180 Office Purniture & Equipment	6.6 P, S, T &	D Plant - Commodity	109	34	17	2	56
624 39700 Communication Equipment	6.6 P, S, T &	D Plant - Commodity	(4,511)	(1,413)	(703)	(68)	(2,328)
625 39710 CKV-Communication Equipment	6.6 P.S.T&	D Plant - Commodity	8	3	1	٥	4
626 39800 Miscellaneous Equipment	6.6 P, S, T &	D Plant - Commodity	3 ]	1	D	0	1_
627 39900 Other Tangible Property	5.6 P, S, T &	D Plant - Commodity	(1)	(0)	(0)	(0)	(0)
628 39901 Other Tangible Property - Servers - H/W	6.6 P.S.T&	D Plant - Commodity	(1,660)	(520)	(259)	(25)	(856)
629 39902 Other Tangible Property - Servers - S/W	6.6 P, S, T &	D Plant - Commodity	(3,011)	(943)	(469)	(45)	(1,554)
630 39903 Other Tangible Property - Network - H/W	6.6 P, S, T &	D Plant - Commodity	70	22	11	1	36
631 39906 Other Tang. Property - PC Hardware	6.6 P, S, T &	D Plant - Commodity	(60)	(25)	(13)	(1)-	(41)
632 39997 Other Tang. Property - PC Software	8.6 P, S, T &	D Plant - Commodity	199	62	31	3	103
633 39908 Other Tang. Property - Mainframe S/W	6.6 P, S, T &	D Plant - Commodity	27,893	8,737	4,345	419	14,392
634 39910 CKV-Other Tangible Property	6,6 P, S, T &	D Plant - Commodity	3	1	0	0	1
635 39916 CKV-Oth Tang Prop-PC Hardware	6.6 P, S, T &	D Plant - Commodity	10	3	2	0	5
636 39917 CKV-Oth Tang Prop-PC Software	6.6 P, S, T &	D Plant - Commodity	3	1	Ö	0	2
637 39924 Other Tang. Proporty - General Startup C	6.6 P, S, T &	D Plant - Commodity	0	0	0	0	0
638 Retirement Work in Progress	6.6 P, S, T &	D Flant - Commodity	(17)	(5)	(3)	(0)	(9)
639							
640 Total General Plant			24,302	7,612	3,785	365	12,539
641				. ,	-		
642 TOTAL RESERVE FOR DEPRECIATION - COMMODITY		·	2.254.759	706 286	351.222	33 845	1.153.407

He l	(v Jurierii	icti	oration, Kentucky/Mid-States Division on Case No. 2013-00148							1
cas	ted Test	Pe	eriod: Twelve Months Ended November 30, 2014				_			T
	l i	1	1							
OC.	ation o	F	RESERVE FOR DEPRECIATION							
+		Н	7.1.5							
+		Н	Total Reserve for Depreciation							
	-	H		-						-
e	Acct.	Н		Allocation	Allocation	Total		Commercial &	Firm	Interruptibl
	No.	I		Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
3		Int	tangible Plant:							
1		Н	1			8 330	0.444			
5	30100 30200		Organization Franchises & Consents			119,653	6,183 88,964	1,376 19,796	80 1,156	9
7		Н	Misc Intangible Plant		· · · · · · · · · · · · · · · · · · ·	0	00,904	19,190	1,100	- "
3	33300	П								i
)		To	rial Intengible Plant:			128,182	95,147	21,171	1,236	
1		Ш	<u> </u>							
4		Pr	oduction Plant:							1
-	32520	Н	Producing Leaseholds		<del></del>	904	367	174	16	<u> </u>
1	32540	H	Rights of Ways			12,963	5,547	2,493	224	4
5	33100	Ш	Production Gas Wells Equipment			3,492	1,494	672	60	1
3	33201	Ш	Field Lines			47,163	20,160	9,070	817	17
1	33202	П	Tributary Lines			529,956	226,761	101,921	9,175	192
-	33400 33600	Н	Field Meas. & Reg. Sta. Equip Purification Equipment			191,854 15,287	6,541	2,840	3,322 265	69
15	33000	H	restrance and administr				0,041	2,840	200	- 3
		To	Mail Production Plant			801,619	343,002	154,167	13,878	290
-	-	SI	orage Plant:			-		ļ		
	35010	Н	Tabad			0				1
31	35020	H	Rights of Way			4,682	1,735	815	76	2
1 -	35100	П	Structures and Improvements			5,641	2,090	982	91	- 2
3	35102		Compression Station Equipment			122,115	45,252	21,254	1,974	53
1	35103		Meas. & Rog. Sta. Structues			24,295	9,003	4,228	393	10
	35104	Ш	Other Structures			141,034	52,262	24,546	2,279	61
Ш	35200	1	Wells \ Rights of Way			589,836	218,572	102,858	9,533	259
1	35201		Well Construction			1,182,091	438,041	205,737	19,104	519
<u> </u>	35202		Well Equipment			573,862	212,653	99,877	9,275	252
1	35203		Cushion Gas			270,382	100,194	47,059	4,370	118
1	35210		Leaseholds			178,619	66,190	31,086	2,887	78
-	35211 35301		Storage Rights			53,699 187,422	19,899 69,452	9,346 32,620	3,029	23
3	35302		Field Lines Tributary Lines			219,931	81,499	38,278	3,554	96
j .	35400	١,	Compressor Station Equipment	. —		398,075	143,807	67,542	6,272	170
	35500		Meas & Reg. Equipment			240,238	89,024	41,812	3,883	105
	35600		Purification Equipment			163,999	60,772	28,543	2,650	72
		Į.	tot Starone Blant	{		4.045.004	1040 444	700 001	70.057	4 5000
		10	tal Storage Plant			4,345,921	1,610,444	756,384	70,237	1,908
		Tr	ensmission:				<u> </u>		<del>                                     </del>	
	36510	П	Land & Land Rights			16	7	3	0	
	36520		Rights of Way			434,585	185,953	83,579	7,524	157
1	35602		Structures & Improvements			(1,441)	(617)	(277)	(25)	25
4	36603		Other Structues			60,585	25,924 129,693	11,652 58,292	1,049 5,248	2 <u>1</u>
ŀ	367001		Mains - Steel			303,101 17,004,632	7,276,052	3,270,331	294,399	6,163
	36900		Meas. & Reg. Equipment			242,952	103,956	46,724	4,206	88
	36901		Meas. & Reg. Equipment			1,805,542	772,567	347,242	31,259	654
L	1				· · · · · · · · · · · · · · · · · · ·					
			tai Transmission Plant			19,849,972	8,493,534	9,817,547	343,660	7,195
			etribuitan:							
Н		102	stribution:							<b>——</b>
)	37400	+	Land & Land Rights			57,145	46,974	6,919	199	3
1	37401		Land	"		(7,250)	(5,960)	(878)	(25)	
	37402		Land Rights			57,120	46,954	6,916	199	3
	37403		Land Other			0		-	-	
Н	37500	4	Structures & Improvements			101,365	83,325	12,273	353	5
H	37501	+	Structures & Improvements T.B.			98,146	80,679	11,883 5,647	342	5.
	37502 37503		Land Rights Improvements			46,641 1,092	38,340 898	132	163	2
H	37600	H	Mains Cathodic Protection	- 1		2,463,162	2,024,783	298,232	8,587	131
	37601	ď	Mains - Steel		<del></del>	43,447,799	35,715,216	6,260,528	151,473	2,320
	37602		Nains - Plastic			13,236,019	10,880,351	1,602,577	46,145	706
1	37800		Meas & Reg. Sta. Equip - General			1,727,152	1,419,764	209,118	6,021	92
:	37900		Moas & Reg. Sta. Equip - City Gate			397,966	327,138	48,184	1,387	21
Ш	37905		Meas & Reg. Sta. Equipment T.b.			1,207,742	992,795	146,230	4,211	64
	39000		Services			47,464,180	42,174,115	5,176,114	54,715	59
	39100		Moters			8,831,960	5,306,109	2,970,823	275,508	279
	38200		Meter Installations	i		10,090,016 3,231,320	6,061,931 1,941,329	3,393,998 1,086,925	314,752 100,799	319
<u> </u>			House Regulators	· · · · · · · · · · · · · · · · · · ·		122.845	73,804			3
) •	38300	1	House Dear Installations	1						
	38300 38400 38500	H	House Reg. Installations Ind. Meas. & Reg. Sta. Equipment			2,894,605	73,604	41,322	3,832	2,894

		ion Case No. 2013-09148 eriod: Twelve Months Ended November 30, 2014				ļ · · ·	
	T		- ·				
ATIO	N QF	RESERVE FOR DEPRECIATION					
-		otal Distribution Plant	135,469,023	107,208,544	20,276,944	968,665	7,014
-	- 10	eneral:					
389		Land & Land Rights	25,654		4,237	247	:
390		Structures Frame	612,950		101.240	5,911	. 5
390		Improvements Air Conditioning Equipment	179,032 538,256		29, <u>570</u> 88,901	1,726 5,190	4
390		Improvement to leased Premises	7,480		1,236	72	
390		Office Furniture & Equipment	1,277,363		210,977	12,317	10
391		Remittance Processing Equip Transportation Equipment	280,045		46,254 (17,772)	2,700 (1,038)	2
392	00	Trucks	403,130	299,236	66,583	3,887	3
392		Trailers	4,973	3,691	821	48	
392		Stores Equipment Power Operated Equipment	48,697 385,061	36,080 285,824	8,028 63,599	469 3,713	3
396		Backhoes	(161,532	(119,902)	(26,680)	(1,558)	(1
396		Welders	(13,233	(9,823)	(2,186)	(128)	(
396 397		Communication Equipment  Communication Equipment - Mobile Radios	21,395		(35,635)	(2,080)	(1
397		Communication Equipment - Fixed Radios	(22,087	(16,395)	(3,648)	(213)	, (
397		Communication Equip Telemetering	(34,136	(25,338)	(5,638)	(329)	(
397		Miscellaneous Equipment	(122,518 681,115		(20,236) 95,980	(1,181) 5,603	4
399		Other Tangible Property Other Tangible Property - Servers - H/W	0		50,360	- 0,000	"
399	01	Other Tangible Property - Servers - S/W	175,990	130,634	29,068	1,697	1-
399		Other Tangible Property - Network - H/W	78,554		12,974		
399		Other Tang. Property - CPU Other Tangible Property - MF - Hardware	0		-	-	
399	105	Other Tang. Property - PC Hardware	0			-	
399		Other Tang, Property - PC Software	(2,045,235		(337,803)	(19,721)	(16
399		Other Tang. Property - Mainframe S/W Other Tang. Property - Application Software	0		-	-	
1000	-50	AR 15 general plant amortization	119,747		19,778	1,166	
		Rotirement Work in Progress	(4,706,121		(777,290)	(45,379)	(39
	-	otal General Flant	{2,688,852	(1,995,885)	(444,106)	(25,928)	(22
	- 1	Old Selfeld Plan	(2,000,802	[1,890,660]	(464-1,100)	(20,926)	122
	Т	OTAL DIRECT RESERVE FOR DEPRECIATION	157,905,664	115,754,786	24,582,107	1,371,749	16,19
1	-	Advisor Mill States Consul Office		-			
	r	entucky Mid-States General Office:	· · · · · · · · · · · · · · · · · · ·				
	- 1	tangible Plant:					
	_	<u> </u>					
301		Organization Franchises & Consents	0	,	-	-	
		Misc Intangible Plant	0				
	1	otal Intangible Plant:					
	-	eneral:		†			
_							
374		Land 6 Land Rights	9	-	4 4 4 7	240	
390		Structures Frame Air Conditioning Equipment	24,929 2,886		4,117 477	28	
390	109	Improvement to leased Premises	24,544	18,219	4,054	237	
391	.00	Office Furniture & Equipment	35,136		5,803	. 339	
393		Transportation Equipment Stores Equipment	3,829 1,785	2,842 1,325	632 295	37 17	
394		Tools, Shop & Garage Equipment	31,963		5,279	308	
396	00	Power Operated Equipment	7,737	5,743	1,278	75	
397		Communication Equipment Miscellaneous Equipment	(6,551		(1,082) 36,669	(63) 2,141	1
399		Other Tangible Property	38,499		6,359	371	
399	001	Other Tangible Property - Servers - H/W	101,983	75,700	16,844	983	
399		Other Tangible Property - Servers - S/W	5,759		951	56	
399		Other Tangible Property - Network - H/W Other Tang. Proporty - PC Hardware	108,270 (360,690		17,882 (59,557)	1,044 (3,477)	(2
399	107	Other Tang. Property - PC Software	0	-			
399		Other Tang. Property - Mainframe S/W	521,687		86,165	5,030	4
1	+	Retirement Work in Progress	24,381	18,098	4,027	235	
L	_ 1	otal General Plant	788,261	585,112	130,194	7,601	6
	- 18	hared Services General Office:		1			
L		enerai;					
	7						
390		Structures & Improvements	367 41,632		61 6,876	401	
390		G-Structures & Improvements Improvement to leased Premises	508,868		84,048	4,907	4
391	.00	Office Furniture & Equipment	336,303	249,632	55,546	3,243	2
391		Remittance Processing Equip	325 160		<u>54</u> 26	3 2	
391 391		Office Machines G-Office Furniture & Equip.	111		18	. 1	
392	00	Transportation Equipment	4,472	3,320	739	43	
393		Stores Equipment	42		7 600	35	
394		Yools, Shop & Garage Equipment Laboratory Equipment	3,633 328		54	35	
397	100	Communication Equipment	63,904	47,435	10,555	616	
398	100	Miscellaneous Equipment	6,284		1,038	61	
399		Other Tangible Property Other Tangible Property - Servers - H/W			735 93,969	5,487	
399		Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W	318,108	236,126	52,541	3,067	2
399	103	Other Tangible Property - Network - H/W	116,878	88,241	19,635	1,146	
399		Other Tang. Property - CPU	952		157	9	
399		Other Tangible Property - MF - Hardware Other Tang. Property - PC Hardware	855 128,525	95,401	141 21,228	1,239	1
399	07	Other Tang. Property - PC Software	47,912	35,564	7,913	462	
399	108	Other Tang, Property - Mainframe S/W	3,980,772	2,954,853	657,487	38,385	33
		Other Tang. Property - Application Software	151,394		25,005	1,460_	1
399		Other Tang. Property - General Startup Costs	0	1			
399	24	Retirement Work in Progress	) (9	) (7)	(1)	(0)	

	cky Jurisdiction Case No. 2013-00146				_				
recas	asted Test Period: Twelve Months Ended November 30, 2014				1				
						1.			
LOC	CATION OF RESERVE FOR DEPRECIATION				11				
27									
28	Shared Services Customer Support:								
329						T			
330	General:								
31									
332	38900 Land				0		-	-	-
	38910 CKV-Land & Land Rights				٥	-	- 1		-
	39000 Structures & Improvements				179,456	133,207	29,640	1,730	14.8
	39009 Improvement to leased Fremises				211.810	157.223	34,984	2.042	17.5
	39010 CKV-Structures & Improvements				23,673	17.572	3,910	228	1.9
	39100 Office Furniture & Equipment				8.591	6,377	1,419	83	7
38	39790 Communication Equipment	'			(354,256)	(262,958)	(58,511)	(3,416)	(29.3
	39710 CKY-Communication Equipment		-		629	467	104	6	(20.0
340	39800 Miscellaneous Equipment				203	151	34	2	
341	39900 Other Tangible Property		-		(59)	(44)	(10)	(1)	
42	39901 Other Tangible Property - Servers -	ur feit			(130,340)	(96,749)	(21,528)	(1,257)	(10.8
43	39902 Other Tangible Property - Servers -				(236,463)	(175,522)	(39,056)	(2.280)	(19.6
44	39903 Other Tangible Property - Network -				5.533	4,107	914	53	4
	39906 Other Tang, Property - PC Hardware	II/W			(6,303)	(4,678)	(1,041)	(61)	(5
46	39907 Other Tang. Property - PC Mardware				15,615	11,591	2,579	161	1,2
47					2,190,316	1,625,831	361,765	21,120	181.5
				·			361,765	21,120	101,0
	39910 CKV-Other Tangible Property				212 8	157		21	
49	39916 CKV-Oth Tang Prop-PC Hardware					602	134	8	
	39917 CKV-Oth Tang Prop-PC Software				232	172	38	2 1	
	39924 Other Tang. Property - General Start	up Costs			8	6	1	0	
52	Retirement Work in Progress				(1,356)	(1,007)	(224)	(13)	(1
353	ļ <u>                                    </u>								
54	Total General Flant	1			1,908,312	1,418,504	315,188	18,401	158,2
55	TOTAL RESERVE FOR DEPRECIATION				166,889,761	122,423,365	26,065,939	1,458,377	

Atmos	Energy Corporation, Kentucky/Mid-States Division					1, , , , , , ,		
	ky Jurisdiction Case No. 2013-00148							
	sted Test Period: Twelve Months Ended November 30, 20	158		-				
01000		7.17				· · · · · · · · · · · · · · · · · · ·		
MIOC	ATION OF OTHER RATE BASE							
1EECC	TI TI TI TI TI TI TI TI TI TI TI TI TI T			+				
	Customer							
-	Customer							-
$\rightarrow$	<del>                                      </del>			+				
-		Allocation	Allocation	Total		Commercial &	Firm	Interruptible &
	H-I	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
4	Rate Base Additions:	1 90101		Gonapany	Acoldistina	i dano matriora i	2 Iddoures	Transportano.
2	Nate Base Additions.							
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(1,949)	(1,633)	(281)	(22)	. (1
4	Materials and Supplies - KY Mid-States GO		Allocated O&M Expenses - Cust	14,101	11,820	2,036	158	. ;1
			Allocated O&M Expenses - Cust	- -· - !4,101	11,020	2,030	100	
5	Materials and Supplies - Shared Services GO		Allocated O&M Expenses - Cust Allocated O&M Expenses - Cust	0	บ	ម	u	
6	Materials and Supplies - Shared Services CS			0				· · · ———
7	Gas Storage Inventory	99.0				-		
8	Prepayments - KY Direct		Allocated O&M Expenses - Cust	47,421	39,753	6,846	532	29
9	Prepayments - KY Mid-States GO		Allocated O&M Expenses - Cust	1,023	658	148	.11	
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	154,495	129,518	22,304	1,733	94
11	Prepayments - Shared Services CS		Allocated O&M Expenses - Cust	56,074	47,006	8,095	629	34
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	689,101	577,663	99,485	7,729	4,22
13								
14	Total Rate Base Additions			960,266	804,977	138,634	10,770	5,88
15			l	<u> </u>				
16								
17	Rate Base Deductions:							
18								
19	Customer Advances - KY Direct	2.0	Customers	(2,745,576)	(2,439,571)	(299,413)	(3,165)	(3,42
20	Customer Advances - KY Mid-States GO	2.0	Customers	0			-	-
21	Customer Advances - Shared Services GO		Customers	0	-	-		-
22	Customer Advances - Shared Services CS	2.0	Customers	0	-	-	-	-
23	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(60,580,898)	(48,717,186)	(10,124,011)	(543,204)	(1,196,49
24	ADIT - KY Mid-States GO		Allocated Net Plant - Cust	17,089,172	13,742,558	2,855,867	153,231	337,51
25	ADIT - Shared Services GO		Allocated Net Plant - Cust	(1,314,572)	(1,057,136)		(11,787)	(25,9€
26	ADIT - Shared Services CS		Allocated Net Plant - Cust	5,671,623	4,560,935	947,817	50,855	112,01
27	The state of the s	V.E.	1 ELOVATED THE TRANSPORT	2,011,040	,,550,500		20,030	. (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
28	Total Rate Base Deductions			(41,880,251)	(33,910,402)	(6,839,427)	(354,069)	(776,35
29	Total Nate Date Deadward			(41,000,201)	\00,010,4021	(0,000,427)	(354,000)	(170,01
30	1 1 1							
31	TOTAL OTHER RB - CUSTOMER	<del></del>		(40,919,984)	(33,105,425)	(6,700,793)	(343,299)	(770,46
32	TOTAL OTHER RD - COSTOWER			(4u,a tataga)	(33,103,423)	(6,100,183)	(343,288)	- ~ (110'40
	Interest on Customer Deposits		Continue	C		<del> </del>		
33	Interest on Gustomer Deposits	2.0	Customers	0	-		- 1	-

Centro	Energy Corporation, Kentucky/Mid-States Division							
	isted Test Period: Twelve Months Ended November 30, 20	114						
1								
HO	CATION OF OTHER RATE BASE							
34				- 1				
35	Demand							
36		-1 · ·						
37	† <del>                                     </del>			T 1				
38	<del>                                      </del>	Allocation	Allocation	Total		Commercial &	Firm	Interruptible 8
39		Factor	Basis	Сотрапу	Residential	Public Authority	industrial	Transportatio
40	<del>                                      </del>							
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(192)	(82)	(37)	(3)	- (7
44	Materials and Supplies - KY Mid-States GO		Allocated O&M Expenses - Demand	1,389	594	267	_(3) 24	50
45	Materials and Supplies - Shared Services GO		Allocated O&M Expenses - Demand	0	0	201		
46	Materials and Supplies - Shared Services CS		Allocated O&M Expenses - Demand	0.1	-			
47	Gas Storage inventory	99.0						
48]	Prepayments - KY Direct		Allocated O&M Expenses - Demand	4.671	1.999	898	81	1,69
49	Prepayments - KY Mid-States GO		Allocated O&M Expenses - Demand	101	43	19		
50	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Demand	15,218	6,511	2,927	263	5.51
51	Prepayments - Shared Services CS		Allocated O&M Expenses - Demand	5,523	2,363	1.062	96	2,00
52	Cash Working Capital		Allocated O&M Expenses - Demand	67,876	29,043	13,054	1,175	24,60
53	Gash vvorking Capital	1.9	Anddaled Odlik Expenses - Demand	- "017610		10,004	1,170	24,00
54	Total Rate Base Additions			94.586	40,472	18,191	1.638	34.28
55	Total Nate Dase Addisons			34,300	40,412	10,121	1,000	Jajet
56	<del>                                      </del>			- · · ·				
57	Rate Base Deductions:							
58	Nate Dase Deducations.	-		1				
59	Customer Advances - KY Direct	99.0		0				
60	Customer Advances - KY Mid-States GO	99.0		0	-	-		
61	Customer Advances - Shared Services GO	99.0		0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0		0		· · - · · · · ·		-
63	ADIT - KY Direct		Allocated Net Plant - Demand	(9,589,593)	(4.103.257)	(1.844,271)	(166,023)	(3,476,04
64	ADIT - KY Mid-States GO	9.4		2,705,114	1,157,482	520,247	46.833	980.55
	ADIT - NY Mid-States GO ADIT - Shared Services GO				(89,038)	(40,020)	(3,603)	
65 66	ADIT - Shared Services GO ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(208,089)	384,150	172,662	15,543	325,42
67	AU1 - Stiared Services US	9.4	Allocated Met Haut - Demand	897,784	384,150	172,002	10,543	320,42
				- (0.401.755)	(D DCD DEE)	(4.402.004)	4407 0F0)	(0.04F.46
68	Total Rate Base Deductions	-		(6,194,785)	(2,650,665)	(1,191,381)	(107,250)	(2,245,48
69				1				
70	TOTAL OTHER DR. DELLAND			10 100 1	(0.040.455)	// /Wn /	110F - 1-1	(0.01)
.71	TOTAL OTHER RB - DEMAND			(6,100,199)	(2,610,193)	(1,173,190)	(105,612)	(2,211,20
72	<del>                                     </del>			I				
73	Interest on Customer Deposits	1 3.0	Peak Day	1 0	-	-	_	-

	os Energy Corporation, Kentucky/Mid-States Division	<del></del>		-				L ·
	ucky Judsdiction Case No. 2013-00148							
orec	casted Test Period: Twelve Months Ended November 30, 20	114						
1								
	OCATION OF OTHER RATE BASE	_		1				
74						l		
75				.]				
76								
77								
78		Allocation	Allocation	Total		Commercial &	Firm	Interruptible &
79		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
80								
18								
82								
83	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(7,296)	(4,482)	(2,507)	(219)	(8)
84	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	52,798	32,431	18,143	1,588	63
85	Materials and Supplies - Shared Services GO	7.6	Alfocated O&M Expenses - Comm	0	0	0	0	
86	Materials and Supplies - Shared Services CS	7,6	Allocated O&M Expenses - Comm	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mof	9,415,216	2,144,409	1,197,098	104,816	5,968,89
88			Allocated O&M Expenses - Comm	177,562	109,067	61,017	5,340	2,13
89			Allocated O&M Expenses - Comm	3,831	2,353	1,317	115	4
90			Allocated O&M Expenses - Comm	578,482	355,332	198,788	17,398	6.96
91			Alfocated O&M Expenses - Comm	209.961	128,969	72,150	6,315	2,52
92			Allocated O&M Expenses - Comm	2,580,234	1,684,906	886,663	77,602	31,06
93					0-40-45	999,499	/1,vvm	*11,00
94		-		13,010,788	4,352,985	2,432,669	212,954	6,012,18
95				10,070,100	1,000,000	2,402,000	212,001	910.74.110
96				+				
97								
98								
99		99.0						-
100		99.0		0			-	
101		99.0		0				
102		99.0		0	-	-	-	_
103						405.065	(40.400)	4450.24
			Allocated Net Plant - Comm	(872,732)	(273,377)	(135,945)	(13,100)	(450,31
104			Allocated Net Plant - Comm	246,188	77,116	38,348	3,695	127,02
105		9,6		(18,938)	(5,932)	(2,950)	(284)	(9,77
106		9.6	Allocated Net Plant - Comm	81,706	25,594	12,727	1,226	42,15
107			<u></u>					
108				(553,776)	(176,599)	(87,819)	(8,462)	(290,89
109								
110								
111				12,447,011	4,176,386	2,344,850	204,492	5,721,28
112								

Atmos Energy Corporation, Kentucky/Mid-States Division							
Centucky Jurisdiction Case No. 2013-00148	]		1				
orecasted Test Period: Twelve Months Ended November 30,	2014						
	[		1				
ALLOCATION OF OTHER RATE BASE			1				
114			1				
115 Total Other Rate Base			1				
116	1		1				
117							
118	Allocation	Allocation	Total		Commercial &	Firm	Interruptible
119	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportatio
120					- 1		
121 Rate Base Additions:							
122							
123 Materials and Supplies - KY Direct	1 "	<del></del> -	(9,437)	(6,197)	(2,825)	(245)	(1
124 Materials and Supplies - KY Mid-States GO			68,287	44,846	20.446	1,770	1.2
125 Materials and Supplies - Shared Services GO			0	0	0		
126 Materials and Supplies - Shared Services CS			0				·
127 Gas Storage Inventory			9.415,216	2,144,409	1,197,098	194,816	5,968.8
128 Prepayments - KY Direct			229,654	150,818	68,761	5,953	4.1
129 Prepayments - KY Mid-States GO			4.955	3,254	1,484	128	
130 Prepayments - Shared Services GO			748,194	491,354	224,019	19,394	13,4
131 Prepayments - Shared Services CS			271,559	178,338	81,308	7.039	4.8
132 Cash Working Capital	· · · · · · · · · · · · · · · · · · ·		3,337,211	2,191,612	999,203	86,506	59.8
133			9,337,211	2,131,012	355,205	80,500	35,0
134 Total Rate Base Additions			14,065,640	5,198,433	2,589,493	225,362	6,052,3
135	· · · · · · · · · · · · · · · · · · ·		1 14,000,040		2,009,430	<u>220,002</u>	0,002,0
136							
137 Rate Base Deductions:			1				
138 1							
139 Customer Advances - KY Direct			(2,745,576)	70 400 E741	(000 (43)	(3,165)	(3,4
140 Customer Advances - KY Mid-States GO				(2,439,571)	(299,413)		
						-	
			0	<u>-</u>			
142 Customer Advances - Shared Services CS				-	-	-	(B. 4B0 B
143 ADIT - KY Direct			(71,043,224)	(53,093,819)	(12,104,226)	(722,327)	(5,122.8
144 ADIT - KY Mid-States GO			20,040,473	14,977,154	3,414,463	203,760	1,445,0
145 ADIT - Shared Services GO			(1,541,599)	(1,152,107)	(262,655)	(15,674)	(111,1
146 ADIT - Shared Services CS			6,651,113	4,970,678	1,133,206	67,625	479,6
147							
148 Total Rate Base Deductions			(48,638,812)	(36,737,665)	(8,118,627)	(469,781)	(3,312,7
149							
150		<u> </u>					
151 TOTAL OTHER RB			(34,573,172)	(31,539,232)	(5,529,134)	(244,419)	2,739,6
152			I.				
153 Interest on Customer Deposits			0		_	_	

entu	cky.	Juniso	dictio	oradon, Kentucky/NSd-States Division n Cose No. 2013-00148 iod: Twelve Months Ended November 30, 2014	-	· · · · · · · · · · · · · · · · · · ·					
- 1	- 1							-			
110	YA!	(activa)	Ť	SM EXPENSES		······································					
	t.			Customer							
ine	Ac	cct.			Altocation	Allocation	Total		Commercial 5	Fiem	& elditqupatni
او. 1	1	No.		វែលម៉ែត & Gelthering;	Factor	Basis	Contpany	Residential	Public Authority	Industriai	Transportation
3		7500		peration	99.0	· · · · · · · · · · · · · · · · · · ·	0	-	-	-	-
5	7	7510 7530		Production Maps & Records Field Lines Expenses	99.0	<u>*</u>		· · · · · · · · · · · · · · · · · · ·	<u>:</u>		:
7		7540 7550		Field Compressor Stallon Exponse Field Compressor Sta, Fuel & Por.	99.0 99.0	÷	0		-	-	
ņ		7580 7570	ш	Floid Meas, 3 Regul, Station Exp Purification Expense	99.0	- · · · · · · · · · · · · · · · · · · ·	0		-	-	
10	17	7590		Other Expenses aintonance	99.0		. 0		·		-
12		7610 7620	П	Maint, Stp., & Eng.	99.0	T	0	=======================================		-	
14	17	7640		Structures and improvements Field Line Maintenance	99.0	-	0				
15 16	7	7650 7660		Compressor Statton Equip, Maint. Moss, & Regul, Station Equip Maint.	99,0 99,0	· · · · · · · · · · · · · · · · · · ·	0.0		- ÷		*** **.
17 18	17	7680		Pulification Equipment Maintenance Other Equipment Maintenance	99.0 99.0	- ,	0	-	-		
19 20	17	7690	Tota	Gas Processed By Others I Production & Gathering	99.0	<del>-</del>	. 0	0	- 0	- D	-
21 22	+	_	Oth	er Gas Supply Expenses;							
23 24	8	8001	O	peration Intercompany Gas Well-head Purchases	99.0	*	0	-	-		-
25 26	3 8	8010 8040		Natural gas field line purchases Natural Gas Cily Gate Purchases	99.0 99.0						:
27 26	] 8	8045 8050	L I	Transportation to City Gate Transportation to City Gate Transportation to previous supervision and engineering	99,0	<u> </u>	0	-			
29	. 8	3051	Ш	Other Gas Purchases / Gas Cost Adjustments	99.0		. 0	:			
3D 31	) 8	6052 8053		PGA for Centmercial PGA for Industrial	99.0	<u> </u>	D	-	<u> </u>	-	-
32	įg	8054 8057	Н	PGA for Public Authority PGA for Transportation Sales	99.0	- · · · · · · · · · · · · · · · · · · ·	0		- :		
34 35		8058 8059	$\pm$	Unbified PGA Costs PGA Offset to Unrecovered Gas Cost	99.0 99.0	<u> </u>	. D		l — .	-	
36 37	8	8060 8081	ΙlΙ	Exchange Gas Ges Withdrawn From Storage - Dabit	99.0	<u> </u>	0	•	:		
38	1 8	8062 8110		Gas Onlivered to Steage Gas Universed to Steage Gas used for products extraction-Gredit	99.0 99.0	-		-	:	4	
40	18	8120 8130	Ш	Gas Used for Other Utility Operations	0.09	•	0.			- :	-
42		8580	IJJ	Other Gas Supply Expenses Transmission and compression of gas by others	99.0	*	0	- :	:		-
43	18	8350	П	aintenanse Maint. Of Purch, Gas Moas. Sta.	99.0		0				
45			Tota	Ciber Gas Supply Expenses			0	0	ð	0	
48	ŀ		Und	erground Storage: peralion							
49 50	3 3	8140 8150		Op., Sup., & Enq. Maps & Records	99.0 99.0		0 a	Ť			
51	18	9160	ш	Wells Expense	99,0	<u> </u>	0			-	-
53	1 5	8170 5180		Lines Expense Compressor Station Expense	99.0 99.0	<u>-</u>	0	· ·			: :
55	8	8190 8200		Compressor Station Fuel & Power Meas, & Regul, Station Expenses		<u>-</u>	0				
56 57		9210 9220	I .I I	Purification Expenses Exploration & Development	99.0	- •	0	-	-	- :	-
		6230	Ш	Gas Losses sintenance	99.0		0	: .	.•		-
60 61		3300 3310	ш	Maint, Sup., & Eng. Structures and Improvements	99.0 99.0		- 0 0	-	-	-	-
62	В	8320 8330		Reservoirs & Wells Maintenance	99.0	-	0		- 1		
631 64	8	6340		Line Meintegence Compressor Stallon Equip Meint	99.0	*	0				
65 66	8	5350 8360		Meas, & Regul, Station Equip Maint Purification Equipment Maintenance	99.0 99.0	<del>-</del>	0	- :			i
68	18	8370		Other Equipment Maintenance  Underground Storage Expense	99.0	-	0	0			
69 70	ļ	_	ш	asmicston:							
71	8	3500	2	perallon Op., Sup., & Eng.	93.0	*	0	-			
73 74	3	3510 3520		System Control & Load Dispolching Communication Systems Expense	99.0 99.0		. 0	1			-
75 76	8	3530 3540	ΙiΙ	Compressor Station Fuel Gas	98,0 99.0	•	0			-	
77	- 5	5550	Ш	Compressor Station Fuel & Power	99.0	-	0				<del>,</del>
78 79	- 8	8560 8570		Mains Expense Meas, & Regul, Station Expenses	99.0 99.0			-	·	·	
80 91	8	8580 8580	111	EDC Payment EDC Payment A&G	99.0	- -	0	- :	- :		
82 83	8	8590 8600	Н	Other Expenses Rents	99.0 99.0	-	<u>0</u>		· <del>-</del>		
84 85	E	8610	M	aintenance Moint, Sup., & Eng.	99.0		0	-		_	
86 87	8	8620 8630	- -	Structures and Improvements	99.0 99.0	-	0	- :			
5B	- 8	8840 8850		Compressor Station Equip Maint	99.0	*	0	-			-
90	8	3660	11	Meas, & Regul, Station Equip Maint Communication Equipment Maintenance	99.0	- 	0		- :		:
92	. 8	3670	Tota	Other Equipment Mamtenance Il Transmission Expense	99.0	•	<u>0</u>	. 0	0	D	
93 94			Dist	ribullon:							
95 96	3	3700	{	peralion Supervision and Engineering	10.2	Composite of Accts, 871-879 & 986-893 - Cust	1,269,141	1,040,653	199,578	19,019	9,89
	8	8710 8711		Distribution Load Dispatching Odorization	99.0 99.0	-	0	-	-	-	
	8	9720 9740		Compressor Station Labor & Expenses Mains & Services	- 11.2 12.2	Composite of Accts, 376 & 380 - Ctrist Composite of Accts, 374-379 - Ctrist	2,586,858	2,298,541	282,105	2,982	3,22
01	8	6750		Measuring and Regulating Station Exp Gen	12.2	Composite of Accts, 374-379 - Cusi	228,422	202,953	24,910	263	28
02 03	- 6	9760 9770		Measuring and Regulating Station Exp Ind. Measuring and Regulating Sta. Exp City Gata	12.2	Direct to Industrial Composite of Accts, 374-379 - Gust	23,764 66,354	58,959	7,236	23,764	97.00
04 05	6	8780 8790		Moters and House Regulator Expense Customer Installations Expense	13.2	Composite of Accts, 381-383 - Cust Customers	818,490 29,364	491,682 18,094	275,287	25,529 23	25,90
06 07	- 8	3810 3810	111	Other Expense Rents	10.2	Composite of Accts, 871-879 & 888-893 - Cust Composite of Accts, 871-879 & 886-893 - Cust	127,519 393,362	104,562 322,544	20,053 61,858	5,895	3,06
0B 09		5850	M	aintenance Maintenance Supervision and Engineering	10.2	Composite of Accts, 871-879 & 888-893 - Cust	2,516	2,063	396	36	2
10	8	8860 8870	Ш	Maintenance of Structures and Improvements  Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust Composite of Accts. 374-379 - Cust	3,710 31,144	3,297 27,673	405 3,396	4	
12		3390 3300		Maintenance of compressor station equipment Maint, of Measuring and Regutating Station Equip General	99.0	Composite of Accts, 374-379 - Gust	5.295	4,705	577		
14	8	8910		Maint of Measuring and Regulating Station Equip. Industrial	46	Direct to Industrial	4,695 11,757	10,446	1,282	4,695	
16	- 8	5920 5930		Maint, of Measuring and Regulating Station Emilip, - City Gate Maintenance of Services	14.2		48,651	43,229	5,306	14	. 6
		3940	Ш	Maintenance of Meters and House Regulators Maintenance of Other Egulpment	13.2	Composite of Accts, 381-383 - Cust Composite of Accts, 871-879 5 886-893 - Cust	14,595 D	8,766	4,909	455	46

		Corporation, Kontiscky/Miki-States Division Siction Case No. 2013-00148	+ +				i - · ·		
niera	sted Tes	t Perjod; Tyrelve Months Ended November 30, 2014							
	1111								
1100	ATION	OF OAM EXPENSES	-						
20		I I	1 1		1				
21	1.7	Customer Accounts:							
22	9010		2.0	Customers	(202)	(179)	(22)	(0)	
23	9020	Meler Reading Expense		Customers	1,321,394	1,174,120	144,102	1.523	1
24	9030	Customor Records and Collection Expenses		Customers	357,551	317,701	38,992	412	
25	5040	Uncollectible Accounts		Customers	324,479	288,314	35,385	374	
26	9050	Miscelleneous Customer Accounts Expenses		Customera	0	200,011	-		
27		Total Customer Accounts			2,003,223	1.779.956	218.458	2.309	- 3
28	1	Total Gastaries recotants			r'innô'rrd	1,170,000	210,400	2,000	
29	1	Customer Service and Information:							
30	9070	Supervision	20	Customers	0				
31		Customer Assistance Expenses		Customers	a				
32	9090	Informational and Instructional Advartising Expanses		Customers	133.918	118,992	14,604	154	
33	9100	Miscellaneous Customer Service and Informational Expenses		Customers	9	1,10,000	1 100,000		
34	1	Total Customer Service and Information			133,918	118.992	14.604	154	
35	1	Total Castorial Carried and Información			1	110,002	71,001	101	
36	1	Sales:			1				. —
37	9110	Supervision	20	Customers	218,372	194.034	23,814	252	
38	9120	Demonstrating and Selling Expenses		Customers	86,711	77,046	9,456	. 100	
33	9130	Advertising Expenses		Customers	10,934	9.715	1.192	13	
40		Miscolianeous Sales Expensos		Gustomers	9	0,110	1,102	- "	
41	1 3100	Total Sales	1.0	Ocadamoro -	316,017	280.796	34,463	364	
42	-1	T San Carlos			1 010,00	,,,	0,,,,,,,	0.,	
43	1	Administrative & General:							
44	1	Operation			1				
45	9200	Administrative and General Salaries	17.2	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Cust	368.866	308,674	53,633	4,246	
48	9210	Office Supplies and Expenses		Composite of Accts 670-902, 905-916, 924 & 928-930.1 - Cust	(1.300)	(1.088)	(189)	(15)	
47	9220	Administrative Expenses Transferred		Composite of Accts, 870-902, 805-916, 924 & 928-930.1 - Cust	12,215,723	10,222,342	1,776,166	148,599	7
48	9230	Outside Services Employed	17.2	Composite of Acets, 870-902, 905-916, 924 & 928-930,1 - Cust	149,503	124,270	21,592	1,709	
49	9240	Proporty Insurance	9.2	Allocated Net Plant - Cust	63.697	51,223	10.645	571	
50	9250	Injuries and Damages		Composite of Accts, 870-902, 905-915, 924 & 928-930.1 - Cust	17,462	14,613	2,539	201	
51	9260	Employee Pensions and Benefits	17.2	Composite of Accts, 670-902, 905-916, 924 & 928-930.1 - Cast	3,055,709	2,557,074	444.300	35,170	1
52	9270	Franchise Reguliernents		Customors	2.840	2,537,574	310	35,170	
53	9280	Regulatory Commission Expanses		Customers	111.840	99,375	12,197	129	
54	930.1	General Advertising Expenses		Customers	B		12,407	(40	
155	930.1	Miscellaneous General Expense		Composite of Accts, 870-902, 905-916, 924 & 926-930.1 - Cust	36,949	30,920	5,372	425	
56	9310	Rents		Composite of Accts, 870-902, 905-916, 924 & 926-930.1 - Cust	33,929	28,392	4,933	391	
57	noin.	Mainlenance		noulthosiis ni virine oʻin-sins' ann-aʻip' a'si gʻasb-ann'i - nnsi	33,323	20,332	4,833	381	
58	9320	Maintenance of General Plant	17.2	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Cust					
	5320	Total A&G	17.2	Composite of Audio, 070-002, 300-910, 924 & 920-930.1 - Cdst	16.054.219	13.438.319	2,331,498	183,428	10
59 60		TT TT			10,000	12,122,212		123,123	

Yanhu	Engrey (	Corne	eration, Kantucky/Mid-States Christon	ř	T			-		
Forece	akv Jurise	dictio	n Case No. 2013-01148 foot Twelve Months Ended November 30, 2014							
1	1 1	111								
		ĬĬĬ	Domand	,						
		11.							—	
Line	Acct.			Altocation	Allocation	Total		Commercial &	Fig.	Interruptible &
162	(A)A	Proc	duction & Galhering:	Factor	Basis	Cempany	Residential	Public Authority	Industrial	Transportation
164	7500	10	peration Op., Sup., & Eng.	99.0	  -		_			
165	7510 7530	Ш	Production Maps & Records Flood Lines Expenses	99.0 99.0	-	0	:			
167	7540 7550	111	Field Compressor Station Expense	99.0		0				-
169	7560		Field Compressor Sta, Fue! & Pvr. Field Meas. & Regul. Station Exp	99.0				¥] ·		
170	7570 7590		Purification Expense Other Expenses	. 99.0 99.0		0			-	
172	7610	M	alidonance Maint, Sup., & Eng.	99.0	-	0	-	-	_	-
174	7620 7640		Structures and Improvements Field Line Maintenance	99.0				· <u>:</u>	-	- :
176	7650 7660	П	Compressor Station Equip, Maint Meas, & Regul, Station Equip Maint	99.0		0	-			
178	7670		Purification Equipment Maintenance	99.0		0	:		-	
179	7690		Otker Equipment Maintonance Gas Processed By Others	99.0 99.0		. 0		:	- J- :	· ··
181		Tota	al Production & Gothering			0	0	0	0	0
183		(Cth	cr Gas Supply Expenses: poration			-				
165	1008	111	Intercompany Gas Well-head Purchases	99.0	-	0	-	-	-	
183	8040	Ш	Naturel gas field line purchases Natural Gas City Gate Purchases	99.0	-	0				L
188	8045 8050	Ш	Transmission to City Gate Transmission-Operation supervision and angineering	99.0	-  - 	. 0			-	-
190	8051 8052	Н	Other Gas Purchases / Gas Cost Adjustments PGA for Commercial	0.68 0.68	-	0		-	1	
192	8053 8054		PGA for Industrial PGA for Public Authority	99.0	-	0		-	•	
194	8057	Ш	PGA for Transportation Sales Unbilled PGA Costs	99.0		0	-	:		
195	8056	Ш	PGA Offset to Unrecovered Gas Cost	99.0	*	0	<u> </u>	÷		-
197	8060 8081	4 1 1	Exchange Gas Gas Withdrawn From Storage - Debit	99.0 90.0	-	0	-	:		·· · ·
199	8110	Н	Gas Delivered to Sterage Gas used for products extraction-Credit	99.0 99.0	-	0	[			-
201	8120	1 1 1	Gas Used for Other Utility Operations	90.0		0	-	-	-	-
203	8130 8560	5.1.1	Other Gas Supply Expenses Transmission and compression of gas by others	99.0						
204	8350		santenance Maint, Of Purch, Gas Meas, Sta.	99.0	-	0			-	
206	-	Total	d Other Gas Supply Expenses		· ·	0	0	0	0	0
208 209		Und	erground Sterago: peration							-
210	8140		Op., Sup., & Enq.	3.0	Peak Day	(531)	(227)	(102)	(9)	(193)
211	8150 8160	ш	Maps & Records Wells Expense	3,0	Posk Day Peak Day	84,809	35,289	16,310	1,468	30,742
213	8170	1 L.1	Lines Expense Compressor Station Expense	3.0	Peak Day Peak Day	30,477 12,462	13,045 5,332	5,861 2,397	528 216	11,047 4,517
215	8190	1 1	Compressor Station Fuel & Power Moas, & Regul, Station Expenses	3.0 3.0	Peak Day	2,395	166 1,025	75 461	7 41	141 868
217	8210 8220	111	Purdication Expenses Exploration & Development	3.0	Pesk Day	17.228	7,372 48	3,313 21	298	5,245 40
219	8230	1 1	Gas Louses	3.0		6,950	2,974	1,337	120	2,519
220	8300		abitenance Maint, Sup., & Eng.	3,0		5,157	2,207	992	59	1,869
222	8310		Structures and Improvements Reservoirs & Wells Maintenance	3.0		0	· ·	-		
224 225	8330 8340	1 1	Line Majirtenance Compressor Station Equip Maint	_3,0 3,0	Peak Day	2,532	1,083	487	- 44	918
226	8350	8.1.2	Mass & Regul, Station Equip Maint Purification Equipment Maintenance		Peak Day	0 368	158	71		133
227	8360 8370	1 1	Other Equipment Maintenance		Peak Day		-	-		
230	1 3	3 1 1	d Underground Storage Expense			162,346	69,466	31,222	2,811	58,847
231		\$ O:	nsnišsion; peration							
233	8500 8510	1 1	Op., Sup., & Eng. System Control & Load Dispatching	3,0 3.0		0	-	-		:
235	8520 8530	1 3	Communication Systems Expense	3.0	Peak Day	0	- :	3		-
237	8540	1 1	Compressor Stallen Fuel Gas	3.0	Peak Day	0	-		2	
238	8550 8560		Compressor Station Fuel & Power Mains Expense	3.0	Peak Day	499,729	213,827	96,108	8,652	181,142
240	8570 8580	1.1.1	Meas, & Regul, Station Expenses LDG Payment	3.0	Poak Day	103,068	44,102	19.822	1,784	37,360
242	8580 6590	1 1	LDC Payment - A&G Other Expenses	3,0	Peak Day Peak Day	0		-		
244	6600	18 1.8	Reds skitenance	3.0	Peak Day	0			-	
246	8610 8620	d   #	Maint, Sup., & Eng.	3.0		0				. :-
247	8630	1 3	Structures and improvements Meins	3.0	Peak Day	20.015	8,564	3,849	347	7,255
249 250	8650	111	Compressor Station Equip Maint Meas, & Rogul, Station Equip Maint	3.0 3.0	Poak Day	979	419	188	17	355
251 252	8660		Communication Equipment Maintenance	3.0 3.0	Peak Day	0	-	- :		
253		Tola	d Transmission Expenso			623,792	268,912	119,968	10,800	226,112
254 255			ribution:							
256	8700	3   1	peration Supervision and Engineeiting	10,4		113,552	48,587	21,638	1,966	41,161
257	8710	1 1	Distribution Load Dispatching Odorization	99.0 99.0	-	0	-		-	:
258 259	8711	5 F 3	Compressor Station Labor & Expenses Mains & Services	11.4 12.4	Composite of Accts, 376 & 380 - Domand Composite of Accts, 374-379 - Demand	287,209	122,893	55,236	4,972	104,108
258	8720	1 1		12.4	Composite of Accis, 374-379 - Demand	38,551 0	18,495	7,414	667	13,974
258 259 260 261 262	8720 8740 8750		Measuring and Regulating Station Exp Gen Measuring and Regulating Station Exp Ind.	990		11,199	4,792	2,154	194	4,059
258 259 260 261 262 263 264	8720 8740 8750 8760 8770		Measuring and Regulating Station Exp Ind. Measuring and Regulating Sta. Exp City Gate	99.0 12.4	Composite of Accts, 374-379 - Demand		-			-
258 259 260 261 262 263 264 265 266	8720 8740 8750 8760 8770 8780 8790		Measuring and Regulating Station Exp Ind.  Measuring and Regulating Station - City Gate  Metors and House Regulator Expense  Customer installations Frontise  Customer installations Frontise	12.4 13.4 99.0	Composite of Acots, 374-379 - Demand Composite of Acots, 381-383 - Demand	0				
258 259 260 261 262 263 264 205 266 267 268	8720 8740 8750 8760 8770 8780		Measuring and Regulating Station Exp Mrd, Measuring and Regulating Station Expense Maters and Mouse Regulating Expense Customer installations Expense Other Expense	12.4 13.4 99.0 10.4	Composite of Accts, 374-379 - Demand Composite of Accts, 381-393 - Demand	1 0	4,882_ 15,659	2,194 5,769		4,136 12,757
258 259 260 261 262 263 264 205 266 267 268 269 270	8720 8740 8750 8760 8770 8780 8790 8300 8310	M	Minavaring and Regulating Station Exp Ind. Measuring and Regulating Station. Exp CMF Gate Micros and Floure Regulating Station CMF Gate Conterns Installations Expense Other Expense Regulations Expense Resist Silvinonance Superchises and Engineering	12.4 13.4 99.0 10.4 10.4	Composits of Accts, 374-379 - Dentand Composits of Accts, 381-393 - Demand Composits of Accts, 871-679 & 886-993 - Demand Composits of Accts, 871-679 & 886-993 - Demand Composits of Accts, 871-679 & 886-693 - Demand	0 0 11,499 35,195	15,059	2,194 5,769	198 609	4,136 12,757
258 259 260 261 262 263 264 205 266 267 268 289 270	8720 8740 8750 8760 8770 8780 8790 8310 8310	M	Manusching and Regulation Station Exp Led. Measuring and Regulation Station. Exp Coff Site Materia and House Regulation Expense Colorium Healthistone Expense Other Expenses Antoniane Colorium Station of Expenses Antoniane Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of Colorium Station of S	12.4 13.4 99.0 10.4 10.4	Comprolls of Accts, 374-373 - Datanard Comprolls of Accts, 874-873 - Datanard Comprolls of Accts, 871-873 & 886-693 - Damanad Comprolls of Accts, 871-873 & 886-693 - Damanad Comprolls of Accts, 871-873 & 886-693 - Damanad Comprolls of Accts, 871-873 & 886-693 - Damanad Comprolls of Accts, 374-373 - Damanad Comprolls of Accts, 374-373 - Damanad	0 0 11,409 35,195 225 626	15,059 96 268	2,194 5,769 43	198 609 4	4,136 12,757 82 227
258 259 260 261 262 263 264 265 267 268 269 270 271 272	8720 8740 8750 8760 8770 8780 6790 8300 8310 8650 8850 8850 8850 8850	M	Manasaring and Regulating Sation Exp Led. Measuring and Regulating Sation - Coff Gate Materia and House Regulating Sation - Coff Gate Materia and House Regulating Farence Other Expresse Resident Sations Expresse Sationations - Sationation - Sationatio	12.4 13.4 99.0 10.4 10.4 12.4 99.0	Composite of Accts, 374-379 - Demand Composite of Accts, 871-879 - Battery Composite of Accts, 871-879 & 886-893 - Demand Composite of Accts, 871-879 & 886-893 - Demand Composite of Accts, 871-879 & 886-893 - Demand Composite of Accts, 871-879 & 886-893 - Demand Composite of Accts, 871-879 - Battery Composite of Accts, 374-379 - Demand Composite of Accts, 374-379 - Demand	0 0 11,409 35,195 225 626 5,256 0	15,059 96 258 2,249	2,194 5,769 43 120 1,011	198 609 4 11 91	4,136 12,757 82 227 1,905
258 259 260 261 262 263 264 205 267 268 289 270 271 272 273 274 275	8720 8740 8750 8760 8770 8780 6790 8300 8310 8850 8850 8370 8390 8390 8390 8390 8390	M	Massachig and Registating Station Exp Led. Measuring and Registating Station Exp Chif Site Materia and House Registating Station Expense Content Installations Expense Other Expense Registation Maintenance Superalisi	12.4 13.4 99.0 10.4 10.4 12.4 12.4 99.0 12.4 99.0	Compusite of Accis. 374-379 - Demand Compusite of Accis. 281-383 - Demand Compusite of Accis. 281-383 - Demand Compusite of Accis. 871-879 & 888-693 - Demand Compusite of Accis. 671-879 & 886-693 - Demand Compusite of Accis. 671-879 & 886-693 - Demand Compusite of Accis. 374-379 - Demand Compusite of Accis. 374-379 - Demand Compusite of Accis. 374-379 - Demand Compusite of Accis. 374-379 - Demand	0 11,409 35,195 225 626 5,256 0 894	15,059 96 268 2,249 302	2,194 6,769 43 120 1,011	198 609 4 11 91	4,136 12,757 82 227 1,905
258 259 260 261 262 263 264 205 268 269 270 271 272 273 274 275 275 277	8720 8740 8750 8750 8770 8770 8780 8310 8310 8310 8310 8310 8310 8310 83	M.	Manasaing and Regulating Sation Exp Ind. Measaing and Regulating Sation Exp Shift Site (Motors and House Regulating Sation) — Shift Site (Motors and House Regulating Sation) (Other Explaine) (Other Explaine) (Resis althorisance)  Maintenance Stipsecheler and Engineering  Maintenance of Structures and Improvements  Maintenance of Control and Improvements  Ma	12.4 13.4 99.0 10.4 10.4 12.4 12.4 99.0 12.4 12.4 12.4	Compusite of Accts. 374-379 - Demand Compusite of Accts. 387-4379 - Demand Compusite of Accts. 887-839 - Demand Compusite of Accts. 887-899 - 888-693 - Demand Compusite of Accts. 677-679 8 888-693 - Demand Compusite of Accts. 677-679 8 889-693 - Demand Compusite of Accts. 677-679 8 898-693 - Demand Compusite of Accts. 374-379 - Demand Compusite of Accts. 374-379 - Demand Compusite of Accts. 374-379 - Demand Compusite of Accts. 374-379 - Demand Compusite of Accts. 374-379 - Demand Compusite of Accts. 374-379 - Demand	0 11,409 35,195 225 626 5,256 0 0 1,984	15,659 96 268 2,249 382 849	2,194 6,769 43 120 1,011 172	198 609 4 11 91 15	4,136 12,757 52 227 1,905
258 259 260 261 262 263 264 205 267 268 269 270 271 272 273 274 275 276 277	8720 8740 8750 8750 8760 8770 8780 8310 8310 8310 8310 8310 8310 8310 83	A Company of the Comp	Measuring and Regulating Sation Exp Led. Measuring and Regulating Sation. Exp Chif Gale Measuring and Regulating Sation. Expense Guodense insolations Expense Guodense insolations Expense Guodense insolations Expense Berlindse Sation. Meisternance Supervision and Engineering Meisternance Supervision and Engineering Meisternance Sation. Meisternance Sation. Meisternance of Meisternance Sation. Meisternance of Meisternance Sation. Meisternance of Meisternance Sation. Meisternance of Meisternance Sation. M	12.4 13.4 99.0 10.4 10.4 12.4 12.4 99.0 12.4 12.4 12.4	Composite of Accts. 374-373 - Demand Composite of Accts. 871-873 - Demand Composite of Accts. 871-873 - Research Composite of Accts. 871-873 - Research Composite of Accts. 871-873 - Research Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand Composite of Accts. 374-373 - Demand	0 11,499 35,195 225 626 5,256 0 894 0	15,659 96 268 2,249 382 849	2,194 6,769 43 120 1,011 172 362	198 609 4 111 91  15	4,136 12,757 52 227 1,905 324 719

Caterra E	nergy Corporation, Kentusky/Mid-States Division		The second of the second second second second second	p - 1	1 17 1 2 2			
	v Jerisdiction Case No. 2013-00148		<del></del>					
	ted Test Period: Twelve Months Ended November 30, 2014							
+ OLGCW2	jed rest Panod. Tivalve skinans Ended November 30, 2014							
	ATION OF OSM EXPENSES							
	RTION OF ORM EXPENSES							
281	444							
282	Customer Accounts:							
	9010 Supervision	99.0		9		-	-	-
	9020 Meter Reading Expense	99,0	·	0	-	-	-	-
	9030 Customer Records and Collection Expenses	99.0	·	. 6		:	l · — -=-	
	9040 Uncollectible Accounts	99.0		0				
	9050 Miscellaneous Customer Accounts Expenses	99.0	·	0	-	-		
288	Total Customer Accounts	i		0				
289								
290	Customer Service and Information:							
	9070 Supervision	99.0		0			-	
292	9050   Customer Assistance Expenses	99.0	-	0				
	9090   Informational and Instructional Advertising Expenses	99.0		0	-	-	-	-
294	9100 Miscellaneous Customer Service and Informational Expenses	99.0	*	0			-	
295	Total Gustomor Service and information			1 0		· ·		-
296				-				
297	Sales							
	9110 Supervision	99.0						
	912D Demonstrating and Sailing Expenses	0,66	_	1 6				
	9130 Advertising Expenses	99.0		i				
	9160   Miscellaneous Sales Expenses	99.0		0				
302	Total Sales	25.01						
303	111			<u> </u>			<u>-</u>	·
304	Administrativa & General:							
305	Contains a control of the control of			i				
	97(X) Administrative and General Salaries		Composite of Accts, 870-902, 905-916, 924 & 928-830.1 - Demand	25,042	10,715	4.816	434	9,077
	9210   Coffice Supplies and Expenses		Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Demand			4,816		
				(88)	(38)		(2)	(32
	9220 Administrative Expenses Transferred 9230 Outside Services Employed		Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Demand	829,329	354,859	159,497	14,358	300,616
		17.4	Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Demand	10,082	4,314	1,939	175	3,665
	9240 Property Insurance		Allocated Not Plant - Domand	10,083	4,314	1,939	175	3,655
	9250 Injuries and Damagea	17.0	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Dentand	1,186	507	228	21	430
	9260 Employee Pensions and Benefits		Composite of Accts, 970-902, 905-916, 924 & 923-930.1 - Demand	207,453	89,766	39,697	3,592	75,199
	9276 Franchiso Requirements	99.0	*		-	-	-	-
	9260 Regulatory Commission Expenses	99,0	T					
	930.1 General Advertising Expenses	99.0	•	0				-
	939.2 Miscellaneous Coneral Expense		Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Domand	2,508	1,073	482	43	909
	9310 Rents	. 17.4	Composite of Accts, 870-902, 905-916, 924 & 928-930.1 - Demand	2,363	986	443	40	835
318	Maintenance							
319	9320 Maintenance of General Plant	17.4	Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Demand	0		-	_	-
320	Total A&G	_		1,087,898	465,497	209,225	18,835	394,342
321				1				
322	TOTAL OZM EXPENSE - DEMAND			2,380.138	1.018,429	457,748	41,207	862,754

ky Juns	dicti	on Case No. 2013-00148							
sled Tes	stPe	eriod: Twelve Months Ended November 30, 2014							
ATION	OF C	O&M EXPENSES							
1	H	Commodity							
	1							M1 .	
Acct.	$^{\dagger}$		Allocation Factor	Adjucation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible 5 Trensportation
-	Pro	duction & Gethering: Operation	-						
7500 7510		Op., Sup., & Eng. Production Maps & Records	99.0 99.0		0				
7530	Ħ	Field Lines Expenses	99.0	<u>-</u>	0			,	
7540 7550	11	Field Compressor Station Expanse Field Compressor Sta, Fuel & Pwr.	99.0	<u> </u>	0			-	-
7560	H	Fiold Moss, & Regul, Station Exp Purification Expense	99.0		0		: [		
7590	1	Other Expenses Maintonance	99.0		0	-		-	
7610 7620	H	Maint Sup. & Eng. Structures and Improvements	0,66		0		-		
7640	П	Floid Line Maintenance	99.0	<u> </u>	٥			-	
7650 7660	Ш	Compressor Station Equip, Maint. Meas, & Regul, Station Equip Maint	0,66 0,66		0			<u> </u>	
7670 7680	1	Purification Equipment Maintenance Other Equipment Maintenance	99.0		0	-	- :	-	-
7690	Tot	Ges Propessed By Others tal Production & Gathering	99.0	<u> </u>	0				-
	1.L							•	
	C	ner Gas Supply Expenses: Operation							
8901 6010	H	Intercompany Gas Woll-head Purchases Natural gas field line purchases	18.4	Gas Costs Gas Costs	1,391,896	1,471,475 856,021	823,291 478,944	72,949 41,914	25.8 15.0
8940 8945	H	Natural Gas City Gate Purchases Transportation to City Gate	18.4	Gas Costs Gas Costs	45,614,740	28,053,244	15,695,801	1,373,601	492,00
8050	Ш	Transmission-Operation supervision and engineering Othor Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs Gas Costs	(14,067) 56,021,426	(8,652) 34,453,396	(4,841) 19,276,689	(424) 1,686,979	(1: 694,34
8052	П	PGA for Commercial	18.4	Gas Costs	26,327,213	16,191,339 3,238,208	9,059,061	792,794	284,0
8053 8054	Н	PGA for Industrial PGA for Public Authority	18.4	Gas Costs Gas Costs	5,265,345 6,496,020	3,238 208	1,811,778 2,235,248	158,556 195,615	56,8 70,0
9057 6058	H	PGA for Transportation Sales Unbilled PGA Costs		Gas Costs	(3,627,263)	(2,353,794)	(1,316,949)	(115,251)	(41,2
8059 8060	H	PGA Offsot to Unrecovered Gas Cost Exchange Gas	18.4	Gas Costs Gas Costs	(103,417,562) 7,289,206	(63,602,205) 4,482,690	(35,585,460) 2,508,179	(3,114,224) 219,501	(1,115,6 78,6
8081	11	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	26,869,335 (15,161,966)	16,524,746	9,245,602	809,119	289,8
8082 B110	H	Gas Delivored to Storage Gas used for products extraction-Credit	18.4	Gas Costs Gas Costs	0	(9,324,631)	(5,217,135)	(456,572)	(163,54
8120 8130	Ш	Gas Used for Other Utility Operations Other Gas Supply Expenses	18.4	Gas Costs Gas Costs	(17,621) (5)	(10,637)	(8,063)	(531) (0)	(1:
. \$58D	П,	Transmission and compression of gas by others Asintenance	18,4	Gas Costs	35,035,880	21,547,203	12,055,669	1,055,039	377,9
8350	11	Maint, Of Purch, Gos Meas, Sia. tal Other Gos Supply Expenses	18 4	Gas Costs	90,265,244	55,513,478	31,059,814	2,718,167	973,7
	Ш		<u> </u>	"	00,200,214	00,010,00	01,000,014	A17 103107	97047
	10	deiground Storago: Operation							
8140 8150	H	Op., Sup., & Eng. Maps & Records	1.5	Winter Volumes Winter Volumes	(531)	(166)	(83)	(8)	(2)
8160 8170	H	Wells Expense Unes Expense	1.5 1.5	Winter Volumes Winter Volumes	84,809 30,477	26,566 9,547	13,211 4,747	1,273 457	43.70 15.73
8180 8190	1	Compressor Station Expense	1.5	Winter Volumes	12,462	3,904 122	1,941	197	6,4
8200	Ш	Compressor Station Fuel & Power  [Mags. & Regul. Station Expenses	1.5	Winter Volumes Winter Volumes	368 2,395	750	373	36	1,2
8210 8220		Purification Expenses Exploration & Development	1.5	Winter Volumes  Winter Volumes	17,228	5,396 35	2,684 17	259 2	a,a,a
8230		Gas Losses Maintanance	1.5	Winter Volumes	_ 6,950	2,177	1,083	104	3,5
8300 8310	П	ត់ចនាវ, Sup., & Eng. Structures and Improvements	- <u>1,5</u> 1,5	Winter Volumes Winter Volumes	5,157 0	1,615	803	77	2,6
8320		Reservoirs & Wells Maintenance	1.5	Winter Voluntes	0			-	
8330 8340	Ш	Line Maintenance Compressor Station Equip Maint	1.5	Winter Volumes Vinter Volumes	2,532	793	394	38	1,3
8350 8360	- -	Meas, & Regul, Station Equip Maint Purification Equipment Maintenance	1.5	Winter Volumes Winter Volumes	368	115	š7	6	
8370		Calver Equipment Meintenance tal Underground Storage Expense	1,5	Winter Volumes	162,346	50,854	25,289	2,437	83,7
1	П	insnalsalon:				' '			
	Ç	Оре <u>гайол</u>							
8500 8510	Н	Op., Sup., & Eng. System Control & Load Dispetching	99.0 99.0	<u> </u>	0	-		-	
8520 8530	IJ.	Communication Systems Expense Compressor Station Labor Expense	0.00	- 	D	:			
8540 8550	H	Compressor Station Fixel Gas Compressor Station Fixel & Power	99.0		0			-	
8560	1	Meins Expense Meos & Regul, Station Expenses	99.0	<u></u>	0				
8570 8580	1	LDC Payment	99 0	-	0				
8580 8590	H	LDC Payment - A&G Other Expenses	99.0 99.0	<u> </u>	0	:			
	11	(Rents Veintenence	99.0					·	
8600		Maint, Sup., & Eng. Structures and imprevements	99.0	-	0	-	-		
8600 8610 8620	1				·				
8610 8620 8630	i-i-	Aleins	0.09	<u> </u>	0				
8610 8620 8630 8640 8850		Compressor Station Equip Maint	99.0	<u> </u>	. 0	•			
8610 8620 8630 8640 8650 8660 8670		Compressor Station Equip Maint Mans. & Requi. Station Equip Maint Communication Equipment Maintenance Other Equipment Maintenance	99.0	<u> </u>	0				
8610 8620 8630 8640 8650 8660 8670	Tot	Compressor Station Equip Maint Mans. & Roqué Station Equip Moint Compunication Scale Comment Maintenance Other Equipment Maintenance at Transmission Expense	99.0 99.0 99.0 99.0	<u> </u>	0	. 0	. 0	0	
8610 8620 8630 8640 8650 8660 8670	Tot	Compressor Station Equip Maint Hass & Rows Station Equip Maint Communication Equipment Administrators Station Equipment Administrators Station Equipment Maintenance air Transmission Expense Stronger Station	99.0 99.0 99.0		0			- 0	
8610 8520 8630 8640 8650 8660 8670	Tot	Compressor Clatino Eculp Maint Mana S. Ropad, Stallone Eculp Maint Communication Eculpinered Maintenance (Stephen Eculpinered Maintenance) (Stephen Eculpinered Maintenance) (Transmissione Ecopone (Transmissione Ecopone (Transmissione Ecopone (Transmissione Ecopone (Transmissione Ecopone (Transmissione (Tr	99.0 99.0 99.0 99.0	Сотпрезії в of Accts. 671-679 & 686-693 - Comm	3,467	790	. 0	35	2,1
8610 8620 8630 8640 8650 8660 8670 8710 8711	Tot	Compressor Station Ecolog Materia Manas & Ropold, Station Educid Motor Communication Ecologoment Maintenance Station Ecologoment Maintenance Station Ecologoment Maintenance Station Ecologoment Station Stati	99.0 99.0 99.0 99.0 99.0	Composits of Accts. 871-879 8.686-853 - Comm Mcf Mcf	3,467 293 3,393	790 67 752			1
8610 8620 8630 8640 8650 8660 8670 8700 8711 8711 8720 8740	Tot	Compressor Station Equip Maint Mansa & Ropad, Station Equip Maint Communication Equipment Maintenance Store Equipment Maintenance Sid Transmission Experiment Maintenance Sid Transmission Experime Sid Transmission Experiment Sid Transmission Experiment Sid Transmission Experiment Sid Transmission Sid Sid Sid Sid Sid Sid Sid Sid Sid Sid	99.0 99.0 99.0 99.0 10.6 1.0 99.0	Composite of Acets. 871-879 £ 686-853 - Comm Mcf Mcf	3,467 293 3,303 0	700	441	35	2,0
8610 8520 8630 8640 8650 8660 8670 8770 8710 8720 8740 8750	Tot	Compressor Clatino Eculp Maint Manas A. Ropad, Statino Eculp Mish Communication Eculpment Maintenance Communication Eculpment Maintenance Communication Eculpment Maintenance Clater Equipment Maintenance Clater Eculpment Maintenance Clater Eculpment Communication Eculpment Communication Communica	99.0 99.0 99.0 99.0 10.6 1.0 99.0 99.0 99.0	Composite of Accts. 671-879 8 886-883 - Comm McI Not	3,467 293 3,303 0 0	790 67 752		35 3 37	2,0
8619 8520 8630 8640 8650 8660 8670 8710 8711 8720 8740 8750 8750 8760 8770	Tot	Compressor Clatinon Englin Maint Manas A. Rogadi. Saltion & Rusin Maint Communication Englinered Maintenance (Communication Englinered Maintenance) (Stother English Maintenance) (Stother English Mainte	99.0 99.0 99.0 99.0 10.6 1.0 99.0 99.0 99.0 99.0	Composite of Accts. 671-879 A 880-653 - Comm Mcf Mcf	3,457 293 3,393 0 0 0 0 0 0	790 67 752		35 3 37	2,0
8610 8630 8630 8650 8650 8670 8710 8711 8720 8740 8750 8750 8750 8750 8750 8750	Tot	Compressor Clatino Eculp Maint Mana 6. Rogad Statino Eculp Maint Communication Equipment Maintenance (Stephen Equipment Maintenance) (Stephen Equipment Mainte	99.0 99.0 99.0 99.0 10.6 1.0 99.0 99.0 99.0 99.0 99.0	Composits of Acch. 871-879 8 888-853 - Comm Mcf Mcf	3,467 293 3,467 293 3,303 0 0 0 0 0 0	780 67 752	441 37 420	35.	2,0
8610 8520 8630 8640 8650 8660 8670 8711 8720 8740 8750 8770 8770 8780	Tot	Compressor Station Ecopy Methit Mana 6. Ropad Station Ecopy Methit Mana 6. Ropad Station Ecopy Methit Communication Ecopyment Maintenance (Steph Ecopyment Maintenance) (Steph Ecopyment Maintenance) (Steph Ecopyment Maintenance) (Steph Ecopyment Maintenance) (Steph Ecopyment Maintenance) (Steph Ecopyment Maintenance) (Steph Ecopyment Ecopyment Maintenance) (Steph Ecopyment E	93.0 93.0 93.0 93.0 10.6 1.0 1.0 93.0 93.0 93.0 93.0 93.0 93.0 93.0 93	Composite of Acch. 871-879 8 886-883 - Comm. Mcf	3,467 293 3,393 0 0 0 0 0 0 0 0	790 67 752	441 377 420	35. 3 37. 	2,6
8610 8520 8630 8650 8650 8670 8710 8710 8710 8720 8750 8770 8780 8790 8810	Total	Compressor Clatino Ecopi Maint Manos A. Ropadi Sallone Rough Mish Communication Ecopinered Maintenance Communication Ecopinered Maintenance Control Communication Ecopinered Maintenance Control Communication Ecopinered Control Communication Ecopinered Compressor Communication Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Compressor State of Ecopineries Communication State of Ecopineries Communication State of Ecopineries Control Ecopineries	93.0 99.0 99.0 99.0 10.6 1.0 1.0 99.0 99.0 99.0 99.0 99.0 99.0 9	Composite of Acch. 871-879 & 886-853 - Comm Mcf Mcf Mcf Composite of Acch. 871-879 & 886-853 - Comm Composite of Acch. 871-879 & 886-853 - Comm Composite of Acch. 871-879 & 886-853 - Comm Composite of Acch. 871-879 & 886-853 - Comm	3,467 293 3,393 0 0 0 0 0 0 0 0 0 0 0 0 1,074	780 67 752 	441 37 420	35, 37,	2,6
8610 8620 8630 8640 8650 8650 8670 8700 8710 8720 8750 8780 8790 8790 8310 8310	Tot	Compressor Station English Maint Masso. & Rogad, Station & Rough Mish Communication Englishment Maintenance (Stother Equipment Maintenance) (Stother Equipment Maintenance) (Stother Equipment Maintenance) (Stother Equipment Maintenance) (Stother Equipment Maintenance) (Stother Equipment Maintenance) (Stother Equipment Equipme	93.0 99.0 99.0 99.0 10.6 10.6 10.6 99.0 99.0 99.0 99.0 10.6 10.6	Composite of Accts. 671-879 8 686-863 - Comm McI  Not  Composite of Accts. 671-879 8 686-863 - Comm  Composite of Accts. 671-878 8 686-863 - Comm  Composite of Accts. 671-878 8 686-863 - Comm  Composite of Accts. 671-878 8 686-863 - Comm  Composite of Accts. 671-878 8 686-863 - Comm	3,467 293 3,467 2293 3,393 0 0 0 0 0 0 0 0 0 0 1,074	793 67 752 	441 377 420	39 39 57	200
8610 8520 8630 8640 8660 8660 8700 8700 8710 8750 8770 8780 8810 8850 8850 8850 8850	Tot	Compressor Station Englin Meint Mans & Rogad Station Englin Meint Commicipation Engline Meint Commicipation Engline Meint Commicipation Engline Meint Information Engline Meint Information Engline Information Distribution Josephin Obstration Distribution Lead Engline Distribution Engline Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Obstration Meins & Service Meins & Service Meins & Service Meins & Service Meins & Service Meins & Service Meins & Service Meins & Service Meins & Meins Meins & Service Meins & Meins Meins & Meins Meins & Meins Meins & Meins Meins Meins & Meins Mei	99.0 99.0 99.0 99.0 10.6 10.9 99.9 99.9 99.9 99.0 10.6 10.6 12.2 12.2	Composite of Accts. 671-879 8.886-863 - Comm Met Met	3,467 293 3,393 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	750 67 752 	- 441 37 420 	39. 37. 57. 	2,1, 1, 2,0
8610 8520 8530 8660 8660 8660 8660 8710 8710 8750 8750 8770 8750 8310 8450 8450 8450 8590 8590 8590	Total C	Compressor Station Englis Methit Mansa & Rogadi Station Englis Methit Commicipation Englisher Maintaining Commicipation Englisher Maintaining Commicipation Englisher Maintaining Commission Englisher Commission Englisher Control Control Control Control Control Control Control Control Control Compressor Station Englisher Compressor Station Compressor Station Labor & Expense Methics & Service Methics & Service Methics & Service Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Control Methics & Station Englisher College Expense College Expense College Expense Methics & Supervision and Engineering Methics and Methics & Supervision and Engineering Methics and Methics & Supervision and Engineering Methics & Methics & Supervision and Engineering Methics & Methics & Methics & Methics Methics & Methics & Methics & Methics Methics & Methics & Methics Methics & Methics & Methics Methics & Methics & Methics Methics & Methics & Methics Methics & Methics and Regulating Station Englis — Jedustatia Methics & Methics and Regulating Station Englis — Jedustatia	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Composite of Accts. 671-679 8 686-863 - Comm Met Met Composite of Accts. 671-679 8 686-863 - Comm Composite of Accts. 671-679 8 686-863 - Comm Composite of Accts. 671-679 8 686-863 - Comm Composite of Accts. 671-878 8 686-863 - Comm Composite of Accts. 671-879 8 686-863 - Comm Composite of Accts. 671-879 8 686-863 - Comm Composite of Accts. 671-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 571-879 8 686-863 - Comm Composite of Accts. 671-879 8 686-863 - Comm Composite of	3,467 293 3,467 293 3,93 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,	799 67 752	441 37 420 	39 39 57	20 6
8700 8720 8630 8640 8650 8660 8700 8710 8710 8750 8780 8780 8780 8780 8850 8850 885	Total	Compressor Clatino Englis Mehit Manas A. Rosolt Station Englis Mehit Manas A. Rosolt Station Englis Mehit Communication Englishers Maintenance I Treatminister Englishers Maintenance I Treatminister Englishers I Treatminister Englishers I Treatminister Englishers Station Control Control Station Control Station Control Station Control Station Control Station Control Mehit Station Englishers Mehit Station Englishers Mehit Station Englishers Mehit Station Englishers Mehit Station Control Mehit Station Englisher Mehit Station Englisher Mehit Station Control Mehit Station Meh	99.0 99.0 99.0 99.0 10.6 10.0 99.9 99.9 99.9 99.9 99.9 90.0 10.6	Composite of Accts. 671-879 8.886-863 - Comm Met Met	3,467 293 3,467 293 3,992 0 0 0 0 0 0 0 0 0 0 0 0 0	799 67 752	- 441 37 420 	39 39 57	2 6

Kentucky Jurist	deporation, Kentucky/Mid-States Division						
Enrecusied Test	Period: Twelve Months Ended November 30, 2014						
1 1 1	TOTAL TRANSPORTED TO A STATE OF THE STATE OF						
ALL OCATIONA	F ORM EXPENSES						
442	L Dain EVLEITOER						
	<del></del>				1		
	Customer Accounts:			n	<u> </u>		
444 9010		99.0			•		1
445 9020	Meter Roading Expense	98.0		0		-	
446 9030	Customer Records and Collection Expenses	99.0		0		·	
	Unceilectible Accounts	99.0		0			j .
448 9050	Miscellaneous Customer Accounts Expenses	0.92	-	0	-	-	] .
449	Fotal Cristomer Accounts			9			
450							1 -
	Customer Service and Information:				1		1
	Supervision	99.0		0			
	Customer Assistance Expenses	99.0		i	· · · · · ·		
	Informational and Instructional Advertising Expenses	99.0		0	-	- :	
	Miscellaneous Customer Service and Informational Expenses	99.0		0			
		99,0		. 0.	,		l
	Total Customer Service and Information						
457	<del></del>						
	Sales:				I	1	
459 9110	Supervision	99.0		0	-		
460 9120	Demonstration and Salling Expenses	99.0	·	0		l	
461 9130	Advertising Expenses	99.0		0			
	Miscellaneous Sales Expenses	99.0	*	0			
463	Total Salos			0	-	-	
464							
485	Administrative & General:				ľ		
496	Conation						
467 9200	Administrative and General Selectes	17.6	Composite of Acets, 870-902, 905-916, 924 & 928-930,1 - Comm	794	185	102	l
	Office Supplies and Expenses		Composite of Acets, 870-902, 905-916, 924 & 928-930, t - Comm	(3)	(1)		
	Administrative Expenses Transferred		Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	26.298	6.116	3.386	
	Outside Services Employed	17.5	Composite of Acets, 870-902, 905-916, 924 & 928-930.1 - Comm	320	74	3,360	
	Property Insurance		Allocated Not Plant - Comm	918	287	143	
471 9240	Injuries and Damages	9.0	Composite of Accts, 870-902, 965-916, 924 & 928-930.1 - Comm	38	207	143	_
473 9250	Employee Persions and Benefits					847	
			Composite of Acets, 870-902, 905-916, 924 & 928-930,1 - Comm	6,578	1,630		
474 9270	Franchise Requirements	99.0		0			
475 9280	Regulatory Commission Expenses	99.0		0			
476 930.1	General Advartising Expenses	9.0		, Q		·	
	Miscellaneous General Expense		Composite of Accis. 870-902, 965-916, 924 & 928-930.1 - Comm	90	18	10	
	Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	73	17	9	
479	Maintenance .						
480 9320	Maintonance of General Plant	176	Composite of Acets, 870-902, 905-916, 924 & 928-930,1 - Comm	0		-	
	Total A&G			35,095	8.235	4,543	
482	III -					1	
	TOTAL OBM EXPENSE - COMMODITY			90.478.135	55,576,987	31.091,610	2.721.1

	ed Test	Per	n Case No. 2013-00148 iod: Terstva Months Ended Nevember 30, 2014		- v					!
OCA	TION	7F C	ZM EXPENSES							<u> </u>
1	- 1									
			Total OSM Expenses							
ie .	Apet.	·		Aßocation	Alfocation	Total		Consmercial &	Firm	laterruptibl
-11	130	Щ	L.P. BOW	Factor	Sais	Company	Residential	Public Authority		Transporte
4 ! 5		10	duction & Galhering		<del></del>					
	7500		Op., Sup., & Eng. Production Mapa & Records			0	0	0	0	
al i	7530 7540	11	Field Lines Expenses Field Compressor Station Expense			0		a a	0	
o l	7550		Field Compressor Sta. Fuel & Pwr.				0	. 0	0	
2	7560 7570	H	Field Meas, & Regul, Station Exp Purification Exponse			0	0	0	0	
3 4	7590		Other Expenses			Q.		0	0	
5] [	7610		Maint Sup., & Eng.			0	6	0	0	
6 7	7620 7640	.[[	Structures and Improvements Field Line Maintenance			· a	6	0		
9	7650	+	Compressor Shillon Equip, Maint, Meas, S. Regul, Station Equip Maint			0	0	0	0	
3	7870	Ш	Purification Equipment Maintenance			0	0	0	- ··· D	
11	7680 7690	<b>⊥</b> l	Other Equipment Maintenance Gas Processed By Others			0 0	0	0		
3		Tola	I Production & Gethering			0	0	0	0	
5		Oth	er Gas Supply Expenses: poration							
	8001	11	Intercompany Gas Well-head Purchases			2,392,628	1,471,475	823,291		2
	8010	+	Natural gas field tine purchases Natural Gas City Gate Purchases			1,391,896 45,614,740	856,021 28,053,244	479,944 15,695,801	41,914 1,373,601	49
1	8045 8050	Ш	Yransportation to City Gote Transmission-Operation supervision and engineering			(14.967)	(8.652)	0	0	
2	8051	$\perp$	Other Gas Purchases / Gas Cost Adjustments			56,021,426	34,453,396	19,276,680	1,666,979	60
ı	8052 8053	П	PGA for Commercial PGA for Industrial			26,327,213 5,265,345	16,191,339 3,238,268	9,059,061 1,811,778	792,794 158,556	28 6
	8054		PGA for Public Authority PGA for Transportation Sales			6,496,020	3,995,078	2,235,248	195,615	. 7
11	8058 8059		PGA Offset to Unrecovered Gas Cost			(3,827,283) (103,417,562)		(1,316,949)	(115,251)	(1,11
П	8060		Exchange Gas			7,289,206	4,482,890	2,503,179	219,501	7
Н	8081 8082		Gas Withdrawn From Storage - Dabit Gas Defivered to Storage			26,859,335 (15,161,906)	16,524,746 (9,324,631)	9,245,602 (5,217,135)	809,119 (456,572)	28
1	8110	П	Gas used for products extraction-Credit			0	Q.	9	0	
11	8130	11	Gas Used for Other Utility Operations Other Gas Supply Expenses			(17,621) (5)	(10,837)	(2)	(0)	l
	8580	8.5	Transmission and compression of gas by others aintenance			35,035,830	21,547,203	12,055,669	1,055,039	37
H	8350		MoInt, Of Purch, Gas Meas, Sta.			0.0000044	55,513,478	21 050 011	0 7/8 107	
Ц			d Other Gas Supply Exponsos			90,265,244	55,513,970	31,059,814	2,718,167	97
Н		Und O	lerground Sterage: peration							
	8140		Op., Sup., & Eng.			(1,062)	(394)	(185)	(17)	
	8150 8160	Н	Mops & Records Wells Expense			169,618	62,654		2,741	7
	8170	Ш	Lines Expense Compressor Station Expense			60,954 24,924	22,587 9,236	10,509 4,338	955	2
	8190	ш	Compressor Station Fuel & Power			777	268	135	13	
	8200		Meas, & Regul, Station Expenses Purification Expenses			4,790 34,456	1,775	5,997	77	1
	8220	Л	Exploration & Development Gas Losses			223	82	39	4	
E_Ł	6230	M	alotenance			13,900	5,151	2,419		
	8300 8310		Maint, Sup., & Ersp. Structures and Improvements			10,314 0	3,822 D	1,795 0	167 G	
П	6320 9330	П	Rosorveirs & Wells Maintenance Line Maintenance			. 0	0	0	0	
I	8340		Compressor Station Equip Meint	- 1		5,064	1,877	581	82	
	8350 8360		Meas, & Rogul, Station Equip Maint Pudification Equipment Maintenance			736	273	128	0 12	
1	8370	11	Other Equipment Maintenance Il Undergrossed Storage Expense			0 324,693	129,320	56,511	5,248	1/
						324,093	120,020	50,511	. 5,2,10,	. "
+		0	esmission: peration							
	8500		Op., Sup., & Eng.			0	0	0	0	
	6520		System Control & Load Dispatching Communication Systems Expense			0	0	9.	0	
	8530 8540		Compressor Station Labor Expense Compressor Station Firel Gas			0	0	0	0	_
Ц	8550 8560	$\perp$	Compressor Station First & Power			499,729	213,827	96,108	8,652	15
	8570	-	Mains Expense Meas, & Reput Station Expenses			103,058	44,162	19,822	1,784	10
	8580 8580	$\mathbb{H}$	LDC Payment - A&G			0	a	0	ö	<u> </u>
	6590 8800		Other Expenses Rents			0	Ů	0	0	
		M	aintenance .							
	8610 8820	1	Maint. Sup., & Eng. Structures and Improvements			- G	0	0	0	l
	8630 8640	11	Mains Compressor Station Equip Maint			20,015	8,564 0	3,849	347	
I	8650	П	Meas, & Regul, Station Equip Maint			979	419	188	17	
	8660 8670	11	Communication Equipment Maintenance Other Equipment Maintenance			0	0	9		
Ŧ	- 1	Tota	d Transmission Expense			623,792	266,912	119,668	10,800	23
1		Dist	ribution:							
	8700	11	peration Supervision and Engineering			1,386,160	1,090,031	221,858	21,024	
+	8710 8711	+	Distribution Load Dispatching Odorization			293 3,303	67 752	37	37	
	6720	-11	Compressor Station Labor & Expenses			. 0	0	337,341		19
I	8740 8750	1	Mains & Services Measuring and Regulating Station Exp Gen			2,874,065 266,97 <u>3</u>	2,421,434 219,459	32,324	931	15
+	8760 8770	11	Measuring and Regulating Station Exp ind. Measuring and Regulating Sta. Exp City Gate			23,764 77,553	63,751	9,390	23,764	
Ш	6780	Ш	Meters and House Regulator Expense			818,400	491,682 18.094	275,287	25,529	1 1
П	8790 8800	-1.1	Customer Installations Expense Other Expense			20,364 139,277	109,523	22,292	23	
4	8810	Ш	Rents sintenance			429,632	337,848	68,763	6,516	'
	8850	T	Maintenance Supervision and Engineering			2,748	2,161	440	42	
	8860 8870	<u> </u> -	Maintenance of Structures and Improvements Maintenance of Mains			4,337 38,400	3,565 29,922	525 4,407	15	
	8890 8900	П	Maintonance of compressor station equipment Maint, of Measuring and Regulating Station Equip General			6,958 6,189	1,585 5,087	885 749	77	$\vdash$
	8900 8910		Maint, of Measuring and Regulating Station Equip Industrial			4,695	0	. 0	4,695	
			Maint, of Measuring and Regulating Station Equip City Gate		l	13,741	11,295	1,664	48	
П	8920 8930	+	Maintenance of Services			48,651	43,229	5,306		j

	n Case No. 2013-00148							
recasted Test Per	riod; Twelve Months Ended November 30, 2014							
				1				
LOCATION OF C	ZM EXPENSES							1
03     1   3								ĺ
04 Cus	Iomos Accounts:							
05 9010 S	stoervisins			(202)	(179)	(22)	(0)	
06 9020 M	teler Reading Expense		· -· /	1,321,394	1,174,120	144.10Z	1,523	1.0
	Assembly Records and Collection Expenses			357,551	317,701	38,992	412	- '`
	ncollectible Accounts		<del></del>	324,479	288.314	35,385	374	
	iscellaneous Customer Accounts Expenses			0	200,314	0.0.0	0.4	
	ni Customer Accounts			2,003,223	1,779,956	218.458	2,309	2.:
11	a deloted Accounts			2,000,220	1,770,000	210,430	2,,023	
12 Cus	tonier Service and Information:		· · · · — · —		1			
13 9070 5	ADMET GELVIOLENIA INTOLLIBRATI.			a	i .	n		
	ustomer Assistance Expenses			0		0	0	
14 9080 C	osponiir Assesance Explanses formational and Instructional Advertising Expenses				118,992	14,604	154	
15 9090 In	normational and instructional Advertising Expenses			133,918		14'end		
	liscellaneous Customer Sorvice and Informational Expenses			0	0	0	0	
	i Customer Service and Information			133,918	118,992	14,604	154	
18								i
19 Sale								
20 91 0 8	sperylskon			218,372	194,034	23,814	252	
21 9120 0	emonstrating and Selling Expanses			8G,711	77,046	9,456	100	
22 9130 A	Avortleing Expenses			10,934	9,715	1,192	13	
23 9160 M	iscellaneous Sales Exponses	l.		9	Ó	Ó	0	
	at Sales			316,017	280,796	34,463	364	
25								
	ninistrative & General:							1
	peration							
28 9200	Administrative and General Salaries			394.702	319.574	56,551	4.668	11.
29 9210	Office Supplies and Expenses			(1,391)	(1,128)	(206)	(17)	
30 9220	Administrative Expenses Transferred			13,071,350	10,583,316	1,930,049	155,255	393
31 9230	Outside Services Employed			158.905	128.658	23,572	1.887	4
32 9240	Property Insurance			74.698	55.825	12,727	759	5
	Injuries and Damagas			18,686	15,129	2,772	222	1
34 9260	Employee Pensions and Benefits	$\overline{}$		3,269,740	2.647.370	485,044	38,835	98
	Franchise Regulariments			2,840	2,524	310	3	1
	Regulatory Commission Expenses			111,840	29,375	12,197	129	
37 930.1	Gonoral Advertising Expenses				29,373	12,127		
	Miscellaneous General Expenses			39.537	32.011	5.865	470	1
	Rents				29,395	5,365 5,386	470	1
				36,305	59,392	5,366	431	
	alatorranco			_				
	Maintenance of General Plant			0	0	0	0	
	FARG .			17,177,212	13,912,051	2,545,266	202,605	517
43								

3CK	y Jurisati	ctio	oration, Kentucky/Mid-States Division in Case No. 2013-00148			1			1	
cas	ted Test	Pe	riod: Twelve Months Ended November 30, 2014	. —						
П		1								
)C/	ATION C	FC	DEPRECIATION EXPENSE							
		1								
H		-	Customer							
Н		-1				-				
Ц		1		<u> </u>		<b>-</b>			Er.	
Н	Acct.	-}-		Allocation	Allocation	Total	Desidential	Commercial &	Firm	Interruptible
1 1	No.	- F II e	angible Plant	Factor	Basis	Company	Residential	Public Authority	Industrial	Transporta
12 12		istra	aligiole Figure							
H	30100	ŧ,	Organization	99.0		0		_	_	+
11	30200		Pianchises & Consents	99.0		ō	-			
П	30300		fisc Intangible Plant	89.0		0	-	-	-	
H			T					i		
***		Tol	lal Intangible Plant:			0	-	-	-	ļ
1		[								
Ш		Pro	eduction Plant:							
1		ļ	l <u> </u>	99.0		0	-	I	-	
	32520		Producing Leaseholds	99.0		0	-	-	-	1
Н	32540		Rights of Ways	99.0		0		-	-	
	33100		roduction Gas Wells Equipment	99,0		0	-	L <del>-</del>		ł
	33201	E	Pield Lines	99.0		0	-	-	- '	1
1	33202		Fributary Lines	99.0		0	ļ <del>-</del>	-	-	<b></b>
-	33400		rield Meas. & Reg. Sta. Equip	99.0		0	-	-	-	1
	33600	+	Purification Equipment	99.0	_		<del>-</del>	<u> </u>		1
		Tot	al Production Plant			0			!	
	- 5	7								
		Sto	orage Plant:	i i						-
Н		Ţ	T							
	35010		and	99.0	-	0	-			
	35020	1	dights of Way	99.0		0		-	-	
1.	35100	_ 5	Structures and Improvements	99.0	-	0	-	-		
	35102	•	Compression Station Equipment	99.0		0			-	
	35103	1	leas. & Reg. Sta. Structues	99.0		. 6	· · · · · · · · · · · · · · · · · · ·		-	ļ
ļ.	35104		ther Structures	99.0		0	-	-	-	1
1	35200		Weils \ Rights of Way	99.0	-	0				
Ш	35201		Well Construction	99.0		,0		-	-	-
1	35202		Mell Equipment	99.0		0	-	-	-	-
-	35203		Cushion Gas	99.0	-	0	<u> </u>			
	35210		easeholds	99.0		. 0	i			-
1	35211 35301		Storago Richts Field Lines	99.0	·	0	1			i e
-	35302		Tributary Lines	99.0	_	ŏ	<u> </u>			i
1	35490	-	Compressor Station Equipment	99,0		0	1			1
i	35500		feas & Reg. Equipment	99.0		0	-		-	
	35600		Purification Equipment	99.0		0	-			
		1								
		Tot	al Storage Plant			0	-	-	-	
1		Tra	nsmission:							
1		_ _	<u> </u>				ļ			
	36510		and & Land Rights	99.0		0			- '	
-	36520		Rights of Way	99,0		0	-	-		
-	36602	- 2	structures & Improvements	99.0		0	-	-	-	<del></del>
1	36603 36700	15	Other Structues Mains Cathodic Protection	99.0	-	0		·	5.1	
	36701		tains - Steel	99.0	-	0	1	_	_	-
1	36900		Meas. & Reg. Equipment	99.0	-	0	-		<u> </u>	
H	36901		Meas. & Reg. Equipment	99.0			- 5-		j	
П		i.		1						
		Tot	al Transmission Plant				,	-	-	E
							1			
		Dis	Iribution:							
Ц		1	i .			L		ļ		-
Ц	37400		and & Land Rights		Customers	0	-	-	-	1
-	37401		and	2.0		0 2 270		400	4	·
H	37402		and Rights	2.0	Customers Customers	3,670	3,261	400	4	
H	37403 37500		and Other tructures & Improvements	2.0		6,264	5,588	683	7.	<del></del>
H	37501		Structures & Improvements T.B.		Customers	1,855	1,648	202	2	·
H	37502		and Rights	2.0		0	- 1,543	-	-	
.	37503		Improvements		Customers	73	65	8	0	
_	37600		Mains Cathodic Protection		Customers	476,305	423,219	51,942	549	1
	37601		Mains - Steel	2.0	Customers	2,006,883	1,783,208	218,857	2,313	2
	37602	à.	tains - Plastic		Customers	1,338,765	1,189,546	145,995	1,543	1
	37800	1	feas & Reg. Sta. Equip - General	2.0	Customers	138,474	123,041	15,101	160	ļ
	37900	2/	feas & Reg. Sts. Equip - City Gate		Customers	50,386	44,770	5,495	58	
	37905	20	leas & Reg. Sta. Equipment T.b.		Customers	31,017	27,560	3,383	36	
	38000	S	Services		Customers	4,473,918	3,975,263	487,894	5,157	5
	38100		Seters		Meter Investment	1,773,300	1,065,372	596,488	55,317	56
Щ	38200		Meter Installaitons		Meter Investment	2,132,918	1,281,425	717,454	66,535	67
П	36300		Iouse Regulators		Meter Investment	235,602	141,546	79.250	7,349	7
	38400		fouse Reg. Installations		Meter Investment	3,841	2,308	1,292	120	453
	38500		nd. Meas. & Reg. Sta. Equipment	5.0 99,0	Direct to I & T	157,854	i	-	-	157
FI	38600		ther Prop. On Cust. Prem				1	-		

E Gathering:  n  up., & Eng. ction Maps & Records Inter Expenses Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Expenses Station Expense Sup., & Eng. ures and improvements Ine Maintenance ressor Station Equip. Maint. & Regul. Station Equip. Maint. & Regul. Station Equip. Maint. ation Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Supply Expenses uction & Gathering Supply Expenses Lead Purchases Line Purchases	Allocation Factor  99.0 99.0 99.0 99.0 99.0 99.0 99.0 99	Allocation Basis	Total   Company	Restdential	Commercial & Public Authority	Firm Industrial	Interruptito Transports
& Gathering: n up., & Eng. utlon Maps & Records Innes Expenses Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Expense Expenses Compressor Station Expense Expenses Compressor Station Expense Expenses Compressor Station Expenses Compressor Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Compressor Station Equip Maint Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Expenses Compressor St	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		Company	- - - - - - - - - -	Public Authority	Industrial	
& Gathering: n up., & Eng. utlon Maps & Records Innes Expenses Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Compressor Station Expense Expense Expenses Compressor Station Expense Expenses Compressor Station Expense Expenses Compressor Station Expenses Compressor Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Compressor Station Equip Maint Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Equipment Maintenance Compressor Station Expenses Compressor St	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		Company	- - - - - - - - - -	Public Authority	Industrial	
n up., & Eng ction Maps & Records lines Expenses Compressor Startion Expense Compressor Startion Expense Compressor Startion Exp attion Expense Expenses across Sup., & Eng ures and improvements line Maintenance ressor Station Equip Maint & Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Cocessed By Others Liction & Gathering Supply Expenses Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		Company	- - - - - - - - - -	Public Authority	Industrial	
n up., & Eng ction Maps & Records lines Expenses Compressor Startion Expense Compressor Startion Expense Compressor Startion Exp attion Expense Expenses across Sup., & Eng ures and improvements line Maintenance ressor Station Equip Maint & Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Cocessed By Others Liction & Gathering Supply Expenses Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	Basis	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- - - - - - - - - -	-	-	
n up., & Eng ction Maps & Records lines Expenses Compressor Startion Expense Compressor Startion Expense Compressor Startion Exp attion Expense Expenses across Sup., & Eng ures and improvements line Maintenance ressor Station Equip Maint & Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Cocessed By Others Liction & Gathering Supply Expenses Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-		
up., & Eng.  Lines Expenses Jompressor Station Expense Jompressor Station Expense Jompressor Station Expense Jompressor Station Expense Jompressor Station Expense John Expense John Expenses Expenses John Expenses John Expenses John Expenses John Maintenance John Maintenance John Maintenance John Expenses John	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-		
Lines Expenses Compressor Station Expense Compressor Station Expense Compressor Station Exp Ideas. & Regul, Station Exp Ideas. & Regul, Station Exp Ideas. & Regul, Station Exp Ideas Expenses Expenses Expenses Sup., & Eng, Lines and Improvements Line Maintenance Tessor Station Equip. Maint.  8 Regul, Station Equip. Maint Ideas Equipment Maintenance Equipment Maintenance Equipment Maintenance Tequipment Maintena	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-		
Jompressor Station Expense Compressor Station Expense Compressor Station Exp attion Expense Expense Expenses Sup, & Eng. ures and Improvements Into Maintenance ressor Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Supply Expenses Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0 0 0 0 0 0 0	-	-		
Compressor Sta. Fuel & Pvvr. Meas. & Regul. Station Exp attion Expense Expenses ance Sup., & Eng. ures and Improvements Line Maintenance ressor Station Equip. Maint. & Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance Supply Expenses Lection & Gathering Supply Expenses: Supply Expenses: Sup Additionation Station Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0 0 0 0 0 0 0 0	-	-	- - -	
atton Expense Expenses ance Sup., & Eng. ures and Improvements Ine Maintenance ressor Staten Equip Maint, & Regul, Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance Equipment Maintenance occessed By Others Luction & Galhering Supply Expenses: and Purchases	99. 0 93. 0 99. 0 99. 0 99. 0 99. 0 99. 0 99. 0 99. 0	-	0 0 0 0 0 0 0	-	-		
Expenses ance Sup., & Eng. ures and Improvements Ine Maintenance ressor Station Equip, Maint, & Regul, Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance rocessed By Others uction & Gathering Supply Expenses Supply Expenses Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0 0	-	-		
Sup. & Eng. ures and Improvements Ine Maintenance ressor Station Equip. Maint. 8 Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance rocessed By Others uction & Gathering Supply Expenses: Supply Expenses: Supply Expenses	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0	٠.			
ures and Improvements Line Maintenance ressor Station Equip. Maint. & Regul. Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance rocessed By Others uction & Gathering Supply Expenses: and Purchasses	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0	٠.			
Ine Maintenance ressor Station Equip Maint, & Regul, Station Equip Maint atton Equipment Maintenance Equipment Maintenance Equipment Maintenance rocessed By Others Luction & Gathering Supply Expenses: and Purchases	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0	1			
Regul, Station Equip Maint attion Equipment Maintenance Equipment Maintenance cocessed By Others cutton & Gathering Supply Expenses: and Purchases  and Purchases	99.0 99.0 99.0 99.0	-	0		-	-	
atton Equipment Maintenance Equipment Maintenance rocessed By Others action & Gathering Supply Expenses: Supply Expenses	99.0 99.0 99.0	-	0	[		-	
Equipment Maintenance rocessed By Others uction & Gathering Supply Expenses: and Purchases	99.0 99.0	-		_	-	-	
Supply Expenses: Lad Purchases		-	0	-	-		
Supply Expenses: ead Purchases			0	0		- 0	· · · —
ead Purchases			0		r · · · · ·	<u>_</u>	
			1				
	99.0 99.0	-	0	·		-	
nission Line Purchases	99.0	-	0	- 1	-	-	
ate Purchases	99.0	-	0				
Gas Purchases age Gas	99.0	-	0	· · · · · · · · · · · · · · · · · · ·	-		
ased Gas Expenses	99.0	-	0		-	-	
re Gas Withdrawal any Used Gas	99.0	_	0			-	
Gas Supply Expenses	99.0	-	, o			-	
Gas Supply Expenses			0	0	0	0.	
nd Storage:	-			-	i ·		ł· ·
n otorage.							Ĺ
up., & Eng.	99.0	-	0	<b>-</b>	- :		ļ
& Records Expense	99.0	-	0		<u> </u>		·
Expense	99.0	-	0		· -		
ressor Station Expense ressor Station Fuel & Power	99.0	-	0				· · · · · · ·
& Regul. Station Expenses	99.0		0	-	1. 1		
ation Expenses ation & Development	99.0	=	0		-		·
ason a Development osses	99.0	-	0				
Expenses	99.0	=	0			)	
e Well Royalties	99.0	-	0	:	[		
ance	33.0	<u>-</u>					
Sup., & Eng.	99.0	-	0	-			
ures and Improvements voirs & Wells Maintenance	99.0	-	0		ı - <del></del>		
aintenance	99.0	-	0			7	
ressor Statlon Equip Maint & Regul, Station Equip Maint	99.0	-	0				
ation Equipment Maintenance	99.0	-	0		-	_	
Equipment Maintenance	99.0	-	0	<del>.</del>	-	-	
rground Storage Expense			0		-	-	
on:				. :===			
n up., & Eng.	99.0		0	<u>-</u>			
n Centrol & Lead Dispatching	99.0		0	·	-		
unication Systems Expense	99.0	-	0	ļ	-	-	
ressor Statlon Labor Expense ressor Statlon Fuel Gas	99.0	-	0		-	-	
	99.0		0		-	-	
ressor Station Fuel & Power	99.0	-	0			-	i
Expense	0.00	-		·			
Expense & Regul. Station Expenses	99.0	-	0	'	-	-	
Expense & Regul. Statton Expenses Expenses ayment		-			-	-	-
Expense & Regul, Station Expenses Expenses ayment ayment - A&G	99.0	<del>-</del>		-			-
Expense & Regul. Statton Expenses Expenses ayment			0	-	-		
Expense 8 & Regul. Statlon Expenses Expenses ayment ayment - A&G aymen Statlon Expenses Supplement Expense Supplement Sup	99.0	<u>*</u>	0	-	-		
Expense 8 Regul, Station Expenses Expenses ayment ayment - A&G ance & Eng. ure 8 Improv.	99.0		0		; _		
Expense 8 & Regul. Statlon Expenses Expenses ayment ayment - A&G aymen Statlon Expenses Supplement Expense Supplement Sup	99.0 99.0	-					
Expense 8 & Regul. Station Expenses Expenses ayment agreement A&G armone Suppose Suppose Suppose Suppose Suppose Supp. & Eng. ure & Improv.	99.0 99.0 99.0 99.0		0		·	-	1
E	penses ment ment - A&G	penses 99.0' ment 99.0' ment - A&G 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'  20 99.0'	penses 99.0 - ment 99.0 - ment - A&G 99.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -  09.0 -	penses         99.0 -         0           ment         99.0 -         0           ment - A&G         99.0 -         0           99.0 -         0         0           up, & Eng.         99.0 -         0           & Improv.         99.0 -         0           99.0 -         0         0	penses 99.0 - 0	penses 99.0 - 0	penses 99.0 - 0

s Energy Corporation, Kentucky/Mid-States Division					-				+
cky Jurisdiction Case No. 2013-00148					<u> </u>				
casted Test Period: Twelve Months Ended November 30, 2014									
CATION OF PAYROLL				_					
					1				
Distribution:			1						
Operation								1	
Supervision & Eng.	99.0	i .				٠.		1	+
Distribution Load Dispatching	99.0			- 0		•		·	+
Compressor Station Labor and Expenses	99.0			- 0			+····		
	99.0			<u>v</u> .	·		∤ · ·		
Mains and Services Expenses				<u>y</u> .		•	L		
Measuring and Regulating Station Expenses - General	99.0			<u>U</u>		•	<u> </u>	· .	
Measuring and Regulating Station Expenses - Industrial	99.0	-		0			ļ		
Measuring and Regulating Station Exp City Gate Chk. Sta.	99.0			0	,				
Meter and House Regulator Expenses	99.0			Q				.l <del>-</del> _	
Customer Installations Expenses	99.0	-		0	l	-	-	_	
Other Expenses	99.0	-		_ 0		-	-	-	
Rents	99.0	-	1	0				-	
Maintenance							1	1	
Maintenance Supervision and Engineering	99.0	-	1	. 0	1			_	
Maintenance of Structures and Improvements	99.0			- 0		Ī	t	<del>-</del>	+
Maintenance of Mains	99.0			0		.*	<del>                                     </del>		+
Melylanana of compresses -1-1						-*		-	+
Maintenance of compressor station equipment	99.0			0			<u> </u>	-	+
Maint of Measuring and Regulating Station Equip General	99.0			0		*		1	+
Maint of Measuring and Regulating Station Equip Industrial	99.0		1	. 0			l	<u>-</u>	
Maint, of Measuring and Regulating Station Equip City Gate			1	0			L	1	1
Maintenance of Services	99.0		1	0		-		-	1
Maintenance of Meters and House Regulators	99.0		1	0		-			I
Maintenance of Other Equipment	99.0		1	0				1	
Total Distribution			1	0	İ	0	0	0	1
Total Distribution							_		+
			·					<del> </del>	+
Customer Accounts			·					1	
Supervision	99.0			0	-	-		-	
Meter Reading	99.0		ļ	0			-	-	
Customer Rec. & Collections	99.0		1	0		. •			
Uncollectible Accounts	99.0	-	1 .	0			-	-	
Misc. Cust. Acet. Expense	99.0	*		0		-	-	1 -	
Total Customer Accounts Expense				0		0	0	0	
								1	
Customer Service and Information			<del> </del>						†
Supervision	99.0			0			·	1 _	
Customer Assistance	99.0			0			·	<del></del>	+
	99.0		<del> </del>	Ö	-	. : .		·	
			<del> </del>			- 7		ļ	
Misc. Cust. Acct. Expense	99.0	-	1	0		-	· · · · · · · · · · · · · · · · · · ·	ļ	
Total Customer Service & Info Expense				0	_	0	0		
3 3			1		L				
Sales					L.		l ,	1	
Supervision	99.0		]	0	Ĺ		-	1	1
Demonstration & Selling	99.0			0			-	-	1.
Advertising	99.0			0				-	I.
Misc. Sales Expense	99.0		1	0			· · · · ·	i .	1 1
Total Sales Expense	20.0		1	0		0	0	1, n	
Total Calco Expenses			1		<del></del>		† <del>-</del>		
Administrative & General:			1		<del></del>		t	· · · · · · · · · · · · · · · · · · ·	
			1		<del></del>		+	· {	
Operation Committee and Committee Co	no o	<u> </u>	<del></del>	-	<del></del>			· · · · · · · · · · · · · · · · · · ·	
Administrative and General Salaries	99.0		1	0	<u> </u>	<del>.</del>		-	
Office Supplies and Expenses	99.0			0	Ļ				
Administrative Expenses Transferred - Customer Support	99.0		1	0			·	-	1 .
Administrative Expenses Transferred - General	99.0		1	0			-	1	1
Outside Services Employed	99.0	-	,	0	1	-	-	-	1
Property Insurance	99.0	-	}	0			1	-	1
Injuries and Damages	99.0		1	0			· ·		
Employee Pensions and Benefits	99.0		1	0		-	1 -	1 .	
Regulatory Commission Expenses	99.0		1	0	<u> </u>	-	_	1	
Duplicate Charges - Credit	99.0		-	-0	}	-	I	1	
			1			-		ļ	
General Advertising Expenses	99.0		1	0	ļ	-			
Miscellaneous General Expense	99.0		1	0	-	٠.		<u> </u>	-
Rents	99.0	-		0	1		, <del>-</del>	<u> </u>	İ
Maintenance			1		1		I		
Maintenance of General Plant	99.0	_		0	}	-			1
Total A&G	20.0		1	0	ļ	n	0	0	1
1 Old Mico			<del>                                     </del>		ļ ·		<u>u</u>	1	1
Other Utility Plant Related Payroll	99.0		<del>                                     </del>	Ö	-		· · · · · · · · · · · · · · · · · · ·	ļ	1
Outer Omity cidit Related Payroli	39.0	-	1	U	l	•		}	
			1						

Kentu	cky	inergy Corporation, Kentucky/Mid-States D y Jurisdiction Case No. 2013-00148 ted Test Period: Tweive Months Ended No								
		ted Test Period: Twelve Months Ended No	vemper 30, 2014		- <u> </u>					
		ATION OF PAYROLL		<u> </u>						
161 162	+			-	·					
163										
164	+	Demand		-						
165	+			-						
167			Allocation		Allocation	Total		Commercial &	Film	Interruptible &
168		Donali - No Cathadan	Factor	<u> </u>	Basis	Company	Residential	Public Authority	Industrial	Transportation
169 170		Production & Gathering: Operation					-	-	-	-
171	. [ ]	Op., Sup., & Eng.	99.0			0	-	-	-	-
172 173		Production Maps & Records Field Lines Expenses	99.0	-		0	-	-	-	-
174		Field Compressor Station Expense	99.0	<u> </u>		ő	-	-	-	-
175	1	Fleid Compressor Sta. Fuel & Pwr.	99.0	- '		0	-	-	-	-
176 177	-	Field Meas. & Regul, Station Exp Purification Expense	99.0 99.0			0	_	-	-	
178	1	Other Expenses	99.0			Ö	-	-	-	-
179		Maintenance Maint Sup., & Eng.	99.0			0				:
180 181	1	Structures and Improvements	99.0			0	-	-	-	-
182	ľ	Field Line Maintenance	99.0	-		0	-	-	_	-
183 184	1	Compressor Station Equip. Maint.  Meas. & Regul. Station Equip Maint	99.0			0	-	-	-	-
185	1-	Purification Equipment Maintenance	99.0			0	_	-	_	
185	I	Other Equipment Maintenance	99.0	-	<u> </u>	0	-	-	-	-
187	1	Gas Processed By Others Total Production & Gathering	99.0	-		0	- 0	- 0	- 0	- 0
189						· ·	Ů	Ů	Ů	Ť
190	ļĊ	Other Gas Supply Expenses:	1							
191 192	5	Wellhead Purchases Field Line Purchases	99.0			0		-	-	-
193	1	Transmission Line Purchases	99.0	-		٥	-	-	-	
194 195	-	Oity Gate Purchases Other Gas Purchases	99.0			0	-	-	-	-
196	- -	Exchange Gas	99.0			0	-	-	-	-
197	-   -	Purchased Gas Expenses	99.0			0	-	-	-	-
198	-	Storage Gas Withdrawal Company Used Gas	99.0			0	-	-	-	-
200		Other Gas Supply Expenses	99.0			0	-	-	-	-
201	ļΤ	Total Other Gas Supply Expenses				0	0	0	0	0
202	h	Underground Storage:								
204	[	Operation		İ						
205	1	Op., Sup., & Eng.	99.0			0	-	-	-	-
206		Maps & Records Wells Expense	99.0			0	-	-	-	-
208	1.	Lines Expense	99.0	-		0		-	-	-
209		Compressor Station Expense Compressor Station Fuel & Power	99.0		,	0	-	-	-	-
211	-	Meas. & Regul. Station Expenses	99.0			0	-	-	-	-
212	-	Purification Expenses	99.0			0	,	-	-	-
213 214	+	Exploration & Development Gas Losses	99.0 99.0			0	-	-	-	-
215	İ	Other Expenses	99,0			0	-	-	-	_
216	[	Storage Well Royalties	99.0			0	-	-	-	-
217	-	Rents Maintenance	99.0	₩ <i>-</i>		0	-	-	-	-
219	1	Maint. Sup., & Eng.	99.0			0	-	-	-	-
220	1.	Structures and Improvements Reservoirs & Wells Maintenance	99.0			0	-	-	-	-
221 222	+-	Line Maintenance	99.0			0	-	-	-	-
223		Compressor Station Equip Maint	99.0			0	-	-		-
224	+-	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	99.0			0	= =	-	-	-
226		Other Equipment Maintenance	99.0			0	-	_	_	_
227	.  Ť	Total Underground Storage Expense		<u> </u>		0	-	-	-	=
228 229	÷	Transmission:								
230		Operation								
231		Op., Sup., & Eng.	99.0			0	-	-	-	
232 233	+	System Control & Load Dispatching Communication Systems Expense	99.0			0	-	-	-	-
234		Compressor Station Labor Expense	99.0	-		0	-	-	-	-
235 236		Compressor Station Fuel Gas Compressor Station Fuel & Power	99.0			0	-	-	-	-
237	1	Mains Expense	99.0			0	-	-	-	
238	4-	Meas, & Regul, Station Expenses	99.0			0	-	-	-	
239 240	+	Other Expenses  LDC Payment	99.0	-		0	-	-	-	<del></del>
241	Ţ	LDC Payment - A&G	99.0	-		0	-	-		
242	+	Rents	99.0	-		0				
243 244	+	Maintenance Maint. Sup., & Eng.	99.0	-		0				
245	1	Structure & Improv.	99.0	-		0				-
246	+	Mains Compressor Station Equip Maint	99.0			0	<del>-</del>	-		-
247 248	$^{+}$	Meas, & Regul, Station Equip Maint	99,0			0		-	-	-
249	Ŧ	Communication Equipment Maintenar	nce 99,0			0	-	-	-	-
250	- 1	Other Equipment Maintenance Total Transmission Expense	99,0			0	. 0	0	- 0	

LAtmos	tina	rgy Corporation, Kentucky/Mkd-States Division								1
Kentus	cky J	urisdiction Case No. 2013-00148								
Forec	asted	Test Period: Twelve Months Ended November 30, 2014					i -			1 -
1 1		·								
ALLO	CAT	ON OF PAYROLL					:			
252	1 1						1			
253	Dis	dribution:								
254	1 5	Operation	-			_	1			
255	4.	Supervision & Eng.	<b>—</b>	99.0		0		-		-
256	-1 -+	Distribution Load Dispatching		99.0		0	-	-	-	-
257	1 +	Compressor Station Labor and Expenses		99.0		0	-	-	-	
258 259	++	Mains and Services Expenses Measuring and Regulating Station Expenses - General		99.0		0	-	_	_	
260	1 +	Measuring and Regulating Station Expenses - Industrial		99.0		0	-			
261	-1 1	Measuring and Regulating Station Exp City Gate Chk. Sta.		99.0		ō	_	_	_	_
262	-	Meter and House Regulator Expenses		99.0		0		-	-	-
263	11	Customer Installations Expenses		99.0		0		-	-	-
264	_  .	Other Expenses		99.0	-	0	-	-	-	- 1
265		Rents		99.0	w	0	-	-	-	-
266		Maintenance								
267		Maintenance Supervision and Engineering		99.0		0	-	-	-	-
268	₩.	Maintenance of Structures and Improvements	-	99.0		0	-	-	-	- 1
269		Maintenance of Mains		99.0		0	-	-	-	
270	+	Maintenance of compressor station equipment	<b>—</b>	99.0		0	-	-		
271	++-	Maint, of Measuring and Regulating Station Equip General Maint, of Measuring and Regulating Station Equip Industrial		99.0		0	-			
273	++-	Maint, of Measuring and Regulating Station Equip industrial Maint, of Measuring and Regulating Station Equip City Gate		99.0		0			-	
274	++-	Maintenance of Services		99.0		0		-		
275		Maintenance of Meters and House Regulators		99.0		ő			-	_
276	<b>-1</b>	Maintenance of Other Equipment		99.0		0	-	-	-	- 1
277	Tot	tal Distribution				0	0	0	0	0
278	· I T						1			
279	Cu	storner Accounts					,			
280	.1.1	Supervision		99.0		0	-	_		
281		Meter Reading		99.0		0	-	-		
282	11	Customer Rec. & Collections		99.0		0		-		
283	.11	Uncollectible Accounts		99.0		0	-			
284	44.	Misc. Cust. Acct. Expense	-	99.0	w	0	-		· · · · · · · · · · · · · · ·	
285	To	tal Customer Accounts Expense	-			0	0	Ď.	10	0
286	-   _	stomer Service and Information	_			1				
287	- 50	Supervision		99.0		0	_			
289		Customer Assistance		99.0		o o	-			
290	$\dashv$	Information & Instruction		99.0		0	_		-	1
291	77	Misc. Cust. Acct. Expense		99.0		0	-		-	
292	Tot	tal Customer Service & Info Expense				0	0	0	0	0
; 293	T									
294	Sa	les								Į
295		Supervision	L	99.0	•	0	-	-	-	
296		Demonstration & Selling		99.0	•	0		-	-	
297		Advertising		99.0		0	-	-	-	
298	44	Miso, Sales Expense		99.0	•	0		-	-	-
299	Fot	tal Sales Expense				0	0	0	0	0
300	0.00	ministrative & General:			,					
302	ACI.	ministrative & General: Operation								
303	+1	1		99.0		0	-	_	-	
304	+	Office Supplies and Expenses	- ,	99.0		0	-	-	-	
305	+	Administrative Expenses Transferred - Customer Support		99.0	-	ő	-		-	_
306	+	Administrative Expenses Transferred - General		99.0	-	Ö	-	-	-	- 1
307	$\top$	Outside Services Employed	£. "	99.0		0	-	-		
308		Property Insurance	Ĺ.,	99.0		0	-	_		
309		Injuries and Damages		99.0		0	-	-	-	]
310		Employee Pensions and Benefits		99.0		0		-	-	
311	11	Regulatory Commission Expenses		99.0		0		-	-	8
312	$\perp$	Duplicate Charges - Credit		99.0	•	0	-	-	-	
313	+	General Advertising Expenses				0				į
314	-	Miscellaneous General Expense				0	-			I
315	11.	Rents Maintenance				- 0				· · · · · · · · · · · · · · · · ·
316		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		99.0		0				· . l
318		tal A&G		00.0		0	0			n
319	101	The state of the s					,	Ÿ	,	
320		her Utility Plant Related Payroll		99.0		0	-	-		
	1 17		1							r : : : :
321	11							L		L
321	TO	TAL PAYROLL EXPENSE - DEMAND		,			0	0	0	- 0

ATIC	N OF PAYROLL						L	
$\sqcup$				J			L	ļ
ш								
-	Commodity			<del></del>				
Н	Commodity	1 -		-				
1+		1						
11		Altocation	Allocation	Total		Commercial &	Firm	Interru
		Factor	Basis	Company	Residential	Public Authority	Industrial	Transp
	duction & Gathering:							
10	peration	1			· · · · · ·	-		
+	Op., Sup., & Eng.	99.0		0	·	-	•	-
11.	Production Maps & Records Field Lines Expenses	99.0 99.0		- 0		-	-	<u> </u>
1-1-1	Field Compressor Station Expense	99.0	-	0			-	
1	Field Compressor Sta. Fuel & Pwr.	99.0	-					
111	Field Meas. & Regul. Station Exp	99.0	-	0		_	-	
[]	Purification Expense	99.0	-	0	·	-	-	
	Other Expenses	99.0	-	. 0		-	-	
l M	aintenance							
1	Maint. Sup., & Eng.	99.0	-	0		-	-	-
1	Structures and Improvements	99.0	-	0		-	-	-
	Field Line Maintenance Compressor Station Equip. Maint.	99.0	-	0		-	-	-
	Meas. & Regul. Station Equip Maint	99.0	-	0			-	_
	Purification Equipment Maintenance	99.0	-	0		-	-	
	Other Equipment Maintenance	99.0		D		-		
	Gas Processed By Others	99.0	-	0		·		
Tota	af Production & Gathering			. 0		0	0	-
C.,	ns Con Cumply Eventure:							_
Uni	er Gas Supply Expenses: Wellhead Purchases	99.0	_	ō				
+	Field Line Purchases	99.0		0			-	
	Transmission Line Purchases	99.0	-	0		-	-	
	City Gate Purchases	99.0	-	0		-	**	
	Other Gas Purchases	99.0	-			-	-	
	Exchange Gas	99.0	-			· · · · · · · · · · · · · · · · · · ·	-	
	Purchased Gas Expenses	99.0	_	0	•.	i	-	-
-	Storage Gas Withdrawal	99.0	-	0		ļ <del>-</del>		
-	Company Used Gas Other Gas Supply Expenses	99.0	_	0	- :	l · · · · ·	· · · · · · · · · · · · · · · · · · ·	
Tota	other Gas Supply Expenses	20.0		ő		0	0	
ľĬ						1		
Und	lerground Storage:							
O	peration							
	Op., Sup., & Eng.	99.0		0		ļ <u>.</u>	ļ <b>.</b>	
.   .   .	Maps & Records	99.0	**	0		<u> </u>		
	Wells Expense	99.0 99.0	-	. 0		<u> </u>		
+11	Compressor Station Expense	99.0	-	ŏ			<u>-</u> -	
1.1	Compressor Station Fuel & Power	99.0		0			·	
	Meas, & Regul. Station Expenses	99.0	-	0		-	·	l ' .'
	Purification Expenses	99.0	w	0		·		
-   -   -	Exploration & Development	99.0	*	0				
4 4	Gas Losses	99.0	**	0				
-   -  -	Other Expenses Storage Well Royalties	99.0 99.0	-	0		I		
111	Rents	99.0	-	0		I I	1 [	
	aintenance	00.0						
111	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 Meas. & Regul. Station Equip Maint	99.0 99.0	-	0				
1-1	Purification Equipment Maintenance	99.0	-	0			· · · · · · · · · · · · · · · · · · ·	
1-1	Other Equipment Maintenance	99.0	40	0				
Tota	Underground Storage Expense			0		-		
[.1.]								
Tran	namission:							
0	peration			-				_
1-4-	Op., Sup., & Eng. System Control & Load Dispatching	99.0	-	0			· · ·	
141	Communication Systems Expense	99.0	-	0		1	· · · <del></del>	
11	Compressor Station Labor Expense	99.0	w.	1 0			1	
	Compressor Station Fuel Gas	99.0	-	0		-	I	
1.1.1	Compressor Station Fuel & Power	99.0	-	0				
LL.	Mains Expense	99.0	-	0				
[.].	Meas. & Regul. Station Expenses	99.0	-	.0		·	ļ	
1-1-	Other Expenses	99.0	-	0		- :	-	_
	LDC Payment LDC Payment - A&G	99.0	-	0		-	-	
	Rents	99.0	-	0		-	-	
	laintenance	1		1		1		
	Maint. Sup., & Eng.	99.0	-	0	-	-	-	
	Structure & Improv.	99.0	-	0		-	1	
	Mains	99.0	*	0		-		
	Compressor Station Equip Maint	99.0	<u> </u>	. 0				
	Meas. & Regul. Station Equip Maint	99.0	<u> </u>	0			·	-
-	Communication Equipment Maintenance	99.0		0	-		1 -	

nos Energy Corporation, Kentucky/Mid-States Division				1		-	
ntucky Jurisdiction Case No. 2013-00:148					l		
ecasted Test Period: Twelve Months Ended November 30, 2014							l
							l
OCATION OF PAYROLL							
4 ] ]			Ì				·
5 Distribution:							i i
6 Operation							1
7 Supervision & Eng.	99.0	_	0		-	-	1
8 Distribution Load Dispatching	99.0		0		_	_	1
9 Compressor Station Labor and Expenses	99.0		0		_		
Mains and Services Expenses	59.0		0		_	-	<u> </u>
Measuring and Regulating Station Expenses - General	99.0		0		-	_	1
				-	-	-	1
2 Measuring and Regulating Station Expenses - Industrial	99.0		0	-	-	-	1
Measuring and Regulating Station Exp City Gale Chk. Sta.	99.0		0	-	-	-	i
Meter and House Regulator Expenses	99.0		0	-	-	-	1
5 Customer Installations Expenses	99.0		0	-	-	-	1
6 Other Expenses	99.0		0	-	-	-	:
7 Rents	99.0	4 -	0	-	-	-	Ì
8 Maintenance							1
Maintenance Supervision and Engineering	99.0	d _	0	-	-	-	
Maintenance of Structures and Improvements	99.0		0	_	-	-	
Maintenance of Mains	99.0		ŏ	_	-	-	
2 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 General Maint, of Measuring and Regulating Station Equip Industrial	99.0		0				
				-	-	-	
Maint, of Measuring and Regulating Station Equip City Gate	99.0		0	-	-	-	-
Maintenance of Services	99.0		0	-	-	-	
7 Maintenance of Meters and House Regulators	99.0		0	-	-	-	
Maintenance of Other Equipment	99.0	<u> </u> -	0	-	-	-	
9 Total Distribution			0	0	0	0	
10     0		1					
1 Customer Accounts							
Supervision	99.0	-	0				1
i3 Meter Reading	99.0		0	-	-		Ì
4 Customer Rec. & Collections	99.0		0				İ
i5 Uncollectible Accounts	99.0		0	_			
6 Misc. Cust. Acct. Expense	99.0		0		-		
17 Total Customer Accounts Expense	00.0	1	0	0	- 0	0	
		<u> </u>		0			
88		1					
9 Customer Service and Information .							
Supervision .	99.0		0	-		-	
Customer Assistance	99.0		0	-		-	
information & instruction	99.0			-	-	-	
3 Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	
4 Total Customer Service & Info Expense			G	0	0	0	
5							
S Sales							
7 Supervision	99.0		0	_		_	
8 Demonstration & Selling	99.0		, o		_	_	
9 Advertising	99.0		0	-	-		
50 Misc. Sales Expense	99.0	<del> </del>	0				
11 Total Sales Expense	ಶಶ.ಓ	İ -	0	0	- 0	- 0	
		1	1 0	. 0	U	1 0	-
2			1	1		1	-
3 Administrative & General:		1	1			1	
4 Operation			1	1		1	
5 Administrative and General Salaries	99.0		0	-	-	-	
6 Office Supplies and Expenses	99.0		0	-	-	-	
7 Administrative Expenses Transferred - Customer Support	99.0	1 -	0	-	-	-	
8 Administrative Expenses Transferred - General	99.0	-	0	-	-	-	
9 Outside Services Emptoyed	99.0		0	-	-	-	
0 Property Insurance	99.0		0	-	_	_	
1 Injuries and Damages	99.0		ŏ	_			
2 Employee Pensions and Benefits	99.0		ő	1	_	_	
3 Regulatory Commission Expenses	99.0		0	<del>-</del>	-		<u> </u>
4 Duplicate Charges - Credit	99.0		0	-	-	-	
4   Outpricate Unarges - Great	89.0	-		-	-		
5 General Advertising Expenses			0	1		1	<del></del>
6 Miscellaneous General Expense			0	1			
7 Rents			0				
8 Maintenance			1				L
9 Maintenance of General Plant	99.0	-	0				L
Total A&G			0	0	0	0	
1			1	-			
2 Other Utility Plant Related Payroll	99.0	_	0	_	-	_	
a land out of the transfer of	40.L	<u> </u>	1 -	-			
3							

Atmos E	Energy Corporation, Kentucky/Mid-States Division	}						
Kentuck	ky Jurisdiction Case No. 2013-00148				į		_ : : : : :	
	sted Test Period: Twelve Months Ended November 30, 2014	1						
	ATION OF PAYROLL	1						-
485								
486 487	<del>                                     </del>	1						
488	Total Payroll Expenses	1						
489								
490		AD47	AU	Total		0	Firm	interruptible &
491	<del>                                     </del>	Allocation Factor	Allocation Basis	Company	Residential	Commercial & Public Authority	Industrial	Transportation
	Production & Gathering:	1 1000	56333	Jonana	, recorderne	T dono riccitority	induction	r. tit ioportudion
494	Operation	1						
495	Op., Sup., & Eng. Production Maps & Records			0	0	0	0	0
497	Field Lines Expenses			0	0	0	0	0
498	Field Compressor Station Expense			0	0	0	0	C
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	
500	Field Meas, & Regul. Station Exp Puritication Expense			0	0	0	0	
502	Other Expenses			0		0	0	(
503	Maintenance							
504	Maint, Sup., & Eng. Structures and Improvements			0	0	0	0	0
506	Field Line Maintenance			0	0	0	0	(
507	Compressor Station Equip. Maint.			0	0	0	0	C
508	Meas, & Regul. Station Equip Maint Purification Equipment Maintenance			0	0	0	0	0
510	Other Equipment Maintenance			0	0	0	. 0	
511	Gas Processed By Others			0	0	0	0	
	Total Production & Gathering			0	0	0	0	
513 514	Other Gas Supply Expenses:							
515	Wellhead Purchases			0	0	0	b	
516	Field Line Purchases			0	0	0	0	0
517 518	Transmission Line Purchases City Gate Purchases			0	0	0	D	0
519	Other Gas Purchases			0	0	0		0
520	Exchange Gas			0	0.	0	D	0
521	Purchased Gas Expenses			0	0	0		
522 523	Storage Gas Withdrawal Company Used Gas			0	0	0	0	u
524	Other Gas Supply Expenses			0	0 :	0	0	
525	Total Other Gas Supply Expenses		. ,	0	0	0	0	0
526 527	Underground Storage;							
528	Operation Storage:							
529	Op., Sup., & Eng.			0	0	0	0	0
530	Maps & Records Wells Expense			0	0	0	0	0
532	Lines Expense			0	0	0	0	
533	Compressor Station Expense			0	0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0	0
535 536	Meas. & Regul. Station Expenses Purification Expenses			0	0	0	0	
537	Exploration & Development			0	0	0	0	
538	Gas Losses			0	0	0	0	
539 540	Other Expenses Storage Well Royalties			0	0	0	0	
541	Rents Royalties			0	0	0	0	
542	Maintenance							
543 544	Maint, Sup., & Eng. Structures and Improvements			0	0	0	0	0
545	Reservoire & Wells Maintenance			0	0	0	0	(
546	Line Maintenance			0	0	0	0	
547 548	Compressor Station Equip Maint Meas. & Regul, Station Equip Maint			0	0	0		0
549	Purification Equipment Maintenance			0	0	0	0	<u></u>
550	Other Equipment Maintenance			0	0	0		
	Total Underground Storage Expense			0	0	0	0	
552 553	Transmission:							
554	Operation							
555	Op., Sup., & Eng.			0	0	0	0	
556	System Control & Load Dispatching Communication Systems Expense			0	0	0		0
557 558	Communication Systems Expense  Compressor Station Labor Expense			0	0	0	0	
559	Compressor Station Fuel Gas			0	0	0	0	
560	Compressor Station Fuel & Power			0	0	0	. 0	
561 562	Mains Expense Meas, & Regul, Station Expenses			0	0	0	0	(
563	Other Expenses			0	- ü		0	(
564	LDC Payment			0	0	0	0	(
565	LDC Payment - A&G			0		0	0	
566 567	Rents   Maintenance			. 0	· · <u>0</u>	0	U	·
568	Maint, Sup., & Eng.			0	0	0	O.	
569	Structure & Improv.			0	0	0	. 0	
					0	0	0	
570	Mains							r
570 571	Mains Compressor Station Equip Maint	ì		0	0	0	0_ 0	
570 571 572 573	Mains Compressor Station Equip Maint Meas. & Regul. Station Equip Maint Communication Equipment Maintenance			0	0 0	0 0	0 0	9
570 571 572 573 574	Mains Compressor Station Equip Maint Meas. & Regul. Station Equip Maint			. 0	0 0 0	0	0 0	0

tucky Jurisdiction Case No. 2013-05148  coasted Text Period: Twelve Months Ended November 30, 2014    Claim	0 0 0 0	0 0	1 0	
CCATION OF PAYROLL    I   I   I   I   I   I   I   I   I	0 0 0	0 0	0	
CCATION OF PAYROLL    I	0 0 0	0 0	0	
7   Distribution:	0 0 0	0 0	0	
Distribution:     Operation       Operation       Operation       Operation       Operation       Operation       Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation     Operation       Operation       Operation       Operation	0 0 0	0 0	0	
Coperation   Supervision & Eng.	0 0 0	0 0	0	
Coperation Supervision & Eng. Supervision & Eng. Supervision & Eng. Distribution Load Dispatching Compressor Station Labor and Expenses Mains and Services Expenses Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk. Sta. Meter and House Regulator Expenses	0 0 0	0 0	0	1
Supervision & Eng. Distribution Load Dispatching Compressor Station Labor and Expenses Mains and Services Expenses Mains and Services Expenses Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk, Sta. Meter and House Regulator Expenses	0 0 0	0 0	0	
Distribution Load Dispatching Compressor Station Labor and Expenses  Mains and Services Expenses Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk, Sta, Meter and House Regulator Expenses	0 0 0	0 0	10	-
Distribution Load Dispatching	0			
Compressor Station Labor and Expenses  Mains and Services Expenses Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Expenses Meter and House Regulator Expenses	0		0	
Mains and Services Expenses Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk, Sta. Meter and House Regulator Expenses	0			
Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk, Sta, Meter and House Regulation Expenses				
Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Crix, Sta. Meter and House Regulation Expenses		0 0	0	
Measuring and Regulating Station Expenses - Industrial Measuring and Regulating Station Exp City Gate Chk, Sta. Meter and House Regulator Expenses	0	0   0	0	
Measuring and Regulating Station Exp City Gate Chk, Sta.  Meter and House Regulator Expenses	0	0 0		
Meter and House Regulator Expenses				
	0	0 ) 0		1
	0	0 0	0	
	0	0 0		
				-
Other Expenses	0	0 0		
Rents	0 -	0 0	0	1
			+	
Maintenance			+	-
Maintenance Supervision and Engineering	0	0) 0		1
Maintenance of Structures and Improvements	0	0 0	0	
	0	0 0		
Maintenance of Mains				-
Maintenance of compressor station equipment	0	0 0		
Maint, of Measuring and Regulating Station Equip General	0	0 0	0	
Meint of Managing and Domisting Station Equip - (equation)	0	0 0		
Maint, of Measuring and Regulating Station Equip Industrial				
Matnt, of Measuring and Regulating Station Equip City Gate	0	0 0		1
Maintenance of Services	0	0 0	0	1
Maintenance of Meters and House Regulators	0	0 0		
				-
Maintenance of Other Equipment	0	0 0		1
Total Distribution	0	0 0	0	4
Customer Accounts				1
Supervision	0.1	0 0	0	É
Make Deading		0 0		
Meter Reading	0			<del></del>
Customer Rec. & Collections	0	0 0	0	i
Uncollectible Accounts	0	0 0	0	
	0	0 0		
Misc, Cust, Acct, Expense				
Total Customer Accounts Expense	0	0 0	0	4
				i
Customer Service and Information	1			
				t
Supervision	0	0 0		<u> </u>
Customer Assistance	0 }	0 0	0	į.
Information & Instruction	0	0 0		į.
Misc. Cust. Acct. Expense	0	0 0		1
Total Customer Service & Info Expense	0 1	0 0	0	É
	1			ś
	<del></del>			<u> </u>
Sales				
Supervision	0	0 0	0	į.
Demonstration & Selling	0	0 0		ŧ .
				1
Advertising	0	0 0		
Misc. Sates Expense	0	0 0		ģ.
Total Sales Expense	0	0 0	0	
			1	
			_	
Administrative & General:				L.
Operation				4
	0	0 0	0	ś
Administrative and General Salaries				£
Office Supplies and Expenses	0	0 0		į.
Administrative Expenses Transferred - Customer Support	0	0 0	0	1
Administrative European Transferred Congress	0	0 0		
Administrative Expenses Transferred - General				
Outside Services Employed	0	0 0		
Properly Insurance	0	0 0	D	4
	0	0 0		
Injuries and Damages				_
Employee Pensions and Benefits	0	0 0		
Regulatory Commission Expenses	0	0 0	0	
Duplicate Charges - Credit	0	0 0		
General Advertising Expenses	0	0 0		
Miscellaneous General Expense	0	0 0	0	
Rents	0	0 0	0	
Maintenance	1			4
Maintenance of General Plant	0	0 0	0 0	
Total A&G	0	0 0	0	
	1			1
Other Utility Plant Related Payroli	0	0 0	0	
Outst Carry Frank Franks Frank				

antition.	ku Jurisdi	orporation, Kentucky/Mid-States Division iction Case No. 2013-00148							
		Period: Twelve Months Ended November 30, 2014			<u> </u>				
LOC	ATION C	DF DEPRECIATION EXPENSE		,	1				
81									
82 83		General:							
84	36900		6.2	P, S, T & D Plant - Customer			-	- 1	
85 86	39000 39002	Structures Frame Improvements	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	108,953	88,110	17,448	883	2,5*
87	39002	Air Conditioning Equipment	6.2		22,311	18,043	3,573	181	5
88	39004	Improvement to leased Premises	6.2	P. S, T & D Plant - Customer	0				-
90	39009	Office Furniture & Equipment Remittance Processing Equip	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	25,081 80,281	20,283 64,923	4,017 12,856	203 650	57 1,85
91	39103	Transportation Equipment	6.2	P. S, T & D Plant - Customer	0				.,
93	39200 39201	Trucks Trailers	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0	-	-		
94	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0		-		-
95	39400			P. S. T & D Plant - Customer	112,009	90,581	17,937	907	2,50
96 97	39603 39604	Backhoss Welders	6.2 5.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	6,830 7,980	5,523 6,453	1,094 1,278	65 F	16
98	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	4,227	3,418	677	34	
99	39700	Communication Equipment - Mobile Radios Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	20,488	16,569	3,261	166	47
01	39702	Communication Equip Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-		
02 _	39705 39800	Miscellaneous Equipment Other Tangible Property		P. S. T & D Plant - Customer P. S. T & D Plant - Customer	6,934 103,746	5,608 83,899	1,110 16,614	56 840	2,39
04	39900	Other Tangible Property - Servers - H/W	6.2	P. S. T & D Plant - Customer	0	60,655	10,014		
05	39901	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	_
06	39902 39903	Other Tangible Property - Network - H/W Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0			-	
80	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0			-	
10	39905 39906	Other Tang, Property - PC Hardware Other Tang, Property - PC Software		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	34,380	27,803	5,506	278	79
11	39907	Other Tang. Property - Mainframe SAV	6,2	P, S, T & D Plant - Customer	0	21,003	3,300		
12 13	39908			P, S, T & D Plant - Customer	211,782	171,268	33,915	1,716	4,88
14		An to general plant amontzation	0.2	P, S, T & D Plant - Customer	211,702	171,200	33,915	1,716	4,00
15		Table Outside Plant		-					
16	·	Total General Plant			746,002	602,481	119,307	6,035	17,18
18		TOTAL DIRECT DEPRECIATION EXPENSE		-	13,576,119	10,670,299	2,443,752	145,187	316,88
19 20		Kentucky Mid-States General Office:			-				
21		The mucky wild-dianes General Ollice.					-		
22		Intengible Plant:							
23 24	30100	Organization	99.0		· o	_			
25	30200	Franchises & Consents	99.0	-	0	-	-	-	-
26 27	30300	Misc Intangible Plant	99.0	<del>1</del>	0			-	•
28		Total Intangible Plant;			0	-	-		
29									
30		General:			1				
32	37400	Land & Land Rights		P, S, T & D Plant - Customer	0		-	-	
33	39001 39004	Structures Frame Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	2,236	1,808	358	18	<u>_</u>
35	39009	Improvement to leased Premises		P. S. T & D Plant - Customer	0		-		-
36	39100 39200	Office Furniture & Equipment		P, S, T & D Plant - Customer	1,738	1,406	278	14	
37	39300	Transportation Equipment Stores Equipment	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	134	109	21	- 1	
39	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,907	3,159	626	32	
41	39600 39700	Power Operated Equipment Communication Equipment	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	502 1,136	406 919	80 182	9	:
42	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	17,186	13,899	2,752	139	3
43	39900 39901	Other Tangible Property Other Tangible Property - Servers - H/W		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0 (0.000	-	0.400	- 110	
44	39902	Other Tangible Property - Servers - S/W		P, S, T & D Plant - Customer	13,628	11,021	2,182	110	. 3
46	39903	Other Tangible Property - Network - HAV	6.2	P. S. T & D Plant - Customer	0		-		
47 48	39906 39907	Other Tang, Property - PC Hardware Other Tang, Property - PC Software	6.2 6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	54,366 0	43,965	8,706	. 440	1,2
49	39908	Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Customer	0	_	_	- [	
50 51									
52		Total General Plant			94,833	76,691	15,187	768	2,1
53									
55		Shared Services General Office:			1			1	
56		General:			1 1.				
57	39000	Structures & Improvements		P, S, T & D Plant - Cestomer	187	151	30	2	
58 59	39000	G-Structures & Improvements		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	3,553	2,873	30 569	29 29	
60	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	17,359	14,038	2,780	141	4
81 62	39100 39102	Office Furniture & Equipment Remittance Processing Equip		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	17,718	14,328	2,837	144	<u>4</u>
63	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-		
64	39104	G-Office Furniture & Equip.	6,2	P. S. T & D Plant - Customer	1,322	24	5	0	
65 66	39200 39300	Transportation Equipment Stores Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	1,322	1,069	212	11	-
67	39400	Tools, Shop & Garage Equipment	6.2	P. S. T & D Plant - Customer	1,034	836	166	8	
58 59	39500 39700	Laboratory Equipment Communication Equipment		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	7,252	154 5,865	1,161	2_ 59	
70	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	307	249	49	2	
71	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	1,034	836	166 48 987	8	
72 73	39 <u>901</u> 39902	Other Tangible Property - Servers - 11/19 Other Tangible Property - Servers - 5/19	6.2	P, S, T & D Plant - Customer P, S, T & D Plant - Customer	118,562	95,881 50,462	18,987 9,993	969 505	2.7
74	39903	Other Tangible Property - Network - H/V	6.2	P. S. T & D Plant - Customer	14,625	11,827	2,342	118	
75 76	39904	Other Tang. Property - CPU Other Tangible Property - MF - Hardware		P, S, T & D Plant - Customer P, S, T & D Plant - Customer	0 1		-	-	-
77	39906	other Tangible Property - Mr - Hardware other Tang. Property - PC Hardware	6.2	P. S. T & D Plant - Customer	10,599	8,572	1,697	86	
78	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	3,028	2,448	485	25	
79 80	39908	Other Tang. Property - Mainframe S/W Other Tang. Property - Application Soft	6.2	P. S. T & D Plant - Customer P. S. T & D Plant - Customer	312,441	252,670	50,035	2,531	7,2
	39924	Other Tang. Property - General Startup		P, S, T & D Plant - Customer	0			-	-
81									
81 82 83					· ·				

	sdiction Case No. 2013-00148			1				
recasted Te	st Period: Twelve Months Ended November 30, 2014							
1								
	OF DEPRECIATION EXPENSE			<u> </u>				
85								
86	Shared Services Customer Support:							
87	·							
88	General:							
89	111,							
90 3890			P, S, T & D Plent - Customer	0		-	-	
91 3891			P, S, T & D Plant - Customer	9	-			
92 3900			P. S. T & D Plant - Customer	20,930	16,926	3,352	170	
3900			P. S. T & D Plant - Customer	8,724	7,055	1,397	71	
94 3901			P, S, T & D Plant - Customer	2,289	1,851	367	19	
3910			P. S. T & D Plant - Customer	2,185	1,767	350	18	
3970			P, S, T & D Plant - Customer	5,440	4,399	871	44	
3971			P, S, T & D Plant - Customer	59	80	16	1	
98 3980			P. S. T & D Plant - Customer	76	61	12		
3990			P, S, T & D Plant - Customer	0		-	-	
3990			P, S, T & D Plant - Customer	23,750	19,207	3,803	192	
1 3990			P. S. T & D Plant - Customer	11,255	9,102	1,802	91	
3990			P. S. T & D Plant - Customer	7,828	6,330	1,254	63	
3990			P, S, T & D Plant - Customer	5,087	4,114	815	41	
14 3990			P, S, T & D Plant - Customer	1,594	1,289	255	13	
5 3990			P, S, T & D Plant - Customer	304,128	245,947	48,704	2,464	7
3991			P, S, T & D Plant - Customer	108	87	. 17	1	
3991			P. S. T & D Plant - Customer	112	91	18	1	
3991	7 CKV-Oth Tang Prop-PC Software	6,2	P, S, T & D Plant - Customer	40	32	6	0	
9 3992	4 Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	- 1	-	-	
10								
11				1			-	
2	Total General Plant			393,645	318,340	63,039	3,189	9,
13			·					

cky Jurisdi	orporation, Kentucky/Mid-States Division Iction Case No. 2013-00148							
asted Test	Period: Twelve Months Ended November 30, 2014							
CATION C	F DEPRECIATION EXPENSE							-
		ļ						
	Demand							
	<u> </u>							
-				~	_	1		<b></b>
Acct.		Allocation	Allocation	Total	Desidential	Commercial &	Firm	Interruptib
No.	L.I	Factor	Basis	Cempany	Residential	Public Authority	industrial	Transports
	Intangible Plant:	+			-			
30100	Organization	99.0		0				
30200	Franchises & Consents	99.0		ö		-	-	
30300		99.0		0			1	
30300	Prisc intengible Flanc	80.0					-	
_	Total intangible Plant:			0	-	_	-	-
	Total anangpole Figure						·	
	Production Plant							-
	11	3.0	Peak Day	0		_	_	
32520	Producing Leaseholds		Peak Day	51	22	10	1	
32540	Rights of Ways		Peak Day	1,699	727	327	29	
33100			Deel: Des	0	-	-	-	
33201	Field Lines		Peak Day	0		· · · · · ·		
33202			Peak Day	ŏ				
33400	Field Meas. & Reg. Sta. Equip		Peak Day	3,001	1,284	577	52	
33600	Purification Equipment		Peak Day	996	426	191	17	1
23000	1	1 3,0		Jag	-,20			i
	Total Preduction Plant			5,747	2,459	1,105	100	
	Total Resolution Flanc	i		1		1,100	1	1
	Storage Plant:							
	October 1 Maria	-						
35010		3.0	Peak Day	0	-		-	
35020		3 n	Peak Day	D				
35100	Structures and Improvements		Peak Day	146	63	28	3	
35102	Compression Station Equipment		Peak Day	652	365	164	15	
35193	Meas. & Reg. Sta, Structues		Peak Day	0		-		
35104	Other Structures		Peak Day	. 0			-	
35200	Wells \ Rights of Way	3.0	Peak Day	41,072	17,574	7,899	711	14
35201	Well Construction	3.0	Peak Day	9,519	4,073	1,831	165	
35202	Well Equipment		Peak Day	0		,,,,,,	1	Ι.,
35203	Cushion Gas		Peak Day	14,678	6,280	2,823	254	
35210	Leaseholds		Peak Day	0		-	-	
35211	Storage Rights	3.0	Peak Day	191	82	37	3	
35301	Field Lines		Peak Day	0	-	-		
35301	Tributary Lines		Peak Day	ő		-	_	
35400	Compressor Station Equipment	9.0	Flooric Flooric	7,543	3,228	1,451	131	:
35500	Meas & Reg. Equipment		Peak Day	871	373	168	15	ı ´
35600	Perification Equipment		Peak Day	55	24	11	1	
1	1 1	1		1	^7	l ''	· '	
	Total Storage Plant			74,928	32,061	14,410	1,297	2
1				,020	,001	,710	1	
	Transmission:	1					1	
	The desired of the second of t						1	
36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	
36520	Rights of Way		Peak Day	13,066	5,591	2,513	228	
36602	Structures & Improvements		Peak Day	887	380	171	15	
36603			Peak Day	734	314	141	13	
36700			Peak Day	19,980	8,549	3,843	346	
36701			Peak Day	578,413	247,495	111,240	10,014	201
36900			Peak Day	12,003	5,136	2,308	208	
36901			Peak Day	45,879	19,631	8,823	794	1
1				L-1-1.7.			1	
	Total Transmission Plant			670,963	287,096	129,040	11,616	24
				1				
	Distribution:							
	Land & Land Rights		Peak Day		-			· .
37401	Land	3.0	Peak Day	0	-	-	-	i
37402	Land Rights		Peak Day	619	265	119	11	
37403	Land Other		Peak Day	0		-	-	<u> </u>
37500	Structures & Improvements		Peak Day	1,057	452	203	18	İ
37501	Structures & Improvements T.B.		Peak Day	313	134	60	5	į
37502	Land Rights		Peak Day	0	-	-	-	-
37503	Improvements		Peak Day	12	- 6	2	0	<u> </u>
37600	Mains Cathodic Protection		Peak Day	80,388	34,397	15,460	1,392	2
37601	Mains - Steel	3.0	Peak Day	338,709	144,929	65,140	5,854	12:
37602	Mains - Plastic		Peak Day	225,946	96,679	43,454	3,912	8
37800			Peak Day	23,371	10,000	4,495	405	
37900	Meas & Reg. Sta. Equip - City Gate		Peak Day	8,504	3,639	1,635	147	
37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	5,235	2,240	1,007	91	
38000		99.0		0		•		
38100		99.0		. 0	-	-	-	
38200		99.0		0	-	-	-	
	House Regulators	99.0		0				
38400		99,0		0	-	-	-	
38500		99.0		0				
38600		99.0	м	0	-	-	-	
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		Period: Twelve Months Ended November 30, 2014				1		Ì	
	TION O	F DEPRECIATION EXPENSE		*					
5		l.l							_
96 97		General:							
	38900	Land & Land Rights		P. S. T & D Plant - Demand	0				
	39000 39002	Structures Frame Improvements		P. S. T & D Plant - Demand P. S. T & D Plant - Demand	20,733	8,872	3,987	359	7,5
	39003	Air Conditioning Equipment	8.4	P, S, T & D Plant - Demand	4,246	1,817	817	74	1,5
	390 <u>04</u> 39009	Improvement to leased Premises Office Furniture & Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	4,773	2,042	918	- 83	1.7
	39100	Remittance Processing Equip		P. S. T & D Plant - Demand	15,277	6,537	2,938	264	5,5
5	39103	Transportation Equipment		P, S, T & D Plant - Demand	0	- 1	-	-	
	39200 39201	Trucks Traflers		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0	-	-	-	
8	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
	39400 39603	Power Operated Equipment Backhoes	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	21,315 1,300	9,120 556	4,099 250	369 23	7,1
1	39604	Welders	6.4	P, S, T & D Plant - Demand	1,519	650	292	26	
	39605	Communication Equipment - Mobile Radios		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	804 3,899	344 1,668	155 750	14 67	1,
4	39701	Communication Equipment - Fixed Radios	64	P, S, T & D Plant - Demand	0	- 1,000	-	· ·· · · <u>-</u>	,
	39702 39705	Communication Equip Telemetering Miscellaneous Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	1,320	- 565	254	- 23	
	39800	Other Tangible Property		P, S, T & D Plant - Demand	19,742	8,448	3,797	342	7,
	39900	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Demand	0		-	-	
	39901 39902	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0		· · ·	<del>-</del>	
11	39903	Other Tang, Property - CPU	6.4	P, S, Y & D Plant - Demand	0				
	39904 39905	Other Tangible Property - MF - Hardware Other Tang. Property - PC Hardware	6,4 6,4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand				-	
4	39996	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,542	2,799	1,258	. 113	2.
	39907 39900	Other Tang. Property - Maintrame SAV Other Tang. Property - Application Software	6,4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0	-	-	-	
7		AR 15 general plant amortization	6.4	P. S. T & D Plant - Demand	40,301	17,244	7,751	698	14,
9									į
10		Total General Plant			141,771	60,662	27,265	2,454	51,
111		TOTAL DIRECT DEPRECIATION EXPENSE			1,577,563	675,018	303,397		574
12		TOTAL DIRECT DEPRECIATION EXPENSE			1,077,000	010,010	303,397	27,312	571.
14		Kentucky Mid-Stales General Office:							
5		Intangible Plant:							
17									
	30100 30200		99.0		0			-	
		Misc Intangible Plant	99.0		0			-	
11	-								
3		Total Intangible Plant			0	-			
4		General:				-			
5	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0			_	
7	39001	Structures Frame	6,4		425	182	82	7	
	39004 39009	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	
	39100	Improvement to leased Premises Office Furniture & Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	331	142	64	6	
	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
	39300 39400	Stores Equipment Tools, Shop & Garage Equipment	6.4 6.4		26 743	318	143	13	
4	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	96	41	18	2	
	39700 39800	Communication Equipment Miscellaneous Equipment	6.4		216 3,270	1,399	42 629	4 57	1,
7	39900	Other Tangible Property	6.4		0	1,555			
	39901	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Demand 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	6,4	P, S, T & D Plant - Demand	0	- 1	<del></del>	-	
1	39906	Other Tang. Properly - PC Hardware	6.4	P, S, T & D Plant - Demand	10,346	4,427	1,990	179	3
	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			-	
4			441						
6		Total General Plant			18,046	7,722	3,471	312	6
7							"(1111.		
3		Shared Services General Office:							
)		General:							
1				D. P. T. & D. Blood.		45		1	
	39000 39005	Structures & Improvements G-Structures & Improvements		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	36 676	15 289	130	1	
4	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,303	1,413	635	57	1
	39100	Office Furniture & Equipment Remittance Processing Equip	6.4	P. S. T & D Plant - Demand P. S. T & D Plant - Demand	3,372	1,443	648	58	1
7	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0				
	39104	G-Office Furniture & Equip. Transportation Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	6 252	108	48	0 4	
	39300	Stores Equipment	5.4	P, S, T & D Plant - Demand	0		-	-	
	39400	Tools, Shop & Garage Equipment		P. S. T & D Plant - Demand	197	84	38 7	3	
	39500 39700	Laboratory Equipment Communication Equipment		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	36 1,380	16 591	265	1_	
	39800	Miscellaneous Equipment	6,4	P, S, T & D Plant - Demand	58	25	11	1	
	39900 39901	Other Tangible Property Other Tangible Property - Servers - H/F	5.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	197 22,562	9,654	4,339	391	
	39902	Other Tangible Property - Servers - S/V	6.4	P, S, T & D Plant - Demand	11,874	5,081	2,284	206	
	39903	Other Tangible Property - Network - H/V	6.4	P, S, T & D Plant - Demand	2,783	1,191	535	48	1
0 1	39904 39905	Other Tangible Property - CPU Other Tangible Property - MF - Hardware		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	0			-	
1 1	39906	Other Tang, Property - PC Hardware	6.4	P. S. T & D Plant - Demand	2,017	863	388	35	
2 1	39907 39908	Other Tang. Property - PC Software Other Tang. Property - Mainframe S/W	6.4 6.4	P, S, T & D Plant - Demand P, S, T & D Plant - Demand	576 59,458	247 25,441	111	10 1,029	21
							-	.,	
3 4	39909 39924	Other Tang. Property - Application Soft Other Tang. Property - General Startup		P, S, T & D Plant - Demand P, S, T & D Plant - Demand	· · · · · · · · · · · · · · · · ·			•	

	cky Jurisdiction Case No. 2013-00148				l_		l	
orecas	asted Test Period: Twelve Months Ended November 30, 2014			L				
LLOC	CATION OF DEPRECIATION EXPENSE							
399	1 11	i i				İ	İ	
100	Shared Services Customer Support:	1						
101							J	
102	General:							
103				_ ' '	1-			
04	38900 Land	6.4	P. S. T & D Plant - Demand	0	-	-	-	
105	38910 CKV-Land & Land Rights	6.4	P, S, T & D Plant - Demand	0			-	
00	39000 Structures & Improvements	6.4	P. S. T & D Plant - Demand	3.983	1.704	766	69	1.4
07	39009 Improvement to leased Premises		P. S. T & D Plant - Demand	1.660	710	319	29	
08	39010 CKV-Structures & Improvements		P. S. T & D Plant - Demand	436	186	84	8	
99	39100 Office Furniture & Equipment		P. S. T & D Plant - Demand	416	178	80	7	
10	39700 Communication Equipment		P. S. T & D Plant - Demand	1.035	443	199	18	
11	39710 CKV-Communication Equipment		P. S. T & D Plant - Demand	19	8	4	0	
12	39800 Miscellaneous Equipment		P. S. T & D Plant - Demand	14	6	3 1	9	
13	39900 Other Tangible Property		P, S, T & D Plant - Demand	0		_ ^   - ^		
14	39901 Other Tangible Property - Servers - H/W		P. S. T & D Plant - Demand	4.520	1,934	869	78	1.6
15	39902 Other Tangible Property - Servers - S/W		P. S. T & D Plant - Demand	2,142	916	412	37	
16	39903 Other Tangible Property - Network - H/W		P. S. T & D Plant - Demand	1,490	637	285	26	
17	39906 Other Tang, Property - PC Hardware		P. S. T & D Plant - Demand	908	414	186	17	
18	39907 Other Tang, Property - PC Software		P. S. T & D Plant - Demand	303	130	58	5	
19	39908 Other Tang. Property - Mainframe S/W		P, S, T & D Plant - Demand	57.874	24.764	11.130	1.002	20.
20	39910 CKV-Other Tengible Property		P. S. T & D Plant - Demand	21	9	4	ò	
21	39916 CKV-Oth Tang Prop-PC Hardware		P. S. T & D Plant - Demand	21	9	4	o o	
22	39917 CKV-Oth Tang Prop-PC Software		P. S. T & D Plant - Demand	8	3	1 1	- · · č · ·	
23	39924 Other Tang, Properly - General Startup Costs		P. S. T & D Plant - Demand	0			-	
	Table 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		. , . ,					
24 25	1 11	<del>                                     </del>						
26	Total General Plant			74,909	32,053	14,407	1,297	27,
27	Transfer and the second			77,000		11/401	1,220	. 22.
28	TOTAL DEPRECIATION EXPENSE - DEMAND	+	· · · · · · · · · · · · · · · · · · ·	1,779,300	761,338	342,195	30,805	644,9

			rporation, Kentucky/Mid-States Division	<del> </del>	ļ		-		h	
			tion Case No. 2013-00148	ł	<del></del> .	L	-	-	<u> </u>	-
a	sted Test	t F	Period: Twelve Months Ended November 30, 2014	1		-	1		-	
_	L TOUG		DESCRIPTION SYNCHOL	1	—		I		ļ	
IC T	AHONC	UH I	DEPRECIATION EXPENSE							-
H	1	+	1	-		-	1		<del> </del>	-
H	_		Commodity	-		_	1		-	
H	+	+	<del>                                     </del>	i	··· · – — — — — — — — — — — — — — — — —	<u></u>	<del></del>		- ·	i
١.	-	+	+	A11	5V4:	T-4-1	1	0	F	1-1
-	Acct.	+	<del>-</del>	Allocation	Allocation	Total	Occidential	Commercial &	Firm	Interruptit
H	No.	+.	<u> </u>	Factor	Basis	Company	Residential	Public Authority	Industrial	Lisusbour
			stangible Plant:	1			-			-
L	00400			20.0			İ		<u> </u>	<u> </u>
H	30100		Organization	99.0		0	<u> </u>			Í
	30200		Franchises & Consents	99.0			<del>-</del>	-		i
L	30300	4	Misc Intangible Plant	99.0	-	0	-	-	-	<b></b>
L					<u></u>					
١.		1)	Fotal Intangible Plant:			0	-	-	-	<b>i</b>
L	-						ļ			
		1	Production Plant:						ļ	<del></del>
-	-	+	<del></del>	99.0		0	-	-	·	-
L			Producing Leaseholds	99.0	-	0	-	-	-	
L	32540		Rights of Ways	99,0		0			-	
	33100		Production Gas Wells Equipment	99.0	n	0	-			
L	33201		Field Lines	99.0	-	0	-	-		
Γ	33505		Tributary Lines	99.0	<del>-</del>	. 0		I		
L	33400		Field Meas, & Reg. Sta. Equip	99.0	- "	Q		-		
H	33600	1	Purification Equipment	99.0	_	0	_	-	-	
ĺ.									1	
Ľ		j	fotal Production Plant			Ď.			-	
Г								1	1	
			Storage Plant.						f '	
Ţ		7				1 ' '		I	1	ř.
Г	35010	7	Land	1.5	Winter Volumes	0	-	-	- 1	
	35020		Rights of Way	1,5	Winter Volumes	ō	-			
!-	35100		Structures and Improvements	1.5	Winter Volumes	146	46	23	2	(
Ì	35102		Compression Station Equipment	1.5		852	267	133	13	
t	35193		Meas. & Reg. Sta. Structues	1.5	Winter Volumes	0		1		
1	35194		Other Structures	1.5		0	_	_	_	
1	35200		Wells \ Rights of Way		Winter Volumes	41,072	12,865	6,398	617	21
H	35201		Well Construction	1.5	Winter Volumes	0.540	2,982	1,483	143	
1	35202		Well Equipment	1.5		9,519		1,403	140	
L							- 4 500		220	-
1	35203		Gushion Gas	1.5		14,678	4,598	2,288		
ŀ	35210		Loaseholds	1.5	Winter Volumes			20	3	
1	35211		Storage Rights	1.5	Winter Volumes	191	60	30		<b>—</b>
Ļ	35301		Field Lines	1.5		0		-	-	
	35302		Tributary Lines	1,5		0				1
Ĺ	35400		Compressor Station Equipment	1.5		7,543	2,363	1,175	113	:
Ĺ	35560	1	Meas & Reg. Equipment	1.5		871	273	136	13	
-	35600	١	Purification Equipment	1.5	Winter Volumes	55	17	9	1.	
는		4_								
L			Total Storage Plant			74,928	23,471	11,671	1,125	38
L	I	1	j t							ļ
L		13	ransmission:							
L	$\perp$	$\perp$								
L	36510		Lend & Land Rights	99,0		0		ļ -	-	l
L	36520	Ц	Rights of Way	99.0	-	0	-	-	-	
	36602		Structures & Improvements	99.0	-	0	-	-	-	
L.	36603		Other Structues	99,0	-	0	.*			i
Ľ	36700		Mains Cathodic Protection	99.0		0	-			
Ĺ	36701	1	Mains - Steel	99.0	=	0			-	
Ĺ	36900		Meas. 4 Reg. Equipment	99,0	l			-	-	
Ĺ	36901	1	Meas. 2 Reg. Equipment	99.0		0	_	-	-	_
L		L								l
Ĺ	1 7	T	otal Transmission Plant		<del>_</del>	0	-	-	-	1
Ĺ	1									
Ľ		Ţ	Distribution:							
Г		Γ			<u> </u>					
	37400	1	Land & Land Rights	99.0	-		-	-		
Ľ	37401		Land	99.0	-	0	-	-	-	
	37402		Land Rights	99,0	-	0	-	-	-	
	37403		Land Other	99.0		0	_	-	- 1	
_	37500		Structures & Improvements	99.0	-	0			-	
_			Structures & Improvements T.B.	99.0		0		-	-	
_	375011		Land Rights	99.0		0	-	-	-	
_	37501 37502		Improvements	99.0	-	ő	-			
_	37502		Mains Cathedic Protection	99,0	-	ő	-		[	
_	37502 37503		W-1 Th1	99.0		· · · · · · ·		_		
_	37502 37503 37600					0	-		-	
	37502 37503 37600 37601		Wains - Dlaubic							
_	37502 37503 37600 37601 37602		Wains - Dlaubic	99.0						
	37502 37503 37600 37601 37602 37800		Mains - Flastic Meas & Rog. Sta. Equip - General	99.0 99.0		0			1	
	37502 37503 37600 37601 37602 37800 37900		Mains - Plastic Meas & Rog. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate	99.0 99.0 99.0		0	-	-	-	
-	37502 37503 37600 37601 37602 37800 37900 37905		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Req. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b.	99.0 99.0 99.0 99.0	-	0		-		
	37502 37503 37600 37601 37602 37800 37900 37905 38600		Mains - Flastic Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Sorvices	99.0 99.0 99.0 99.0	-	0				
	37502 37503 37600 37601 37602 37800 37900 37905 38600 38300		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Req. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Sarvices Meters	99.0 99.0 99.0 99.0 99.0	-	0 0 0	-	-		
	37502 37503 37600 37601 37602 37800 37900 37905 38500 38300 38200		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Sarvices Meters Meters	99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0				
	37502 37503 37600 37601 37602 37800 37900 37905 38500 38300 28200 28300		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Req. Sta. Equip - City Sate Meas & Reg. Sta. Equipment T.b. Sorvices Meters Meter Installations House Regulators	99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0 0	- -	-		
	37502 37503 37600 37601 37602 37800 37900 37905 38000 38300 38300 38300 38400		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment T.b. Sarvices Meters Meters	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0	- -	-		
	37502 37503 37600 37601 37602 37800 37900 37905 38500 38300 28200 28300		Mains - Plastic Meas & Req. Sta. Equip - General Meas & Req. Sta. Equip - City Sate Meas & Reg. Sta. Equipment T.b. Sorvices Meters Meter Installations House Regulators	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0 0	- -	-		
	37502 37503 37600 37601 37602 37800 37900 37905 38000 38300 38300 38300 38400		Mains - Plastic Mean & Reg. Sta. Equip - General Mean & Reg. Sta. Equip - City Gate Mean & Reg. Sta. Equipment T.b. Solvices Meters Meters Installations House Regulators House Reg. Installations	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0		0 0 0 0 0 0				

+ 1			Ended November 30, 2014							
oc.	ATION O	DEPRECIATION EX	PENSE							
1		General:								
										_
1	38900 39000	Land & Land Rights Structures Frame			P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,673	524	261	- 25	
	39002	Improvements	-		P, S, T & D Plant - Commodity	0		201		
	39003	Air Conditioning Eq.			P, S, T & D Plant - Commodity	343	107	53	5	-
,	39804 39809	Improvement to lea Office Furniture & E			P. S. T & D Plant - Commodity P. S. T & D Plant - Commodity	385	121	- 60	- 6	
	39100	Remittance Process	Ing Egulp	6.6	P, S, T & D Plant - Commodity	1,233	386	192	19	
	39103	Transportation Equi	pment	6.6	P. S. T & D Plant - Commodity	0	-	-	-	
	392001 39201	Trucks Trailers		6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity			<u>-</u> -	· · · · · · · · · ·	
2	39202	Stores Equipment		6.6	P. S. T & D Plant - Commodity	0	=	-	-	
	39400	Power Operated Eq	uipment	6.6		1,720 105	539	268	26	
	39603 39604	Backhoes Welders			P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	123	33	16 19	2	
1	39605	Communication Eq		6.6	P, S, T & D Plant - Commodity	65	20	10	1	
	39700 39701		ilpment - Mobile Radios ilpment - Fixed Radios	6.6		315	99	49	5	
	39702	Communication Equ	ip Telemetering	6.6	P. S. T & D Plant - Commodity	0	-	-	_	
	39705	Miscellaneous Equi	ment	6.6	P, S, T & D Plant - Commodity	106	33	17	2	
	39900	Other Tangible Prop	erty - Servers - H/W	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,593 0	499	248	24	
	39901		erty - Servers - S/W		P, S, T & D Plant - Commodity	0				
Ш	39902	Other Tangible Prop	erty - Network - HAW	6,6	P, S, T & D Plant - Commodity	0	-	-		
	39903	Other Tang. Proper Other Tangible Prop	y - CPU erty - MF - Hardware	6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0		- <del>-</del>		
	39905	Other Tang, Propert	y - PC Hardware	6,6	P, S, T & D Plant - Commodity	0				
	39906	Other Tang, Propert		6.6	P. S. T.& D Plant - Commodity P. S. T.& D Plant - Commodity	528	165	82	8	
)	39907 39908	Other Tang, Propert	y - Mainhame 5/vv y - Application Software		P. S. T & D Plant - Commodity	0	-	-		
		AR 15 general plant			P. S. T & D.Plant - Commodily	3,252	1,019	507	49	
1					<del>}</del>					
		il . I Fotal General Plant				11,439	3,583	1,782	172	
j [			DEGIATION EXPENSE						1	-
Н		TOTAL DIRECT DEPI	RECIATION EXPENSE			86,366	27,654	13,453	1,296	
		Centucky Mid-States C	Seneral Office:	-						
	-	ntangible Plant:		L						
	30100	Organization		99.0	=	0	-	-	_	
	30200	Franchises & Co		99,0	l <del>-</del>					
Н	30300	Misc Intangible	Plant	99.0	-	0	-	-		
		Fotal Intangible Plant:				0				
П		1   1								
Н		Seneral:								
	37400	Land & Land Rights		6.6		0	-	_		
Н	39001 39004	Structures Frame	Januarit.	6.6		34	11	5	1	
H	39009	Air Conditioning Equal Improvement to lear		66		0	· · · · · · · · · · · · · · · · · · ·		i - 1	
	39100	Office Furniture & E	guipment	6.6	P, S, T & D Plant - Commodity	27	8	4	0	
+	39200 39300	Transportation Equi Stores Equipment	oment	6,6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0				l
Н	39400	Tools, Shop & Gara	ge Equipment		P, S, T & D Plant - Commodity	60	19	9	1	
$\Box$	39600	Power Operated Eq	ipment	6.6	P, S, T & D Plant - Commodity		. 2	1	0	
Н	39700 39800	Communication Equ Miscellaneous Equi		6.6 6.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	17 264	5 83	3 41	0 4	
Н	39900	Other Tangible Prop	erty	6,6	P. S. T & D Plant - Commodity	0	-			
П	39901	Other Tangible Prop	erty - Servers - H/W	6.6		209	66	33	3	
H	39902		erty - Servers - S/W erty - Network - H/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0		:		
	39906	Other Tang, Propert	y - PC Hardware		P, S, T & D Plant - Commodity	835	261	130	13	
	39907	Other Tang, Propert	y - PC Software	6.6	P, S, T & D Plant - Commodity	0				
Н	39908	Other Tang. Propert	y - Marrianie S/W	6,6	P. S. T & D Plant - Commodity	0	-	-	-	-
Ш										
4		Fotal General Plant				1,456	456	227	22	
		hared Services Gene	ral Office:							
П										
Н		3eneral:				+				-
	39000	Structures & In			P, S, T & D Plant - Commodity	3	1	0	D	
H	39005	G-Structures &	Improvements	5.6		55	17	8	1	_
Н	39009	Improvement to Office Furnitus	leased Fremises e & Equipment	5.6 8.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	267 272	83	<u>42</u> 42	4	l
Ш	39102	Remittance Proc	essing Equip	5.6	P, S, T & D Plant - Commodity	0	-			
Н	39103 39104	Office Machines G-Office Furnit			P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	o		- 0	- 0	-
	39200	Transportation	Equipment	6,6	P. S. Y & D Plant - Commodity	20	6	3	0	
	39300	Stores Equipmen	t	6,6	P. S. T & D Plant - Commodity		-	-	- 1	
H	39400	Tools, Shop & C	arage Equipment	5.6 8.6	P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	16	5 1	0	0	
	39700	Communication E		66	P, S, T & D Plant - Commodity	111	35		2	
11	39800	Miscellaneous H	quipment	6.6	P, S, T & D Plant - Commodity	5	1	1	0	
$\exists$	39900 39901	Other Tangible	Property - Servers - H/V		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	1,820	5 570	284	27	-
Н	39902		Property - Servers - S/P	8.6	P, S, T & D Plant - Commodity	958	300	149	14	
	39903	Other Tangible	Property - Network - H/V	56	P, S, T & D Plant - Commodity	225	70	35	3	
	39904	Other Tang, Pro	perty - CPU Property - MF - Hardware		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	0			-	
	39906	Other Tang. Pro	perty - PC Hardware	6.6	P, S, T & D Plant - Commodity	163	51	25	2	
	39907	Other Tang. Pro	perty - PC Software	6.6	P, S, T & D Plant - Commodity	46	15	7	1	
	39908 39909		perty - Mainframe S/W		P, S, T & D Plant - Commodity P, S, T & D Plant - Commodity	4,797	1,503	747	72	
	39924		perty - Application Soft perty - General Startup		P. S. T & D Plant - Commodity	<u>0</u>			i	
d j										

		orporation, Kenlucky/Mid-States Division iction Case No. 2013-00148			<del></del>		-		-
		Period: Twelve Months Ended November 30, 2014			+				-
VIEUE	3160 1631	Feliod, Taleive Molkins Elided November 30, 2014			+				
1100	ATION C	DEPRECIATION EXPENSE			<del> </del>				i
6131	1	DE REGIATION EX ENGE			1		1		
614		Shared Services Customer Support:			1	-			
315		1							
515	t	General:							
617	1					- 1	i		
618	38900	Land	6.6	P, S, T & D Plant - Commodity	- 0		_ 1		_
519	38910	CKV-Land & Land Rights		P. S. T & D Plant - Commodity	0				f
320	39000	Structures & Improvements		P, S, T & D Plant - Commodity	321	101	50	5	16
21	39009	Improvement to leased Premises		P, S, T & D Plant - Commodity	134	42	21	2	
522	39010			P, S, T & D Plant - Commodity	35	11			1
23	39100	Office Furniture & Equipment		P. S. T & D Plant - Commodity	34	11	5	1	
24	39700	Communication Equipment		P. S. T & D Plant - Commodity	84	26	13	1	
325	39710	CKV-Communication Equipment		P. S. T & D Plant - Commodity	2	0	9	. 0	i
526	39800	Miscellaneous Equipment		P. S. T & D Plant - Commodity	1	0 1	0	0	i
927	39900	Other Tangibie Property		P, S, T & D Plant - Commodity	0	- 1	- 1	-	
328	39901	Other Tangible Property - Servers - H/W		P, S, T & D Plant - Commodity	365	114	57	5	10
329	39902	Other Tangible Property - Servers - S/W		P. S. T & D Plant - Commodity	173	54	27	3	
30	39903	Other Tangible Property - Network - H/W		P. S. T & D Plant - Commodity	120	38	19	2	
331	39906	Other Tang, Property - PC Hardware	6.6	P. S. T & D Plant - Commodity	78	24	12	1	
332	39907	Other Teng. Property - PC Software	6.6	P, S, T & D Plant - Commodity	24	8	4	0	-
333	39908	Other Tang, Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	4,669	1,463	727	70	2,40
334	39910	CKV-Other Tangible Property	6.6	P. S. T & O Plant - Commodity	2	1	9	0	1
335	39916	CKV-Oth Tang Prop-PC Hardware	6,6	P, S, T & D Plant - Commodity	2	1	0	0	i .
936	39917	CKV-Oth Tang Prop-PC Software		P, S, T & D Plant - Commodity	1	0		0	
337	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0			-	
38			_			ì	1		
639	]								
640		Total General Plant			6,044	1,893	941	91	3,11
341									

			poration, Kentucky/Mid-States Division							
nei	ky Ju <u>risdi</u> stad Tast	icti	on Case No. 2013-90148 eriod: Twelve Months Ended November 30, 2014							
T	sieu rest		eriod, Twelve Months Erioed November 30, 2014							
ЭC	ATION C	F	DEPRECIATION EXPENSE							
F		Ц	T. 118 15 5							<b></b>
₽			Total Depreciation Expense							
t	-									
	Acct.	П	<u> </u>	Allocation	Allocation	Total		Commercial &	Firm	Interruptible
	No.	П	<u> </u>	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
1		in	tangible Plant:							
+	30100	Н	Organization							
1	30290		Franchises & Consents		· ·	ŏ	-	-		
	30300		Misc Intangible Plant			0				
4	L		[ <b>I</b>		l					
	. —		otal Intengible Plant:			0	-	-	-	
+		P	reduction Plant:							<u> </u>
	_	ĺ	a district trains			0	-	-	-	
L	32520		Freducing Leaseholds			. 51	22	10	1	
1	32540		Rights of Ways			1,699	727	327	29	€
	33100	H	Production Gas Wells Equipment	ļ		. 0	-	-	-	
+	33201 33202	Н	Field Lines Tributary Lines			. 0		<del>-</del>		
	33400	Ш	Field Meas. & Reg. Sta. Equip	-		3,001	1,284	577	52	1.1
	33600		Furification Equipment	·		996	426	191	17	
4				ļ						
H		I	otal Preduction Plant	-		5,747	2,459	1,105	100	2,
1		S	lorage Plant:			-				1
	1 1	Ĭ	1199-11000				ì			
	35010		Land			0		-		ĺ
	35020		Rights of Way			0	-	-		
+	35100 35102	Н	Structures and Improvements Compression Station Equipment			293 1,704	108 632	51 297	5 28	<del> </del>
+	35102	Н	Meas, & Req. Sta. Structues	. —		1,704	002	291		
	35104		Other Structures			0	-	-	_	
	35200		Wells \ Rights of Way			62,144	30,440	14,297	1,328	36,
4.	35201		Well Construction			19,039	7,055	3,314	308	8,
1	35202		Well Equipment			0 20 250	40.070	E 400	474	10
-	35203 35210	H	Cushion Gas Leaseholds			29,356	10,878	5,109	474	12,
۲	35211	1	Storage Rights		•	382	141	66	6	
	35301		Field Lines			0		-		
L	35302		Tributary Lines			0		-	-	-
-	35400		Compressor Station Equipment			15,086	5,590	2,626	244	6,
+	35500 35600		Meas & Reg. Equipment Purification Equipment			1,742 110	646	303	28	
	5000					1.1.1.		,,		
Ĺ			otal Storage Plant			149,856	55,531	26,082	2,422	65,-
			<u> </u>							
	_	н	ransmission:							
	36510	Н	Land & Land Rights			0	-	-		
Г	36520		Rights of Way			13,066	5,691	2,513	226	4,
Ш	36602	Ц	Structures & Improvements			887	380	171	15	
-	36603		Other Structues			734_	314	141	13	-
	36700		Mains Cathodic Protection Mains - Steel			19,989 578,413	8,549 247,495	3,843 111,240	346 10,014	7, 209,
Н	36900		Meas, & Reg. Equipment			12,003	5,136	2,308	208	4.
	36901		Meas. & Reg. Equipment			45,879	19,631	8,823	794	16,
L		Ш								
H		T	otal Transmission Plant			670,9 <u>63</u>	287,096	129,040	11,616	243,
			istribution:						<del>                                     </del>	
Н		ľ					<u> </u>		<del> </del>	- "
	37400		Land & Land Rights			0	-	-	-	
	37401		Land			0				
+	37402		Land Rights			4,289	3,526	519	16	
	37403 37500		Land Other Structures & Improvements			7,321	8,018	886	26	
t	37501		Structures & Improvements T.B.			2.168	1,782	262	8	
П	37502		Land Rights			0	-	-	-	
Ĺ	37503	Ц	Improvements			86	70		0	
	37600	Ц	Mains Cathodic Protection			556,692	457,615	67,403	1,941	29,
			Mains - Steel			2,345,591 1,564,702	1,928,137	283,997 189,449	8,177 5,455	125,
H	37802	Н	Mains - Plastic Meas : Reg. Sta. Equip - General			1,554,702	1,286,225 133,941	19,596	564	8,
t	37900	Н	Meas & Reg. Sta. Equip - City Gate			58,890	48,409	7.130	205	3,
ľ	37905		Meas & Reg. Sta. Equipment T.b.			36,252	29,800	4,389	126	1,
	38000		Services			4,473,918	3,975,283	487,894	5,157	5,
L	38100		Meters			1,773,300	1,065,372	596,488	55,317	56,
H	38200		Meter Installations			2,132,918	1,281,425 141,546	717,454	66,535	67,
	38300 38400		House Regulators			235,602 3,841	2,308	79,250 1,292	7,349 120	7.
	38500		Ind. Meas. 4 Reg. Sta. Equipment			157.854	2,300	1,232	120	157,
T	38600		Other Prop. On Cust. Prem			0	-			
			1							

The content of the			Annual annual and annual annual annual annual annual annual annual annual annual annual annual annual annual a			ç				
Transport Provider Service Ser	Atmos I	Energy C	Corporation, Kentucky/Mid-States Division			-				
Company   Comp	Forecas	sted Test	t Period: Twelve Months Ended November 30, 2014							
Section   Sect	1	Γ								
		ATION C								
1982		<u> </u>	[_LL							
1982   1982			General:							
11.50		39900	Land & Land Rights			n			i —	
The content of the			Structures Frame				97,505	21,696	1,267	10,891
Section			Improvements				-	-	-	-
Proceedings							19,967	4,443	259	2,230
1982   1985   Herstener Incomplete page   1987   17.845   19.957   500							-	-	· ·	-
1985   1										2,507
Total			Remittance Processing Equip	<del>-</del>			/1,846	15,987	933	8,025
Telephone										
1922   1925				1	-		_			
120			Stores Equipment	1	- :	0	-	-		-
1700   1906	737	39400	Power Operated Equipment							11,196
Total				<b></b>						683
27   19   19   19   19   19   19   19   1										798
The content of the				1		24 702	10 226			3 0/0
Total										2,040
Total										
1.00			Miscellaneous Equipment			8,350	6,206	1,361	81	693
260   3500   Cheer Female Procepts - Service - 1477   Cheer			Other Tangible Property			125,081			1,206	10,371
176   1960   Chee   Soyale Cheeges Severa 1979   0			Other Tangible Property - Servers - H/W	l			·			2.5
The content of the							-	-	-	
Total			Other Tana Property - NSTWORK - HVV	h .						
2015   1906				l						-
Total			Other Tang, Property - PC Hardware	<u> </u>		0	-		-	
150   150	752		Other Tang, Property - PC Software			41,450	30,768	6,846	400	3,437
Total State	753	39907	Other Tang. Property - Mainframe S/W			0	-	-	-	
Total Genomia Plane		39908					<sub></sub> -			
		-	AK to general plant amortization	-		255,335	189,531	42,173	2,462	23,170
Total Concern Fine			<del> </del>	-						
150   1			Total General Plant			P9R 212	666 776	148 354	8.661	74,471
TOTAL DIRECT DEPECTATION DEPECTS.  13.240,000   11.872.391   2.700,000   1.03.790   593.00										
	760		TOTAL DIRECT DEPRECIATION EXPENSE			15,240,048	11,372,371	2,760,602	173,795	933,281
Franchistor   Franchistor										
265   10,00   Organization										
766   10,000   Organization   0   -   -   -										
10   1   1   1   1   1   1   1   1   1		30100				0		-		
Total Infantable Flant				1						
Total Integrable Flant							-	-	-	_
771										
Commentation Equipment   Commentation Equipm		-	Total Intengible Plant:	1		0				-
1773   34001   Land & Land Rights   2										
776   3760   Land & Land Rights   9			General;							
		37400	Land & Land Rights	1		o				_
176   3900   1			Structures Frame				2.004	44E	20	224
2007						2,595			20	
1785   39000   Sover Sequence   0		39004	Air Conditioning Equipment			0		- 440		- 224
2000   Shore Enginement   162   120   27   2   1		39009	Improvement to leased Premises			0			-	-
781   3600   1052, Shop & Ganage Equipment   6,750   46   88   786   3600   765   469   100   6   6   6   6   6   6   6   6   6	778	39009 39100	Improvement to leased Premises Office Furniture & Equipment			0 0 2,095	1,555		-	-
Power Consented Equipment	778 779	39009 39100 39200	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment			0 0 2,095	1,555	346		
785   28700   Communication Equipment   1,370   1,017   228   13   11   11   11   11   12   13   13	778 779 780	39009 39100 39200 39300	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment			0 0 2,095 0 162	1,555 - 120	346		. 174
7861   38900   Miscellaneous Equipment   20,721   15,881   3,472   200   1,77   1786   38900   Coher Tangible Property   0	778 779 780 781	39009 39100 39200 39300 39400	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment			0 0 2,095 0 162 4,710	1,555 - 120 3,496	346 27 778		174 - 13 391
1.58   38001   Other Tangible Property - Servers - HW   15.483   1.296   2.714   150   1.30     788   38902   Other Tangible Property - Network - HW   0	778 779 780 781 782	39009 39100 39200 39300 39400 39600	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Tooks, Shep & Garage Equipment Power Operated Equipment			0 0 2,095 0 162 4,710 605	1,555 1,555 120 3,496 449	346 27 778		. 174
39902   Other Tanghbe Frometry - Servers - SW	778 779 780 781 782 783 784	39009 39100 39200 39300 39400 39600 39700 39800	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Too's, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment			0 0 2,095 0 162 4,710 605 1,370 20,721	1,555 - 120 3,496 449 1,017	346 27 778 100 226	20 20 45 6	174 - 13 391 60
289   38903   Other Tang Property - PC Individues   55,546   49,654   10,626   622   5,43	778 779 780 781 782 783 784 785	39009 39100 39200 39300 39400 39600 39700 39800 39900	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Toois, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Transport			0 0 2,095 0 162 4,710 605 1,370 20,721	1,555 120 3,496 449 1,017	346 27 778 100 226 3,422	20 20 45 6 13	174 13 391 50 114 1,718
789   38906   Other Tang, Property - PG Schware   0.0   -   -   -   -	778 779 780 781 782 783 784 785 786	39009 39100 39200 39300 39400 39600 39700 39800 39900 39901	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toofs, Shey & Garaqe Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property Other Tangible Property			0 0 0 0 16.430 16.430	1,555 120 3,496 449 1,017 15,381	27 778 100 226 3,422 2,714	20 22 45 6 13 200	174 13 391 50 114 1,718
39907   Other Tang, Property - PC Software   0	778 779 780 781 782 783 784 785 786 787	39009 39100 39200 39300 39400 39600 39700 39800 39900 39901 39902	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W			0 0 2,095 0 162 4,710 605 1,370 20,721 0 16,430	1,555 120 3,496 449 1,017 15,381	27 778 100 226 3,422 2,714	20 22 45 6 13 200	174 13 391 50 114 1,718
39908   Other Tang, Property - Mainframe S/W   9   -   -	778 779 780 781 782 783 784 785 786 787 788	39009 39100 39200 39300 39400 39500 39700 39800 39900 39901 39902 39903	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toots, Shey & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property Other Tangible Property			0 0 2,095 0 162 4,710 605 1,370 20,721 0 16,430 0	1,555 120 3,496 449 1,017 15,381	348 	20 45 8 13 200 158	174 13 391 60 114 1,718
793	778 779 780 781 782 783 784 785 786 787 788 789	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39903 39906 39907	Improvement to leased Premises Office Funiture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toots, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - HW Other Tanglible Property - Network - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Software Other Tanglible Property - PC Software Other Tanglible Property - PC Software			0 0 2,095 0 162 4,710 605 1,370 20,721 0 0 16,430 0 0 65,546	1,555 120 3,496 449 1,017 15,381	348 	20 45 8 13 200 158	174 133 391 50 114 1,718 1,362
Total Ceneral Float   114,335   84,869   18,884   1,102   9,48	778 779 780 781 782 783 784 785 786 787 786 787 788 789 790	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39903 39906 39907	Improvement to leased Premises Office Funiture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toots, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - HW Other Tanglible Property - Network - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Software Other Tanglible Property - PC Software Other Tanglible Property - PC Software			0 0 2,095 0 162 4,710 605 1,370 20,721 0 0 16,430 0 0 65,546	1,555 120 3,496 449 1,017 15,381	348 	20 45 8 13 200 158	174 133 391 50 114 1,718 1,362
795	778   779   781   782   783   784   785   786   787   788   790   791   792	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39903 39906 39907	Improvement to leased Premises Office Funiture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toots, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - HW Other Tanglible Property - Network - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Software Other Tanglible Property - PC Software Other Tanglible Property - PC Software			0 0 2,095 0 162 4,710 605 1,370 20,721 0 0 16,430 0 0 65,546	1,555 120 3,496 449 1,017 15,381	348 	20 45 8 13 200 158	174 133 391 50 114 1,718 1,362
Shared Services General Office	778 779 780 781 782 783 784 785 786 787 788 789 790 791 792	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39903 39906 39907	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Tools, Shey & Garaqe Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W Other Tangible Property - PC Hardware Other Tang, Property - PC Software Other Tang, Property - PC Software Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W			0 0 2,098 0 162 4,710 665 1,370 20,721 0 16,430 0 0 65,546 0	1,556 120 3,496 449 1,017 15,381 12,196	27 27 778 100 226 3,422 2,714	- 20 - 20 - 46 - 6 - 13 - 200 - 153  - 632	174 
1	778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39903 39906 39907	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Tools, Shop & Garage Equipment Power Crerated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - H/W Other Tangible Property - Holwork - H/W Other Tangible Property - PC Seftware Other Tang. Property - PC Seftware Other Tang. Property - PC Seftware Other Tang. Property - PC Seftware Other Tang. Property - Mainframe S/W Yotal General Plant			0 0 2,098 0 162 4,710 665 1,370 20,721 0 16,430 0 0 65,546 0	1,556 120 3,496 449 1,017 15,381 12,196	27 27 778 100 226 3,422 2,714	- 20 - 20 - 46 - 6 - 13 - 200 - 153  - 632	174 133 391 50 114 1,718 1,362
Second   S	778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39905 39906 39907	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Hebwork - H/W Other Tanglibe Property - PC Hardware Other Tang, Property - PC Software Other Tang, Property - PC Software Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W Total General Plant Shared Services General Office			0 0 2,098 0 162 4,710 665 1,370 20,721 0 16,430 0 0 65,546 0	1,556 120 3,496 449 1,017 15,381 12,196	27 27 778 100 226 3,422 2,714	- 20 - 20 - 46 - 6 - 13 - 200 - 153  - 632	174 
799   39000   Structures & Improvements   225   167   37   2   1	778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39905 39906 39907	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Toots, Shey & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - HAV Other Tangible Property - Servers - SW Other Tangible Property - Network - HAV Other Tangible Property - PC Hardware Other Tangi Property - PC Software Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - Maintrame SAW  Total General Plant Shared Services General Office:			0 0 2,098 0 162 4,710 665 1,370 20,721 0 16,430 0 0 65,546 0	1,556 120 3,496 449 1,017 15,381 12,196	27 27 778 100 226 3,422 2,714	- 20 - 20 - 46 - 6 - 13 - 200 - 153  - 632	174 
Section   Sect	778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797	39009 39100 39200 39300 39400 39600 39700 39800 39900 39902 39903 39905 39906 39907	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Power Orerated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - Hotwork - H/W Other Tangible Property - PG Software Other Tang. Property - PG Software Other Tang. Property - PG Software Other Tang. Property - Maintrame S/W  Total General Plant  Shared Services General Office.			0 0 2,098 0 162 4,710 665 1,370 20,721 0 16,430 0 0 65,546 0	1,556 120 3,496 449 1,017 15,381 12,196	27 27 778 100 226 3,422 2,714	- 20 - 20 - 46 - 6 - 13 - 200 - 153  - 632	174 
802   3909   Taprovement to leased Premises   20,929   16,535   3,457   202   1,73   803   3010   Office Furniture & Equipment   21,361   15,866   3,528   206   1,77   804   39102   Remittance Processing Equip   0	778 778 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 797 798	39009 39100 39200 39200 39300 39400 39600 39800 39800 39902 39903 39908	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Power Operated Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - S/W Other Tangible Property - PC Hardware Other Tangible Property - PC Sidware Other Tangible Property - PC Sidware Other Tangible Property - PC			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 120 3,496 449 1,017 15,381 12,196 48,654	348 27 27 778 100 226 3,422 2,714 10,626	20 2 46 6 8 13 3 200	174 
S05	778 779 781 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 798	39009 39100 39200 39300 39400 39600 39800 39800 39903 39903 39903 39903 39908	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - H/W Other Tangible Property - Hetwork - H/W Other Tang. Property - PC - Hardware Other Tang. Property - PC Software Other Tang. PC Software Other Tang. PC Software Other Tang. PC Software Other			0 0 2,098 0 162 4,719 665 1,370 20,721 0 0 16,430 0 0 65,546 0 0 114,335	1,556 120 3,496 449 1,017 15,381 12,196 49,654	27 27 778 100 226 3,422 2,714 10,826	- 20 - 20 - 46 - 6 - 13 - 200 - 158 	174 13 38i 60 114 1,718 1,362 5,434
Solid   Solid   Resittance Processing Equip   0	778 779 780 781 782 783 784 785 787 786 787 788 789 790 791 792 793 794 795 796 797 798 800 800	39009 39100 39200 39300 39300 39600 39600 39901 39902 39903 39908 39908	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Tools, Shep & Garage Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tanglible Property - Servers - H/W Other Tanglible Property - Servers - H/W Other Tanglible Property - PC Hardware Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - Network - H/W Other Tanglible Property - PC Servers - M/W Other Tanglible Property - PC Servers - M/W Other Tanglible Property - Network - H/W Other Tanglible Property - PC Servers - M/W Other Tanglible Property - Network - H/W Other Ta			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 120 3,496 449 1,017 15,381 12,196 48,654 84,869	346 27 778 100 226 3,422 2,714  10,626	20 20 158	174 -133 3951 600 114 1,718 1,362 
Section   Sect	778 779 780 781 782 783 784 785 786 787 788 790 791 792 793 794 795 796 800 801 802	39009 39100 39200 39300 39400 39600 39600 39901 39903 39903 39903 39908 39908 39908 39908 39908 39908 39908 39908 39908	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Tooks, Shey & Garaqe Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - H/W Other Tangible Property - Servers - H/W Other Tangible Property - PC Hardware Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - Maintrame S/W  Total General Plant Shared Services General Office:			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,556 120 3,496 449 1,017 15,381 12,196 48,654 84,869	18,884		174 13 391 114 1,718 1,362 5,434 9,480
807   39200   Transportation Equipment   1.594   1.183   263   16   13	779 779 779 781 782 783 784 785 786 787 789 790 791 792 793 794 795 796 800 801 802 803	39009 39100 39200 39300 39400 39600 39900 39901 39902 39908 39908 39008 39009 39009 39100 39100	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Stores Equipment Toots, Shop & Garage Equipment Power Operated Equipment Office Transportation Equipment Miscellaneous Equipment Other Tangible Property - Servers - HAV Other Tangible Property - Network - HAV Other Tangible Property - Network - HAV Other Tangible Property - PC Hardware Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - Maintrame SAV  Total General Plant  Shared Services General Office  Structures & Improvements General:  Insprovement to leased Premises Office Furniture & Equipment Resisting Property - PC Regulpment Resist Transport Progressing Equity			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 120 3,496 449 1,017 15,381 12,196 49,654 48,669	10, 526 18, 684		174 13 391 600 1114 1,718 5,434 9,480 9,480
808	779 779 779 781 782 783 784 785 786 787 788 787 788 790 791 792 793 794 795 796 800 800 800 800 800 800 800 800	99009 39100 39200 39300 39400 39400 98800 39901 39901 39901 39005 39005 39005 39005 39005 39005 39005 39005 39102 39102 39102	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Transportation Equipment Stores Equipment Tooks, Shop & Garage Equipment Power Cherated Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - PC Software Other Tang. Property - Software Other Tang. Property - Software Other Tang. Property - PC Software Other Tang. Property - PC Software Oth			0 0 2,095 0 162 4,710 605 1,370 0 0 16,430 0 0 65,546 0 0 114,335	1,556 120 3,496 449 1,017 15,381 12,196 49,654 48,654 64,869	18,884		174 13 39i 500 114 1,718 1,362 
Second   S	779. 779. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 800. 801. 802. 803. 804. 805.	99005 39100 39200 39300 39300 39800 39800 39800 39800 39800 39800 39800 39800 39800 39902 39903 39	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Foots, Sheps & Garage Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Property - Servers - HAW Other Tangible Property - Servers - SAW Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Software Other Tangible Property - PC Software Other Tangible Property - PC Software Other Tang. Property - PC Hardware Other Tang. PC			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 120 3,496 449 1,017 15,381 12,196 48,654 84,869	18,884 18,684 3,47 2,714 10,626 18,684	1,102 2 2 45 8 6 8 13 200	174 13 391 600 1114 1,718 1,362 5,434 9,480 9,480
810   3500	779. 779. 779. 781. 782. 783. 784. 785. 786. 787. 788. 789. 791. 792. 793. 794. 795. 796. 797. 798. 800. 801. 802. 803. 804. 805. 806.	99000 39100 39200 39300 39300 39800 39800 39800 39902 39903 39906 39907 39908 39	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Transportation Equipment Stores Equipment Tools, Shep & Garage Equipment Power Crerated Equipment Office Transportation Equipment Miscellaneous Equipment Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Holwork - H/W Other Tanglibe Property - PC Software Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - PC Software Other Tang. Property - Maintrame S/W  Total General Plont  Total General Plont  Structures & Improvements G-Structures & Improvements Control  General:  Improvement to leased Premises Office Furniture & Equipment Resittance Programing Equip Office Machines G-Office Furniture & Equipment Transportation Equipment			0 0 0 162 162 162 162 162 162 162 162 162 162	1,555 1,555 120 3,496 449 1,017 15,381 12,196 48,654 84,869	18,884 18,684 3,47 2,714 10,626 18,684	1,102 2 2 45 8 6 8 13 200	174 13 391 600 1114 1,718 1,362 5,434 9,480 9,480
817   39700   Communication Equipment   8,744   6,400   1,444   84   72	779; 779; 779; 779; 781; 782; 783; 784; 785; 787; 788; 790; 791; 792; 793; 794; 795; 796; 797; 798; 799; 800; 800; 800; 800; 800; 800;	99009 39100 39200 39300 39800 39800 39800 39800 39800 39801 39801 39901 39905 39009 30	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Stores Equipment Stores Equipment Foots, Sheps & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tangible Property - Servers - HAW Other Tangible Property - Servers - SAW Other Tangible Property - Servers - SAW Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Sidware Other Tang Property - PC Sidwar			0 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,469 449 1,017 15,381 12,196 48,654 84,869 167 3,179 16,535 19,566	18,884  37 778 100 226 3,422 2,714 10,826  18,884	20 20 150 20 20 20 20 20 20 20 20 20 6 5 15 15 20 20 20 6 15 15 15 20 20 20 6 15 15 20 20 20 6 15 15 20 20 6 15 15 15 20 20 6 15 15 15 20 20 6 15 15 15 15 20 20 6 15 15 15 15 15 15 15 15 15 15 15 15 15	174 
812     38800     Miscellaneous Equipment     371     275     61     4     3       813     38901     Other Tangible Property     1,246     925     200     12     10       814     39801     Other Tangible Property - Servers - B/W     142,944     106,105     23,610     1,378     11,85       816     39902     Other Tangible Property - Servers - S/W     75,232     65,843     12,426     725     6,23       817     39904     Other Tangible Property - Network - H/W     17,653     13,069     2,912     170     1,48       817     39904     Other Tang, Property - CPU     0     -     -     -     -       818     39905     Other Tang, Property - Network     12,779     9,486     2,111     1,23     1,06       820     3990     Other Tang, Property - PC Seftware     3,650     2,710     603     36     30       821     39900     Other Tang, Property - Mainframe S/W     376,695     276,613     62,217     3,692     31,23       823     39904     Other Tang, Property - Application Software     0     -     -     -     -       823     39904     Other Tang, Property - General Startup Costs     0     -     -     -     -	778; 779; 779; 780; 781; 782; 783; 784; 785; 786; 787; 796; 797; 794; 795; 796; 797; 798; 798; 799; 800; 801; 806; 807; 806; 807; 806; 807; 806;	39000 39100 39200 39300 39300 39500 39500 39500 39500 39901 39901 39903 39901 39903 3903 3903 39003 39003 39003 39003 39003 39003 39003 39003 39	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Other Transpite Property - Servers - H/W Other Transpite Property - Servers - H/W Other Transpite Property - Network - H/W Other Transpite Property - PC Software Other Transpite Property - PC Software Other Transp. Property - PC Software Other Transp. Property - PC Software Other Transp. Property - PC Software Other Transporter - PC Software Other Tran			0 0 0 0 0 162 0 162 0 162 0 162 0 162 0 162 0 162 0 162 0 162 0 163 0 164 0 16	1,556 120 3,496 449 1,017 15,381 12,196 48,654 84,669 167 3,179 15,535 15,856	18,884  37  27  778  100  226  3,422  2,714  10,826  18,884  37  707  3,457  3,528  6  263	1,102 20 46 68 133 200 158 632 1,102 21 41 202 206 15 15 11 202 206	174 13 38i 50 114 1,718 1,362 5,434 9,480 9,480 19 355 1,735 1,771 13 132
815   39900   Other Tangible Property   1,245   925   206   12   10	778) 779 780 781 782 781 782 783 784 785 787 788 789 790 791 792 793 794 795 796 797 798 800 803 804 805 806 806 806 806 806	99000 99000 99100 99200 99300 99800 99800 99800 99902 99902 99902 99903 99	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toofs, Shep & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - H/W Other Tanglible Property - Servers - H/W Other Tanglible Property - Servers - H/W Other Tanglible Property - PC - Hardware Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - PC Servers - H/W Other Tanglible Property - Nelwork - H/W Other Tanglible Property - H/W Other Tanglible Property - Nelwork - H/W Other Tanglible Property - H/W Other Tanglible Property - H/W Other			0 0 0 0 0 162 1430 14335 1594 0 0 1.246 230 8,744	1,556 1,20 3,496 449 1,017 15,381 12,196 48,654 84,869 167 3,179 16,535 15,856 15,856 17,103 925 171 6,490	348 27 778 100 226 3,422 2,714 10,826 18,884 37 707 3,457 3,528 263 283 284 1,444		174 13 381 14 1,718 1,502 5,434 9,480 9,480 19 355 1,735 1,771 1,771
Sign   Sign	778, 7790, 781, 782, 783, 784, 785, 786, 789, 781, 792, 783, 784, 785, 786, 789, 789, 789, 789, 789, 789, 789, 789	39000 39000 39200 39300 39300 39300 39800 39902 39902 39906 39906 39908 39906 39908	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Tools, Shep & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - H/W Other Tanglible Property - Servers - H/W Other Tanglible Property - Network - H/W Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Software Other Tanglible Property - Malonsame S/W Total General Plent  Shared Services General Office:  Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Resittance Propusating Equipment Stores Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 120 3,496 449 1,017 15,381 12,196 48,654 84,869 167 3,779 15,535 15,556 15,556 17,163 925 17,164,490 275	18,884  27 776 100 226 3,422 2,714  10,626  18,884  37 707 3,457 3,528  66 263 38 1,444 611	20 200 1,102 200 16 16 12 2 2 84 4 1 2 2 2 84 4 1 2 2 2 8 4 4 1 2 2 2 3 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6	174 -133 3911 600 1114 1,1718 1,362 
Si5   39903   Other Tangible Property - Network - H/W   17,633   13,099   2,912   170   1,469	778; 779790 7811 782 783 784 785 786 787 787 787 789 790 791 792 794 795 800 801 806 807 806 807 808 807 808 807 808 808	99009 39000 39200 39200 39200 39400 39600 39800 39901 39901 39902 39903 39906 39903 39906 39908 39	Improvement to leased Premises Office Fundure & Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Other Transpite Property - Servers - H/W Other Transpite Property - Helwork - H/W Other Transpite Property - PC Software Other Transpite Property - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Office Furniture & Equipment Stores Equipment Transportation Equipment Stores Equipment Transportation Equipment Stores Equipment Miscellaneous Equipment Miscellaneous Equipment Other Transportation Equipment Miscellaneous Equipment Other Transportation Equipment Other Transportation Equipment			0 0 0 0 1 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0	1,556 1,200 3,496 4,49 1,017 15,381 12,196 48,654 84,869 167 3,179 15,535 15,696 17 1,163 925 171 6,490 276 925	348 27 778 100 226 3,422 2,714 10,826 18,884 37 707 3,457 3,528 263 283 384 4,444 611 206		174 133 1391 141 1,718 1,362 5,434 9,480 19 355 1,735 1,771
817   39904   Other Tang. Property - CPU   0   -   -   -	778, 7790 781, 785, 786, 789, 789, 789, 789, 789, 799, 799, 799	99009   99000   9900	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Transportation Equipment Stores Equipment Tooks, Shop & Garaqe Equipment Power Cherated Equipment Miscellaneous Equipment Other Tanglibe Property - Servers - HAW Other Tanglibe Property - Servers - HAW Other Tanglibe Property - Hebwork - HAW Other Tanglibe Property - PC Hardware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware Other Tang, Property - PC Schware  Structures & Improvements  Structures & Improvements  General Improvement to leased Premises Office Furniture & Equipment Resittance Propusaing Equip Coffice Furniture & Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Communication Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - HA			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 120 3,496 449 1,017 15,381 12,196 48,654 	18,684  27 776 100 226 3,422 2,714  10,626  18,684  37 707 3,457 3,528  66 266 38 1,444 61 2066 23,610	20 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 150 200 200 200 200 200 200 200 200 200 2	174 
816     38905     Other Tangible Property - NT - Hardware     0     -     -       818     38906     Other Tang, Property - NC Hardware     12.779     9.486     2.111     123     1.00       620     38907     Other Tang, Property - PC Software     3.650     2,710     603     35     30       821     38908     Other Tang, Property - Mainframe S/W     376,695     279,613     62.217     3.692     31,23       822     38909     Other Tang, Property - Application Software     0     -     -     -     -       824     0     -     -     -     -     -     -     -       824     0     -     -     -     -     -     -       825     0     -     -     -     -     -	778   779   781   782   783   784   785   785   786   787   787   787   787   787   790   791   792   793   794   795   796   797   798   798	99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Other Transpite Property - Servers - HAW Other Transpite Property - Servers - SAW Other Transpite Property - Network - HAW Other Transpite Property - PC Software Other Transpite Property - PC Software Other Transpite Property - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transproperty - PC Software Other Transporter - Servers - SAW Total General Plant Transporter - Servers - S			0 0 0 0 162 142 143 142 142 142 142 142 142 142 142 142 142	1,556 1,556 120 3,496 449 1,017 15,381 12,196 48,654 48,654 167 167 167 16,535 15,596 11,163 27 27 27 27 27 27 27 27 27 27 27 27 27	18,884 10,026 18,884 10,026 10,026 10,026 11,026 12	20 20 158 20 20 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 15 20 20 20 6 20 20 6 20 20 6 20 20 6 20 20 6 20 20 6 20 20 6 20 20 6 20 20 6 20 20 20 6 20 20 20 6 20 20 20 6 20 20 20 6 20 20 20 6 20 20 20 20 20 20 20 20 20 20 20 20 20	174 173 133 141 174 174 175 175 175 175 175 175 175 175 175 175
819   39906   Other Tang, Property - PC Hardware   12,779   9,486   2,111   1,23   1,06	778, 7790, 781, 782, 783, 784, 785, 786, 789, 789, 789, 789, 799, 799, 799, 799	99003 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Stores Equipment Power Cereated Equipment Power Cereated Equipment Miscellaneous Equipment Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - Servers - H/W Other Tanglibe Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - PC Seftware Other Tangl Property - Servers - SW Total General Plant Shared Services General Office			0 0 0 1,000	1,556 1,20 3,496 449 1,017 15,381 12,196 48,654 48,654 167 3,179 16,535 15,656 15,656 17 1,183 925 171 6,490 275 925 106,105	18,884  18,884  18,884  18,884  18,884  18,884  18,884  18,884	20	174 139 150 114 174 175 175 175 175 175 175 175 175 175 175
	778   779   779   781   782   783   784   785   786   786   786   787   787   787   787   787   787   787   787   788   789   790   791   792   793   794   795   796   796   797   798   797   798   799	39000 39000	Improvement to leased Premises Office Fundation Equipment Transportation Equipment Stores Equipment Stores Equipment Troofs, Sheps & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tangible Property - Servers - HAW Other Tangible Property - Servers - SAW Other Tangible Property - Servers - SAW Other Tangible Property - PC Hardware Other Tangible Property - PC Hardware Other Tangible Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Other Tang Property - PC Siftware Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Remitrance Propersing Equipment Remitrance Propersing Equipment Transportation Equipment Communication Equipment Communication Equipment Communication Equipment Other Tangible Property - Servers - SA Other Tangible Property - Servers - SA Other Tangible Property - CPU	Y		0 0 0 0 162 4,710 0 0 163 546 142 894 17,633 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,556 1,20 3,496 449 1,017 15,381 12,196 48,654 48,654 167 3,179 16,535 15,656 15,656 17 1,183 925 171 6,490 275 925 106,105	18,884  18,884  18,884  18,884  18,884  18,884  18,884  18,884	20 200 150 170 170 170 170 170 170 170 170 170 17	174 
821     39908     Other Tang, Property - Mainframe S/W     376,695     279,613     62.217     3.632     31,23       821     39909     Other Tang, Property - Application Software     0     -     -     -       823     39924     Other Tang, Property - General Startup Costs     0     -     -       824                 -     -       825           -     -     -	778   779   781   782   783   784   785   786   787   787   788   787   787   788   790   797   798   797   798   797   798   799   797   798   799   797   798   799   797   798   799	99000 99005 99000	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Stores Equipment Toofs, Shop & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tangible Property - Servers - H/W Other Tangible Property - Servers - H/W Other Tangible Property - Property - Servers - H/W Other Tangible Property - Propert	Y		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,469 1,917 15,381 12,196 48,654 54,869 16,535 19,556 11,183 12,179 16,535 19,556 11,183 1	348 27 778 100 226 3,422 2,714 10,826 18,884 18,884 37 707 3,457 3,628 6 263 206 28 1,444 61 206 23,610 20,212 2,712 2,714 2	20 20 150 20 20 20 20 20 20 20 20 20 20 20 20 20	174 13 391 14 50 114 1.718 1.362 5.434 9.480 9.480 9.480 9.480 9.480 9.480 1.721 1.7
822  3999  Other Tang. Property - Application Software   0	778   779   781   782   783   784   785   786   787   788   786   787   788   790   791   792   793   794   795   794   795   795   796   797   796   797   798   799	39000 39000 39000 39000 39000 39000 39001 39001 39001 39001 39003	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Transportation Equipment Stores Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Other Transible Property - Servers - HAW Other Transible Property - Servers - HAW Other Transible Property - Network - HAW Other Transible Property - Network - HAW Other Transible Property - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Other Transporter - PC Software Transporter - PC Software Other Transporter - PC Software Office Furniture & Equipment Resittance Processing Equipment Stores Equipment Transportation Equipment Stores Equipment Other Transportation Equipment Other Tra	Y		0 0 0 0 162 143 144 335 1594 142 944 175 33 59 0 12 779 3 359 0	1,556 1,20 3,496 449 1,017 15,381 12,196 48,654 84,869 167 3,179 15,535 15,656 17 1,183 925 106,105 55,843 13,089	348 27 778 100 226 3,422 2,714 10,826 18,894 18,894 37 707 707 3,457 3,528 263 284 414 61 206 23,610 12,426 2,912 	20 200 150 200 170 170 170 170 170 170 170 170 170 1	174 133 391 144 1,718
824	778   778   778   778   778   778   787   788   787   788   787   788   787   788   789   790   787   789   790   787   788   789   790   787   789	99005 39000 39100 39200 39	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Toofs, Shop & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - HW Other Tanglible Property - Servers - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware  Shared Services General Office:  I Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Pentitance Propessing Equipment Pentitance Propessing Equipment Transportation Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - S/7 Other Tanglible Property - Servers - S/7 Other Tanglible Property - PC Hardware Other Tanglible Property - PC Har	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,496 449 1,017 15,381 12,196 48,654 64,869 167 3,779 15,535 15,545 15,656 17,163 275 171 6,490 275 19,055 106,055 108,059 13,089 14,089	348 27 778 100 226 3,422 2,714 10,826 18,894 18,894 37 707 707 3,457 3,528 263 284 414 61 206 23,610 12,426 2,912 	20 20 158 20 20 206 20 206 20 155 20 20 206 20 206 20 20 20 20 20 20 20 20 20 20 20 20 20	174 
825	778, 778, 778, 778, 778, 778, 778, 778,	99009 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 9900	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Toofs, Shop & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - HW Other Tanglible Property - Servers - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware  Shared Services General Office:  I Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Pentitance Propessing Equipment Pentitance Propessing Equipment Transportation Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - S/7 Other Tanglible Property - Servers - S/7 Other Tanglible Property - PC Hardware Other Tanglible Property - PC Har	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		0 0 0 162 143 144 335 154 236 142 294 17 633 0 0 12 779 3 3 550 3 76 686 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,496 449 1,017 15,381 12,196 48,654 64,869 167 3,779 15,535 15,545 15,656 17,163 275 171 6,490 275 19,055 106,055 108,059 13,089 14,089	348 27 778 100 226 3,422 2,714 10,826 18,894 18,894 37 707 707 3,457 3,528 263 284 414 61 206 23,610 12,426 2,912 	20 20 158 20 20 206 20 206 20 155 20 20 206 20 206 20 20 20 20 20 20 20 20 20 20 20 20 20	174 13 391 60 1114 1,718 - 1,362 - 5,434 9,480 9,480 19 355 1,735 1,771 1,771 - 3 3 19 725 31 1,822 1,182 1,
	778, 778 788 789 799 799 799 800 799 799 800 801 802 803 806 803 806 803 804 815 815 815 816 821 823 823 823 823	99009 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 99000 9900	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Toofs, Shop & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - HW Other Tanglible Property - Servers - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware  Shared Services General Office:  I Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Pentitance Propessing Equipment Pentitance Propessing Equipment Transportation Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - S/7 Other Tanglible Property - Servers - S/7 Other Tanglible Property - PC Hardware Other Tanglible Property - PC Har	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		0 0 0 162 143 144 335 154 236 142 294 17 633 0 0 12 779 3 3 550 3 76 686 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,496 449 1,017 15,381 12,196 48,654 64,869 167 3,779 15,535 15,545 15,656 17,163 275 171 6,490 275 19,055 106,055 108,059 13,089 14,089	348 27 778 100 226 3,422 2,714 10,826 18,894 18,894 37 707 707 3,457 3,528 263 284 414 61 206 23,610 12,426 2,912 	20 20 158 20 20 206 20 206 20 155 20 20 206 20 206 20 20 20 20 20 20 20 20 20 20 20 20 20	174 133 1391 140 1,718 1,362 1,362 1,362 1,362 1,362 1,363 1,753 1,771 1,771 1,362 1,725 1,1,852 1,232 1,462 1,060 1,030 1,080
The first transfer that the contract of the co	778, 778 781 782 783 784 785 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 786 787 788 789 789 789 789 789 789 789 789	99009 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 99000 99000 99000 99000 99000 99000 99000 99000 990000 990000 990000 990000 990000 990000 990000 99000 9900	Improvement to leased Premises Office Furniture & Equipment Transportation Equipment Stores Equipment Toofs, Shop & Garage Equipment Power Operated Equipment Miscellaneous Equipment Other Tanglible Property - Servers - HW Other Tanglible Property - Servers - HW Other Tanglible Property - PC Hardware Other Tanglible Property - PC Hardware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - PC Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware Other Tanglible Property - Sidware  Shared Services General Office:  I Structures & Improvements G-Structures & Improvements Improvement to leased Premises Office Furniture & Equipment Pentitance Propessing Equipment Pentitance Propessing Equipment Transportation Equipment Tools, Shop & Garage Equipment Communication Equipment Communication Equipment Other Tanglible Property Other Tanglible Property Other Tanglible Property - Servers - S/7 Other Tanglible Property - Servers - S/7 Other Tanglible Property - PC Hardware Other Tanglible Property - PC Har	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		0 0 0 162 143 144 335 154 236 142 294 17 633 0 0 12 779 3 3 550 3 76 686 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,555 1,555 1,20 3,496 449 1,017 15,381 12,196 48,654 64,869 167 3,779 15,535 15,545 15,656 17,163 275 171 6,490 275 19,055 106,055 108,059 13,089 14,089	348 27 778 100 226 3,422 2,714 10,826 18,894 18,894 37 707 707 3,457 3,528 263 284 414 61 206 23,610 12,426 2,912 	20 20 158 20 20 206 20 206 20 155 20 20 206 20 206 20 20 20 20 20 20 20 20 20 20 20 20 20	174 13 391 60 1114 1,718 - 1,362 - 5,434 9,480 9,480 19 355 1,735 1,771 1,771 - 3 3 19 725 31 1,822 1,182 1,

Atmos	Energy Corporation, Kenlucky/Mid-States Division					
	ky Jurisdiction Case No. 2013-00148					
Forecas	sted Test Period: Twelve Months Ended November 30, 2014					
1						
ALLOC	ATION OF DEPRECIATION EXPENSE					
827						
828	Shared Services Customer Support:					
829						
830	General:					
831						
832	38900 Land	0	- "		-	-
833	38910 CKV-Land & Land Rights	0	-	-		-
834	39000 Structures & Improvements	25,234	18,731	4,168	243	2,092
835	39009 Improvement to leased Premises	10,518	7,807	1,737	101	872
836	39010 CKV-Structures & Improvements	2,760	2,049	456	27	229
837	39100 Office Furniture & Equipment	2,634	1,955	435	25	218
838	39700 Communication Equipment	6,558	4,868	1,083	63	544
839	39710 CKV-Communication Equipment	120	89	20	1	10
840	39800 Miscellaneous Equipment	91	68	15	1	8
841	39900 Other Tangible Property	0	-		•	•
842	39901 Other Tangible Property - Servers - H/W	28,635	21,255	4,729	276	2,374
843	39902 Other Tangible Property - Servers - S/W	13,570	10,073	2,241	131	1,125
844	39903 Other Tangible Property - Network - H/W	9,438	7,005	1,559	91	782
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	159
847	39908 Other Tang. Property - Mainframe S/W	366,672	272,174	60,562	3,536	30,401
848	39910 CKV-Other Tangible Property	130	96	21	1	11
849	39916 CKV-Oth Tang Prop-PC Hardware	135	100	22	1	. 11
650	39917 CKV-Oth Tang Prop-PC Software	48	35	8	0	. 4
851	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-
852						
853			· ·			
854	Total General Plant	474,598	352,286	78,387	4,576	39,349
855						
856	TOTAL DEPRECIATION EXPENSE	16,518,161	12,321,105	2,97,1,705	186,120	1,039,251

	Energy Corporation, Kentucky/Mid-States Division		The second secon		ni	LT. 1 . T.11		LTT III J
	ky Jurisdiction Case No. 2013-00148							
Forece	sted Test Period: Twelve Months Ended November 30	, 2014						
ALLOC	ATION OF TAXES, OTHER THAN INCOME & NET DE	EDUCTIONS FOR	INCOME TAX					1
1								
2	Customer							į
3								
4		Allocation	Allocation	Total		Commercial &	Firm	Interruptible &
5		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
6								
7	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	6.2	P, S, T & D Plant - Customer	2,822,824	2,282,809	452,055	22,867	65,094
12	DOT transmission User Tax	7.2	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	18,596	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	<u> </u>							
22	Total Taxes, Other Than Income	1		3,037,605	2,462,856	483,063	25,276	66,410
23	TT							
24								
25	Interest Expense	19.2	Rate Base - Cust	6,086,056	4,888,280	1,021,174	55,275	121,326

Atmos Energy Corporation, Kentucky/Mid-States	Division						
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended I	November 30, 2014						
		_					
ALLOCATION OF TAXES, OTHER THAN INCOM	ME & NET DEDUCTIONS FOR	R INCOME TAX					
26							
27 Demand							
28							-
29							
30			· 1				
31	Allocation	Altocation	Total		Commercial &	Firm	Interruptible &
32	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
33							- '
34 Taxes Other Than Income			1		i		
35						1	
36 Non Revenue Related:			1				
37 Payroll Related	7.4	Allocated O&M Expenses - Demand	7,453	3,189	1,433	129	2,702
38 Property Related	6.4	P, S, T & D Plant - 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	Alfocated 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
£ 42							Accord
43 Revenue Related:			]				4.7
44 State Gross Receipts - Tax	99.0	-	0	-	· ·	-	- 5
45 Local Gross Receipts - Tax	99.0	-	0				- 1
46 Public Service Commission Assessi	ment 99.0	-	0			-	
47 Total Revenue Related;			0			-	- 1
48			,				1
49 Total Taxes, Other Than Income			558,328	238,901	107,378	9,666	202,383
50							
51					l		i
52 Interest Expense	19.4	Rate Base - Demand	974,526	417,029	187,440	16,874	353,283

Atmos Energy Corporation, Kentucky/Mid-States Division					1		
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2	014						
							)
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DED	JCTIONS FOR	INCOME TAX			ĺ		
53			-		i		i
54 Commodity			-				i
55							
56					ĺ		1
57							1
58	Allocation	Allocation	Tota!		Commercial &	Firm	Interruptible &
59	Factor	<b>B</b> asis	Company	Residential	Public Authority	Industrial	Transportation
60							
61 Taxes Other Than Income					1		
62					3		
63 Non Revenue Related:					Į.		
64 Payroll Related		Allocated O&M Expenses - Comm	283,319	174,029	97,359	8,521	3,411
65 Property Related		P, S, T & D Plant - Commodity	43,341	13,576	6,751	651	22,363
66 DOT transmission User Tax		Allocated O&M Expenses - Comm	40,939	25,147	14,068	1,231	493
67 Other	7.6	Allocated O&M Expenses - Comm	479,956	294.813	164,931	14,435	5,778
68 Total Non Revenue Related:			847,556	507,564	283,109	24,838	32,045
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	138,961
74 Total Revenue Related:			219,194	49,924	27,869	2,440	138,961
75							
76 Total Taxes, Other Than Income			1,066,750	557,488	310,978	27,278	171,006
77							
78							
79 Interest Expense	19.6	Rate Base - Comm	476,164	157,423	86,270	7,674	224,797

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148	1						
Forecasted Test Period: Twelve Months Ended November 3	30, 2014						
ALLOCATION OF TAXES, OTHER THAN INCOME & NET I	DEDUCTIONS FOR INCO	ME TAX					
80						-	
81 Total Taxes Other							
82							
83							
84			1				
85	Allocation	Allocation	Total		Commercial &	Firm	Interreptible &
86	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
87		5-110	1				11.00.00
88 Taxes Other Than Income							- in
89							-
90 Non Revenue Related:							
91 Payroll Related			366,438	240.647	109,716	9,499	6,576
92 Property Related			3,403,337	2,526,234	562,115	32,817	282,171
93 DOT transmission User Tax			52,950	34,773	15.854	1,373	950
94 Other			620,764	407,668	185.864	16,091	11,140
95 Total Non Revenue Related:	-   • •——		4,443,489	3,209,322	873,549	59,780	300,838
96.	-		7,770,700	V,200,022	010,0401	00,700	300,030
97 Revenue Related;					-		
98 State Gross Receipts - Tax			0	_	_ 1	_	
99 Local Gross Receipts - Tax			0			-	
100 Public Service Commission Assessment			219,194	49.924	27.869	2,440	138,961
101 Total Revenue Related:			219,194	49,924	27.869	2,440	138,961
			219,194	49,824	27,609 ]	2,440	130,901
102			1 000 000	0.050.6.10		BO 640	(00 700
103 Total Taxes, Other Than Income			4,662,683	3,259,246	901,419	62,220	439,799
104							
105	-						!
106 Interest Expense		nanco care esperante esperante a resolución de	7,536,846	5,462,733	1,294,885	79,822	699,407

ntucky Jurisdiction Case No. 2013-00148		-	1				
recasted Test Period: Twelve Months Ended November 30, 20	14						
	Ĭ				*		
LOCATION OF REVENUES	-		1 -				
4							
<u>'</u>		,					
3 Total Revenues			-1 $  +$				
4         -							
5							
6							
7	Allocation	Allocation	Total		Commercial &	Firm	Interruptible
8	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportati
9 Rate Schedule Revenue:							
0				_			
1 Base Revenues	Input		63,205,353	36,974,250	13,782,948	524,930	11,923,2
2 Base Revonue Increase	Input		0	-	-		
3 Rider GCR	Input		90,267,316	55,514,753	31,060,527	2,718,229	973,8
4 Rider FF and Rider Tax	Input		00,201,410	55,011,100	E7,000,0E1	2,110,220	0,0,0
5	in a second		*				
6 Total Rate Schedule Revenue			153,472,669	92,489,003	44.843.475	3.243.159	12,897,0
7 I I I I I I I I I I I I I I I I I I I			193,472,009	92,408,003	44,045,410	3,243,109	12,097,0
8 Other Revenue:	l						
9							
0 Furfelted Discounts		Base Revenues	1,126,126	658,768	245,570	9,353	212,4
1 Misc. Service Revenues		Base Revenues	778,251	455,266	169,710	6,463	146,8
2 Revenue From Transportation of Gas of Others	18.2	Base Revenues	0	-		-	
3 NTB	18.2	Base Revenues	(2,078)	(1,215)	(453)	(17)	(3
4 -							
5 Total Non-Rate Revenue	1 -		1,902,300	1,112,819	414,827	15,799	358,8
8	1		.,,	.,,	,	,. 04	
7 TOTAL REVENUE	1		155,374,969	93,601,821	45,258,302	3,258,958	13,255,8

Atmos	Energy Corporation, Kentucky/Mid-States Division					****
Kentuc	ky Jurisdiction Case No. 2013-00148					
Foreca	sted Test Period: Twelve Months Ended November 30, 2014	ļ i				
CLASS	SIFICATION FACTORS					
			Total		2", 1	<b>6</b> 19
			Company	Customer	Demand	Commodity
-	Input	Values				0
1.0	Customer	values %	100,0000%	100.0000%	0.0000%	0.0000%
1.01	Gustomer	/0	100,0000 76	100.000076	0.000076	0.000076
	Input	Values	1	o	1	n
2.0	Demand	%	100,0000%	0,0000%	100.0000%	0.0000%
2.0	Destiding	70	100,000070	0.000078	100.500078	0.000070
	Input	Values	1		0	1
3.0	Commodity	%	100,0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50,0000%
	Input	Values	87,962,005	75,260,100	12,701,905	0
4.0	Mains	%	100.0000%	85,5598%	14.4402%	0,0000%
<u> </u>	<u></u>					
·	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%
	<u> </u>					
, -	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%
	lutawalli, Cananatad	) (aluan	007 407 464	045 450 027	20 005 700	2 524 645
5.7	Internally Generated Net Plant	Values %	287,487,464 100.0000%	245,150,037 85.2733%	38,805,782 13,4983%	3,531,645 1.2285%
5.7	INEL FIGHT	70	100.000076	00.270076	13.490376	1.220070
$\vdash$	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%
	A MODELLO A CHAIN EXPONDO	70	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20.040070	2.0007/8	77.017170
	Internally Generated	Values	4,220,281	3,864,007	345,720	10,554
10.0	Composite of Accts. 871-879 & 886-893	%	100,0000%	91,5581%	8,1919%	0.2501%
1						
	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%
	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	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Kentuc	Energy Corporation, Kentucky/Mid-States Division ky Jurisdiction Case No. 2013-00148	l		<u> </u>			
	sted Test Period: Twelve Months Ended November 30, 2014						,
LLOC	LATION FACTORS		<del>-</del>				
-1							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
	Input	Value	42,314,959	9,637,652	5,380,137	471,075	26,826,095
1.0	Mcf	%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962
	Input	Value	23,332,458	7,308,713	3,634,476	350,228	12,039,04
1.5	Winter Volumes	%	100.0000%	31,3242%	15.5769%	1.5010%	51.5978
	Input	Value	2,078,493	1,646,837	226,666	2,396	2,59
2.0	Customers	%	100.0000%	88.8546%	10,9053%	0.1153%	0.1248
3.0	Input Peak Day	Value %	273,558 100.0000%	117,052 42.7886%	52,611	4,736 1,7313%	99,166 36,2481
3.0	Peak Day	70	100.0000%	42.7000%	19.2320%	1.7313%	30.2481
4.0	Input Meter Investment	Value %	11,657,334 100,0000%	7,003,552 60.0785%	3,921,199 33.6372%	363.643 3.1194%	368,939 3,1649
4.2	Input Direct to Residential	Value %	100.0000%	1 100.0000%	0.0000%	0.0000%	0.00003
-	Input	Value	1		1		_
4.4	Direct to Commercial & Public Authority	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000
	Input	Value	1	-	-	1	-
4.6	Direct to Industrial	%	100,0000%	0.0000%	0.0000%	100.0000%	0.0000
5.0	Input Direct to I & T	Value	100,0000%	0.00000/	0.0000%	0.000007	*^^ ^^
5.0		%		0.0000%	` '	0,0000%	100.0000
6.0	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%	34,115,77° 8.2910°
6.2	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%	7,870,111 2.30609
	internally Generated	Value	64,946,568	27,789,758	12,490,525	1,124,412	23,541,87
6.4	P, S, T & D Plant - Demand	%	100.0000%	42,7886%	19.2320%	1.7313%	36,24819
	Internally Generated	Value	5,240,101	1,641,421	816,246	78,656	2,703,778
6,6	P, S, T & D Plant - Commodity	%	100,0000%	31,3242%	15.5769%	1.5010%	51,59789
· .	Internally Generated	Value	117,022,195	76,850,757	36,037,900	3,033,409	2,100,12
7.0	Allocated O&M Expenses	%	100.0000%	65.6720%	29.9412%	2.5922%	1.79469
7.2	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%	148,11• 0.6130°
7.4	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%	862,75- 36.2481°
	Internally Generated	Value	90,478,135	55,576,087	31,091,610	2,721,177	1,089,26
7,6	Allocated O&M Expenses - Comm	%	100,0000%	61,4249%	34.3637%	3.0076%	1.2039
	Input	Value	34,046,761	24,135,338	9,911,423	0	
0,8	Customer Deposit Balances	%	100.0000%	70.8888%	29.1112%	0.0000%	0.0000
	Internally Generated	Value	287,487,464	214,852,406	48,981,637	2,923,009	20,730,412
0,9	Allocated Net Plant	%	100,0000%	74.7345%	17.0378%	1.0167%	7.2109
9,2	Internally Generated Allocated Net Plant - Cust	Value	245,150,037	197,141,676 80.4167%	40,968,387	2,198,158	4,841,81
		20	100,0000%		16.7116%	0.8967%	1.9750
9,4	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%	14,066,34 36.2481
-	Internally Generated	Value	3,531,645	1,106,261	550,121	53,011	1,822,25
9.6	Allocated Net Plant - Comm	%	100.0000%	31.3242%	15.5769%	1.5010%	51.5978
+	Internally Generated	Value	4,220,281	3,318,690	675,464	64,009	162,118
0.0	Composite of Accts. 871-879 & 686-893	%	100.0000%	78.6367%	16.0052%	1.5167%	3.8414
0.0	Internally Generated	Value	3,864,007	3,168,357	607,633	57,906	30,11
0.2	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	81.9967%	15,7255%	1.4986%	0.7793
0.4	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 1,7313%	125,31 36,2481
	'						
10.6	Internally Generated Composite of Accts, 871-879 & 886-893 - Comm	Value	10,554 100,0000%	2,404 22.7760%	1,342 12.7145%	1.1133%	6,691 63,39621
+	Internally Generated	Value	166,866,780	140,587,242	19,585,825	461,830	6,231,88
	Composite of Accts. 376 & 380	96	100,0000%	84.2512%		0.2768%	3,734

Atmos	Energy Corporation, Kentucky/Mid-States Division		r				***************************************
Kenluc	ky Jurisdiction Case No. 2013-00148						
Foreca	sted Test Period: Twelve Months Ended November 30, 2014						
ALLOC	ATION FACTORS						
			Total		Commercial &	Firm	Interruptible &
			Company	Residential	Public Authority	Industrial	Transportation
	Internally Generated	Value	150,191,571	133,452,146	16,378,849	173,135	187,442
11.2	Composite of Accts, 376 & 380 - Cust	%	100.0000%	88,8546%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	16,675,209	7,135,096	3,206,976	288,696	6,044,440
11.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	0	0	0	0	. 0
11.6	Composite of Accts. 376 & 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
120	Internally Generated Composite of Accts. 374-379	Value %	122,145,709 100.0000%	100,406,937 82.2026%	14,789,033 12,1077%	425,838 0.3486%	6,523,900 5.3411%
12.0							
12.2	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%	130,428 0.1248%
12.4	Internally Generated Composite of Accis. 374-379 - Demand	Value %	17,638,106 100,0000%	7,547,107 42.7886%	3,392,161 19.2320%	305,366 1.7313%	6,393,472 36.2481%
		Valore					
12.6	Internally Generated Composite of Acets. 374-379 - Comm	Value %	0.0000%	0.0000%	0,0000%	0,0000%	0,0000%
	Internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,798,206
13.0	Composite of Accts. 381-383	%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
	internally Generated	Value	56,817,747	34,135,253	19,111,894	1,772,394	1,798,206
13,2	Composite of Acets, 381-383 - Cust	%	100.0000%	60.0785%	33,6372%	3.1194%	3,1649%
	Internally Generated	Value	o	0	0	Ö	0
13.4	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	internally Generated	Value	0		0	0	0
13.6	Composite of Accts, 381-383 - Comm	% .	0.0000%	0.0000%	0.0000%	0.0000%	0,0000%
	Internally Generated	Value	51,389,238	45,661,711	5,604,153	59,239	64,135
14.0	Account 380	<u>%</u>	100.0000%	88.8546%	10.9053%	0.1153%	0.1248%
14.2	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%	64,135 0.1248%
14.2							
14.4	Internally Generated Account 380 - Demand	Value %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		Value	0		0	0	0
14.6	Internally Generated Account 380 - Comm	value %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	218,503	0.81264	0.14803	0.03934	218,502
16,0	GUD 9400 Allocation Factors	%	100.0000%	0.0004%	0.0001%	0.0000%	99.9995%
-	Internally Generated	Value	8,135,762	6,587,181	1,206,887	96,633	245,062
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	80.9658%	14.8343%	1.1878%	3,0122%
	Internally Generated	Value	7,603,210	6,362,506	1,105,507	87,510	47,687
17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	83.6818%	14.5400%	1.1510%	0.6272%
	Internally Generated	Value	516,184	220,868	99,273	8,937	187,107
17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demai	%	100.0000%	42.7886%	19.2320%	1.7313%	36,2481%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value	16,368	3,806	2,107 12.8750%	186 1.1350%	10,268
17.6	,		100.0000%	23.2552%			62.7348%
18.0	Internally Generated Revenues	Value %	1,494,129,368	961,319,271 64.3398%	488,286,164 32,6803%	44,490,351 2.9777%	33,582 0,0022%
			63,205,353				
18.2	Internally Generated Base Revenues	Value %	100.0000%	36,974,250 58.4986%	13,782,948 21.8066%	524,930 0.8305%	11,923,225 18,8643%
-	Internally Generated	Value	90,267,316	55,514,753	31,060,527	2,718,229	973,807
18.4	Gas Costs	- %	100.0000%	61,5004%	34.4095%	3,0113%	1.0788%
	Internally Generated	Value	252,914,292	183,313,174	43,452,503	2,678,590	23,470,025
19.0	Rate Base	%	100.0000%	72,4804%	17.1807%	1.0591%	9.2798%
	Internally Generated	Value	204,230,053	164,036,251	34,267,594	1,854,859	4,071,349
19.2	Rate Base - Cust	%	100,0000%	80.3193%	16.7789%	0.9082%	1.9935%
	Internally Generated	Value	32,705,583	13,994,277	6,289,938	566,228	11,855,141
19.4	Rate Base - Demand	%	100.0000%	42.7886%	19,2320%	1.7313%	36,2481%
10.5	Internally Generated	Value	15,978,656	5,282,647	2,894,971	257,503	7,543,536
19,6	Rate Base - Comm	%	100.0000%	33.0606%	18.1177%	1.6115%	47.2101%
99.0		Value %	0,0000%	0.0000%	0.0000%	0.0000%	0.0000%
r. A Alie T.	لمصابيعها للقائدة والاحتياء والساء والسابعة والمعتبية فينته فيتنا فيتصفينا		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			

	Customer-	Demand-	Commodity-
Classification Factor	Related	Related	Related
Mains & Services	90.01%	9.99%	0.00%
Production, Storage, Transmission and			ŧ
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%

## 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

## 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

# 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,<sup>1</sup> 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.

## 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

<sup>&</sup>lt;sup>1</sup> Case No. 2009-00354, Application of Atmos Energy Corporation for an Adjustment of Rates (Ky. PSC, May 28, 2010).

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