# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-31 Page 1 of 1

### REQUEST:

Refer to page 36, lines 3 through 4 of Dr. Vander Weide Direct testimony wherein he states that be added an additional 18 basis points to his risk premium ROE estimate to allow for flotation costs. Please explain why it is appropriate to add a flotation cost adjustment to a ROE estimate based on a risk premium or on a CAPM analysis.

### **RESPONSE:**

It is appropriate to add a flotation cost adjustment to an ROE estimate based on a risk premium and a CAPM analysis because the risk premium and CAPM results do not include an adjustment to allow for the recovery of flotation costs.

Respondent: Dr. James Vander Weide

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-32 Page 1 of 1

### **REQUEST:**

Please provide the current credit and senior secured bond ratings for Atmos Energy.

### **RESPONSE:**

Moody's - Long Term Rating - A2, Senior Unsecured Debt - A2

Standard and Poor's - LT Local Issuer Credit - A- (Positive Outlook)

Fitch - LT Issuer Default Rating - A-, Senior Unsecured Debt - A

Respondent: Greg Waller

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-33 Page 1 of 1

### **REQUEST:**

Please provide a copy of all bond rating agency reports, e.g., Standard and Poor's, Moody's, and Fitch, for Atmos Energy from 2013 through the present date.

### **RESPONSE:**

Please see Attachment 1 for rating agency reports issued from January 2013 through December 2015.

### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-33\_Att1 - Rating Agency Reports 2013-2015.pdf, 108 Pages.

Respondent: Greg Waller

One State Street Plaza New York, NY 10004 T 212 908 0500 / 800 75 FITCH www.fitchratings.com

Daniel Meziere Vice President & Treasurer Atmos Energy Corporation 5430 LBJ Freeway – Suit 1800 Dallas, TX 75240

January 10, 2013

Dear Mr. Meziere,

Re: Atmos Energy Corporation' \$500 million Senior Unsecured Note Issuance

Fitch (see definition below) assigns the following ratings, subject to receipt of final documents:

'A-' to \$500 million, 4.15% Senior Unsecured Notes, due January 15, 2043

The Rating Outlook is Stable.

In issuing and maintaining its ratings, Fitch relies on factual information it receives from issuers and underwriters and from other sources Fitch believes to be credible. Fitch conducts a reasonable investigation of the factual information relied upon by it in accordance with its ratings methodology, and obtains reasonable verification of that information from independent sources, to the extent such sources are available for a given security or in a given jurisdiction.

The manner of Fitch's factual investigation and the scope of the third-party verification it obtains will vary depending on the nature of the rated security and its issuer, the requirements and practices in the jurisdiction in which the rated security is offered and sold and/or the issuer is located, the availability and nature of relevant public information, access to the management of the issuer and its advisers, the availability of pre-existing third-party verifications such as audit reports, agreed-upon procedures letters, appraisals, actuarial reports, engineering reports, legal opinions and other reports provided by third parties, the availability of independent and competent third-party verification sources with respect to the particular security or in the particular jurisdiction of the issuer, and a variety of other factors.

Users of Fitch's ratings should understand that neither an enhanced factual investigation nor any third-party verification can ensure that all of the information Fitch relies on in connection with a

rating will be accurate and complete. Ultimately, the issuer and its advisers are responsible for the accuracy of the information they provide to Fitch and to the market in offering documents and other reports. In issuing its ratings Fitch must rely on the work of experts, including independent auditors with respect to financial statements and attorneys with respect to legal and tax matters. Further, ratings are inherently forward-looking and embody assumptions and predictions about future events that by their nature cannot be verified as facts. As a result, despite any verification of current facts, ratings can be affected by future events or conditions that were not anticipated at the time a rating was issued or affirmed.

Fitch seeks to continuously improve its ratings criteria and methodologies, and periodically updates the descriptions on its website of its criteria and methodologies for securities of a given type. The criteria and methodology used to determine a rating action are those in effect at the time the rating action is taken, which for public ratings is the date of the related rating action commentary. Each rating action commentary provides information about the criteria and methodology used to arrive at the stated rating, which may differ from the general criteria and methodology for the applicable security type posted on the website at a given time. For this reason, you should always consult the applicable rating action commentary for the most accurate information on the basis of any given public rating.

Ratings are based on established criteria and methodologies that Fitch is continuously evaluating and updating. Therefore, ratings are the collective work product of Fitch and no individual, or group of individuals, is solely responsible for a rating. All Fitch reports have shared authorship. Individuals identified in a Fitch report were involved in, but are not solely responsible for, the opinions stated therein. The individuals are named for contact purposes only.

Ratings are not a recommendation or suggestion, directly or indirectly, to you or any other person, to buy, sell, make or hold any investment, loan or security or to undertake any investment strategy with respect to any investment, loan or security or any issuer. Ratings do not comment on the adequacy of market price, the suitability of any investment, loan or security for a particular investor (including without limitation, any accounting and/or regulatory treatment), or the tax-exempt nature or taxability of payments made in respect of any investment, loan or security. Fitch is not your advisor, nor is Fitch providing to you or any other party any financial advice, or any legal, auditing, accounting, appraisal, valuation or actuarial services. A rating should not be viewed as a replacement for such advice or services.

The assignment of a rating by Fitch does not constitute consent by Fitch to the use of its name as an expert in connection with any registration statement or other filings under US, UK or any other relevant securities laws. The assignment of a rating by Fitch does not constitute consent by Fitch to the use of its name as an expert in connection with any registration statement or other filings under US, UK or any other relevant securities laws. Fitch does not consent to the

inclusion of its ratings in any offering document in any instance in which US, UK or any other relevant securities laws requires such consent. Fitch does not consent to the inclusion of any written letter communicating its rating action in any offering document.

It is important that you promptly provide us with all information that may be material to the ratings so that our ratings continue to be appropriate. Ratings may be raised, lowered, withdrawn, or placed on Rating Watch due to changes in, additions to, accuracy of or the inadequacy of information or for any other reason Fitch deems sufficient:

Nothing in this letter is intended to or should be construed as creating a fiduciary relationship between Fitch and you or between Fitch and any user of the ratings.

In this letter, "Fitch" means Fitch, Inc. and any subsidiary or successor in interest.

We are pleased to have had the opportunity to be of service to you. If we can be of further assistance, please contact me at (212) 908-0577.

Sincerely,

Glen Grabelsky Managing Director

Slen Laddon

Electric-Corporate / U.S.A.

### **Atmos Energy Corp.**

**Full Rating Report** 

### Ratings

Long-Term IDR	BBB+
Short-Term IDR	F2
Senior Unsecured	A-
Commercial Paper	F2

IDR - Issuer Default Rating.

#### Rating Outlook

Stable

#### **Financial Data**

### Atmos Energy Corp.

(\$ Mil., Fiscal Year Ended Sept. 30)	2011	2012
Net Revenues	1,327	1,323
Operating EBITDA	735	723
TFO TO THE STATE OF	607	590
Capex	(623)	(733)
Total Debt	2,698	2,795
EBITDA Interest		
Coverage (x)	4.32	4.60
FFO Interest		
Coverage (x)	4,57	4.75
Debt/EBITDA (x)	3.67	3.87
FFO/Debt (%)	22,52	21.10
Total Debt/Total		
Capitalization (%)	54.47	54.24

Note: 2011 as originally reported, including Fitch adjustments.

### Related Research

Fitch Rates Atmos Energy's Senior Notes 'A--'; Outlook Stable (January 2013) 2013 Outlook: Utilities, Power, and Gas (December 2012)

**Analysts** 

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### **Key Rating Drivers**

Constructive Regulatory Environment: The ratings of Atmos Energy Corporation (Atmos) are supported by a constructive regulatory environment in its multijurisdictional service territory. Atmos has been able to implement several regulatory mechanisms, including annual ratemaking, purchased gas cost adjustments, and weather normalization, across many of its jurisdictions.

**Emphasis on Regulated Operations:** Management has been able to achieve steady growth in Atmos' regulated distribution and transmission businesses, while the economically and market-sensitive nonregulated operations hold greater long-term growth potential. Fitch Ratings expects regulated operations to average more than 90% of net income over the long term, although this level should remain higher in the near term given weak market conditions that have been affecting the nonregulated operations.

Large Geographically Diverse Operations: Atmos benefits from the low-risk nature of its large and geographically diverse regulated operations, and its large Texas intrastate pipeline and associated storage assets. Management has focused on exiting nonstrategic regions through asset sales, and redeploying proceeds in the remaining regions with higher growth operations.

**Strong Financial Performance:** Fitch expects Atmos to maintain its strong financial metrics, which have been driven by organic growth in Atmos' regulated natural gas distribution segment. For the next three years, Fitch expects FFO to total debt to average more than 20%, with total debt to EBITDA to range between approximately 3.8x and 3.6x.

Volatility at Nonregulated Operations: Atmos Energy Holdings, Inc. (AEH) and its wholly owned subsidiary, Atmos Energy Marketing, LLC (AEM), are responsible for the majority of Atmos' nonregulated earnings. These nonregulated gathering, storage, transportation, and supply-management operations exhibit greater earnings volatility than the regulated operations due to their exposure to natural gas prices and the supply and demand effects on market conditions.

**Rating Outlook:** The Stable Outlook for Atmos reflects predictable and stable earnings driven by a constructive regulatory environment and the low-risk nature of its regulated operations.

### What Could Trigger a Rating Action

**Potential Positive Factors:** The downsizing of Atmos' nonregulated operations along with continued strong performance of the regulated distribution and transmission and storage businesses could result in a positive rating action.

**Potential Negative Factors:** A significant increase in the size or risk of Atmos' nonregulated operations, or a large or heavily debt-financed acquisition could result in a negative rating action.

### **Key Rating Issues**

### **Regulatory Environment**

Atmos operates in Texas, Louisiana, Mississippi, Kansas, Colorado, Tennessee, Kentucky, Virginia, and Georgia. Fitch considers Atmos' regulatory environment to be constructive, enabling the utility to earn a reasonable return.

The state of Texas, in which nearly 60% of Atmos' distribution customers are located, has a relatively decentralized regulatory approach. The governing body of each municipality has original jurisdiction over all rates, operations, and services within its city limits. The Railroad Commission of Texas (RRC) has exclusive appellate jurisdiction over all rate and regulatory orders and ordinances of the municipalities, and exclusive original jurisdiction over rates and services to customers not located within the limits of a municipality. Atmos' natural gas distribution jurisdictions within Texas have authorized returns on equity (ROE) that range from 10.1% to 10.5%, with the most recent decision for the Mid-Tex region at a 10.5% ROE.

The eight other states in which Atmos distributes natural gas are regulated by each state's public service commission. The authorized ROEs in these states range from 9.89% to 10.5%.

### Regulatory Mechanisms Stabilize Cash Flows

Atmos has been able to implement rate designs in recent years on its approximately \$4.2 billion rate base that have reduced regulatory lag and helped decouple gross margin from customer usage patterns. These cash flow-stabilizing regulatory mechanisms include annual ratemaking, timely capital cost recovery, purchased gas cost adjustments, and weather normalization.

Annual ratemaking mechanisms are in place in Louisiana, Mississippi, Texas, and Georgia that allow for the annual recovery of capex, and except for Texas, operating and maintenance (O&M) expenses. These mechanisms provide for filing an annual rate review and adjustment to rates instead of a formal rate case, covering approximately 77% of Atmos' natural gas distribution gross margin in fiscal 2012.

The gas reliability infrastructure program (GRIP) in Texas allows Atmos to include annually approved capex incurred in the prior calendar year in rates without the need to file a formal rate case. The GRIP applies to Atmos' natural gas distribution customers in Texas not located within the limits of a municipality. Similar mechanisms that provide accelerated capital recovery have been enacted in Atmos' service territories in Kentucky, Virginia, Kansas, and Georgia. Additionally, 100% of capex in Atmos' regulated transmission and storage segment are recoverable through GRIP.

Purchased gas cost adjustment mechanisms provide a dollar-for-dollar offset to increases or decreases in natural gas distribution purchased gas costs monthly or quarterly, depending on the jurisdiction, without the need to file a rate case. Some jurisdictions also have performance-based ratemaking adjustments to provide incentives to minimize purchased gas costs through improved storage management and the use of hedges to lock in gas costs. Trackers cover the gas cost portion of customer bad-debt expense in most of Atmos' Texas service territory and in several other states, covering approximately 75% of Atmos' natural gas distribution gross margin.

Importantly, Atmos has been able to implement weather normalization adjustment (WNA) mechanisms in Texas, Louisiana, Mississippi, Kentucky, Tennessee, Kansas, Virginia, and Georgia, covering roughly 97% of the natural gas distribution segment's residential and commercial customer gross profit. WNA mechanisms lessen the effect of abnormal weather, adding further certainty to cash flows.

### Related Criteria

Corporate Rating Methodology (August 2012)

Rating North American Utilities, Power, Gas, and Water Companies (May 2011)

Nonregulated Operations (Contribution to Adjusted

2009 2010 2011 2012 2013F

Source: Company reports, Fitch.

Net Income)

30

25

20 15

10

n

Obtaining the aforementioned regulatory mechanisms has been a key focus of management, which has been effective in improving the regulatory environment throughout its multistate distribution service territory. These efforts have led to organic growth in rate base, which when combined with careful oversight of O&M expenses and a manageable capital spending program, has improved the company's financial profile over the past few years.

### Asset Sales

Atmos completed the sale of its regulated distribution assets in nonstrategic regions, including Missouri, Iowa, and Illinois, to Liberty Energy Corp., an affiliate of Algonquin Power & Utilities Corp., for approximately \$128 million in August 2012. The sale of the regulated distribution assets in Georgia for approximately \$141 million is expected to close in late fiscal 2013.

### **Texas Intrastate Pipeline**

Atmos' regulated transmission and storage segment, Texas Intrastate Pipeline, is an approximately 6,000-mile pipeline that connects to three major market hubs and has five storage facilities. It is subject to regulation by the RRC, with an authorized ROE of 11.8%.

A prolonged period of low basis differentials has negatively affected Atmos' transportation and storage business during the past two years, and will likely continue to affect it in 2013. However, Atmos stands to benefit when natural gas market fundamentals improve due to its strong market position in Texas, and its access to the major Texas hubs of Waha, Katy, and Carthage.

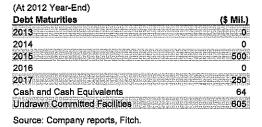
### Nonregulated Operations

The company's nonregulated operations, which include gas supply management, marketing, and gathering and storage services that are mainly conducted at the company's AEH subsidiary. In Fitch's opinion, these operations have a higher level of business risk than the company's regulated operations, due to greater earnings volatility and commodity exposure. AEH has been negatively affected in recent years by the extreme narrowing or elimination of basis differentials, which is expected to continue. As a result, Fitch expects contributions from these operations to net income to be less than 10% in the near term.

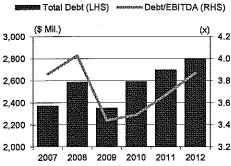
### **Financial Overview**

### Liquidity and Debt Structure

### **Debt Maturities and Liquidity**



### Total Debt and Leverage



Source: Company reports, Fitch.

Total available liquidity stood at approximately \$669 million as of Sept. 30, 2012. Atmos increased its \$750 million revolving credit facility by \$200 million to \$950 million in December 2012, while maintaining its accordion feature at \$250 million. The facility now allows Atmos to obtain same-day funding on base rate loans. At the same time, AEM terminated its \$200 million secured credit facility and replaced it with two \$25 million, 364-day bilateral facilities. Atmos retained its various one-year facilities totaling \$39 million. Given the lower cost of gas inventories in storage and the increased facility size, Fitch considers Atmos' liquidity sufficient.

In addition to these third-party facilities, there are three intercompany credit facilities that simulate a money pool and allow for the efficient management of cash among Atmos, AEH, and AEM. AEH serves as the intermediary between Atmos and AEM with respect to these facilities, allowing for up to \$500 million to be borrowed from or lent to Atmos, and for up to \$500 million to be lent to AEM. These facilities are renewed annually at calendar year end. There was \$211.5 million outstanding under this facility as of Sept. 30, 2012.

Significant debt covenants include a ratio of total debt to capitalization of no greater than 70%, and cross-default provision triggers at \$15 million—\$100 million for different facilities. Atmos was in compliance with all debt covenants as of Sept. 30, 2012, and maintained a total debt-to-total capitalization ratio, as defined in the credit agreement, of 56%.

In January 2013, Atmos issued \$500 million 4.15% senior unsecured notes due Jan. 15, 2043.

Atmos has a manageable near-term debt maturity schedule, with its \$500 million, 4.95% notes maturing on Oct. 15, 2014, the only significant notes maturing before 2017. Fitch considers the company's access to capital as unrestricted. The current interest rate environment facilitates low cost of capital over the near term, which Atmos has already taken advantage of with the issuance of senior unsecured notes in January 2013.

(\$ Mil., As of Sept. 30, 2012)	Amount	% of Total Debt	% of Capital
Unsecured Senior Notes	1,800	64	35
Unsecured Debentures	150	5	3
Unsecured Medium-Term Notes	10	O CONTRACTOR OF THE PROPERTY O	
Operating Lease Equivalent	269	10	5
Rental Property Term Notes		0	
Total Adjusted Long-Term Debt	2,229	80	43
Minus: Unamortized Discounts	4	0	in the second se
Short-Term Debt	571	20	11
Total Adjusted Debt	2,796	100	54
Shareholders' Equity	2,359	-	46
Total Book Capitalization	6,156		

### Lease-Equivalent Debt

Atmos has long-term, noncancelable operating leases for office and warehouse space used in its operations. Consolidated lease and rental expense for fiscal year-end 2012, 2011, and 2010 were \$33.6 million, \$35.5 million, and \$36.7 million, respectively.

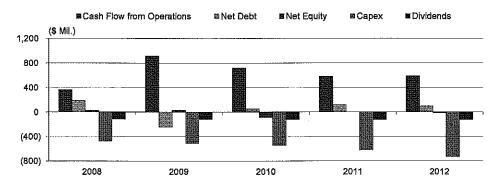
Fitch calculates a debt equivalent using 8x the latest full fiscal year's rental expense. This calculation resulted in \$268.8 million being added to Atmos' adjusted long-term debt for 2012 and in each year of Fitch's projections.

### **Cash Flow Analysis**

Atmos historically has been able to fund the majority of its capex through cash flows. Due to the larger capital program in 2011 and especially 2012, Atmos has added approximately \$200 million of debt to its capital structure in total. Fitch expects Atmos to fund its future capex through cash flows supported by debt issuances over the next three years. Fitch expects dividends to continue to grow, consistent with Atmos' track record of dividend growth year over year, when adjusted for asset sales.

Atmos announced in the fourth quarter earnings call the fiscal 2013 capital budget is \$770 million–790 million, focused mainly on safety and compliance expenditures, along with increased customer expansion expenditures and system improvements. Distribution capex plans for fiscal 2013 and beyond include steel service line replacement in Texas and additional enhanced infrastructure replacement plans in Texas, Kentucky, Kansas, and Georgia. Transmission and storage capex plans include two service reliability enhancement projects currently underway.

### **CFO and Cash Use**



Source: Company reports, Fitch.

### Peer Group

Issuer	Country
A-	
NSTAR Gas Com	pany United States
BBB+	
grant of the second second second second second second	United States
BBB	
Michigan Consolid Gas Co.	lated United States
	poration United States
Source: Fitch.	

### **Issuer Rating History**

Date	LT IDR (FC)	Outlook/ Watch
April 30, 2012	BBB+	Stable
June 2, 2011	BBB+	Stable
June 21, 2010	BBB	Positive
March 23, 2009	BBB	Stabl <del>e</del>
Aug. 7, 2008	BBB	Stable
June 7, 2007	BBB	Stabl <del>e</del>
Jan. 13, 2006	BBB	Stable
Dec. 6, 2005	BBB+	Negative

LT IDR – Long-term Issuer Default Rating. FC – Foreign currency. Source: Fitch.

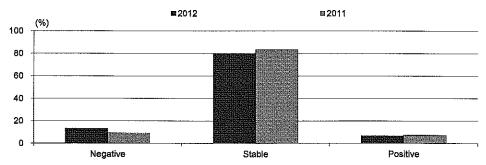
### Peer and Sector Analysis

Source: Company reports, Fitch analysis.

Peer Group Analysis	Atmos	NSTAR	Southwest
	Energy Corp.	Gas Company	Gas Corporation
LTM as of	9/30/12	9/30/12	9/30/12
Long-Term IDR	BBB+	A-	BBB+
Rating Outlook	Stable	Stable	Positive
Financial Statistics (\$ Mil.)			
Revenue	3,438	341	1,957
EBITDA	723	59	479
EBITDA Margin (%)	21	17	24
Total Adjusted Debt	2,796	288	1,261
Cash and Cash Equivalents	64		22
Funds Flow from Operations	590	76	349
Capex	(783)	(77)	(393)
Credit Metrics (x)	352		
EBITDA/Gross Interest Coverage	4.60	4.54	6.84
Debt/FFO	4,74	3,79	3.61
Debt/EBITDA	3.87	4.88	2.63
FFO Interest Coverage	4.75	6,85	5.99
Capex/Revenues	21.32	22,58	20,08
Capex/Depreciation (%)	286.92	233.33	179.45
IDR - Issuer Default Rating.			

In general, the Utilities, Power, and Gas sector outlooks remain stable. See the Sector Outlook Distribution chart below for Fitch's outlook distribution on the Utilities, Power, and Gas sector.

### **Sector Outlook Distribution**



Source: Fitch.

Fitch's outlook for gas utility companies remains Stable. Gas utilities are advantaged by low natural gas prices, which minimize customer conservation, and long-term forecasts of abundant and low-priced natural gas supplies, which stimulate conversions to natural gas from other fuel sources and stimulate organic growth. While the slow pace of economic recovery has limited sales growth, local distribution companies remain well positioned with modest capex requirements, mostly related to system reliability and maintenance.

### **Company Profile**

More than 90% of Atmos' customer base is retained annually.

Atmos is one of the largest natural gas-only distributors in the U.S., currently serving more than three million natural gas distribution customers in nine states. The company's natural gas distribution segment has accounted for 67% of consolidated operating income on average over the past three years, excluding asset impairments.

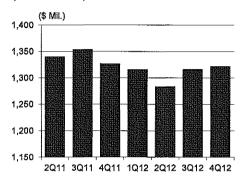
Atmos has regulated natural gas pipeline and storage assets, including a nearly 6,000-mile intrastate natural gas pipeline system in Texas. The company's regulated transmission and storage segment has accounted for 24% of consolidated operating income on average over the past three years, excluding asset impairments.

Atmos' nonregulated operations include transmission and storage assets, and AEM's natural gas marketing and procurement services to customers primarily located in the Midwest and Southeast, and compliment regulated operations.

### **Business Trends**

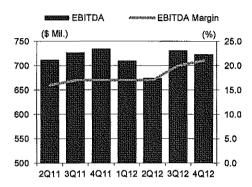
Fitch considers Atmos' strategy of pursuing rate mechanisms that provide for full and timely recovery of costs and expenditures as key to maintaining consistent results. EBITDA margins have increased, due, in part, to low natural gas prices and rate base increases. The company experienced some earnings headwind in the first half of 2012 from the mild winter heating season.

### Revenue Dynamics (Net Revenue)



Note: Each quarter is as originally reported. Source: Company reports, Fitch.

### **EBITDA Dynamics**



Note: Each quarter is as originally reported. Source: Company reports, Fitch.

### **Definitions**

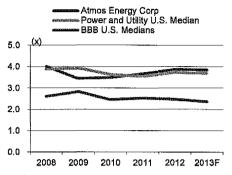
- Leverage: Gross debt plus lease adjustment minus equity credit for hybrid instruments plus preferred stock divided by FFO plus gross interest paid plus preferred dividends plus rental expense.
- Interest Cover. FFO plus gross interest paid plus preferred dividends divided by gross interest paid plus preferred dividends.
- FFO/Debt: FFO divided by gross debt plus lease adjustment minus equity credit for hybrid instruments plus preferred stock.

Fitch's expectations are based on the agency's internally produced, conservative rating case forecasts. They do not represent the forecasts of rated issuers individually or in aggregate. Key Fitch forecasts assumptions include:

- An increase in operating income in 2013 due to rate base increases.
- Normal weather.

### **Key Metrics**

### Leverage — Total Adjusted Debt/ Op. EBITDA

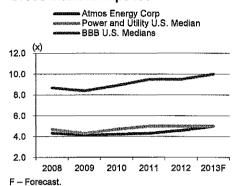


F – Forecast.

Note: As originally reported, including Fitch adjustments.

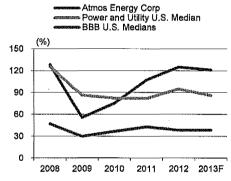
Source: Company reports, Fitch analysis.

### Interest Coverage: Op. EBITDA/ Gross Interest Expense



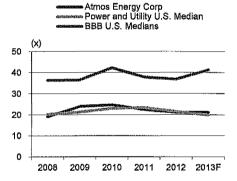
Note: As originally reported, including Fitch adjustments. Source: Company reports, Fitch analysis.

### Capex/CFO



F – Forecast. Note: As originally reported, including Fitch adjustments. Source: Company reports, Fitch analysis.

### FFO/Debt

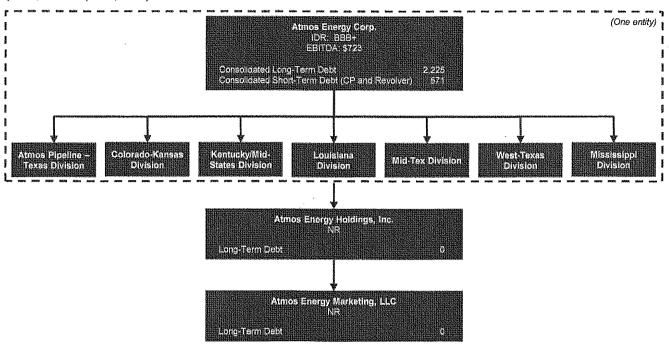


F – Forecast.
 Note: As originally reported, including Fitch adjustments.
 Source: Company reports, Fitch analysis.

### **Organizational Structure**

### Organizational Structure — Atmos Energy Corp.

(\$ Mil., As of Sept. 30, 2012)



IDR – Issuer Default Rating. CP – Commercial paper, NR – Not rated. Source: Company fillings, Bloomberg, Fitch Ratings.

### Financial Summary — Atmos Energy Corp.

(\$ Mil. Fiscal Years Ended Sept. 30)	2008	2009	2010	2011	2012
Fundamental Ratios (x)					
FFO/Interest Expense	4,34	4.41	4.64	4,57	4.75
CFO/Interest Expense	3,49	6,54	5.12	4.42	4.74
FFO/Debt (%)	19.16	23,92	24,69	22.52	21.10
Operating EBIT/Interest Expense	2.94	2.78	2.88	2.88	2.97
Operating EBITDA/Interest Expense	4:34	4.14	4.23	432	4,60
Operating EBITDAR/(Interest Expense + Rent)	3,96	3.82	3,50	3.57	3.79
Debt/Operating EBITDA	4.03	3.44	3,49	3.67	3.87
Common Dividend Payout (%)	65.00	63.35	60.19	59,62	58.06
Internal Cash/Capital Expenditures (%)	53,52	157,34	111,13	73,59	62,89
Capital Expenditures/Depreciation (%)	228.02	227.23	230,00	253.81	286,92
Profitability			***************************************		
Adjusted Revenues	7,221	4,969	4,790	4,347	3,438
Net Revenues	1,321	1,347	1,365	1,327	1,324
Operating and Maintenance Expense	500	495	468	449	454
Operating EBITDA	642	683	743	735	723
Depreciation and Amortization Expense	207	224	236	245	255
Operating EBIT	435	459	507	489	467
Gross Interest Expense	148	165	176	170:	157
Net Income for Common	180	191	206	208	217
Operating and Maintenance Expense % of Net Revenues	37,85	36,75	34.29	33.84	34.24
Operating EBIT % of Net Revenues	32.93	34.08	37.11	36.85	35.31
Cash Flow					
Cash Flow from Operations	368	914	723	581	587
Change in Working Capital	(127)	352	83	(26)	(3)
Funds From Operations	495	562	640	607	590
Dividends	(117)	(121)	(124)	(124)	(126)
Capital Expenditures	(472)	(509)	(543)	(623)	(733)
FCF	(221)	284	56	(166)	(272)
Net Other Investment Cash Flow	(8)	(3)	4	(2)	124
Net Change in Debt	190	(246)	54	117	97
Net Equity Proceeds	25	28	(93)	2	(16)
Capital Structure					
Short-Term Debt	351	73	126	206	571
Long-Term Debt	2,235	2,278	2,464	2,492	2,225
Total Debt	2,586	2,351	2,590	2,698	2,796
Total Hybrid Equity and Minority Interest	_		_	_	
Common Equity	2,052	2,177	2,178	2,255	2,359
Total Capital	4,638	4,528	4,768	4,953	5,155
Total Debt/Total Capital (%)	56	52	54.00.00	54.	54
Total Hybrid Equity and Minority Interest/Total Capital (%)				_	
Common Equity/Total Capital (%)	44,24	48,08	45.68	45,53	45.76

Note: As originally reported, including Fitch adjustments, Source: Company reports, Fitch analysis.

The ratings above were solicited by, or on behalf of, the issuer, and therefore, Fitch has been compensated for the provision of the ratings.

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## STANDARD & FOOR'S EXTRES SERVICES

Sammary:

### Atmos Energy Corp.

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Table Of Contents

Rationale

Outlook

Related Criteria And Research

### Summary:

### Atmos Energy Corp.

Credit

Rating:

BBB+/Stable/A-2

### Rationale

Standard & Poor's Ratings Services' ratings on Dallas-based Atmos Energy Corp. reflect the company's "excellent" business risk and "significant" financial risk profiles under our criteria.

The "excellent" business risk profile for Atmos incorporates the company's low-operating risk regulated natural gas distribution and gas pipeline transmission operations that contribute about 90% of operating income. These businesses benefit from operations under generally constructive regulatory frameworks and jurisdictions and, in many but not all jurisdictions, include the use of weather-normalization clauses, revenue-stabilization mechanisms, and capital recovery mechanisms which support cash flow stability. Atmos' business risk profile also benefits from operating and regulatory diversity; however, the company's Texas operations provide about 60% of operating income. The regulated customer base is large at more than three million customers and residential and commercial customers provide the bulk of revenues and sales, which, in combination with the constructive regulatory environments, supports stable cash flow generation.

Atmos' regulated transmission and storage segment transports natural gas to the company's Mid-Tex division, transports natural gas for third parties, and manages underground storage reservoirs in Texas. This is a strategic asset because it supplies gas to a substantial proportion of Atmos' distribution network and provides access to natural gas from several basins in Texas, which have substantial reserves. We expect this segment to generate relatively stable cash flow.

These strengths are offset by the company's higher-risk, nonregulated operations that engage in retail gas supply, gas storage and transportation and asset optimization. The retail gas supply business relies on large volumes and small per unit margins in order to contribute to operating income, while the asset optimization business relies on natural gas price volatility. The contribution of these businesses has decreased in recent years as natural gas prices have decreased and stabilized at low levels. Volatile natural gas prices can create profit opportunities, but such profits are not necessarily recurring in nature. In addition to potential volatility in operating income, the unregulated operations can also create significant swings in liquidity requirements due to collateral needs. Notably, these businesses require stringent risk management and oversight to avoid and/or minimize the impact of unexpected price movements.

We view the financial risk profile of Atmos as significant, incorporating the company's stable regulated cash flows, and somewhat high debt leverage. Notwithstanding the volatility associated with the unregulated operations' financial performance, credit protection measures have remained fairly stable in the past few years, benefiting from additions to ratebase and timely recovery of invested capital. For the 12 months ended Sept. 30, 2012, Atmos generated about \$562 million in funds from operations (FFO) and had about \$2.73 billion in debt, leading to FFO to total debt of about

Summary: Atmos Energy Corb.

21.6%. Debt leverage decreased somewhat from the previous year to 53.6% and debt to EBITDA was 3.6x. These measures remain within the significant category for the financial risk profile, supporting current ratings. Atmos' share repurchase program is relatively modest, and we do not expect any significant effect on key credit measures.

### Liquidity

The short-term rating on Atmos is 'A-2' and reflects the company's corporate credit rating and the stable cash flow generation of its regulated operations. Atmos' liquidity is "adequate" under Standard & Poor's liquidity methodology criteria

We base our liquidity assessment on the following factors and assumptions:

- We expect the company's liquidity sources (including FFO and credit facility availability) over the next 12 months to
  exceed its uses by more than 1.2x.
- Atmos has a manageable debt maturity schedule with no debt maturities in fiscal years 2013 and 2014 and \$500 million due in 2015.
- Even if EBITDA decreases by 15%, we believe net sources of liquidity will exceed liquidity requirements.
- The company has good relationships with its banks, in our assessment, and has a good standing in the credit
  markets.

In our analysis we assumed liquidity of about \$1.2 billion over the next 12 months, consisting mainly of FFO and availability under the revolving credit facilities. We estimate the company could use as much as \$900 million during the same period for capital spending, debt maturities, and shareholder dividends.

Atmos has a \$950 million revolving credit facility expiring in May 2016. Total availability under the credit facilities was \$380 million as of Dec. 31, 2012.

Atmos' ability to absorb high-impact, low-probability events, its flexibility to lower capital spending, its sound bank relationships, and its solid standing in credit markets, further support our description of liquidity as strong.

### Outlook

The stable rating outlook on Atmos incorporates the company's emphasis on regulated gas distribution and transmission pipeline operations while still maintaining a somewhat meaningful exposure to unregulated operations, mainly retail gas supply. The stable outlook is predicated on our base case scenario under which we expect that Atmos will achieve FFO to total debt of between 19% and 21% during 2013 and 2014, and debt leverage of about 55%, while effectively managing its liquidity needs in light of the unregulated operations. We could lower the ratings on Atmos if FFO to total debt decreases to less than 18% and debt leverage approaches 60% on a consistent basis. A higher rating would require sustained FFO to total debt of 24% to 25% and debt leverage that approaches 50% or incremental improvement in business risk.

### Related Criteria And Research

Liquidity Descriptors For Global Corporate Issuers, Sept. 28, 2011

Summary: Atmos Energy Corp.

- Key Credit Factors: Business And Financial Risks In The Investor-Owned Utilities Industry, Nov. 26, 2008
- Key Credit Factors For U.S. Natural Gas Distributors, Feb. 28, 2006

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**Credit Opinion: Atmos Energy Corporation** 

Global Credit Research - 10 May 2013

Dallas, Texas, United States

### Ratings

Category	Moody's Rating
Outlook	Stable
Senior Unsecured	Baa1
Bkd Commercial Paper	P-2

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#### Oninion

### **Rating Drivers**

- Diverse and generally supportive regulation
- Low business risk operations
- Consistent and solid financial performance

### Corporate Profile

Atmos Energy Corporation (Atmos; Baa1 senior unsecured, stable outlook) is primarily engaged in regulated natural gas distribution in eight states (Texas, Louisiana, Mississippi, Kentucky, Tennessee, Kansas, Colorado and Virginia) and transmission and storage in Texas. Atmos has an intermediate holding company Atmos Energy Holdings, Inc. (AEH) that owns non-utility subsidiaries engaged principally in gas marketing, housed at its Atmos Energy Marketing, LLC (AEM) subsidiary, as well as minor pipeline and storage operations in Louisiana and Kentucky.

In April 2013, Atmos completed the sale of its natural gas distribution assets located in Georgia, representing about 64,000 customers, for approximately \$141 million.

### SUMMARY RATING RATIONALE

Atmos' ratings are supported by the low risk of its rate-regulated gas distribution utilities in generally constructive regulatory jurisdictions, strong operating history, solid credit metrics, and a conservative management approach. Gas marketing is the riskiest element of the company, but it is expected to remain a small part of Atmos.

### **DETAILED RATING CONSIDERATIONS**

### DIVERSE AND GENERALLY SUPPORTIVE REGULATION

With distribution and pipeline operations in eight states, Atmos has jurisdictional diversity that reduces its exposure to any one adverse regulatory decision or warmer-than-normal weather in any of its service territories. It does have some asset concentration in Texas (60% of customer meters) with their next largest service areas being in Louisiana (11%) and Mississippi (9%). The regulatory frameworks in these states are credit-supportive, with Texas and Louisiana utilities generally scored as Baa in Factor 1 under Moody's regulated utilities rating methodology and Mississippi scored as A. Further regulatory diversity results from the many municipalities that hold original

jurisdictions in Texas as well as separate ratemaking for pipelines in Texas and Louisiana.

Atmos has been successful in increasing and stabilizing its regulated margins through rate increases and rate design improvements. Given its disparate operations and rising costs, regulatory lag is an issue that Atmos addresses through numerous and continual rate activity including regular rate adjustments, outside of base rate cases, for small amounts spread over its many jurisdictions. Such mechanisms increase the certainty of obtaining some timely rate relief while reducing the company's exposure to an adverse rate decision. However, Atmos needs many such small increases to affect margins materially. Over the last three years, about 33% of these operating income increases from rate activity have come from infrastructure programs, such as the Gas Reliability infrastructure Program (GRIP) in Texas, which allows Atmos to recover capital investments made in the prior year without a rate case. In addition, the company has obtained rate design changes that mitigate earnings volatility from weather and lower consumption (covering over 90% of its meters) and bad debts (covering over two thirds of its meters).

### LOW RISK BUSINESS OPERATIONS

Being predominantly regulated, Atmos has low business risk with core rate-regulated gas distribution in numerous states accounting for approximately 69% of 2012 net income. With only moderately higher risk, Atmos' pipeline business accounts for approximately 29% of 2012 net income. Atmos unregulated businesses are not of significant scale, contributing approximately 2% of 2012 net income.

Gas marketing is Atmos' riskiest business segment being exposed to commodity price, basis, counterparty, and other risks which makes it difficult to predict its financial results with a high degree of accuracy. As a management strategy, Atmos has been de-emphasizing its unregulated operations in light of the weak medium-term outlook. In particular, AEM's asset optimization business has been suffering from reduced sales volumes as arbitrage opportunities on AEM's assets have dissipated in the current market environment. The drop in asset optimization profits has caused AEM's overall earnings to decline significantly in the last few years, and we do not anticipate a turnaround anytime soon. We have assumed very little earnings from this business.

### CONSISTENT, SOLID FINANCIAL PERFORMANCE

Over the years, Atmos has been accruing sufficient rate increases to sustain a modest but steady improvement in its credit metrics. During its fiscal year ended September 30, 2012, Atmos received approval for \$31 million in annual rate increases. As of December 31, 2012, Atmos has received about \$64 million in rate relief and had \$7 million of pending rate requests. Of the \$64 million received in rate relief, \$56.7 million came from three completed rate cases and \$3.6 million from infrastructure programs.

Atmos' baseline cash flow from operations before working capital changes (CFO pre-WC) is in the low \$600 million range (\$621 million in the last twelve months ended December 2012), up from the \$612 million in fiscal year 2012. Atmos's credit metrics currently map to the low A, high Baa range under Moody's regulated utilities rating grid. CFO pre-WC-to-debt is at or above 20% (23.5% in fiscal year 2012, 20.8% in the 12 months ended December 2012). CFO pre-WC plus interest-to-interest has remained in the high 4 times range (4.9x in both fiscal 2012 and the 12 months ended December 2012).

### Liquidity Profile

Atmos' liquidity is considered adequate in the near term. Factors in our liquidity analysis include:

Cash - At December 31, 2012, cash on hand was \$125 million.

Internal Cash Flow - Atmos had capital spending of \$768 million and dividends of \$126 million for the twelve months ended December 31, 2012. With cash from operations of \$632 million for the same time period, Atmos was reliant upon other sources of financing for approximately \$262 million.

External Liquidity - In December 2012, Atmos amended the terms of their \$750 million unsecured credit facility to increase the borrowing capacity to \$950 million, with an accordion feature, which, if utilized, would increase the borrowing capacity to \$1.2 billion. Atmos also has a \$25 million unsecured facility and a \$14 million revolving credit facility. In total Atmos had \$570.9 million outstanding under its credit facilities at December 31, 2012. Atmos must maintain a debt to total capitalization ratio below 70% in order to borrow under this facility and was in compliance (55%) at December 31, 2012.

In December 2012, AEM terminated its committed \$200 million facility and replaced it with two \$25 million credit

facilities, one of which is committed. These facilities will be used primarily to issue letters of credit. The amount available under these two facilities was \$40 million at December 31, 2012.

Next Debt Maturity - Atmos has \$500 million due in 2014.

### Rating Outlook

The stable outlook is based on Atmos's low-risk, regulated activities that produce consistent financial performance and the expectation that the company will continue to maintain adequate liquidity resources. The outlook also assumes that the credit metrics will be sustained around current levels (for example, CFO pre-WC-to-debt in the low 20% range).

### What Could Change the Rating - Up

The rating could be upgraded if the company were to demonstrate a sustained improvement in its credit metrics (for example, with CFO pre-WC-to-debt in the mid 20% range) while reducing exposure to unregulated activities.

### What Could Change the Rating - Down

A sustained weakening in Atmos' credit metrics (including CFO pre-WC-to-debt in the high teens) could cause the rating to be downgraded. In addition, M&A activity that results in higher financial and business risks could also negatively affect the rating.

### Rating Factors

### **Atmos Energy Corporation**

Regulated Electric and Gas Utilities Industry [1][2]	LTM 12/31/2012		Moody's 12-18 month Forward View* As of May 2013	
Factor 1: Regulatory Framework (25%)	Measure	Score	Measur	Score
a) Regulatory Framework		Baa		Baa
Factor 2: Ability To Recover Costs And Earn Returns (25%)				
a) Ability To Recover Costs And Earn Returns		Baa		Baa
Factor 3: Diversification (10%)				
a) Market Position (10%)		Α		Α
b) Generation and Fuel Diversity (0%)		N/A		N/A
Factor 4: Financial Strength, Liquidity And Key Financial Metrics (40%)				
a) Liquidity (10%)		Baa		Baa
b) CFO pre-WC + Interest/ Interest (3 Year Avg) (7.5%)	4.9x	А	4.5x- 5.5x	Α
c) CFO pre-WC / Debt (3 Year Avg) (7.5%)	20.8%	Baa	19%- 24%	Baa /
d) CFO pre-WC - Dividends / Debt (3 Year Avg) (7.5%)	16.7%	Baa	14%- 18%	Baa /
e) Debt/Capitalization (3 Year Avg) (7.5%)	47.5%	Baa	45%- 49%	Baa
Rating:				
a) Indicated Rating from Grid	1	Baa1		Baa1
b) Actual Rating Assigned		Baa1		Baa1

<sup>\*</sup> THIS REPRESENTS MOODY'S FORWARD VIEW; NOT THE VIEW OF THE ISSUER; AND UNLESS NOTED IN THE TEXT DOES NOT

### INCORPORATE SIGNIFICANT ACQUISITIONS OR DIVESTITURES

[1] All ratios are calculated using Moody's Standard Adjustments. [2] As of 12/31/2012; Source: Moody's Financial Metrics

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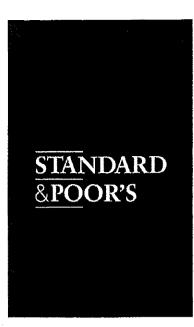
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## 

### Atmos Energy Corp. Corporate Credit And Senior Unsecured Debt Ratings Raised To 'A-' On Improved Business Risk Profile

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### Table Of Contents

Overview

Rating Action

Rationale

Outlook

Related Criteria And Research

Ratings List

146 6 18.

### Research Update:

### Atmos Energy Corp. Corporate Credit And Senior Unsecured Debt Ratings Raised To 'A-' On Improved Business Risk Profile

### Overview

- We are revising our assessment of Atmos Energy's credit profile in light of the winding down of the company's asset optimization business and plans to limit unregulated operations primarily to retail gas supply though we expect its contribution to consolidated operating income to decline over time as a percent of the total.
- We are raising the corporate credit and senior unsecured issue ratings on Atmos Energy to 'A-' from 'BBB+'. The outlook is stable.
- Atmos' commitment to limit unregulated operations to retail gas supply and marketing while winding down its asset optimization business strengthens what we deem as the company's already "excellent" business risk profile. While Atmos will continue to pursue the retail gas supply business, the company has demonstrated a good track record of operations and has consistently hedged load commitments to avoid exposure to market prices.
- The stable rating outlook incorporates our view of the company's emphasis on regulated gas distribution and transmission pipeline operations and declining emphasis and contribution of its unregulated operations.

### Rating Action

On Oct. 8, Standard & Poor's Ratings Services raised the corporate credit and senior unsecured debt ratings on Dallas-based Atmos Energy Corp. to 'A-' from 'BBB+'. The long-term rating outlook on Atmos Energy is stable. Standard & Poor's also affirmed its 'A-2' short-term credit rating and commercial paper rating on the company.

### Rationale

The upgrade on Atmos reflects our assessment of incremental improvement to the company's business risk profile stemming from the expected wind down of its asset optimization business. While we expect that Atmos will continue to pursue the retail gas marketing and supply business, we also expect the contribution of this business to decline somewhat over time as Atmos continues to expand its regulated asset base. Importantly, we expect that Atmos will continue to maintain rigorous risk management practices including prompt hedging of all retail gas supply load commitments, thereby limiting exposure to market prices, and maintaining contracts with short-term tenors, which

should enable the company to re-price or exit potentially unfavorable transactions and minimizing losses. On an ongoing basis, we expect that the unregulated business will contribute less than 5% of total operating income and this contribution will decline over time as the regulated part of the company continues to grow.

The balance of Atmos' business consists of regulated natural gas distribution operations that provide about 70% of regulated operating income and regulated gas transmission and storage operations that provide about 30% of operating income. Atmos serves more than 3 million customers in eight states, and while Texas makes up about 60% of total customers and operating income, the company has adequate regulatory and operating diversity. Atmos' utility businesses benefit from operations under generally constructive regulatory frameworks and jurisdictions and, in many but not all jurisdictions, include the use of weather-normalization clauses (covering 97% of margins), annual rate stabilization mechanisms (77% of margins), and accelerated capital recovery mechanisms (74% of margins) all of which lend support to cash flow stability, Atmos' regulated gas transmission and storage segment provides natural gas to regulated utilities in Texas including the company's Mid-Tex division, transports natural gas for third parties, and manages underground storage reservoirs in Texas. This is a strategic asset because it supplies gas to a substantial proportion of Atmos' distribution network and provides access to natural gas from several basins in Texas, which have substantial reserves. We expect this segment to generate relatively stable cash flow.

We view the financial risk profile of Atmos as "significant". Notwithstanding the volatility associated with the unregulated operations' financial performance, credit protection measures have remained fairly stable the past few years, benefiting from additions to rate base and timely recovery of invested capital. For the 12 months ended June 30, 2013, Atmos generated about \$584 million in funds from operations (FFO) and had about \$2.9 billion in debt, leading to FFO to total debt of about 20%. Debt leverage has remained stable at 53% and debt to EBITDA was 3.8x, with both measures remaining within the significant category for the financial risk profile and supporting current ratings.

Our base case scenario incorporates net margin growth of about 4% annually and indicates that Atmos will achieve FFO to debt of just over 20% over the next few years, while debt leverage will rise modestly with debt to EBITDA approaching 4x and debt to capital of just over 55%, benefiting from incremental annual rate increases to recover invested capital, the use of proceeds from recent asset sales to fund capital spending, and a dividend payout ratio of 55% to 60%. Our base case scenario incorporates immaterial contributions from the company's retail gas marketing business. In the event the capital spending program remains elevated, we expect that Atmos will preserve its balanced capital structure, providing ongoing support to its credit profile.

### Liquidity

We view Atmos' liquidity as "adequate" under Standard & Poor's liquidity methodology criteria. The short-term rating on Atmos is 'A-2' and largely reflects the long-term corporate credit rating on the company and the large proportion of operating income generated by the company's regulated utility operations.

We base our liquidity assessment on the following factors and assumptions:

- We expect the company's liquidity sources (including FFO and credit facility availability) over the next 12 months to exceed its uses by more than 1.2x.
- There are no scheduled debt maturities in fiscal 2014.
- Even if EBITDA decreases by 15%, we believe net sources will be well in excess of liquidity requirements.
- The company has good relationships with its banks, in our assessment, and has a good standing in the credit markets.
- Atmos has a \$950 million revolving credit facility maturing August 2018. As of June 30, 2013, Atmos had about \$810 million still undrawn under its revolving credit facility.

In our analysis, based on information available as of June 30, 2013, we assumed liquidity of \$1.3 billion over the next 12 months, consisting mainly of about \$625 million to \$650 million in cash from operations, ongoing availability under the revolving credit facility of about \$550 to \$600 million, and asset sale proceeds of about \$153 million.

We estimate the company could use about \$750 million to \$800 million for maintenance and growth capital spending and about \$130 million to \$135 million for dividends.

Also supporting our assessment of Atmos' liquidity as adequate are the company's ability to absorb high-impact, low-probability events with a limited need for refinancing; flexibility to lower capital spending; sound bank relationships; solid standing in credit markets; and generally prudent risk management.

### Outlook

The stable rating outlook on Atmos incorporates our view of the company's emphasis on regulated gas distribution and regulated gas transmission and storage operations and declining emphasis and contribution of its unregulated operations, especially "asset optimization". We expect that Atmos will be able to generate sufficient cash flow to maintain recent levels of financial performance, with FFO to total debt of about 20% and debt leverage that remains at about 55% and debt to EBITDA that approaches 4x, while effectively managing its liquidity needs.

Downside scenario

We would lower the corporate credit rating by one notch if Atmos' financial performance weakened so that FFO to total debt were less than 18%, debt to capital approached 60%, and debt to EBITDA exceeded 4x on a consistent basis, mainly due to an inability to recover invested capital in a timely manner. We would also lower the ratings on Atmos if business risk increased due to the larger involvement in and contribution of the unregulated operations.

### Upside scenario

Any positive rating action would depend on incremental improvement in the business risk profile in combination with stronger credit measures of FFO to debt in excess of 23%, debt to EBITDA of less than 4x, and debt to capital that approaches 50% on a sustainable basis.

### Related Criteria And Research

- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- Criteria Corporates General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Sept. 28, 2011
- Criteria Corporates General: Methodology: Business Risk/Financial Risk Matrix Expanded, Sept. 18, 2012
- Criteria Corporates Utilities: Key Credit Factors: Business And Financial Risks In The Investor-Owned Utilities Industry, Nov. 26, 2008
- Criteria Corporates General: 2008 Corporate Criteria: Analytical Methodology, April 15, 2008
- Criteria Corporates General: 2008 Corporate Criteria: Commercial Paper , April 15, 2008
- Criteria Corporates General: 2008 Corporate Criteria: Rating Each Issue, April 15, 2008
- Criteria Corporates General: 2008 Corporate Ratings Criteria: Ratios And Adjustments, April 15, 2008
- Criteria Corporates Utilities: Assessing U.S. Utility Regulatory Environments, Nov. 7, 2007

### Ratings List

Long-Term Rating Raised; Short-Term Rating Affirmed

Atmos Energy Corp.	10	FTOM
Corporate credit rating	A-/Stable/A-2	BBB+/Stable/A-2
Rating Raised		
	То	From
Atmos Energy Corp. Senior unsecured	A-	BBB+

From

Ratings Affirmed

Atmos Energy Corp. Commercial paper

A-2

Complete ratings information is available to subscribers of RatingsDirect at www.globalcreditportal.com and at www.spcapitaliq.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com. Use the Ratings search box located in the left column.

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# Rating Action: Moody's upgrades Atmos Energy; Outlook stable

Global Credit Research - 30 Jan 2014

### Approximately \$2.5 Billion of Debt Affected

New York, January 30, 2014 -- Moody's Investors Service upgraded Atmos Energy Corporation's senior unsecured rating to A2 from Baa1 and commercial paper rating to P-1 from P-2. This rating action completes our review of Atmos Energy Corporation (Atmos) initiated on November 8, 2013. The outlook for Atmos is stable.

### RATING RATIONALE

The primary driver of today's rating action was Moody's more favorable view of the relative credit supportiveness of the US regulatory environment, as detailed in our September 2013 Request for Comment titled "Proposed Refinements to the Regulated Utilities Rating Methodology and our Evolving View of US Utility Regulation."

With distribution and pipeline operations in eight states, Atmos has jurisdictional diversity that reduces its exposure to any one adverse regulatory decision or warmer-than-normal weather in any of its service territories. It does have some asset concentration in Texas (62% of customer meters) with their next largest service areas being in Louisiana (11%) and Mississippi (9%). Further regulatory diversity results from the many municipalities that hold original jurisdictions in Texas as well as separate ratemaking for pipelines in Texas and Louisiana.

Atmos has been successful in increasing and stabilizing its regulated margins through rate increases and rate design improvements. Given its disparate operations and rising costs, regulatory lag is an issue that Atmos addresses through numerous and continual rate activity including regular rate adjustments, outside of base rate cases, for small amounts spread over its many jurisdictions. Such mechanisms improve timely rate relief while reducing the company's exposure to an adverse rate decision. However, Atmos needs many such small increases to affect margins materially. Over the last three years, about 32% of these operating income increases from rate activity have come from infrastructure programs, such as the Gas Reliability Infrastructure Program (GRIP) in Texas, which allows Atmos to recover capital investments made in the prior year without a rate case. In addition, the company has obtained rate design changes that mitigate earnings volatility from weather and lower consumption (covering over 95% of its meters) and bad debts (covering 75% of the meters).

Atmos was upgraded two notches versus one notch for most other US utilities. This two notch upgrade incorporates the limited unregulated operations at Atmos and financial performance appropriate for the mid-A range.

### WHAT COULD CHANGE RATING -- UP

The rating could be upgraded if the company were to demonstrate a sustained improvement in its credit metrics (for example, with CFO pre-WC-to-debt in the high 20% range) while further reducing exposure to unregulated activities.

### WHAT COULD CHANGE RATING -- DOWN

A sustained weakening in Atmos' credit metrics (including CFO pre-WC-to-debt in the high teens) could cause the rating to be downgraded. In addition, M&A activity that results in higher financial and business risks could also negatively affect the rating.

Ratings upgraded include:

Atmos Energy Corporation

Senior Unsecured to A2 from Baa1

Commercial paper rating to P-1 from P-2

The principal methodology used in this rating was Regulated Electric and Gas Utilities published in December 2013. Please see the Credit Policy page on www.moodys.com for a copy of this methodology.

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# Summary:

# Atmos Energy Corp.

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### Table Of Contents

Initial Analytical Outcome ("Anchor") And Rating Result

Rationale

Outlook

Standard & Poor's Base-Case Scenario

**Business Risk** 

Financial Risk

Liquidity

Ratings Score Snapshot

Related Criteria And Research

# Summary:

# Atmos Energy Corp.

Corporate	Credit Rating			A-/Stable/A-2	
	Profi	le Asi	sessments		
BUSINESS RISK	EXCELLENT		このは しいついいているきを分が	Sanctorial algebrasia algebra de la composição de la comp	RESERVE CONTRACTOR
		_/	Vulnerable		Excellent
FINANCIAL RISK	SIGNIFICANT	$\neg$	(1) Profesional College	THE RESERVE AND A SECOND PROPERTY PROPERTY AND A SECOND PROPERTY A	
		_/	Highly leveraged		Minimal

# Initial Analytical Outcome ("Anchor") And Rating Result

Our 'A-' issuer credit rating on Atmos Energy Corp. (Atmos) is derived from:

- Our anchor of 'a-', based on our "excellent" business risk and "significant" financial risk profile assessments for the company.
- All modifiers are neutral for the rating.

# Rationale

# Suprimers Higher academic and the second second

- Regulated, low operating risk natural gas transmission and distribution operations
- Operations in jurisdictions with generally constructive regulatory frameworks
- Large service territory benefiting from operating and regulatory diversity
- Higher-risk retail gas marketing operations

- · Robust credit protection measures
- · Generally conservative financial policies
- Large planned capital spending program necessitating ongoing balanced funding to support credit profile

### acentolymikastetät

The stable rating outlook on Atmos incorporates the company's emphasis on regulated gas distribution and regulated gas transmission and storage operations and the declining emphasis and contribution of its unregulated operations, especially "asset optimization". We expect that Atmos will be able to generate sufficient cash flow to maintain recent levels of financial performance, with funds from operations (FFO) to total debt of about 20% and debt to EBITDA that approaches 4x, while effectively managing its liquidity needs.

### Downside scenario

We would lower the corporate credit rating if Atmos' financial performance weakened so that FFO to total debt were less than 13% and debt to EBITDA exceeded 4.5x on a consistent basis, mainly due to an inability to recover invested capital in a timely manner. We would also lower the ratings on Atmos if business risk increased due to larger involvement in and contribution of the unregulated operations.

### Upside scenario

Any positive rating action would depend on incremental improvement in the business risk profile along with stronger credit measures with FFO to debt in excess of 23% and debt to EBITDA of less than 3.5x on a consistent basis.

## Standard & Poor's Base-Case Scenario

- · Gross margin growth in the mid-single digits
- Capital spending of about \$850 million annually
- · Dividend payout ratio of about 60%

	2013A	2014E	2015E
FFO/debt	22%		19% – 21%
Debt/EBITDA	3.6x	3.6x - 3.8x	
CFO/debt	21,3%	19% - 21%	18% - 20%

A--Actual. E--Estimated. FFO--Funds from operations. CFO--Cash flow from operations.

### Business Risk: Excellent

We assess Atmos' business risk profile as "excellent", incorporating the company's regulated, low operating risk natural gas transmission and distribution operations that benefit from generally constructive regulatory frameworks in their regions of operation. Many, but not all, of these jurisdictions provide for the use of weather-normalization clauses, annual rate stabilization mechanisms, and accelerated capital recovery mechanisms, all of which lend support to cash flow stability. At the same time, we incorporate the impact of the company's retail gas marketing operations, which we view as having higher business risk and whose contribution should decline over time because Atmos is targeting most of its planned capital spending for the regulated utility operations. Importantly, we expect that Atmos will continue to maintain rigorous risk management practices for its retail gas marketing operations, including prompt hedging of all

retail gas supply load commitments, helping to limit exposure to market prices, and maintaining contracts with short-term tenors, enabling the company to re-price or exit potentially unfavorable transactions thereby minimizing losses. On an ongoing basis, we expect that the unregulated business will contribute less than 5% of total operating income and this contribution will decline over time as the regulated part of the company continues to grow.

# Financial Risk: Significant

We view the financial risk profile of Atmos as "significant". Notwithstanding the volatility associated with the unregulated operations' financial performance, we expect that credit protection measures will remain fairly stable, benefiting from additions to rate base and timely recovery of invested capital through the use of accelerated capital recovery mechanisms. We expect these factors will lead to FFO/debt that averages just over 20% and debt/EBITDA of about 4x.

# Liquidity: Adequate

Atmos' liquidity is "adequate", in our view. The short-term rating on Atmos is 'A-2'.

We expect that the company's liquidity sources will exceed uses by 1.1x or more, the minimum threshold for an adequate designation under our criteria, and that the company will also meet our other criteria for such a designation. At the same time, we expect that Atmos will continue to have access to the capital markets under favorable terms to fund a portion of capital spending needs and to refinance maturing debt obligations.

Atmos has a \$950 million revolving credit facility, which backstops the company's commercial paper program. As of Dec. 31, 2013, the undrawn capacity was about \$260 million. The facility matures in August 2018.

### Pulnous Statuday Sources : Francipal Engilony Uses:

- · Cash from operations of about \$650 million
- Ongoing availability under the revolving credit facility of about \$550 million to \$600 million
- Maintenance and growth capital spending of about \$750 million to \$800 million
- Dividends of about \$130 million to \$135 million

# Ratings Score Snapshot

Corporate Credit Rating: A-/Stable/A-2

Business risk: Excellent

- · Country risk: Very low
- · Industry risk: Very low
- · Competitive position: Strong

Financial risk: Significant

• Cash flow/leverage: Significant

Anchor: 'a-'

### Modifiers

- Diversification/portfolio effect: Neutral
- · Capital structure: Neutral
- · Liquidity: Adequate
- · Financial policy: Neutral
- · Management and governance: Satisfactory
- · Comparable rating analysis: Neutral

### Related Criteria And Research

### Related Criteria

- Criteria Corporates General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Jan. 2, 2014
- Criteria Corporates General: Corporate Methodology, Nov. 19, 2013
- Criteria Corporates General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria Corporates Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
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- Criteria Corporates General: 2008 Corporate Criteria: Rating Each Issue, April 15, 2008
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# MOODY'S INVESTORS SERVICE

**Credit Opinion: Atmos Energy Corporation** 

Global Credit Research - 09 May 2014

Dallas, Texas, United States

### Ratings

CategoryMoody's RatingOutlookStableSenior UnsecuredA2Bkd Commercial PaperP-1

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### Opinion

### **Rating Drivers**

Diverse array of generally supportive regulatory jurisdictions

Low business risk operations

Consistent, solid financial performance

## Corporate Profile

Atmos Energy Corporation (Atmos; A2 senior unsecured, stable outlook), headquartered in Dallas Texas, has three business segments. Atmos' largest segment is regulated natural gas local distribution companies (LDC) with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky, and Virginia), serving over 3 million customers. It accounted for approximately 67% of the company's 2013 net income. The second segment is its pipeline and storage operations, which owns and operates over 5,600 miles of intra-state pipeline in Texas. Atmos Pipeline Texas (APT) division is one of the largest Intra-state pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division, other third parties and manages five natural gas reservoirs. APT accounted for 28% of the company's 2013 net income. Atmos' third segment engages in natural gas management, transmission, storage and other services in the non-regulated sector primarily in the Midwest and Southeast regions. While this segment's net income contribution in 2013 was only 5%, we note the higher level of operational and commodity risk given the non-regulated nature of its business.

### Summary

### Rating Rationale

Atmos' rating is supported by the low risk of LDC operations in generally constructive regulatory jurisdictions, good operating history, solid credit metrics, and a conservative management approach. We expect Atmos to continue managing its non-regulated segment conservatively and keeping it a minor part of its larger business profile.

**Detailed Rating Considerations** 

DIVERSE ARRAY OF GENERALLY SUPPORTIVE REGULATORY JURISDICTIONS

Atmos has operations in credit-supportive regulatory jurisdictions, where it is given opportunities to recover its costs and earn reasonable returns on a timely basis. Furthermore, Atmos benefits from the diversity of various regulatory jurisdictions as it operates in eight states. Approximately 70% of Atmos' asset base is located in Texas and we view the regulatory environment in Texas to be constructive. Texas has a regulatory framework which supports and incentivizes investment in system reliability and safety while reducing recovery lag. The regulatory environment in Louisiana and Mississippi, where Atmos has its two next largest operations, also have credit-supportive regulatory frameworks. Further regulatory diversity results from the many municipalities that hold original jurisdictions in Texas as well as separate ratemaking for pipelines in Texas and Louisiana.

Atmos has been successful in increasing and stabilizing its regulated margins through rate increases and rate design improvements. Given its disparate operations and rising costs, regulatory lag is an issue that Atmos addresses through numerous and continual rate activity including regular rate adjustments, outside of base rate cases, for small amounts spread over its many jurisdictions. Such mechanisms increase the certainty of obtaining some timely rate relief while reducing the company's exposure to an adverse rate decision. However, Atmos needs many such small increases to affect margins materially.

Over the last three years, about 32% of these operating income increases from rate activity have come from infrastructure programs, such as the Gas Reliability Infrastructure Program (GRIP) in Texas, which allows Atmos to recover capital investments made in the prior year without a rate case. In addition, the company has obtained rate design changes that mitigate earnings volatility from weather (covering over 97% of its meters) and bad debts (covering over 75% of its meters). In the fiscal year 2013, Atmos earned 10% ROE compared to its average allowed ROE of 10.3%.

### LOW RISK BUSINESS OPERATIONS

Being predominantly regulated, Atmos has low business risk with core LDC operations in eight states and a tariff-based pipeline in Texas (mostly serving its affiliate Mid-Tex). Atmos benefits from having constructive rate making mechanisms which reduce business risk. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigates risks and costs the company may encounter due to weather above or below normal. This adjustment allows Atmos to either increase or decrease customers' bills to offset the effect of gas usage due to abnormal weather. Other mechanisms proposed or approved to Atmos include, annual adjustment mechanisms in half of their states (mainly their larger service territories) and infrastructure enhancement mechanisms in 6 out of the 8 states. These mechanisms result in greater transparency in cash flows and accelerated recovery of capital spending.

In 2013, Atmos invested \$836 million primarily on safety and reliability of which 73% was in Texas and 75% was recovered within 6 months. The company plans to utilize regulatory mechanisms like their Gas Reliability Infrastructure Program (GRIP) by continuing an escalated capital expenditure program through 2018. Atmos is expected to invest between \$850-\$950 million annually from 2014 through 2018. The company's capital expenditure investment has yet to peak and will be funded through a combination of internally generated cash flows, long-term debt and issuance of equity to preserve their current equity to debt capital structure.

Gas marketing is Atmos' riskiest business segment being exposed to commodity price, basis, counterparty, and other risks which makes it difficult to predict its financial results with a high degree of accuracy. As a management strategy, Atmos has been de-emphasizing its unregulated operations in light of the weak medium-term outlook. In particular, Atmos Energy Marketing (AEM)'s asset optimization business has been suffering from reduced sales volumes as arbitrage opportunities on AEM's assets have dissipated in the current market environment. The drop in asset optimization profits has caused AEM's overall earnings to decline significantly in the last few years, and we do not anticipate a turnaround anytime soon. We have assumed very little earnings from this business.

### CONSISTENT, SOLID FINANCIAL PERFORMANCE

Over the years, Atmos has been accruing sufficient rate increases to sustain a modest but steady improvement in its credit metrics. During its fiscal year ended September 30, 2013, Atmos received approval for \$98.1 million in annual rate increases. As of December 31, 2013, Atmos has received about \$16 million in rate relief and had \$37 million of pending rate requests. Of the \$16 million received in rate relief, \$12.5 million came from annual rate filing mechanisms and \$3.5 million from infrastructure programs.

Atmos' baseline cash flow from operations before working capital changes (CFO pre-WC) is in the \$650 - \$700 million range. In the last twelve months ended December 2013, the company generated CFO pre-WC of \$708 million, up from the \$615 million in fiscal year 2012, and resulting in CFO pre-WC/Debt of 20.8%. This ratio maps to the low A range under the Low Business Risk scale of our regulated utilities rating methodology grid.

## **Liquidity Profile**

Atmos' liquidity is adequate in the near term.

At December 31, 2013, Atmos had approximately \$195 million cash on hand. The company had capital spending of \$836 million primarily on reliability and safety, and paid dividends of \$130 million for the twelve months ended December 31, 2013. With cash from operations of \$618 million for the same time period, Atmos was reliant upon other sources of financing for approximately \$275 million.

In August 2013, Atmos extended the terms of their \$950 million unsecured credit facility to August 2018. This credit facility has an accordion feature, which, if utilized, would increase the borrowing capacity to \$1.2 billion. Atmos also has a \$25 million unsecured facility and a \$10 million revolving credit facility. In total, Atmos had \$695.6 million outstanding under its credit facilities at December 31, 2013. Atmos must maintain a debt to total capitalization ratio below 70% in order to borrow under this facility and was in compliance (56%) at December 31, 2013.

AEM had two \$25 million 364-day bilateral credit facilities that expired in December 2013. The \$25 million uncommitted facility was extended to December 2014. The other \$25 million committed facility was replaced by a smaller \$15 million committed 364-day bilateral credit facility. These funds are used to cover letters of credit. At December 31, 2013, AEM had \$24.6 million outstanding under these bilateral credit facilities. On January 29, 2014, due to increased volumes and prices during the colder winter months, the \$25 million uncommitted facility was amended to temporarily increase the borrowing amount to \$50 million through June 30, 2014 at which point the amount will revert to the original \$25 million capacity. Lastly, Atmos Energy Holdings holds a \$500 million intercompany demand credit facility with Atmos.

Atmos has \$500 million of debt maturing in October 2014 and another \$250 million due in 2017. Atmos is in the process of refinancing these notes.

### Rating Outlook

The stable outlook is based on Atmos' low-risk, regulated activities that produce consistent financial performance and the expectation that the company will continue to maintain adequate liquidity resources. The outlook also assumes that the credit metrics will be sustained around current levels, for example, CFO pre-WC/Debt in the low 20% range.

### What Could Change the Rating - Up

Given the company's recent two notch upgrade, another upgrade is unlikely. However, if the company is able to further strengthen and sustain strong credit metrics (including CFO pre-WC/Debt above 25%) could positively affect the rating.

### What Could Change the Rating - Down

A sustained weakening in Atmos' credit metrics (including CFO pre-WC/Debt in the high teens) could cause the rating to be downgraded. In addition, M&A activity that results in higher financial and business risks could also negatively affect the rating.

### Rating Factors

### **Atmos Energy Corporation**

Regulated Electric and Gas Utilities Industry Grid [1][2]	LTM 12/31/2013	
Factor 1 : Regulatory Framework (25%)	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	Α	Α
b) Consistency and Predictability of Regulation	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)		
a) Timeliness of Recovery of Operating and	Α	Α

[3]Moody's 12-18 Month Forward ViewAs of May 2014			
Measure	Score		
A	Α		
Aa	Aa		
A	Α		

Capital Costs		
b) Sufficiency of Rates and Returns	Baa	Baa
Factor 3 : Diversification (10%)		
a) Market Position	Α	Α
b) Generation and Fuel Diversity	N/A	N/A
Factor 4 : Financial Strength (40%)		
a) CFO pre-WC + Interest / Interest (3 Year Avg)	5,2x	Α
b) CFO pre-WC / Debt (3 Year Avg)	20.5%	Α
c) CFO pre-WC - Dividends / Debt (3 Year Avg)	16.5%	Α
d) Debt / Capitalization (3 Year Avg)	47.4%	Α
Rating:		
Grid-Indicated Rating Before Notching Adjustment		A2
HoldCo Structural Subordination Notching		0
a) Indicated Rating from Grid		A2
b) Actual Rating Assigned		A2

Baa	Baa
A N/A	A N/A
5.0x-7.0x	A/Aa
20%-26% 15%-23%	A A
35%-45%	A/Aa
	A1
	0
	A1 A2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. [2] As of 12/31/2013(LTM); Source: Moody's Financial Metrics [3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.



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# FitchRatings

# Fitch Affirms Atmos Energy Corp's IDR at 'BBB+'; Outlook Revised to Positive

Ratings Endorsement Policy 21 May 2014 12:32 PM (EDT)

Fitch Ratings-New York-21 May 2014: Fitch Ratings has affirmed Atmos Energy Corporation's (Atmos) ratings, including its Issuer Default rating (IDR) at 'BBB+' and senior unsecured debt rating at 'A-'. The Rating Outlook is revised to Positive from Stable. A complete list of ratings actions is shown at the end of this release.

These rating actions affect approximately \$2.5 billion of long-term debt.

Atmos is a divisionally structured utility operating in three segments: regulated gas distribution through local distribution companies (LDC), regulated pipelines with its Texas intrastate pipeline system, and through subsidiary Atmos Energy Holdings, Inc. (AEH), non-regulated gas marketing and storage businesses.

### Key Rating Drivers

- --Capital structure repositioning and earnings growth lead to predictable and sustained improvement in credit metrics:
- --Constructive regulatory environment that includes annual rate-setting mechanisms and weather normalization covering most LDC jurisdictions;
- --Strong earnings contribution from regulated Texas intrastate pipeline network with an authorized return on equity (ROE) of 11.8%;
- -- Exposure to high-growth markets and elevated capex program;
- --Moderate volume and pricing exposure through non-regulated operations conducted at AEH as well as exposure to market-based revenues at the pipeline.

Capital Structure and Sustained Improvement in Credit Metrics

Atmos has completed, or will have completed within Fitch's rating horizon, several measures that reduce leverage and lower the cost of debt. In February 2014, Atmos raised \$390 million of new equity, substantially meeting the equity component of its large five-year capital investment program. The equity raise improves Atmos' capitalization, which Fitch expects to be maintained over the next few years at close to a 50%/50% debt/equity mix similar to the average of the regulatory approved capital structures in the various Atmos divisions.

Debt costs remain elevated as Atmos typically issues long-term fixed-rate unsecured debt. Fitch expects interest expenses to decline as higher coupon long-term debt matures and is replaced with lower cost debt. Atmos has used forward-rate contracts to lock in a substantial portion of its maturing debt. Fitch models the upcoming \$500 million 4.95% coupon debt maturity in October 2014 to be refinanced at an interest cost of 4%.

Future maturities will be refinanced with even greater reductions in interest expenses. In the outer years, \$250 million of 6.35% notes mature in 2017 and \$450 million of 8.5% notes mature in 2019. Fitch expects financing costs to replace the maturing debt to decline between 200bps and 350bps.

### Constructive Regulatory Environment

Several regulatory mechanisms including annual rate-making, weather normalization, and purchased gas cost adjustments are present in most of Atmos' LDC utility jurisdictions which reduce regulatory lag and add stability to earnings and cash flows.

Approximately 70% of the distribution segment's operating margin is subject to annual rate-making, which allows for the recovery of both capex and operating and maintenance (O&M) expenses without filing a formal rate case. Roughly 97% of the LDC utility division's operating margin is covered under weather normalization mechanisms eliminating weather-related volumetric risks on margins. Atmos has purchased gas cost adjustments pass-through increases or decreases in purchased gas costs in all distribution service territories. High-Growth Markets

Atmos has a large presence in Texas, which remains a high-growth market benefitting from population and employment growth, new household formations, and high energy-related investments connected to shale development. Atmos has exposure to this growth through its LDCs including the large Dallas-Fort Worth area and operation of an approximately 5,600-mile intrastate pipeline system and five working storage sites. Atmos derives between 65% and 70% of operating income from Texas, a percentage that will likely increase, as capex is predominately centered across its Texas LDCs and pipeline operations.

The Atmos pipeline system connects with the three major Texas hubs located in Waha, Katy, and Carthage. The pipeline has a current authorized ROE of 11.8%. The authorized ROE will be reviewed in 2016, adding predictability to earnings over the next two years. Fitch believes the natural gas supply/demand dynamics are favorable in Texas and that Atmos will continue to make growth investments in its pipeline system.

Capital expenditures totaled approximately \$845 million in the fiscal year ended Sept. 30, 2013, approximately 15% above the prior fiscal year. Fitch expects capex to remain elevated and average between \$900 million and \$950 million over the forecast period. The largest portion is dedicated to distribution integrity, or the replacement of pipe or other upgrades. Approximately 20% of the capex budget is related to customer growth at its distribution segments and pipeline expansion projects. Regulatory mechanisms at the distribution segment allow for timely recovery and pipeline expansion projects have relatively short completion time periods of one year or less.

Non-Regulated and Market Sensitive Operations

Atmos has a modest exposure to non-regulated activities and market-sensitive commodity exposure. At AEH, Atmos conducts a variety of non-regulated operations including natural gas management and transportation services. Profitability has been pressured in recent years reflecting relatively low natural gas prices and compressed basis differentials, although the record cold 2013/2014 winter has provided some uplift to this business. Similarly, in the regulated transmission and storage segment, margins from market-based ancillary services have been under pressure in recent years, although recent natural gas pricing remains well above fiscal 2013 level.

Strong Earnings and Improving Credit Metrics

Fitch expects organic growth in regulated businesses to continue to drive earnings. Rate-base investments drive EBITDA growth in the high single digits over the next few years with some variability from non-regulated AEH and the portion of market-based revenues and earnings at the pipeline. Higher natural gas prices and stronger natural gas demand improves the prospects for these businesses.

Fitch expects key leverage measures, currently robust due to the \$390 million equity raise in February 2014, to deteriorate slightly, Adjusted debt to EBITDAR, 3.13x at March 31, 2014, is expected to average approximately 3.5x over the next three fiscal years. Similarly, Fitch projects funds from operations (FFO)-to-adjusted leverage, 3.08x at March 31, 2014, to average 3.44x over the next three fiscal years. Coverage measures improve in Fitch's models over the forecast period. FFO fixed charge coverage improves from 5.37x at March 31, 2014 to an average of 6.06x over the next three fiscal years.

### Rating Sensitivities

Future developments, individually or collectively, that could lead to a positive rating action include:

- --Achieving and maintaining a total adjusted debt-to-EBITDAR leverage measure of 3.25x or below;
- --Maintaining consolidated leverage consistent with regulatory approved capital structures.

Future developments, individually or collectively, that could lead to a negative rating action include:

- --Failure to maintain the present capital structure while pursuing an elevated capex program;
- -- Expansion of non-regulated business activities;
- -- An unexpected adverse regulatory decision,

Fitch has affirmed the following ratings with a Positive Outlook:

Atmos Energy Corporation

- --Long term IDR at 'BBB+';
- --Senior unsecured debt at 'A-';
- --Short term IDR at 'F2':
- -- Commercial paper at 'F2'.

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Additional information is available at 'www.fitchratings.com'.

Applicable Criteria and Related Research:

- -- 'Corporate Rating Methodology', Aug. 5, 2013;
- -- 'Rating U.S. Utilities, Power and Gas Companies (Sector Credit Factors), March 11, 2014

### Applicable Criteria and Related Research:

Corporate Rating Methodology. Including Short-Term Ratings and Parent and Subsidiary Linkage Rating U.S. Utilities, Power and Gas Companies (Sector Credit Factors)

### **Additional Disclosure**

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# **FitchRatings**

# Fitch Rates Atmos Energy Corp's Senior Notes 'A-'; Outlook Positive Ratings

Endorsement Policy 07 Oct 2014 12:42 PM (EDT)

Fitch Ratings-New York-07 October 2014: Fitch Ratings assigns an 'A-' rating to Atmos Energy Corporation's (Atmos) \$500 million 4.125% senior unsecured notes due 2044. The Rating Outlook is Positive. Issuance proceeds will be used to replace a like amount of 4.95% bonds maturing on Oct. 15, 2014.

### KEY RATING DRIVERS

- -- Capital structure repositioning and earnings growth lead to predictable and sustained improvement in credit metrics;
- --Constructive regulatory environment that includes annual rate-setting mechanisms and weather normalization covering most LDC jurisdictions;
- --Strong earnings contribution from regulated Texas intrastate pipeline network with an authorized Return on Equity (ROE) of 11.8%;
- --Exposure to high growth markets and elevated capital expenditures (capex) program;
- --Moderate volume and pricing exposure through non-regulated operations as well as exposure to market-based revenues at the pipeline.

### CAPITAL STRUCTURE AND SUSTAINED IMPROVEMENT IN CREDIT METRICS

In February 2014, Atmos raised \$390 million of new equity, substantially meeting the equity component of its large fiveyear capital investment program. The equity raise improves Atmos' capitalization which Fitch expects to be maintained over the next few years close to a 50%/50% debt/equity mix similar to the average of the regulatory approved capital structures in the various Atmos divisions.

Debt costs remain elevated as Atmos typically issues long-term fixed rate unsecured debt. Fitch expects interest expenses to decline as higher coupon long term debt matures and is replaced with lower cost debt. Atmos has used forward rate contracts to lock in a substantial portion of its maturing debt. Fitch had modeled the \$500 million 4.95% coupon debt maturity in October 2014 to be refinanced at an interest cost of 4%. The actual 4.125% coupon represents a negligible different in Fitch's models and still results in lower interest expense and modestly improved coverage measures.

Future maturities will likely be refinanced with even greater reductions in interest expenses. In the outer years, \$250 million of 6.35% notes mature in 2017 and \$450 million of 8.5% notes mature in 2019. Fitch expects financing costs to replace the maturing debt to decline between 175bps and 300bps.

### CONSTRUCTIVE REGULATORY ENVIRONMENT

Several regulatory mechanisms including annual rate-making, weather normalization, and purchased gas cost adjustments are present in most of Atmos' LDC utility jurisdictions which reduce regulatory lag and add stability to earnings and cash flows.

Approximately 75% of the distribution segments operating margin is subject to annual rate-making, which allows for the recovery of both capex and operating and maintenance (O&M) expenses without filing a formal rate case. Roughly 97% of the LDC utility divisions operating margin is covered under weather normalization mechanisms eliminating weather-related volumetric risks on margins Atmos has purchased gas cost adjustments pass through increases or decreases in purchased gas costs in all distribution service territories.

### HIGH GROWTH MARKETS

Atmos has a large presence in Texas, which remains a high growth market benefitting from population and employment growth, new household formations and high energy-related investments related to shale development. Atmos has exposure to this growth through its LDCs including the large Dallas Fort Worth area and operation of an approximately 5,600 mile intrastate pipeline system and five working storage sites. Atmos derives between 65% and 70% of operating income from Texas, a percentage that will likely increase as capex is predominately centered across its Texas LDCs and pipeline operations.

The Atmos pipeline system connects with the three major Texas hubs located in Waha, Katy, and Carthage. The pipeline has a current authorized return on equity (ROE) of 11.8%. The authorized ROE will be reviewed in 2016 adding predictability to earnings over the next two years. Fitch believes the natural gas supply/demand dynamics are favorable in Texas and Atmos will continue to make growth investments in its pipeline system.

Capital expenditures totaled approximately \$845 million in fiscal year ended Sept. 30, 2013, approximately 15% above the prior fiscal year. Fitch expects capex to remain elevated and average between \$900 million and \$950 million over the forecast period. The largest portion is dedicated to distribution integrity or the replacement of pipe or other upgrades. Approximately 20% of the capex budget is related to customer growth at its distribution segments and pipeline expansion projects. Regulatory mechanisms at the distribution segment allow for timely recovery and pipeline expansion projects have relatively short completion time periods of one-year or less.

### NON-REGULATED AND MARKET SENSITIVE OPERATIONS

Atmos has a modest exposure to non-regulated activities and market sensitive commodity exposure. At Atmos Energy Holdings (AEH), Atmos conducts a variety of non-regulated operations including natural gas management and transportation services. Profitability has been pressured in recent years reflecting relatively low natural gas prices and compressed basis differentials, although the record cold 2013/2014 winter has provided some uplift to this business. Similarly, in the regulated transmission and storage segment, margins from market based ancillarly services have been under pressure in recent years although recent natural gas pricing remains well above fiscal 2013 level.

### STRONG EARNINGS AND IMPROVING CREDIT METRICS

Fitch expects organic growth in regulated businesses to continue to drive earnings. Rate base investments drive EBITDA growth in the high single digits over the next few years with some variability from non-regulated AEH and the portion of market based revenues and earnings at the pipeline. Higher natural gas prices and stronger natural gas demand improves the prospects for these businesses.

Fitch expects key leverage measures, currently robust due to the \$390 million equity raise in February 2014, to deteriorate slightly, Adjusted debt to EBITDAR, 3.02x at June 30, 2014, is expected to average approximately 3.5x over the next three fiscal years. Similarly, Fitch projects FFO to Adjusted leverage, 2.85x at June 30, 2014, to average 3.44x over the next three fiscal years. Coverage measures improve in Fitch's models over the forecast period. FFO Fixed Charge Coverage averages 5.50x to 6.10x over the next three fiscal years.

### RATING SENSITIVITIES

Future developments, individually or collectively, that could lead to a positive rating action include:

- --Achieving and maintaining a Total Adjusted Debt to EBITDAR leverage measure of 3.25x or below;
- -- Maintaining consolidated leverage consistent with regulatory approved capital structures.

Future developments, individually or collectively, that could lead to a negative rating action include:

- -Failure to maintain the present capital structure while pursuing an elevated capex program.
- -- Expansion of non-regulated business activities;
- -- An unexpected adverse regulatory decision.

Atmos is a divisionally structured utility operating in three segments: regulated gas distribution through local distribution companies (LDC), regulated pipelines with its Texas intrastate pipeline system, and through subsidiary Atmos Energy Holdings, Inc. (AEH), non-regulated gas marketing and storage businesses.

### Contact:

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# Fitch Ratings | Press Release

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Additional information is available at 'www.fitchratings.com'.

Applicable Criteria and Related Research:

- -iCorporate Rating Methodology Including Short Term Ratings and Parent and Subsidiary Linkage', May 28, 2014;
- -- 'Rating U.S. Utilities, Power and Gas Companies (Sector Credit Factors), March 11, 2014;
- -- 'Recovery Ratings and Notching Criteria For Utilities', Nov. 19, 2013.

Applicable Criteria and Related Research:

Corporate Rating Methodology - Including Short-Term Ratings and Parent and Subsidiary Linkage Rating U.S. Utilities, Power and Gas Companies (Sector Credit Factors)
Recovery Ratings and Notching Criteria for Utilities

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# Summary:

# Atmos Energy Corp.

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### Table Of Contents

Rationale

Outlook

Standard & Poor's Base-Case Scenario

**Business Risk** 

Financial Risk

Liquidity

Other Modifiers

Ratings Score Snapshot

Related Criteria And Research

# Summey:

# Atmos Energy Corp.

Business Risk: HECELLENT					CORPORATE CREDIT RATING
Vulnerable	Excellent				1
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# Rationale

- Regulated, low operating risk natural gas transmission and distribution operations
- Operations in jurisdictions with generally constructive regulatory frameworks
- Large service territory benefiting from operating and regulatory diversity
- · Higher-risk retail gas marketing operations

- · Robust credit protection measures
- · Generally conservative financial policies
- Large planned capital spending program necessitates ongoing balanced funding and timely cost recovery to support credit profile

The stable rating outlook on Atmos accounts for the company's emphasis on regulated gas distribution and regulated gas transmission and storage operations along with its declining emphasis and contribution of its unregulated operations, especially "asset optimization." Under our base case scenario, we project that Atmos will be able to generate sufficient cash flow to maintain recent levels of financial performance, with funds from operations (FFO) to total debt of about 21% and debt to EBITDA that averages about 3.5x, while effectively managing its liquidity needs in light of its unregulated operations.

### Downside scenario

We would lower the corporate credit rating on Atmos if the company's financial performance weakened so that FFO to total debt were less than 13% and debt to EBITDA exceeded 4.5x on a consistent basis, mainly due to an inability to recover invested capital in a timely manner. We would also lower the ratings on Atmos if business risk increased due to larger involvement in and contribution of the unregulated operations.

### Upside scenario

Any positive rating action would depend on incremental improvement in the business risk profile along with stronger credit protection measures with FFO to debt in excess of 23% and debt to EBITDA of less than 3.5x on a consistent basis,

# Standard & Poor's Base-Case Scenario

- · Gross margin growth in the mid-single digits driven by investment recovery mechanisms utilized throughout Atmos' service territory
- Capital spending of about \$950 million annually
- Dividend payout ratio of 55% to 60%

	2013A	2014E	2015E
FFO/debt	22%	22% - 24%	21% ~ 23%
Debt/EBITDA	3.6x	3x - 3.5x	3x - 3.5x
CFO/debt	21.3%	19% - 21%	18% - 20%

A--Actual, E--Estimated, FFO--Funds from operations. CFO-Cash flow from operations.

### Business Risk: Excellent

We assess Atmos' business risk profile as "excellent," incorporating the company's regulated, low operating risk natural gas transmission and distribution operations that benefit from generally constructive regulatory frameworks in their regions of operation. Many, but not all, of these jurisdictions provide for the use of weather-normalization clauses, annual rate stabilization mechanisms, and accelerated capital recovery mechanisms, all of which lend support to cash flow stability. Our assessment of business risk also accounts for Atmos' large customer base of more than 3.2 million customers across multiple states, although the Texas operations represent about two-thirds of total operating income.

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At the same time, our assessment of business risk incorporates the impact of Atmos' retail gas marketing operations, which we view as having higher business risk and whose contribution should decline over time because Atmos is targeting most of its planned capital spending for the regulated utility operations. Importantly, we expect that Atmos will continue to maintain rigorous risk management practices for its retail gas marketing operations, including prompt hedging of all retail gas supply load commitments, helping to limit exposure to market prices, and maintaining contracts with short-term tenors, enabling the company to re-price or exit potentially unfavorable transactions thereby minimizing losses. On an ongoing basis, we expect that the unregulated business will contribute less than 5% of total operating income and this contribution will decline over time as the regulated part of the company continues to grow.

# Financial Risk: Significant

We assess Atmos' financial risk profile as being in the "significant" category using the medial volatility financial ratio benchmarks. Under our base case scenario, we expect that Atmos will comfortably maintain its "significant" financial risk profile, with FFO/debt that averages about 21% and debt/EBITDA that averages 3.5x. At the same time, we expect that Atmos will continue to effectively manage its liquidity needs in light of the unregulated operations. The company's robust credit protection measures benefit from the constructive regulatory frameworks under which Atmos operates and which provide for timely recovery of approved invested capital, absent which the financial risk profile would weaken given Atmos' large planned capital spending program.

# Liquidity: Adequate

In our opinion, Atmos' liquidity is "adequate" to cover its needs over the next 12 to 18 months. We expect the company's liquidity sources will exceed its uses by 1.1x or more, the minimum threshold for an "adequate" designation under our criteria, and that the company will also meet our other criteria for such a designation. The short-term rating on Atmos is 'A-2'.

Atmos has a \$1.25 billion revolving credit facility, which backstops the company's commercial paper program, and which matures in August 2019.

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- FFO of about \$750 million annually in 2015 and 2016
- Ongoing availability under the revolving credit facility of about \$850 million
- Maintenance and growth capital spending of about \$650 million annually
- Debt maturities of \$500 million in fiscal 2015
- · Dividends of about \$160 million annually

### Other Modifiers

We assess all modifiers as "neutral" with no further impact on the anchor score.

# Ratings Score Snapshot

### **Corporate Credit Rating**

A-/Stable/A-2

Business risk: Excellent

• Country risk: Very low

• Industry risk: Very low

Competitive position: Strong

Financial risk: Significant

• Cash flow/Leverage: Significant

Anchor: a-

### **Modifiers**

- Diversification/Portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- · Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile : a-

• Group credit profile: a-

# Related Criteria And Research

### Related Criteria

- Criteria Corporates General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Jan. 2, 2014
- Criteria Corporates General: Corporate Methodology, Nov. 19, 2013
- Criteria Corporates General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria Corporates Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Méthodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- Criteria Corporates General: Methodology: Business Risk/Financial Risk Matrix Expanded, Sept. 18, 2012
- Criteria Corporates General: 2008 Corporate Criteria: Rating Each Issue, April 15, 2008
- Criteria Corporates General: 2008 Corporate Criteria: Commercial Paper, April 15, 2008

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	Financial Risk Profile					
Business Risk Profile	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb	bb-/b+	b+	b	b-

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# **ISSUER COMMENT**

20 NOVEMBER 2014

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# Robust Capex Program with Minimal Cost Recovery Lag in 2015, a Credit Positive

Analyst Update on November 19: Atmos Energy's management hosted an investor meeting to provide a business update along with its 2015 strategic and financial plans. The company expects its capital expenditure program to be higher than its 2014 level and its regulatory calendar to be very active in 2015. Atmos also reiterated its 2015 total net income guidance of \$295 million - \$312 million, with its midpoint being 14% higher than its 2014 weather adjusted net income of \$267 million.

Robust Capital Investment Planned in 2015: In fiscal year 2015, Atmos plans to spend between \$900 million and \$1 billion of capital expenditures. Approximately \$750 million - \$900 million has been earmarked for safety and reliability capital investments such as pipeline integrity, system integrity and other system improvements. In 2014, Atmos' total capital expenditures were \$835 million. Atmos has been steadily increasing its capital program over the past three years as state and federal pipeline integrity compliance created opportunities for investments. With these growth opportunities, Atmos projects its compounded annual growth rate of its rate base to be 9-10% between 2012 and 2018. By 2018, Atmos estimates its rate base value will be between \$7.2 and \$7.4 billion.

Constructive Regulatory Environments Allow for Timely Recovery of Costs: Atmos enjoys constructive regulatory frameworks in its operating jurisdictions. The company plans to make 18-20 filings for rate increases, targeting to achieve total rate increases ranging from \$105 million to \$125 million in 2015 and to further reduce regulatory lag in states still using a historical test year. In 2014, Atmos benefited from approximately \$134 million of rate increases. While the total rate increase in 2014 was higher than the 2015 target, the amount of investment cost recovery without any regulatory lag in 2015 is projected to be higher due to the company's increased efforts to make rider enhanced investments. In 2014, \$307 million of investment was recovered without any regulatory lag through various rate stabilization clauses and rate review mechanisms. In 2015, Atmos projects investment recovery without any lag will range from \$400 million to \$450 million, a credit positive. Furthermore, with approximately 69% of its rate base in Texas, where the regulatory treatment has been constructive towards the utility and pipeline investments, Atmos is well positioned to benefit from the greater transparency and certainty of its investment cost recovery, another credit positive.

Credit Metrics Expected to be Strong, Consistent with its A2 Rating: We expect Atmos' key credit metrics in 2015 to be consistent with its current A rating category. Based on the 2015 financial expectations provided at the investor meeting, we project the company's CFO pre-WC to debt to range from 23%-25% and interest coverage ratio to be about 7x. At the end of fiscal year 2014, Atmos' CFO pre-WC to debt and interest coverage ratios were 28% and 6.7x, respectively. On a 3-year average ending fiscal year 2014, the company's metrics were 24% and 5.7x, respectively.

# Moody's Related Research

Credit Opinion:

» Atmos Energy Corp.

Methodology:

» Regulated Electric and Gas Utilities, December 2013 (157160)

Industry Outlook:

» Regulation Will Keep Cash Flow as Major Tax Break Ends, February 2014 (164268)

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ASSOCIATE ANALYST

MOODY'S INVESTORS SERVICE

INFRASTRUCTURE AND PROJECT FINANCE

# MOODY'S INVESTORS SERVICE

# **Credit Opinion: Atmos Energy Corporation**

Global Credit Research - 17 Mar 2015

Dallas, Texas, United States

#### Ratings

Category	Moody's Rating
Outlook	Stable
Senior Unsecured	A2
Subordinate Shelf	(P)A3
Bkd Commercial Paper	` P-1

#### Contacts

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### Key Indicators

[1]Atmos	Energy	Corporation
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	12/31/2014(L)	9/30/2014	9/30/2013	9/30/2012	9/30/2011
CFO pre-WC + Interest / Interest	6.9x	6.7x	5.8x	4.8x	4.8x
CFO pre-WC / Debt	25.3%	28.0%	22.4%	21.5%	22,5%
CFO pre-WC - Dividends / Debt	20,6%	23.0%	18.2%	17,1%	18.2%
Debt / Capitalization	43.0%	39.9%	45.1%	45.9%	47.3%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. Source: Moody's Financial Metrics

Note: For definitions of Moody's most common ratio terms please see the accompanying User's Guide.

### Opinion

### **Rating Drivers**

- Diverse array of generally supportive regulatory jurisdictions
- Low business risk operations
- Consistent financial performance with stable credit metrics

# Corporate Profile

Atmos Energy Corporation (Atmos; A2 senior unsecured, stable), headquartered in Dallas, Texas, is comprised of three business segments. Atmos' largest segment is regulated natural gas local distribution companies (LDC) with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky, and Virginia), serving over 3.1 million customers. It accounted for approximately 59% of the company's 2014 net income. The second segment is its pipeline and storage operations, with Atmos owning and operating over 5,400 miles of intrastate pipeline in Texas. The Atmos Pipeline Texas (APT) division is one of the largest intra-state pipeline

operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties, as well as managing five natural gas reservoirs. APT accounted for 30% of the company's 2014 net income. Atmos' third segment engages in natural gas management, transmission, storage and other services in the non-regulated sector primarily in the Midwest and Southeast regions. While this segment's net income contribution in 2014 was only 11%, we note the higher level of operational and commodity risk given the non-regulated nature of its business.

## Rating Rationale

Atmos' rating is supported by the low risk of its LDC operations in mostly in constructive regulatory jurisdictions, good operating history, consistent credit metrics, and a conservative management approach. We expect Atmos to continue managing its non-regulated segment conservatively and maintaining it as a minor part of its larger regulated business profile.

### **Detailed Rating Considerations**

- Diverse array of generally supportive regulatory jurisdictions

Atmos has operations in credit supportive regulatory jurisdictions, where it is given opportunities to recover its costs and earn reasonable returns on a timely basis. Furthermore, Atmos benefits from the diversity of its regulatory jurisdictions as it operates in eight states. Approximately 70% of Atmos' asset base is located in Texas, where we view the regulatory environment to be constructive. Texas has a regulatory framework which supports and incentivizes investment in system reliability and safety while reducing recovery lag. The regulatory environment in Louisiana and Mississippi, where Atmos has its two next largest operations, also have credit supportive regulatory frameworks.

Atmos has been successful in increasing and stabilizing its regulated margins through rate increases and rate design improvements. Atmos has addressed much of its regulatory lag through numerous and continual rate filings that have led to regular rate adjustments, outside of base rate cases, for relatively small amounts spread over its many jurisdictions. Such mechanisms increase the certainty of obtaining timely rate relief while reducing the company's exposure to an adverse rate decision. As a result, approximately 91% of the company's capital spending is expected to be recovered within 6 months, a credit positive. In 2015, Atmos plans to make 18-20 filings for rate increases, targeting to achieve total rate increases ranging from \$105 million to \$125 million during the year.

# - Low business risk operations

Being predominantly regulated, Atmos is characterized by low business risk with core LDC operations in eight states and a tariff-based pipeline in Texas (mostly serving its affiliate Mid-Tex). Atmos benefits from having constructive rate making mechanisms which further reduce uncertainty and provide greater transparency. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigate risks and costs the company may encounter due to weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customers' bills to offset the effect of gas usage due to abnormal weather. Another mechanism example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to the customers, insulating the company from gas price fluctuation risks. Other mechanisms approved for Atmos include annual adjustment mechanisms in half of their states (mainly its larger service territories) and infrastructure enhancement mechanisms in 6 out of the 8 states. These mechanisms result in greater transparency in cash flows and accelerated recovery of capital spending; all credit positive.

In fiscal 2014, Atmos invested \$835.3 million primarily on safety and reliability of which approximately 70% was in Texas. The company plans to utilize a combination of its regulatory mechanisms to recover costs associated with an escalated capital expenditure program through 2018. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP) and Rule 8.209 in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, all which allow for faster recovery of capital invested in infrastructure safety and reliability. More specifically, the RSC is a rate design change allowing for deferred asset treatment on infrastructure spending, thus reducing associated regulatory lag in a previously lagging regulatory environment.

Atmos is expected to invest between \$900 million and \$1.1 billion annually from 2015 through 2018. Given the company's large amount of organic investment opportunities for the medium to long-term, capital expenditure investment has yet to peak and will be funded through a combination of internally generated cash flows, long-term debt and issuance of equity to preserve their current equity to debt capital structure.

Gas marketing is Atmos' riskiest business segment as it is exposed to commodity price, basis, counterparty, and other risks. As a management strategy, Atmos has been de-emphasizing its unregulated operations through Atmos Energy Holdings (AEH) and focusing on its predominantly low risk regulated LDC. During fiscal 2014, AEH contributed a higher than normal level of earnings of approximately \$32 million, or 11% of consolidated net income. These higher earnings were primarily due to the colder than normal weather, which is not expected to be repeated. AEH's contribution normally ranges from 3%-5% of consolidated net income. Based on Atmos' management and the strategy being deployed at AEH, we expect AEH to continue to be a minor earnings contributor and Atmos to maintain AEH's current risk and business profile. We expect minimal capital investment from Atmos to support AEH, a credit positive.

- Consistent financial performance with stable credit metrics

Over the years, Atmos has been accruing sufficient rate increases to sustain a modest but steady improvement in its credit metrics. During fiscal 2014, Atmos received approval for \$93.3 million in annual rate increases. As of December 31, 2014, Atmos had received about \$5.3 million in additional rate relief and had seven rate proceedings pending for a cumulative \$54.1 million of potential additional annual operating income.

Atmos' baseline cash flow from operations before working capital changes (CFO pre-WC) has been in the \$650 - \$700 million range. In the last twelve months ended December 2014, the company generated CFO pre-WC of \$824 million, up from the \$688 million in fiscal year 2013, resulting in CFO pre-WC to debt of 25.3%. Based on the robust capital investments with shorter regulatory lag, we expect the company's baseline CFO pre-WC to increase to a range of around \$800 million. Furthermore, we expect Atmos to maintain key credit metrics consistent with the mid A range under the Low Business Risk scale in our regulated utilities rating methodology grid. For example, we expect CFO pre-WC to debt and retained cash flow (RCF) to debt to range from 22%-25% and 19%-21%, respectively.

# **Liquidity Profile**

Atmos' liquidity is good for the company's working cash flow needs and it maintains a short-term rating for commercial paper of P-1.

At December 31, 2014, Atmos had approximately \$124 million of cash on hand. The company had capital spending of \$916 million primarily on reliability and safety, paid dividends of \$152 million for the twelve months ended December 31, 2014, and reported cash from operations of \$733 million for the same time period.

In August 2014, Atmos amended \$950 million unsecured credit facility to increase it to \$1.25 billion and extended the terms to August 2019. As before, the company kept the accordion feature on the credit facility, which would increase borrowing capacity to \$1.5 billion, if utilized. In total, Atmos had \$550.9 million outstanding under its credit facilities at December 31, 2014. Atmos must maintain a debt to total capitalization ratio below 70% in order to borrow under this facility and was in compliance (51%) at December 31, 2014.

Atmos Energy Marketing maintains two 364-day bilateral credit facilities: a \$25 million unsecured facility and a \$15 million revolving credit facility. These facilities will expire in December 2015. At December 31, 2014, AEM had \$8.9 million outstanding under these bilateral credit facilities. Lastly, Atmos Energy Holdings holds a \$500 million intercompany demand credit facility with Atmos.

Atmos has \$250 million of debt maturing in 2017 and another \$450 million due in 2019.

# Rating Outlook

The stable outlook is based on Atmos' low risk, regulated activities that produce a consistent financial performance and the expectation that the company will continue to maintain adequate liquidity resources. The outlook also assumes that the credit metrics will be sustained around current levels, for example, CFO pre-WC to debt in the low to mid 20% range.

# What Could Change the Rating - Up

If the company is able to further strengthen and sustain a stronger financial profile and credit metrics (including CFO pre-WC to debt above 25%), a rating upgrade could be considered.

### What Could Change the Rating - Down

A sustained deterioration in Atmos' credit profile and metrics (including CFO pre-WC to debt in the high teens)

could result in a rating downgrade. In addition, M&A activity or other strategic activities that result in higher financial and business risks could also affect the rating negatively.

# **Rating Factors**

# **Atmos Energy Corporation**

Regulated Electric and Gas Utilities Industry	Current LTM	
Grid [1][2]	12/31/2014	
Factor 1 : Regulatory Framework (25%)	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	Α	A
b) Consistency and Predictability of Regulation	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)		
a) Timeliness of Recovery of Operating and Capital Costs	A	A
b) Sufficiency of Rates and Returns	Baa	Baa
Factor 3 : Diversification (10%)		
a) Market Position	Α	A
b) Generation and Fuel Diversity	N/A	N/A
Factor 4 : Financial Strength (40%)		
a) CFO pre-WC + Interest / Interest (3 Year Avg)	5.9x	Α
b) CFO pre-WC / Debt (3 Year Avg)	22.1%	Α
c) CFO pre-WC - Dividends / Debt (3 Year Avg)	17.9%	A
d) Debt / Capitalization (3 Year Avg)	45.5%	A
Rating:	-	
Grid-Indicated Rating Before Notching Adjustment		A2
HoldCo Structural Subordination Notching	0.	0
a) Indicated Rating from Grid		A2
b) Actual Rating Assigned		A2

F0311 11 45 46 34 41	
[3]Moody's 12-18 Month Forward ViewAs of 3/10/2015	
Measure	Score
A	A
	_ ^
Aa	Aa
A	Α
Baa	Baa
A	Α
N/A	N/A
6x - 8x	Aa
23% - 27%	Α
18% - 21%	Α
38% - 43%	Α
	A2
	A2
	A2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. [2] As of 12/31/2014(L); Source: Moody's Financial Metrics [3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on http://www.moodys.com for the most updated credit rating action information and rating history.



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Electric-Corporate / U.S.A.

# **Atmos Energy Corporation**

**Full Rating Report** 

# Ratings

Long-Term IDR BBB+
Short-Term IDR F2
Senior Unsecured ACommercial Paper F2

IDR - issuer Default Rating.

# **Rating Outlook**

Positive

# Financial Summary

Atmos Energy Corp.

(Year End As of Sept. 30, 2014)

	L I svi	
(\$ Mil.)	12/31/14	2014
Adjusted Revenue	4,945	4,941
Operating EBITDAR	923	897
Cash Flow from		33
Operations	734	740
Total Adjusted Debt	3,006	2,774
Total Capitalization	6,070	5,739
Capex/		A A over home of the order
Depreciation (%)	3.5	3.3
FFO Fixed-Charge		
Coverage (x)	5.9	5.7
FFO-Adjusted		
Leverage (x)	3.1	3.0
Total Adjusted		in care
Debt/EBITDAR (x)	3,3	3.1

# Related Research

Atmos Energy Corporation - Ratings Navigator (March 2015)

Fitch Affirms Atmos Energy Corp's IDR at 'BBB+'; Outlook Revised to Positive (May 2014)

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# **Key Rating Drivers**

**Positive Outlook:** The Positive Outlook reflects Atmos Energy Corporation's (Atmos) strong credit metrics, constructive regulatory environment, and growing energy-based economy.

**Strong Credit Metrics:** Even though the large capex program at the regulated utility will modestly pressure leverage credit metrics, Fitch Ratings expects Atmos' rating profile to remain strong for the current rating category throughout the forecast period. Fitch expects debt/EBITDAR, FFO-adjusted leverage and FFO fixed-charge coverage to average 3.5x, 3.5x and 5.75x, respectively, over the next three years.

**High Growth Market Area:** Atmos derives 65%–70% of operating income from Texas, which has been a high-growth market benefitting from population and employment growth, new household formations and high energy-related investments related to shale development. The slowdown in oil and gas activity could temper the growth a bit but at this time, Fitch does not expect the impact to be material.

**Constructive Regulatory Environment:** Fitch expects Atmos' regulatory environment to remain constructive and notes a blended allowed return on equity (ROE) of 10.4% across all its jurisdictions. Atmos' Texas distribution system currently has an allowed ROE range of 10.1%—10.5%, and Atmos' Texas pipeline system has a current authorized ROE of 11.8%, which is favorable compared to peers.

**Stable Earnings and Cash Flows:** Several regulatory mechanisms, including annual ratemaking, weather normalization, purchased gas cost adjustments and infrastructure recovery mechanisms (IRM), are present in most of Atmos' local distribution company (LDC) utility jurisdictions, which reduce regulatory lag and result in stable earnings and cash flows.

Large Distribution Capex Program: Fitch expects EBITDAR growth to average 7% per annum through 2018, driven by annual capital investments of \$900 million—\$1.1 billion, levels approximately 43% higher than the preceding four years. Due to the large capex program, Atmos will be moderately FCF negative through 2018. Atmos' various IRMs will reduce regulatory lag and provide a timely return on invested capital and, notably, Atmos will begin to earn on 96% of 2015 capital expenditures within one year.

**Small Non-Regulated Operations:** Atmos' regulated distribution and pipeline segments comprised 89% of net income for 2014, with Atmos' unregulated gas marketing and storage operations accounting for the remainder. Atmos' unregulated operations are conducted through Atmos Energy Holdings, Inc. (AEH), its wholly owned subsidiary, which Fitch expects to remain a small part of consolidated operations.

# Rating Sensitivities

**Positive Rating Action:** Achieving and maintaining total adjusted debt/EBITDAR of 3.25x or below; or maintaining consolidated leverage consistent with regulatory approved capital structures could lead to a positive action.

**Negative Rating Action:** Failure to maintain the present capital structure while pursuing an elevated capex program; expansion of non-regulated business activities; or an unexpected adverse regulatory decision could lead to a negative action.

# **Financial Overview**

# Liquidity and Debt Structure

# Credit Facility Availability — Atmos Energy Corporation

(\$ Mil., As of Dec. 31, 2014)

		Credit Fa	cility			Amo	unt Available Under
Туре	Expiration		ount Bo				lving Credit Facility
Unsecured	August 2019	yvivitivetävitteenvittyvetti v	,250	0	0	551	699
Unsecured	April 2015		25	0	0	0	25
Unsecured	September 2015		10	0	6	0	
Unsecured	December 2015		25	0	9	0	16
Unsecured	December 2015	izmenetkovanja termo de:	15	0.	0	0	######################################
Total							
Availability							759

Note: Atmos Energy can upsize its \$1.25 billion credit facility to \$1.5 billion pending approval of the bank group. Credit facilities subject to maximum debt to capitalization covenant of 70%. LOC – Letter of credit. CP – Commercial paper. Source; Company reports.

Atmos maintains approximately \$883 million of available liquidity as of Dec. 31, 2014, through credit facilities that collectively provide \$1.3 billion of borrowing capacity and approximately \$124 million of unrestricted cash and cash equivalents. The credit facilities are primarily used for working capital needs, and borrowings are typically concentrated during the winter heating season. The credit facilities are subject to a maximum debt/capitalization covenant of 70%, and Atmos was in compliance as of Dec. 31, 2014, with a debt/capitalization ratio of 49.5%.

### **Related Criteria**

Recovery Ratings and Notching Criteria for Utilities (March 2015)

Corporate Rating Methodology — Including Short-Term Ratings and Parent and Subsidiary Linkage (May 2014)

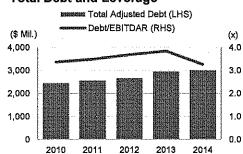
Rating U.S. Utilities, Power and Gas Companies (Sector Credit Factors) (March 2014)

Parent and Subsidiary Rating Linkage (Fitch's Approach to Rating Entities within a Corporate Group Structure) (August 2013)

# **Debt Maturities and Liquidity**

_
250
_
2,210
124
743

# Total Debt and Leverage



Source: Company data, Fitch. Source: Company data, Fitch.

Debt maturities are manageable over the next five years and include \$250 million of unsecured notes maturing in 2017 and \$450 million of unsecured notes maturing in 2019. Fitch expects these maturities to be refinanced upon expiry.

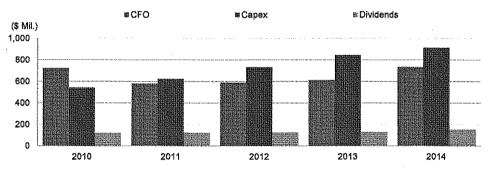
# Atmos Energy Corporation Capital Structure

(\$ Mil., As of Dec. 31, 2014)	
Short-Term Debt	551
Long-Term Debt	2,455
Total Debt with Equity Credit	3,006
Total Adjusted Debt with Equity Credit	3,006
Total Hybrid Equity and Minority Interest	0.
Common Equity	3,064
Total Capital	6,070
Total Debt/Total Capital (%)	49.5
Total Hybrid Equity and	
Minority Interest/Total Capital (%)	0.0
Common Equity/Total Capital (%)	50.5
Source: Fitch model.	

# **Cash Flow Analysis**

Atmos exhibited a balanced capital structure as of Dec. 31, 2014, with a debt/capitalization ratio of 49.5%, in line with management's target of 50%–55%.

# CFO and Cash Use



Source: Company data, Fitch.

Due to its large capex program, Atmos will be moderately FCF negative through 2018. Fitch expects future funding needs will be financed by a roughly 50% mix of debt and equity to maintain the present balanced capital structure, in line with management's debt/capitalization target.

# **Peer Group**

Issuer	Country
BBB+	
Laclede Gas Co.	United States
DTE Gas Co.	United States
Southwest Gas Corp	oration United States

# **Issuer Rating History**

	LT IDR	Outlook/
Date	(FC)	Watch
Oct. 1, 2014	A	Stable
April 7, 2014	Α.	Stable
Nov. 5, 2013	A	Stable
April 8, 2013	Α	Stable
April 10, 2012	A	Stable
March 13, 2012	A+	RWN
July 14, 2011	Αŧ	Stable
April 18, 2011	A+	Stable
Oct. 19, 2010	A+	Stable
Sept. 15, 2010	A+	Stable
Aug. 17, 2009	At	Stable
April 17, 2008	A+	Stable
April 27, 2006	ÀΨ	Stable
Dec. 6, 2005	A+	Stable
Aug. 12, 2002	AA-	Stable
Jan. 14, 2000	AA-	Stable
Sept. 9, 1998	A	Stable
Feb. 26, 1993	BBB+	Stable
Sept. 6, 1988	B8B	Stable
LT IDR Long-te	rm leener	Default Rating

LT IDR - Long-term Issuer Default Rating. FC - Foreign currency.

Source: Fitch.

# **Peer and Sector Analysis**

# Peer Group Analysis

	Atmos	Laclede	DTE	Southwest Gas
(\$ Mil.)	Energy Corp.	Gas Co.	Gas Co.	Corporation
As of	12/31/14	12/31/14	12/31/14	09/30/14
IDR	BBB+	BBB+	. BBB+ .	A-
Outlook	Rating Outlook	Rating Outlook	Rating Outlook	Rating Outlook
erengishika kanguahan dan salah dan	Positive	Stable	Stable	Stable
Fundamental Ratios (x)				
Operating EBITDAR/		6.9		
(Gross Interest Expense + Rents)	5.7		6.8	6.7
FFO Fixed-Charge Coverage	5:9	7.2	4.5	6.8
Total Adjusted Debt/Operating EBITDAR	3.3	4.6	3.2	2.8
FFO/Total Adjusted Debt (%)	31.8	22.8	20.4	36.9
FFO-Adjusted Leverage	3,1	4.4	4.9	2,7
Common Dividend Payout (%)	50.5	66.0	63,0	46.4
Internal Cash/Capex (%)	63.6	33.5	57,0	68.5
Capex/Depreciation (%)	349.2	219.0	227.6	163.2
Return on Equity (%)	10,5	9.3	12.1	9,9
Financial Information		44.44.44.44.44.44.44.44.44.44.44.44.44.		
Revenue	4,945	1,475	1,603	2,031
Revenue Growth (%)	20,4	41.4	10.7	6,8
EBITDA	891	249	388	520
Operating EBITDA Margin (%)	20.3	18.4	25.8	18,5
FCF	(333)	(115)	(96)	(127)
Total Adjusted Debt with Equity Credit	3,006	1,135	1,244	1,459
Cash and Cash Equivalents	34.55 52.55 53.5124	6		39
Funds Flow From Operations	795	223	197	460
	(915)	(173)	(223)	(403)

Atmos' credit metrics are in line with peers' and are strong for the current rating category.

# **Key Rating Issues**

# Constructive Regulatory Environment

Several regulatory mechanisms, including annual rate-making, weather normalization, and purchased gas cost adjustments, are present in most of Atmos' LDC utility jurisdictions, which reduce regulatory lag and add stability to earnings and cash flows.

Approximately 75% of the distribution segment's operating margin is subject to annual rate-making, which allows for the recovery of both capex and operating and maintenance (O&M) expenses without filing a formal rate case. Roughly 97% of the LDC utility division's operating margin is covered under weather normalization mechanisms, eliminating weather-related volumetric risks on margins. Atmos has purchased gas cost adjustments pass-through increases or decreases in purchased gas costs in all distribution service territories.

Fitch expects Atmos' regulatory environment to remain constructive and notes a blended allowed ROE of 10.4% across all its jurisdictions. Atmos' Texas distribution system currently has an allowed ROE range of 10.1%–10.5%, and Atmos' Texas pipeline system has an authorized ROE of 11.8%, which is favorable compared to peers.

# **High Growth Markets**

Atmos has a large presence in Texas, which has been a high-growth market benefitting from population and employment growth, new household formations and high energy-related investments related to shale development. Atmos has exposure to this growth through its LDCs, including the large Dallas-Fort Worth area, and operation of an approximately 5,600-mile intrastate pipeline system and five working storage sites. Atmos derives 65%–70% of operating income from Texas, a percentage that will likely increase, as capex is predominately centered across its Texas LDCs and pipeline operations. The slowdown in oil and gas activity due to a drop in commodity prices could temper the growth rate a bit, but at this time Fitch does not expect the effect to be material. Texas' economy is well-diversified, and falling oil prices have positive ramifications for energy-intensive industrial segments.

The Atmos pipeline system connects with the three major Texas hubs located in Waha, Katy and Carthage. As noted, the pipeline has an authorized ROE of 11.8%. The authorized ROE will be reviewed in 2016, adding predictability to earnings over the next two years. Fitch believes the natural gas supply/demand dynamics are favorable in Texas, and Atmos will continue to make growth investments in its pipeline system.

# Improvements in Capital Structure

In February 2014, Atmos raised \$390 million of new equity, substantially meeting the equity component of its large five-year capital investment program. The equity raise improved Atmos' capitalization, which Fitch expects to be maintained over the next few years close to a 50%-50% debt/equity mix, similar to the average of the regulatory approved capital structures in the various Atmos divisions.

Fitch expects interest expenses to decline as higher couponed long-term debt matures and is replaced with a like amount of lower-cost debt. Atmos has used forward rate contracts to lock in a substantial portion of its maturing debt and as of Dec. 31, 2014, had entered into forward interest rate swaps to fix the Treasury yield component associated with the anticipated issuance of \$250 million and \$450 million unsecured senior notes in fiscal 2017 and fiscal 2019

at 3.37% and 3.78%, respectively. The expected long-term debt issuances will be used to refinance a like amount of higher couponed maturing debt.

# **Large Capex Could Modestly Pressure Credit Metrics**

Fitch expects annual capital investments of \$900 million—\$1.1 billion, levels approximately 43% higher than the preceding four years. Due to the large capex program, Atmos will be moderately FCF negative through 2018. Atmos' various IRMs will reduce regulatory lag and will provide a timely return on invested capital and, notably, Atmos will begin to earn on 96% of 2015 capital expenditures within one year.

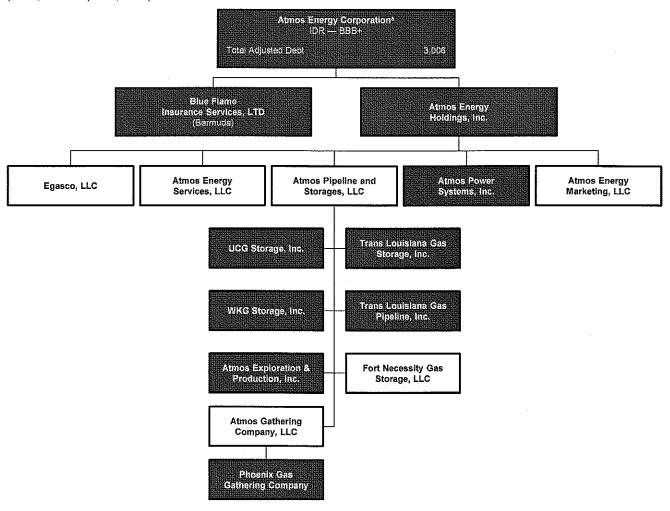
Even though the large capex program at the regulated utility will modestly pressure leverage credit metrics, Fitch expects Atmos' rating profile to remain strong for the current rating category throughout the forecast period. Fitch expects debt/EBITDAR, FFO-adjusted leverage and FFO fixed-charge coverage to average 3.5x, 3.5x and 5.75x, respectively, over the next three years.

# **Organizational Structure**

Atmos maintains a divisional organizational structure across eight states.

# Organizational and Debt Structure — Atmos Energy Corporation

(\$ Mil., As of Sept. 30, 2014)



Entity Disregarded for Federal Tax Purposes, but Treated as Separate Entity

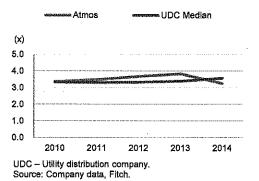
<sup>®</sup>Entity includes the following divisions: Atmos Pipeline-Texas, Colorado-Kansas, Kentucky/Mid-States, Louisiana, Mid-Tex, Mississippi, and West Texas. Source: Company reports.

# Definition

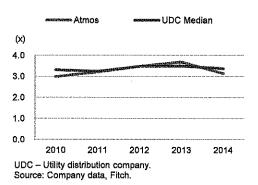
 FFO-Adjusted Leverage: Gross debt plus lease adjustment minus equity credit for hybrid instruments plus preferred stock divided by FFO plus gross interest paid plus preferred dividends plus rental expense.

# **Key Metrics**

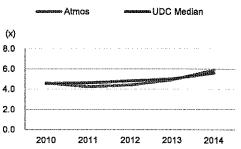
# Total Adjusted Debt/Op. EBITDAR



# FFO-Adjusted Leverage

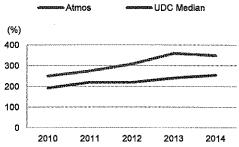


# FFO Fixed-Charge Coverage



UDC – Utility distribution company. Source: Company data, Fitch.

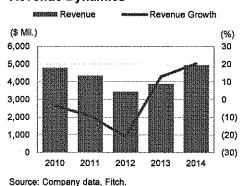
# Capex/Depreciation



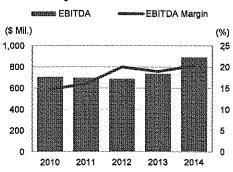
UDC – Utility distribution company. Source: Company data, Fitch.

# **Business Trends**

# **Revenue Dynamics**



**EBITDA Dynamics** 



Source: Company data, Fitch.

Fitch expects annual EBITDAR growth to average 7% through 2018, driven by annual capital investments of \$900 million–\$1.1 billion.

# **Company Profile**

Atmos is a divisionally structured utility operating in three segments: regulated gas distribution through LDCs; regulated pipelines with its Texas intrastate pipeline system; and, through subsidiary AEH, non-regulated gas marketing and storage businesses. Atmos serves over 3 million residential, commercial and industrial customers across Texas, Louisiana, Mississippi, Kentucky, Tennessee, Kansas, Colorado and Virginia.

# Financial Summary — Atmos Energy Corporation

(IDR: BBB+/Rating Outlook Positive)					LTM Ended
(\$ Mil., Year-End As of Sept. 30, 2014)	2011	2012	2013	2014	12/31/2014
Fundamental Ratios					
Operating EBITDAR/(Gross Interest Expense + Rents) (x)	3.9	4.2	4.7	5.5	5.7
FFO Fixed-Charge Coverage (x) Total Adjusted Debt/Operating EBITDAR (x)	4.2	4.4	4.9 3.8	5.7 3.1	5.9
FFO/Total Adjusted Debt (%)	34.4				3,3
FFO-Adjusted Dest (%)	31.1 3.2	28.8 3.5	27.1 3.7	33.6 3.0	31.8
Common Dividend Payout (%)	59.6	58.1	52.7	50.3	3.1 50.5
Internal Cash/Capex (%)	73 6	62.9	57.4	71.1	50,5 63,6
Capex/Depreciation (%)	274.4	308.0	359,6	328,7	349.2
Return on Equity (%)		9.4	9.8	10.2	10.5
Profitability					
Revenues	4,347	3,438	3,886	4,941	4,945
Revenue Growth (%)	(9.2)	(20.9)	13.0	27.1	20.4
Net Revenues:	1,327	1,323	1,412	1,583	1,618
Operating and Maintenance Expense	449	453	488	506	508
Operating EBITDA	699	689	737	865	891
Operating EBITDAR	733	721	769	897	923
Depreciation and Amortization Expense	227	238	235	254	262
Operating EBIT	472	451	502	611	629
Gross Interest Expense	153	141	130	131	130
Net Income for Common	208	217	243	290	301
Operating Maintenance Expense % of Net Revenues	33.8	34.2	34.6	32.0	31,4
Operating EBIT % of Net Revenues	35.6	34.1	35.6	38.6	38.9
Cash Flow					
Cash Flow from Operations	581	587	613	740	734
Change in Working Capital	(26)	(3)	(24)	(29)	(61)
Funds from Operations	607	590	637	769	795
Dividends	(124)	(126)	(128)	(146)	(152)
Capex FCF	(623)	(733)	(845)	(835)	(915)
Net Other Investment Cash Flow	(166)	(272)	(360)	(241)	(333)
Net Change in Debt	2	124 97	148 286	(100)	2.
Net Equity Proceeds	117 2	97 (16)	286 (72)	(166) 386	(142) 390
Capital Structure					
Short-Term Debt	206	571	368	197	551
Total Long-Term Debt	2,208	1,956	2,456	2,456	2,455
Total Debt with Equity Credit	2,414	2,527	2,824	2,653	3,006
Total Adjusted Debt with Equity Credit	2,549	2,653	2,950	2,774	3,006
Total Hybrid Equity and Minority Interest					
Total Common Shareholder's Equity	2,255	2,359	2,580	3,086	3,064
Total Capital	4,669	4,886	5,404	5,739	6,070
Total Debt/Total Capital (%)	51,7	51.7	52.3	46.2	49.5
Total Hybrid Equity and Minority Interest/Total Capital (%)		eriyesika alika darak			
Common Equity/Total Capital (%)	48.3	48.3	47.7	53.8	50.5
IDD I D-fik D-f'					

IDR – Issuer Default Rating. Source: Company data, Fitch. The ratings above were solicited by, or on behalf of, the issuer, and therefore, Fitch has been compensated for the provision of the ratings.

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# Fitch Upgrades Atmos Energy to 'A-'; Outlook Stable

Fitch Ratings-New York-01 July 2015: Fitch Ratings has upgraded Atmos Energy Corporation's (Atmos) Long-Term Issuer Default Rating (IDR) to 'A-' from 'BBB+' and its Senior Unsecured Debt rating to 'A' from 'A-'. A complete list of rating actions is shown at the end of this press release.

The Rating Outlook is Stable.

These rating actions affect \$2.46 billion of long-term debt.

The upgrade reflects Fitch's expectation of continued strong financial performance, which has been driven primarily by organic growth in Atmos' regulated natural gas distribution and pipeline segments. For the next three years, Fitch expects each of the leverage metrics total adjusted debt/EBITDAR and funds from operations (FFO) adjusted leverage to average less than 3.5x. Coverage metrics are also expected to remain robust and to strengthen over the next three years, with EBITDAR/interest expense and FFO fixed charge coverage to both increase to greater than 6.0x.

Atmos is a divisionally structured utility that operates in three business segments: regulated gas distribution through local distribution companies (LDCs); regulated pipelines through its Texas intrastate pipeline system; and non-regulated gas marketing and storage through subsidiary Atmos Energy Holdings, Inc.'s (AEH) operations.

**KEY RATING DRIVERS** 

Constructive Regulatory Mechanisms

The majority of Atmos' LDC utility service territory benefits from several constructive regulatory mechanisms, including annual ratemaking, weather normalization, and purchased gas cost adjustments, which reduce regulatory lag and add stability to earnings and cash flows.

Approximately 77% of the distribution segment's operating income is subject to annual ratemaking without filing a formal rate case. Roughly 97% of the distribution segment's operating income is covered under weather normalization mechanisms, and Atmos has purchased gas cost adjustment mechanisms that provide a dollar-for-dollar offset of increases or decreases in purchased gas costs in all its distribution service territories. In addition, 76% of operating income is from jurisdictions with trackers that cover the gas portion of customer baddebt expense.

Obtaining these aforementioned regulatory mechanisms throughout Atmos' multi-state service territory has made the distribution segment's operating income and cash flows more predictable, while improving system reliability and safety. These efforts have also led to strong organic growth opportunities, resulting in a greater share of operating income and cash flows from Atmos' stable, low-risk operations. Management's careful oversight of O&M expenses and its manageable capital spending program also have helped continue the multi-year improvement to the company's financial profile.

Large, Geographically Diverse Operations in High-Growth Markets

The ratings are further supported by Atmos' large and geographically diverse regulated operations, with LDC utility businesses in eight states, although roughly 80% of rate base is located in Texas, Louisiana, and Mississippi. Atmos also benefits from its regulated Texas intrastate pipeline system and associated storage assets, which provide access from several natural gas basins to three of the major Texas hubs. The 5,600-mile pipeline system has an authorized return on equity (ROE) of 11.8% and benefits from annual gas reliability infrastructure program (GRIP) filings, which allow for the recovery of capex, including pipe replacement associated with improving safety and reliability.

More than 60% of operating income is from operations in Texas, which remains a high-growth

market benefitting from population and employment growth. Despite the dramatic decrease in oil prices that occurred in the second half of 2014, the Texas economy has remained vibrant, led by strong growth in the Dallas-Fort Worth area, which is Atmos' major service territory and focus for capex growth.

Capex Growth and Timely Recovery

Capex totaled \$835 million in the fiscal year ended Sept. 30, 2014, and management has given guidance for capex in fiscal 2015 in the range of \$900 million to \$1 billion, with safety and reliability capex estimated at \$750 million to \$900 million. Fitch expects these system improvement programs to continue to drive growth well into the future and for capex to average \$1.1 billion per year over the 2016-2018 timeframe. Regulatory mechanisms allow for timely recovery of capital spending, with 91% of expected 2015 capex to be added to rate base within six months (half of that with no lag) and only 4% subject to general rate case filings resulting in more than a 12-month lag.

Capital Structure and Sustained Improvement in Credit Metrics

Atmos has completed, or will have completed within Fitch's rating horizon, several measures that reduce leverage and lower the cost of debt. In February 2014, Atmos raised \$390 million of new equity, substantially meeting the equity component of its large, five-year capital investment program. The equity raise improves Atmos' capitalization, which Fitch expects to be maintained over the next few years at close to a 50%/50% debt/equity mix similar to the average of the regulatory-approved capital structures in the various Atmos divisions.

Fitch expects Atmos' overall cost of debt to continue to decline as higher-coupon long-term debt matures and is replaced with lower-cost debt. Atmos' next long-term debt maturity is in June 2017, when \$250 million of 6.35% notes mature, followed in March 2019, when \$450 million of 8.5% notes mature. Atmos has forward starting interest rate swaps on the replacement of both these notes, effectively fixing the Treasury yields at 3.367% and 3.782%, respectively. Coverage metrics will benefit accordingly.

# Non-regulated and Market-Sensitive Operations

Slightly offsetting these strengths are the company's non-regulated operations, which include gas supply management, marketing, and gathering and storage services that are mainly conducted at the company's AEH subsidiary. These operations have a higher level of business risk than the company's regulated gas distribution and pipeline operations, in the form of greater earnings volatility and commodity exposure. AEH's physical hedges and few net open positions help mitigate these concerns. Over the past three fiscal years, non-regulated operations have contributed an average of 6% of consolidated net income, while requiring only a nominal amount of capex to support them.

# **KEY ASSUMPTIONS**

Fitch's key assumptions within the rating case for Atmos include:

- --Gross profit increases 2.5% in 2015 and 6.5% per year in 2016 through 2019;
- --O&M expense increases 3%-4% per year through 2019;
- --Regulated rate base CAGR of 9%-10% through 2019;
- -- Capex averaging \$1.1 billion per year over the 2016-2018 timeframe;
- --Normal weather:
- -No asset divestitures or acquisitions.

# RATING SENSITIVITIES

Positive: Given the upgrade and an already strong rating, near-term positive rating actions are unlikely. However, achieving adjusted debt-to-EBITDAR leverage of less than 3.0x and FFO adjusted leverage of less than 3.25x on a sustainable basis could lead to another positive rating action.

Negative: A negative rating action could result from the following:

- --Failure to maintain the current capital structure while pursuing a relatively elevated capex program;
- -- Expansion of non-regulated business activities;
- --An unexpected adverse regulatory decision;

CASE NO. 2015-00343 ATTACHMENT 1

TO AG DR NO. 1-33

--An increase on a sustainable basis of adjusted debt-to-EBITDAR leverage to greater than

3.75x and FFO adjusted leverage to greater than 4.0x.

LIQUIDITY

Liquidity is adequate, supported by sufficient availability under Atmos' \$1.25 billion commercial

paper (CP) program, which is backed up by an equal-sized revolving credit facility. The facility

has an accordion feature that allows for an increase in borrowing capacity to \$1.5 billion. The

five-year facility matures Aug. 22, 2019. As of March 31, 2015, there was \$225 million of CP

outstanding, leaving \$1.025 billion of availability under the facility.

Atmos Energy Marketing, LLC (AEM), the wholly owned subsidiary of AEH, has two 364-day

bilateral credit facilities totaling \$40 million, which mature in December each year and are used

primarily to issue letters of credit.

In addition, there is a \$500 million intercompany facility, which primarily enables the regulated

operations to borrow directly from AEH, and indirectly from AEM, thus allowing for an efficient

use of internal cash to fund operations.

**FULL LIST OF RATING ACTIONS** 

Fitch has upgraded the following ratings:

**Atmos** 

-Long-Term IDR to 'A-' from 'BBB+'; Stable Outlook;

--Senior unsecured debt to 'A' from 'A-'.

Fitch has affirmed the following ratings:

Atmos

--Short-Term IDR at 'F2';

-- Commercial Paper at 'F2'.

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# **Applicable Criteria**

Corporate Rating Methodology - Including Short-Term Ratings and Parent and Subsidiary Linkage (pub. 28 May 2014)

Recovery Ratings and Notching Criteria for Utilities (pub. 05 Mar 2015)

# **Additional Disclosures**

Dodd-Frank Rating Information Disclosure Form Solicitation Status
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# Research Undute:

# Atmos Energy Corp. Outlook Revised To Positive From Stable; 'A-' Ratings Affirmed

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# Table Of Contents

Overview

Rating Action

Rationale

Outlook

Ratings Score Snapshot

Related Criteria And Research

Ratings List

# Research Update:

# Atmos Energy Corp. Outlook Revised To Positive From Stable; 'A-' Ratings Affirmed

# Overview

- U.S.-based Atmos Energy Corp.'s financial performance remains robust largely as a result of consistent and timely recovery of invested capital.
- We are affirming our 'A-' issuer credit rating on Atmos Energy Corp.
   (Atmos) and revising the outlook to positive from stable.
- The positive outlook reflects the potential for higher ratings over the next six to 12 months if Atmos demonstrates that it can maintain its robust financial performance while capital spending remains elevated.

# Rating Action

On Oct. 29, 2015, Standard & Poor's Ratings Services affirmed its ratings on Atmos Energy Corp., including the 'A-' issuer credit rating, and revised the outlook to positive from stable.

# Rationale

The positive outlook on Atmos reflects the potential for higher ratings if the company can demonstrate that it can maintain its robust financial performance as capital spending remains elevated. Based on our forecasts, we anticipate that Atmos will benefit from the consistent recovery of invested capital via riders as well as the ongoing realization of material deferred tax benefits annually over the next several years, thereby supporting cash flow generation.

Over the past few years, Atmos Energy has continued to recover increasing amounts of invested capital in a timely manner as a result of various regulatory constructs that have contributed to robust credit measures in conjunction with prudent financial policies.

We assess Atmos' business risk profile as "excellent," accounting for the company's regulated natural gas utility operations that benefit from generally constructive regulatory frameworks in eight states, a relatively large and diverse customer base, and low operating risk. These strengths are partially offset by Atmos' nonregulated operations in retail gas supply, which we view as having considerably higher business risk because they operate in highly competitive environments with significant exposure to market forces. Moreover, we expect that Atmos will continue to maintain rigorous risk management practices for its retail gas marketing operations, including prompt hedging of all retail gas supply load commitments, helping to limit exposure to market prices, and maintaining contracts with short-term tenors, enabling the company

Research Update: Atmos Energy Corp. Outlook Revised To Positive From Stable; 'A-' Ratings Affirmed

to re-price or exit potentially unfavorable transactions and thereby minimize losses. On an ongoing basis, we expect that the unregulated business will contribute less than 5% of total operating income and this contribution could decline over time as the regulated part of the company continues to grow.

We assess Atmos' financial risk profile as "significant" using the medial volatility financial ratio benchmarks. We expect that Atmos' financial risk profile will continue to benefit from timely recovery of invested capital with funds from operations (FFO) to debt that remains in the upper end of the "significant" category, with FFO to debt near 22% and debt to EBITDA of about 3.5x. Moreover, our base-case scenario anticipates that Atmos will preserve its balanced capital structure over time at levels that are in line with the regulatory approved capital structures of its operating utilities, further supporting its overall credit profile.

# Liquidity

We assess Atmos' liquidity as "adequate" to cover its needs over the next 12 months. We expect the company's liquidity sources to exceed its uses by 1.1x or more, the minimum threshold for an adequate designation under our criteria, and that the company will also meet our other requirements for such a designation. Atmos' liquidity benefits from stable cash flow generation, ample availability under the revolving credit facilities, and manageable debt maturities over the next few years. The short-term rating on Atmos is 'A-2'.

Atmos has a \$1.25 billion revolving credit facility, maturing in September 2020 that backstops the company's commercial paper program.

### Principal liquidity sources:

- Revolving credit facility of \$1.25 billion; and
- FFO of about \$750 million to \$800 million annually.

### Principal liquidity uses:

- Debt maturities of about \$700 million in 2015, including commercial paper outstanding, and no debt maturities in 2016;
- Maintenance capital spending of about \$700 million to \$800 million, in 2015 and 2016, respectively; and
- Dividends of about \$160 million to \$170 million annually.

# Outlook

The positive outlook on Atmos reflects the potential for higher ratings over the next six to 12 months if the company can maintain its robust financial performance while its capital spending stays elevated. At the same time, the positive outlook anticipates that the contribution of Atmos' nonutility operations to operating income will remain limited to a nonmaterial level and the company will continue to prudently manage the liquidity needs of these operations.

Research Update: Atmos Energy Corp. Outlook Revised To Positive From Stable; 'A-' Ratings Affirmed

## Downside scenario

We could affirm the ratings on Atmos and revise the outlook to stable if the company's financial profile weakens as a result of its inability to recover invested capital in a timely manner or due to the use of incremental debt, such that FFO to debt averages 18% on a consistent basis or if the contribution of the nonutility operations begins to grow to more than 5% of total operating income.

# Upside scenario

We could raise the ratings on Atmos by one notch over the next six to 12 months if the company's financial performance remains healthy as a result of the consistent recovery of invested capital via riders as well as the ongoing realization of material deferred tax benefits that support a ratio of FFO to debt near or above 23% on a consistent basis.

# Ratings Score Snapshot

Corporate Credit Rating: A-/Positive/A-2

Business risk: Excellent

- \* Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

• Cash flow/Leverage: Significant

Anchor: a-

### Modifiers:

- Diversification/Portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: a-

Issuer credit profile: A-

# Related Criteria And Research

### Related Criteria

• Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014

### www.standardandpoors.com

# Research Update: Atmos Energy Corp. Outlook Revised To Positive From Stable; 'A-' Ratings Affirmed

- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Group Rating Methodology, Nov. 19, 2013
- Criteria Corporates Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria Corporates General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria Corporates General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Methodology For Linking Short-Term And Long-Term Ratings For Corporate, Insurance, And Sovereign Issuers, May 7, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- Criteria Corporates General: Methodology: Business Risk/Financial Risk Matrix Expanded, Sept. 18, 2012
- Criteria Corporates General: 2008 Corporate Criteria: Rating Each Issue, April 15, 2008

# Ratings List

Ratings Affirmed; CreditWatch/Outlook Action

To

From

Atmos Energy Corp.

Corporate Credit Rating

A-/Positive/A-2

A-/Stable/A-2

Atmos Energy Corp. Senior Unsecured

A-

Commercial Paper

A-2

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# Fitch Upgrades Atmos Energy to 'A-'; Outlook Stable

Fitch Ratings-New York-01 July 2015: Fitch Ratings has upgraded Atmos Energy Corporation's (Atmos) Long-Term Issuer Default Rating (IDR) to 'A-' from 'BBB+' and its Senior Unsecured Debt rating to 'A' from 'A-'. A complete list of rating actions is shown at the end of this press release.

The Rating Outlook is Stable.

These rating actions affect \$2.46 billion of long-term debt.

The upgrade reflects Fitch's expectation of continued strong financial performance, which has been driven primarily by organic growth in Atmos' regulated natural gas distribution and pipeline segments. For the next three years, Fitch expects each of the leverage metrics total adjusted debt/EBITDAR and funds from operations (FFO) adjusted leverage to average less than 3.5x. Coverage metrics are also expected to remain robust and to strengthen over the next three years, with EBITDAR/interest expense and FFO fixed charge coverage to both increase to greater than 6.0x.

Atmos is a divisionally structured utility that operates in three business segments: regulated gas distribution through local distribution companies (LDCs); regulated pipelines through its Texas intrastate pipeline system; and non-regulated gas marketing and storage through subsidiary Atmos Energy Holdings, Inc.'s (AEH) operations.

**KEY RATING DRIVERS** 

Constructive Regulatory Mechanisms

The majority of Atmos' LDC utility service territory benefits from several constructive regulatory mechanisms, including annual ratemaking, weather normalization, and purchased gas cost adjustments, which reduce regulatory lag and add stability to earnings and cash flows.

Approximately 77% of the distribution segment's operating income is subject to annual ratemaking without filing a formal rate case. Roughly 97% of the distribution segment's operating income is covered under weather normalization mechanisms, and Atmos has purchased gas cost adjustment mechanisms that provide a dollar-for-dollar offset of increases or decreases in purchased gas costs in all its distribution service territories. In addition, 76% of operating income is from jurisdictions with trackers that cover the gas portion of customer baddebt expense.

Obtaining these aforementioned regulatory mechanisms throughout Atmos' multi-state service territory has made the distribution segment's operating income and cash flows more predictable, while improving system reliability and safety. These efforts have also led to strong organic growth opportunities, resulting in a greater share of operating income and cash flows from Atmos' stable, low-risk operations. Management's careful oversight of O&M expenses and its manageable capital spending program also have helped continue the multi-year improvement to the company's financial profile.

Large, Geographically Diverse Operations in High-Growth Markets

The ratings are further supported by Atmos' large and geographically diverse regulated operations, with LDC utility businesses in eight states, although roughly 80% of rate base is located in Texas, Louisiana, and Mississippi. Atmos also benefits from its regulated Texas intrastate pipeline system and associated storage assets, which provide access from several natural gas basins to three of the major Texas hubs. The 5,600-mile pipeline system has an authorized return on equity (ROE) of 11.8% and benefits from annual gas reliability infrastructure program (GRIP) filings, which allow for the recovery of capex, including pipe replacement associated with improving safety and reliability.

More than 60% of operating income is from operations in Texas, which remains a high-growth

market benefitting from population and employment growth. Despite the dramatic decrease in oil prices that occurred in the second half of 2014, the Texas economy has remained vibrant, led by strong growth in the Dallas-Fort Worth area, which is Atmos' major service territory and focus for capex growth.

Capex Growth and Timely Recovery

Capex totaled \$835 million in the fiscal year ended Sept. 30, 2014, and management has given guidance for capex in fiscal 2015 in the range of \$900 million to \$1 billion, with safety and reliability capex estimated at \$750 million to \$900 million. Fitch expects these system improvement programs to continue to drive growth well into the future and for capex to average \$1.1 billion per year over the 2016-2018 timeframe. Regulatory mechanisms allow for timely recovery of capital spending, with 91% of expected 2015 capex to be added to rate base within six months (half of that with no lag) and only 4% subject to general rate case filings resulting in more than a 12-month lag.

Capital Structure and Sustained Improvement in Credit Metrics

Atmos has completed, or will have completed within Fitch's rating horizon, several measures that reduce leverage and lower the cost of debt. In February 2014, Atmos raised \$390 million of new equity, substantially meeting the equity component of its large, five-year capital investment program. The equity raise improves Atmos' capitalization, which Fitch expects to be maintained over the next few years at close to a 50%/50% debt/equity mix similar to the average of the regulatory-approved capital structures in the various Atmos divisions.

Fitch expects Atmos' overall cost of debt to continue to decline as higher-coupon long-term debt matures and is replaced with lower-cost debt. Atmos' next long-term debt maturity is in June 2017, when \$250 million of 6.35% notes mature, followed in March 2019, when \$450 million of 8.5% notes mature. Atmos has forward starting interest rate swaps on the replacement of both these notes, effectively fixing the Treasury yields at 3.367% and 3.782%, respectively. Coverage metrics will benefit accordingly.

# Non-regulated and Market-Sensitive Operations

Slightly offsetting these strengths are the company's non-regulated operations, which include gas supply management, marketing, and gathering and storage services that are mainly conducted at the company's AEH subsidiary. These operations have a higher level of business risk than the company's regulated gas distribution and pipeline operations, in the form of greater earnings volatility and commodity exposure. AEH's physical hedges and few net open positions help mitigate these concerns. Over the past three fiscal years, non-regulated operations have contributed an average of 6% of consolidated net income, while requiring only a nominal amount of capex to support them.

# **KEY ASSUMPTIONS**

Fitch's key assumptions within the rating case for Atmos include:

- -Gross profit increases 2.5% in 2015 and 6.5% per year in 2016 through 2019;
- -O&M expense increases 3%-4% per year through 2019;
- --Regulated rate base CAGR of 9%-10% through 2019;
- -- Capex averaging \$1.1 billion per year over the 2016-2018 timeframe;
- --Normal weather;
- -No asset divestitures or acquisitions.

# **RATING SENSITIVITIES**

Positive: Given the upgrade and an already strong rating, near-term positive rating actions are unlikely. However, achieving adjusted debt-to-EBITDAR leverage of less than 3.0x and FFO adjusted leverage of less than 3.25x on a sustainable basis could lead to another positive rating action.

Negative: A negative rating action could result from the following:

- -Failure to maintain the current capital structure while pursuing a relatively elevated capex program;
- -- Expansion of non-regulated business activities;
- --An unexpected adverse regulatory decision;

CASE NO. 2015-00343 ATTACHMENT 1

TO AG DR NO. 1-33

--An increase on a sustainable basis of adjusted debt-to-EBITDAR leverage to greater than

3.75x and FFO adjusted leverage to greater than 4.0x.

LIQUIDITY

Liquidity is adequate, supported by sufficient availability under Atmos' \$1.25 billion commercial

paper (CP) program, which is backed up by an equal-sized revolving credit facility. The facility

has an accordion feature that allows for an increase in borrowing capacity to \$1.5 billion. The

five-year facility matures Aug. 22, 2019. As of March 31, 2015, there was \$225 million of CP

outstanding, leaving \$1.025 billion of availability under the facility.

Atmos Energy Marketing, LLC (AEM), the wholly owned subsidiary of AEH, has two 364-day

bilateral credit facilities totaling \$40 million, which mature in December each year and are used

primarily to issue letters of credit.

In addition, there is a \$500 million intercompany facility, which primarily enables the regulated

operations to borrow directly from AEH, and indirectly from AEM, thus allowing for an efficient

use of internal cash to fund operations.

**FULL LIST OF RATING ACTIONS** 

Fitch has upgraded the following ratings:

Atmos

--Long-Term IDR to 'A-' from 'BBB+'; Stable Outlook;

--Senior unsecured debt to 'A' from 'A-'.

Fitch has affirmed the following ratings:

**Atmos** 

--Short-Term IDR at 'F2';

-- Commercial Paper at 'F2'.

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# **Applicable Criteria**

Corporate Rating Methodology - Including Short-Term Ratings and Parent and Subsidiary Linkage (pub. 28 May 2014)

Recovery Ratings and Notching Criteria for Utilities (pub. 05 Mar 2015)

# **Additional Disclosures**

Dodd-Frank Rating Information Disclosure Form Solicitation Status
Endorsement Policy

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# MOODY'S INVESTORS SERVICE

# **Credit Opinion: Atmos Energy Corporation**

Global Credit Research - 17 Dec 2015

Dallas, Texas, United States

#### Ratings

CategoryMoody's RatingOutlookStableSenior UnsecuredA2Subordinate Shelf(P)A3

#### Contacts

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#### **Key Indicators**

[1]Atmos Energy Corporation					
	9/30/2015	9/30/2014	9/30/2013	9/30/2012	9/30/2011
CFO pre-WC + Interest / Interest	8.1x	7.0x	6.0x	5.0x	5.1x
CFO pre-WC / Debt	28.0%	28.8%	23.0%	22.1%	23.2%
CFO pre-WC - Dividends / Debt	22.9%	23.7%	18.8%	17.6%	18.8%
Debt / Capitalization	40.2%	39.4%	44.6%	45.5%	46.8%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. Source: Moody's Financial Metrics

Note: For definitions of Moody's most common ratio terms please see the accompanying User's Guide.

#### Opinion

#### **Rating Drivers**

- Diverse array of generally supportive regulatory jurisdictions
- Low business risk natural gas operations
- Consistent financial performance with stable credit metrics

### **Corporate Profile**

Atmos Energy Corporation (Atmos; A2 senior unsecured, stable), headquartered in Dallas, Texas, is comprised of three business segments. Atmos' largest segment is regulated natural gas local distribution companies (LDC) with operations in eight states (Texas, Louisiana, Mississippi, Tennessee, Kansas, Colorado, Kentucky, and Virginia), serving over 3.1 million customers. It accounted for approximately 65% of the company's 2015 net income. The second segment is its regulated pipeline and storage operations, with Atmos owning and operating approximately 5,600 miles of intra-state pipeline in Texas. The Atmos Pipeline Texas (APT) division is one of the largest intra-state pipeline operations in the state and transports natural gas to Atmos' Mid-Tex Division and other third parties,

as well as managing five natural gas reservoirs. APT accounted for 30% of the company's 2015 net income. Atmos' third segment engages in natural gas management, transmission, storage and other services in the non-regulated sector primarily in the Midwest and Southeast regions. While this segment's net income contribution in 2015 was only 5%, we note the higher level of operational and commodity risk given the non-regulated nature of its business.

#### **Rating Rationale**

Atmos' rating is supported by the low risk of its LDC operations in mostly constructive regulatory jurisdictions, good operating history, consistent credit metrics, and a conservative management approach. We expect Atmos to continue managing its non-regulated segment conservatively and maintaining it as a minor part of its larger regulated business profile.

#### **DETAILED RATING CONSIDERATIONS**

Diverse array of generally supportive regulatory jurisdictions

Atmos has operations in credit supportive regulatory jurisdictions, where it is given opportunities to recover its costs and earn reasonable returns on a timely basis. Furthermore, Atmos benefits from the diversity of its regulatory jurisdictions as it operates in eight states. Approximately 70% of Atmos' asset base is located in Texas, where we view the regulatory environment to be constructive. Texas has a regulatory framework which supports and incentivizes investment in system reliability and safety while reducing recovery lag. Texas has advanced pipeline safety regulations that exceed federal standards and benefits from a strong economy. The regulatory environment in Louisiana and Mississippi, where Atmos has its two next largest operations, also have credit supportive regulatory frameworks.

Atmos has been successful in increasing and stabilizing its regulated margins through rate increases and rate design improvements. Atmos has addressed much of its regulatory lag through numerous and continual rate filings that have led to regular rate adjustments, outside of base rate cases, for relatively small amounts spread over its many jurisdictions. Formula and infrastructure mechanisms increase the certainty of obtaining timely rate relief while reducing the company's exposure to an adverse rate decision. As a result, over 90% of the company's annual capital spending begins to earn a return within 6 months, a credit positive. Because of the active use of formula and infrastructure mechanisms, rate increase requests through general rate cases are minimal. In 2016, Atmos anticipates making 18-20 filings for annualized rate increases of between \$100 million and \$125 million. Only \$5 million - \$6 million potential rate increases are anticipated from the general rate case filings.

Low business risk natural gas operations

Being predominantly regulated, Atmos is characterized by low business risk with core LDC operations in eight states and a tariff-based pipeline in Texas (mostly serving its affiliate Mid-Tex). Atmos benefits from having constructive rate making mechanisms which further reduce uncertainty and provide greater transparency. For example, Atmos utilizes weather normalization adjustments (WNA), which mitigate the risks and costs the company may encounter due to weather that is above or below normal. This adjustment allows Atmos to either increase or decrease customers' bills to offset the effect of gas usage due to abnormal weather. Another example includes Atmos' Purchased Gas Adjustment mechanism (PGA), which allows the company to pass through purchased gas costs to its customers, insulating the company from gas price fluctuation risks. Other mechanisms approved for Atmos include annual adjustment mechanisms in half of their states (mainly its larger service territories) and infrastructure enhancement mechanisms in 7 out of the 8 states. These mechanisms result in greater transparency in cash flows and accelerated recovery of capital spending, all credit positive.

In fiscal 2015, Atmos invested \$975.1 million with over 80% of that spending related to system safety and reliability. The company plans to utilize a combination of its regulatory mechanisms to recover costs associated with an escalated capital expenditure program through 2020. Such mechanisms include the Gas Reliability Infrastructure Program (GRIP) and Rule 8.209 in Texas, and the Rate Stabilization Clause (RSC) in Louisiana, all which allow for timely recovery of capital invested in infrastructure safety and reliability. Regulatory pipeline gross profit increased in 2015 primarily due to an increase in revenue from the GRIP filings approved in fiscal 2014 and 2015. More specifically, the RSC in 2014 was a rate design change allowing for deferred asset treatment on infrastructure spending, thus reducing associated regulatory lag in a previously lagging regulatory environment. 2015 rate design changes in Tennessee, Mississippi and Colorado should reduce regulatory lag prospectively.

Atmos is expected to invest between \$1 billion and \$1.4 billion annually from 2016 through 2020. Given the company's large amount of organic investment opportunities for the medium to long-term, capital expenditure

investment has yet to peak and will be funded through a combination of internally generated cash flows, long-term debt and issuance of equity to preserve their current equity to debt capital structure.

Gas marketing is Atmos' riskiest business segment as it is exposed to commodity price, basis, counterparty, and other risks. As a management strategy, Atmos has been de-emphasizing its unregulated operations through Atmos Energy Holdings (AEH) and focusing on its predominantly low risk regulated LDC's. During fiscal 2014, AEH contributed a higher than normal level of earnings of approximately \$32 million, or 11% of consolidated net income. These higher earnings were primarily due to the colder than normal weather, which may not be repeated. AEH's contribution normally ranges from 3%-5% of consolidated net income. Based on Atmos' management and the strategy being deployed at AEH, its contribution has dropped back to 5% of consolidated net income in fiscal 2015; we expect AEH to continue to be a minor earnings contributor and Atmos to maintain AEH's current risk and business profile. We expect minimal capital investment from Atmos to support AEH.

- Consistent financial performance with stable credit metrics

Over the years, Atmos has been accruing sufficient rate increases to sustain a modest but steady improvement in its credit metrics. During fiscal 2015, Atmos received approval for \$92 million in annual rate increases. As of December 2015, Atmos has nine rate proceedings pending for a cumulative \$34.6 million of potential additional annual operating income.

Atmos' baseline cash flow from operations before working capital changes (CFO pre-WC) has been in the \$650 - \$800 million range. In the last twelve months ended September 2015, the company generated CFO pre-WC of \$869 million, up from the \$819 million in fiscal year 2014, resulting in CFO pre-WC to debt of 28%. Based on the robust capital investments with shorter regulatory lag, we expect the company's baseline CFO pre-WC to be in the range of around \$800 million to \$1 billion over the next few years. Furthermore, we expect Atmos to maintain key credit metrics consistent with the mid A range under the Low Business Risk scale in our regulated utilities rating methodology grid. For example, we expect CFO pre-WC to debt and retained cash flow (RCF) to debt to range from 22%-25% and 19%-21%, respectively.

#### **Liquidity Profile**

We expect Atmos to maintain a good liquidity profile over the next 12 months.

At September 30, 2015, Atmos had approximately \$28.6 million of cash on hand. The company had capital spending of \$975.1 million primarily on reliability and safety, paid dividends of \$160 million for the twelve months ended September 30, 2015, and reported cash from operations of \$836.5 million for the same time period. The year-over-year increase primarily reflects the rate adjustments achieved in the prior and current years and lower gas prices.

On September 25, 2015; Atmos Energy replaced its existing \$1.25 billion revolving credit agreement with a new \$1.25 billion revolving credit agreement with substantially the same terms. As before, the company kept the \$250 million accordion feature on the credit facility, which would increase borrowing capacity to \$1.5 billion, if utilized. In total, Atmos had \$457.9 million outstanding under its credit facilities at September 30, 2015. Atmos must maintain a debt to total capitalization ratio below 70% in order to borrow under this facility and was in compliance (49%) at September 30, 2015. As of September 30, 2015, the amount available under the credit facilities, net of outstanding letters of credit, was \$792.1 million.

Atmos Energy Marketing maintains two 364-day bilateral credit facilities: a \$25 million unsecured facility and a \$15 million revolving credit facility. Due to outstanding letters of credit, the total amount available under these bilateral credit facilities was \$36.1 million at September 30, 2015. Lastly, Atmos Energy Holdings holds a \$500 million intercompany demand credit facility with Atmos.

Atmos has \$250 million of debt maturing in 2017 and another \$450 million due in 2019.

### **Rating Outlook**

The stable outlook is based on Atmos' low risk, regulated activities that produce a consistent financial performance and our expectation that the company will continue to maintain adequate liquidity resources. The outlook also assumes that credit metrics will be sustained around current levels, for example, CFO pre-WC to debt in the low to mid 20% range.

### What Could Change the Rating - Up

If the company is able to further strengthen and sustain a stronger financial profile and credit metrics (including CFO pre-WC to debt above 25%), a rating upgrade could be considered.

# What Could Change the Rating - Down

A sustained deterioration in Atmos' credit profile and metrics (including CFO pre-WC to debt in the high teens) could result in a rating downgrade. In addition, M&A activity or other strategic activities that result in higher financial and business risks could also affect the rating negatively.

#### Rating Factors

#### **Atmos Energy Corporation**

Regulated Electric and Gas Utilities Industry	Current FY 9/30/2015	
Grid [1][2]		
Factor 1 : Regulatory Framework (25%)	Measure	Score
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A
b) Consistency and Predictability of Regulation	Aa	Aa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)		
a) Timeliness of Recovery of Operating and Capital Costs	Α	Α
b) Sufficiency of Rates and Returns	Baa	Baa
Factor 3 : Diversification (10%)		
a) Market Position	Α	Α
b) Generation and Fuel Diversity	N/A	N/A
Factor 4 : Financial Strength (40%)		
a) CFO pre-WC + Interest / Interest (3 Year Avg)	7.0x	Aa
b) CFO pre-WC / Debt (3 Year Avg)	26.6%	Α
c) CFO pre-WC - Dividends / Debt (3 Year Avg)	21.7%	Α
d) Debt / Capitalization (3 Year Avg)	41.3%	Α
Rating:		
Grid-Indicated Rating Before Notching Adjustment		A2
HoldCo Structural Subordination Notching a) Indicated Rating from Grid	0	0 A2
b) Actual Rating Assigned		

[3]Moody's 12-18 Month Forward ViewAs of 12/16/2015	
Measure	Score
A	Α
Aa	Aa
,	
A	Α
Baa	Baa
_	
A N/A	A N/A
IN/A	INA
7x - 8x	Aa
23% - 27%	Α
20% - 24%	Α
38% - 42%	Α
	A2
0	0
·	A2
	A2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. [2] As of 09/30/2015; Source: Moody's Financial Metrics [3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

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# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-34 Page 1 of 1

# **REQUEST:**

Please provide a copy of the annual Economic Development Rate Contract Report required to be filed by March 31, 2016 in Case No. 2014-00187 when it becomes available.

# **RESPONSE:**

The Company will provide a copy of the annual Economic Development Rate Contract Report when it becomes available.

Respondent: Mark Martin

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-35 Page 1 of 1

# **REQUEST:**

Please provide the three class cost of service studies sponsored by witness Paul Raab in fully executable electronic format (Microsoft Excel), with all formulae and links intact.

# **RESPONSE:**

Please see the Company's response to Staff DR No. 2-45 for copies of the studies in Excel format.

Respondent: Paul Raab

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-36 Page 1 of 1

# **REQUEST:**

Please provide all workpapers, source documents, electronic spreadsheets, etc. showing the development of each external allocator utilized in each of the Company's three class cost of service studies. In this response, please provide the sources for all data and the basis for any weightings. Please provide in hardcopy as well as in executable electronic format (Microsoft Excel) with all formulae and links intact.

# **RESPONSE:**

Please see the Attachment 1 for billing determinant information and Attachment 2 for data related the classification of Mains and the allocation of meters.

# ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-36\_Att1 - Raab WP - rates.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-36\_Att2 - Raab WP - 2009\_06 Mains and Meters Data.xlsx, 20 Pages.

Respondent: Paul Raab

Class Total Residential Non-Residential Firm Non-Residential Interruptible	Bills 2,105,371 1,874,037 228,869 137	Volumes 32,865,246 10,336,507 6,783,219 328,781	Winter Volumes 20,309,774 7,951,655 4,793,953 150,910	Peak Day 235,067 \$ 126,948 \$ 70,836 \$ 0 \$	Margins 82,773,705 48,574,306 19,489,661 313,469	\$ \$	Gas Costs 79,378,177 47,248,724 31,034,768 1,094,685	\$	Revenues 162,151,882 95,823,030 50,524,429 1,408,155	\$ \$	Proof 3,286,208 1,958,550 828,049 23,670	Re <sup>-</sup> \$ \$ \$	rease With EDR venues & Unc. 3,307,646 1,980,960 837,524 23,940
Firm Transport	1,476	7,371,869	3,746,829	37,283 \$	7,691,062	-	-,,	\$	7,691,062		370,853		375,096
Interruptible Transport	852	8,044,870	3,666,427	0 \$	6,705,206	\$	-	\$	6,705,206	\$	89,106	\$	90,126
Total  Service Charges  Late Payment Fees  EDR  Special Contract	2,105,371	32,865,246 14,381,056	20,309,774 6,445,618	235,067 \$ \$ \$ \$ \$	82,773,705 795,825 1,140,887 97,337 2,618,728	\$ \$ \$	79,378,177 - - - -	\$ \$ \$ \$	162,151,882 795,825 1,140,887 97,337 2,618,728	\$	3,270,228 21,437 15,981	\$	3,307,646
Total Revenues	2,105,551	47,246,302	26,755,392	\$	87,426,482		79,378,177 model	\$	166,804,658 166,804,655	\$	3,307,646		
						NT	3	\$	(3)				•

EXHIBIT GLS-5

#### ATMOS ENERGY CORPORATION - KENTUCKY BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS TEST YEAR ENDING MAY, 31 2017 CURRENT TATES

Line								c	URRENT RATE	S					Total	Yolal	Winter			
No	Class of Customers	Rate	Jun-16 (a)	Jul-16	Aug-16 (c)	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17 (h)	Feb-17	Mar-17	Apr-17	May-17	Billing Linds (m)	Revenue (n)	Volumes	Customers	Distribution Révenues	Proposed Revenues
	RESIDENTIAL (Rate G-1)		53.208.297	\$3,106.915	\$3,057,548	\$3,056,795	\$3,305,905	\$4,089,123	\$5,096.722	\$5,469,892	\$5,101,889	\$5,432,599	\$4 161.400	\$3,487.220	\$48.574.306					
3	FIRM BILLS Sales 1-300	518 65 1 3180	156,693 216,974	154,693 168 354	152 235 165,679	151.812 171.094	153,319 338,775	153,194 934,791	158,720 1,621,088	158,673 1,904,887	141,981 1,861,869	176,169 1 629 019	159,039 905,922	157.509 417.054	1.874.037 10.336.507	34.950,790 13.523.516	7,951,655	156.170		
5	Sales 301-15000 Sales Over 15000 CLASS TOTAL (Mclimonth)	0:8800 0:6200	0 0 216,974	0 0 168 354	0 0 165,670	0 0 171.094	0 0 338,775	0 0 934.791	0 0 1,621,068	1.904 887	1,851,869	0 0 1.639,010	906 922	0 0 417:054	10 336 507	48,574,306	7 951.655			
7	Gas Charge per Mcf Gas Costs		\$4.58 \$92.972	\$4 58 \$770.453	\$4.61 \$763.593	\$4.61 \$788.549	\$4.61 \$1,561.372	\$4.55 \$4.256.583	\$4.55 \$7,381,644	\$4.55 \$8.673.924	\$4.56 \$8,485,723	1,529,019 \$4,56 \$7,424,476	\$4.56 \$4,133,419	\$4.83 \$2.016,006	S47,248,724	40,374,300	7 951.000			
	FIRM COMMERCIAL (Rate G 1)		\$1,054,767	\$1,023 645	\$1,000,785	\$998.114	\$1,075,489	\$1,389.051	\$1,773,676	\$1,919,277	\$1,841,642	\$1.837.477	\$1.423.017	\$1,156 601	\$16.493.541					
12	FIRM BILLS Sales 1-300	48 44 1 3180	17.239 167,106	17,099 139,909	16.768 130 251	16.763 120.244	15,900 150 844	16 920 401,776	17.598 641 864	17.609 728.984	16.330 728.067	19.213 626.175	17.745 394.045	17 372 218 235	207,856 4 437,501	10.068.545 5.848.626	3 126.667	17,321		
34	Sales 301-15000 Sales Over 15000	0 9800 0 6200	14,369	12.465	19.174	31.401	65,956	45.347 0	80,009	108.873	103.436	92.614	50110	31.212	654,966	576.370	430.279			
16	CLASS TOTAL (Md/mgnih) Gas Charge per Mcl Gas Costs		171.475 \$4.58 \$784.744	152,374 \$4,58 \$697,333	149,424 \$4.61 \$688,678	151,645 \$4.61 \$698.911	216.800 \$4.81 \$999.202	447 123 \$4 55 \$2 035 978	721,873 \$4,55 \$3,287,058	837.857 \$4.55 \$3.815.190	831.504 \$4.56 \$3.789.691	718,789 \$4.56 \$3,275,979	444,156 \$4 56 \$2,024,300	249,448 \$4.83 \$1,205,811	5.092.467 \$23.302.876	16.493.541	3.557.146			
18	FIRM INDUSTRIAL (Rate G-1)		\$27.524	\$24.215	\$34,183	\$30.882	\$30,595	\$55.963	\$97,810	\$124.377	\$101.461	\$150.515	\$59.103	\$31.760	\$768.388					
21	FIRM BILLS Sales 1-300	\$49 44 1.3180	205 9,590	193 8 582	211 11.303	188 10.102	194 11 349	181 22.690	200 36,089	201 42.580	169 34.344	234 51.216	197 24,163	193 13 009	2,366 275,016	114,609 362,472	186.919	197		
23	Sales 301-15000 Sales Over 15000	0.6800 0.6200	5 630 0	4.040 0	10.301 D	9615 0	7,990 0	19.64B 0	46 087 0	66.501 0	54.557 0	81,451 0	20,128 D	5,983 0	331 031 D	291.307 0	268 244 0			
25	CLASS TOTAL (Mc/month) Gas Charge per Mcf		15,220 \$4.58	12.522 \$4.58	21,603 \$4.61	19.717 \$4.61	18.439 \$4.61	42,338 \$4.55	82.176 \$4.55	109 081 \$4 55	88 901 \$4 56	132,667 \$4.56	44,291 \$4.56	18,993 \$4,83	606,048	768,388	455 163			
27	Gas Costs		\$69 653	\$57 762	\$99,568	\$90,873	\$84.984	\$192,787	\$374,190	\$496,701	\$405,176	\$604.648	\$201,863	\$91,809	\$2,770.014					
29	FIRM PUBLIC AUTHORITY (Rate G-1) FIRM BILLS Sales 1-300	\$48.44 1.3180	\$115.757 1.563 26.755	\$110.482 1.563 23.259	\$105,931 1,507 21,072	\$109,666 1,544 23,078	\$130.431 1.572 34.966	\$195,369 1,520 82,772	\$270,667 1,559 127,113	\$298.266 1.567 135.814	\$279 389 1,378 130,292	\$283 063 1,769 120,845	\$192,460 1,655 79,228	\$136,249 1,550 39,399	\$2,227,732 18,647 844,592	903.261 1.113.173	596 836	1,554	18.875	
31	Sales 391-15000 Sales 391-15000 Sales Over (5000	0 8800 0 6200	5 435 0	4.677 0	5 862 0	5.086	9.316	14,372 D	31.380	49.270	46,493 0	120,810 43,295 0	14.447 14.447	39,399 10,500 0	240,112 0	211.299	184.809			
33	CLASS TOTAL (Mal/month) Ges Chargo per Mel	2 (500)	32.190 \$4.58	27.935 \$4.58	26,935 \$4.61	28.143	44.282 \$4.61	97,144 \$4.55	158,493 \$4,55	185.084 \$4.55	176,785 \$4.56	164,140 \$4,56	93.675 \$4.56	49.899 \$4.83	1.084,704 17,119,726	2 227.732	781.645 12.745.608			
35 35	Gas Costs		\$147.315	\$127 844	S124.13B	\$129 71D	\$204.091	\$442,345	\$721.598	\$842.781	\$805.722	\$748,089	\$426,938	\$241 208	\$4,961,877		074			
37 38	INTERRUPTIBLE COMMERCIAL (G-2) INT BILLS	395 56	\$808 2	\$798 2	S812 2	\$815 2	\$847 2	5977 2	\$3,353 3	\$3,755 4	\$3.193 3	\$3.705 3	\$2,979 4	\$833 2	\$22.876 31	12 262		3		
40	Sales 1-15000 Sales Over 15000	0 8077 0 5419	21	8 0	26 0	29 0	70	230	2.682 D	2 591 0	2484 0	3,118	1,729	52 0	13141	10,614	11.208			
42	CLASS TOTAL (kid/month) Gas Charge per Mcf		\$3.30	53 30	\$3.33	\$333 500	\$3.33 \$3.33	\$3.28	2,682 \$3.28	2.691 \$3.28	2.484 53.28	3.118 53.28	1.729 \$3.28	52 53 56	13.142 \$43.152	22,877	11.206			
44	Ges Costs INTERRUPTIBLE INDUSTRIAL (G-2)		\$69 \$32,309	\$27 \$16 504	\$85 \$18,195	598 \$11.777	\$232 \$26,767	\$755 \$14.502	\$9,798 \$22.614	\$8.825 \$28,790	\$8,159 \$19,667	\$10.240 \$40.113	\$5.678 \$23.006	\$186 \$36 348	\$43.152 \$290.592					
46	INT BILLS Sales 1-15000	395 56 0 8077	8 36.684	8 16 546	18,609	7 11.153	10 28,243	10 13,058	8 22.605	11 27.711	19,942	34,783	23,585	39,729	106 292,018	41.929 235.863	118 099	9	11	
48	Sales. Over 15000 CLASS TOTAL (McRinonth)	0.5419	36.084	16,516	18,609	11.153	28.243	13,058	2,200	3.796 31.507	19.942	15,609 50,392	23,586	2.015 41.744	23.621 315.639	12.800 290.593	21.605			
50	Gas Charge per Mcf Gas Costs		\$3.30 \$119.097	\$3.30 \$54,511	\$3.33 \$62,023	\$3.33 \$37.172	\$3.33 \$94,132	\$3.28 \$42.829	\$3.28 \$81,359	\$3.28 \$103.341	\$3.28 \$65,492	\$3.28 \$165,493	\$3.28 \$77,457	\$3 56 \$148,626	\$1,051,533					
	TRANSPORTATION (T-4)		\$531.666	\$526,608	\$537,268	\$536,680	\$605.354	\$710 655	\$724.597	\$833.114	\$821,513	\$724,817	\$587,469	\$551,121	\$7,691,062					
55	TRANSPORTATION BILLS Trans Admin Fee	\$390 12	123 6.050	6 050	123 5,050	123 6.050	123 6,050	123 6 050	123 6.050	123 6,050	123 6.050	123 6,050	123 6.050	123 6,050	1,476 \$72,600	575.817 72.500		123	575,817	553 500
57	EFM Fee Parking Fee		6.175 31	6.175 34	6:200 31	6.025 40	6.025 42	6,050 116	8.050 143	6.050 174	6,050 183	6,050 70	8,076 23	8,075	\$73,000 \$913	73,000 913	401474			
59	Firm Transport 3-300 Firm Transport 301-15000	1 4401 0 9615 0 6774	34,136 392,796	33,819 381,694	34,474 397,247	34.611 392.460	36,171 449,304 90,281	36,744 549,285	36.730 558,687	36,900 639,686	36,900 636,082	38,900 555,421	35.971 438.789	35,254 409,871 68,092	428.610 5.801.222 1.142.037	517.241 5.577.875 773.616	184.174 2.939.161 623.494		146.513 6.966.732	146,513 7.361,902
62	Firm Iransport Over 1500 CLASS TOTAL (Mc/month)	0674	65,829 492,761	74.931 490.344	67.026 498.747	73.201 500.272	575,756	102.454 688,483	109,679 705 098	154,499 831,085	142.476 815,458	114,386 706,707	79.183 553.943	513 217	7.371.869	7.691.062	3,746,829	:	7.691.062	8.061,915
	ECONOMIC DEV RIDER (EDR) Firm Transport 1-300	0.9880	7.401. 0	67/0 0	6903 0	8013 0	6.480 Q	9.285 0	7784	== 31,491 0	96(6 0	0,105 0	8.820 0	0	0	0				
67	Firm Transport 301-15000 Firm Transport Cyler 15000	0.9880 0.8980 0.4860	15.917	0 14.559	0 14.845	12:932	0 13.935	2,728 16,096	2,728 12,868	2.728 20.840	2.728 16.808	2342 16.256	18 323	17,135	13.254 190,514	8.748 88,589			97.337	113,318
69	CLASS TOTAL (Mcfinonih)		15.917	14.559	14,845	12,932	13,935	18,824	15,596	23.568	19.536	18.598	18.323	17.135	203.768	97.337				
71	TRANSPORTATION (T-3) TRANSPORTATION BILLS	388 79	\$515.642 71	\$479.973 71	\$523.968 71	S508,018 71	\$579.076 71	\$599.422 71	\$596,679 71	\$629.063 71	\$593.413 71	71	\$544.639 71	\$533.813 71	\$6.705.205 852	331.249		71	331 249	319 500
73	Trans Admin Fee EFM Fee Parlong Fee		3.550 3.500 402	3.550 3.650 230	3.550 3.675 311	3.550 3.200 346	3,550 3 300 318	3,550 3,300 262	3 550 3 300 379	3,550 3,300 323	3.550 3.325 227	3,550 3,325 303	3.550 3.325 315	3,550 3,600 248	\$42,600 \$40,800 \$3,684	42.600 40.800 3.584			87.084	87.084
75	Interrupt Transport 1-15000 Interrupt Transport Over 15000	0 8770 0 5884	429,475 176,643	388.379 177.313	413.453 214.564	408.790 195.121	466,858 229,218	483.708 238.740	481.947 236.537	484,717 287,540	471,016 247,496	465,642 269 084	452.077 192.680	436,031 197,844	5.387.092 2.662,779	4,720,095 1,565,779	2.387.030 1.279.397		6 286 873	6 387.729
	CLASS TOTAL (McIlmonth)	0.001	606,118	565,692	528.017	603.911	696,072	722.448	718.484	772.257	718.512	734,726	644,757	633.875	8.044.870	6,705,206	3.666.427		6,705,206	6 794 313
	SPECIAL CONTRACTS TRANSPORTATION BILLS	350 00	\$198.244 \$5	\$198,681 15	\$207,454 15	\$197,357 15	\$213,503 15	\$225,558 15	\$235.550 15	\$252.289 15	\$245.811 15	\$227.857 15	\$214.960 15	\$205,466 15	52.618.728 180	63,000		15	14.493,605	14,969,545
81	Trans Adman Fee EFM Fee	233 30	750 700	750 700	750 700	750 700	750 700	750 700	750 700	750 700	750 700	750 700	750 700	760 700	\$9,000 \$8,400	9,000 8,400				
83 84	Paiking Fee Transported Volumes	Vancus	7,315 1,109,174	4,248 1 125,907	8.167 1.134,520	5.303 1.120.717	4 010 1.161.721	11,880 1,213,200	13.348 1.264.580	9,688 1.356,515	7.008 1.329.401	8 231 1,281,922	4,601 1,164.890	8,005 1,118.519	\$91,603 [4.381,056	91,803	6,445 618			
85 .	Charges for Transport Volumes CLASS TOTAL (McFmonth)		184 229 1,109,174	187.733 1.125.907	192.587 1,134.520	185,354 1,120,717	202.793 1.161,721	206,978 1,213,200	215.502 1.264.580	235.901 1.356.515	228 103 1 329.401	212 926 1,281.922	203.658 1,164,880	190,762 1.118,519	\$2,446.525 14.381.056	2.446,525 2.618,726	6,445.618			
	OTHER REVENUE		CE0 147	connen	¢ an n'ar	561 115	6100.740	6400 604	tre mo	gen nez	649.704	cc. 07.	\$55.115	\$56,750	\$795.825					
	Service Charges Late Payment Fees		\$53,147 \$64,359	\$62,352 \$50,431	\$49.875 \$46.593	\$61,445 \$45,925	\$120,749 \$46.254	\$125,695 \$58,212	\$56.798 \$99.268	\$53.861 \$148.252	\$48,764 \$168.155	\$61.274 \$162.432	\$152.013	\$98.892	\$1.140.887					
87	TOTAL GROSS PROFIT Gas Costs		\$5,809,922 \$2,113,850	\$5,597,374 \$1,707,941	\$5,589,634 \$1,738,085	\$5,563,687 \$1,745,312	\$6.141.450 \$2.944.013	\$7,473,814 \$6,971,277	\$8,985,520 \$11,854,748	\$9.772.427 \$13.940.763	\$9.230.515 \$13.559.964	\$9.534.436 \$12.228.925	\$7.424.660 \$6.869.655	\$6,309,020 \$3,703,645	\$87.428.479 \$79.378.177	marqins+sc+fd+	edc			
89 90	TOTAL REVENUE		\$7,923,772	\$7,305,315	\$7.327.719	\$7,308,999	\$9.085.463	\$14,445,091	\$20,840,268	\$23,713,190	522,790,478	\$21,763,361	\$14.294.335	\$10,006,665	\$166 804.655					
91 92				2,559,752	2,643,560	2,606,681	3,080,157	4.158.615	5 299,278	6.030,963	5,844,856	5,421,480	3,877,938	3 042 801	47 246,302		26,755,392	0 566296		
93 94 95 96 97				\$5.494.591 \$1.707.941		\$5,456.316 \$1,745.312	\$5,974,447 \$2,944,013	\$7,289,907 \$6,971,277	\$8.829.454 \$11.854.748	\$9.570.315 \$13.940.763	\$9,013,506 \$13,559,964	\$9.310,730 \$12.228,925	\$7,217.551 \$6.869.655	\$6,147,378 \$3,703,645	\$85,392,430 \$79,378,177					
95 96															2,105,551					
98 99																				
100 101																				
102 103																				
101 105																				
106																				

Test Year	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Total	
Residential Customers Mcf	156,693 216,974	154,693 . 168,354	152,235 166,679	451,812 471,094	153,319 388,775	153 194 1 934 791	158,720 1,621,088	158,673 1,904,887	141,981 1,861,869	176.169 1,629.019	.159,039 .906,922	157,509 417,054	1,874,037 10,336,507	
Commercial & Public Customers Mof	Authoriy 18,802 203,664	18,662 180,310	18,275 176,359	18,307 179,788	18,472 261,082	18 440 544 266	19.257 880,366	19,976 1,022,941	17,708 1,008,289	20,982 882,929	19,300 537,831	13.922 299/947	226,503 6,177,171	
Firm Industrial Customers Mcf	205 15,220	193 12,622	211 21,603	188 19,717	194 18,439	181 42,338	200 82,176	201 109,081	7.69 88.901	234 132,667	197 44,291	193 18,993	2,366 606,048	
Interruptible & Trans Customers Mcf	portation 219 219 2260,075	219 2.213.026	219 2,294,763	218 2,249,015	221 12,475,796	221 2.656.243	220 2,731 243	224 3.017.622	221 2,905,334	221 2,795,463	223 2/407,218	219 2,324,543	2,645 30,330,340 (inc	c.EDR)
interruptible & Trans														
Customers Mcf	219 2,260,075	219 2,213,026	219 2,294,763	218 2,249,015	221 2,475,796	221 2,656,243	220 2,731,243	224 3,017,622	221 2,905,334	221 2,795,463	223 2,407,218	219 2,324,543	2,645 30,330,340	
Non-Res Interruptible Customers	e 10	10	10	9	12	12	11	15	12	12	14	10	137	
Mcf	36,105	16,524	18,634	11,182	28,312	13,288	27,487	34,197	22,427	53,510	25,315	41,797	328,778	
EDR	۸	0	٥	0	0	0	٥	0	2		•			
Customers Mcf	0 15,917	0 14,559	0 14,845	0 12,932	0 13,935	0 18,824	0 <b>15,59</b> 6	0 23,568	0 19,536	0 18,598	0 18,323	0 17,135	0 203,768	
Firm Transportation Customers Mcf	123 492,761	123 490,344	123 498,747	123 500,272	123 575,756	123 688,483	123 705,096	123 831,085	123 815,458	123 706,707	123 553,943	123 513,217	1,476 7,371,869	
Interruptible Transpo	rtation													
Customers Mcf	71 606,118	71 565,692	71 628,017	71 603,911	71 696,072	71 722,448	71 718,484	71 772,257	71 718,512	71 734,726	71 644,757	71 633,875	852 8,044,869	
Special Contract														
Customers Mof	15 1,109,174	15 1,125,907	15 1,134,520	15 1, <b>120,7</b> 17	15 1,161,721	15 1,213,200	15 1,264,580	15 1,356,515	15 1,329,401	15 1,281,922	15 1,164,880	15 1,118,519	180 14,381,056	
				Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	Total	Non- Residential Interruptible	Firm Transport	Interruptible Transport	EDR	Special Contract	
Total Base Lo Average Dally Heating Load Annual HDDs Heating Load Peak Design I Peak Day per	Base Load per Cus Per Year per Customer per H Day HDD Average Customer	stomer	990g.	1.09 2,039,534 0.03578 8,296,973 4,102 0.01295 0.81288	9.66 2,187,143 0.31746 3,990,028 4,102 0.05153 60 3,40946	84.72 200,437 2.78517 405,610 4,102 0.50151 60 32.87580	10,292 27,221,696 338.35911 3,108,644 4,102 3.43820 60 544.65103		1,758 240,834 57.79448 87,943.61094 4,102 0.00078 60 57.84143	4,021 5,934,546 132.18724 1,437,323.100 4,102 2.84875 60 303.11196	8,406 7,162,254 276.37484 882,615.000 4,102 0.00032 60 276.39410	14,702 14,702 3.35662 189,066.000 4,102 3.84093 60 233.81250	75,348 13,562,562 2,477,18027 818,494.000 4,102 13.30236 60 3,275.32167	
Total Class Pe	eak Day, Mcf			126,948	64,354	6,482	120,050	317,834	660	37,283	19,624	234	49,130	

#### SUMMARY OF PROPOSED VS. CURRENT RATES:

Interruptible Sales

Firm Transportation

Interruptible Transportation

outer to the control research the control of the control research that the control of the control of the Control

G-2

T-4

T-3

375.00

375.00

375.00

	Bas	e Monthly Charg	jes	Transp Ad	m/Parking/ EFM	Charges	Dis	stribution Charge	es		TOTAL		
Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
Residential	34,950,790	34,201,175	-2.14%				13,623,516	16,331,681	19.88%	48,574,306	50,532,856	1,958,550	4.03%
Commercial Firm	10,068,545	9,353,520	-7.10%	-			6,424,996	7,672,768	19.42%	16,493,541	17,026,288	532,747	3.23%
Industrial Firm	114,609	106,470	-7.10%				653,779	768,868	17.60%	768,388	875,338	106,950	13.92%
Public Authority Firm	903,261	839,115	-7.10%	*			1,324,471	1,576,969	19.06%	2,227,732	2,416,084	188,352	8.45%
Com/Ind Interruptible	54,192	51,375	-5.20%				259,278	285,764	10.22%	313,469	337,139	23,670	7.55%
Transportation	907,066	873,000	-3.76%	233,597	233,597	0.00%	13,352,942	13,862,949	3.82%	14,493,605	14,969,545	475,940	3.28%
Special Contracts	63,000	63,000	0.00%	109,203	109,203	0.00%	2,446,525	2,446,525	0.00%	2,618,728	2,618,728	_	0.00%
Sub-total Revenue	47,061,462	45,487,655	-3.34%	342,799	342,799	0.00%	38,085,508	42,945,524	12.76%	85,489,770	88,775,978	3,286,208	3.84%
Other Gas Revenues										1,936,712	1,958,149	21,437	1.11%
Total Revenue									_	87,426,482	90,734,127	3,307,646	3.78%
Firm Services - Residenti	al	G-1	\$18.25										
Firm Services - Non-Resi	dential	G-1	45.00										

Atmos Energy Corp. Kentucky Class Cost of Service Support

Mains / Meters as of June 30, 2009

Note: Non Unitized Retirement Unit is in 1060 - Completed, but not Classified. The units default to 1 per occurrence - amounts displayed are understated.

		Data		]								min system	
utility_account	retirement_unit	quantity	cost	]	diame	ter	quantity		cost	quantity	volume	demand %	
37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	3,000	78,955.72			1	726,653		1,500,696	726,653	570,711.93		
	DIS-37601-Main, Steel, 12 in.	14,990	850,458.24	İ		2	8,579,440		22,920,058	8,579,440	26,953,105.68	24.40%	
	DIS-37601-Main, Steel, 2 in.	8,579,440	22,920,058.32			3	417,298		780,076	417,298	2,949,705.75		
	DIS-37601-Main, Steel, 3 in.	417,298	780,075.57			4	2,936,883		18,702,740	2,936,883	36,905,960.23		
	DIS-37601-Main, Steel, 4 in.	2,933,883	18,623,784.59	1		6	48,997		1,679,862	48,997	1,385,357.54		
	DIS-37601-Main, Steel, 6 in.	48,997	1,679,861.81	1		8	842,074		8,496,563	842,074	42,327,255.87		
	DIS-37601-Main, Steel, 8 in.	842,074	8,496,562.89			12	14,990	\$	850,458	14,990	1,695,329.06		
	DIS-37601-Main, Steel, X<=1in.	726,653	1,500,696.01		Check		-		-		112,787,426.05		
	Non Unitized Retirement Unit	2,620	5,665,452.78	1									
37601-Mains - Steel Total		13,568,955	60,595,905.93										
37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	3,330,025	21,559,706.04			1	6,427	\$	94,966	6,427	5,047.75		
	DIS-37602-Main, PE, 3 in.	58,649	545,115.21			2	3,330,025	\$	21,559,706	3,330,025	10,461,582.08	49.19%	
	DIS-37602-Main, PE, 4 in.	744,587	9,050,799.04			3	58,649	\$	545,115	58,649	414,565.35		
	DIS-37602-Main, PE, 6 in.	36,746	1,780,965.09			4	744,587	\$	9,050,799	744,587	9,356,756.20		
	DIS-37602-Main, PE, X<=1in	6,427	94,966.49			6	36,746	\$	1,780,965	36,746	1,038,968.67		
	Non Unitized Retirement Unit	1,253	1,361,250.87	]	Check		-		-		21,276,920.05		
37602-Mains - Plastic Total		4,177,687	34,392,802.74	].									
38100-Meters	DIS-38100-Meter & Reg Install, Gen	36,249	97,780.73										
	DIS-38100-Meter Gas, Gen	46,172	1,804,239.36		Group	M	eters				Meters		Meter Cost
	DIS-38100-Meter, Class 1 Meter	161,812	7,491,529.93		Α		161,812			156,170	151,772	\$ 46.30	\$ 7,026,701
	DIS-38100-Meter, Class 2 Meter	5,398	768,806.41				5,398		nmercial & Public Authority:	18,875			\$ 4,039,687
	DIS-38100-Meter, Class 3 Meter	1,346	592,906.60	\$ 919.72	С		3,312		Broup A Meters		10,040	\$ 46.30	\$ 464,829
	DIS-38100-Meter, Class 4 Meter	742	474,922.61	1					Proup B Meters		5,398	\$ 142.42	\$ 768,806
	DiS-38100-Meter, Class 5 Meter	-	-	1					Proup C Meters				\$ 2,806,051
	DIS-38100-Meter, Class 6 Meter	326	385,849.04	1					n Industrial	197	192	\$1,765.26	\$ 338,930
	DIS-38100-Meter, Class 8 Meter	108	197,863.97					Non-	-Residential Interruptible	11	11	\$1,765.26	\$ 19,418
	DIS-38100-Meter, Class 9 Meter	790	1,394,554.44	\$1,765.26					n Transport	123	120	\$1,765.26	\$ 211,831
	Non Unitized Retirement Unit	1,085	655,776.54	]					rruptible Transport	71	69	\$1,765.26	\$ 121,803
38100-Meters Total		254,028	13,864,229.63	\$ 66.30			170,522	Spec	cial Contract	15	15	\$1,765.26	\$ 26,479
Grand Total		18,000,670	108,852,938.30	_									
										175,463			\$11,758,369
										0.971843			
													Meter Cost
								Tota					\$11,758,369
								Res	idential				\$ 7,026,701
								Non	n-Residential Firm				\$ 4,378,616
									n-Residential Interruptible				\$ 19,418
								Firm	n Transport				\$ 211,831
									rruptible Transport				\$ 121,803

20.   Wilson   Department   D								
Section	009 - WKG Division 376	601-Mains - Steel			040.12037	0	2215.71	
Section	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12793	536	99319.36	185.2973134
Section   Company   Comp	009 - WKG Division 376	601-Mains – Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 040	-243	500697.39	-2060,483086
1.   1.   1.   1.   1.   1.   1.   1.	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	Conversion	844250	8315998.25	9.850160794
1.	009 - WKG Division 376	501-Mains - Steel	D S-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,13044	-43	-294050,17	6838.376047
Section	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11960	2265	145292.42	64.1467638
1.							48503.04	
Column	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 4 in.		040,11398	230	3820.16	16.6093913
0.20 - Mary College	009 - WKG Division 376	601 Mains - Steel						
0.00   0.00						77	781396.15	
0.00 - Month College								
0.00 - MOS DELAND - STORE - ST	009 - WKG Division 370	501-Mains – Steet	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service				
0.00 AMO Diskley 1900 A								
0.00 - MOS DELIAMO 2004 - MOS	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,12928	-2 7	-4663.02	2331.51
0.00 - MINC Deliane	909 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10723	6	213.34	35.55666667
200. Month   2000   March   2000	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10315	38	917.38	24.14105263
000-MOST Carelles (1994) Allers (1994) 1995 Allers	009 - WKG Division 376	501-Mains - Steal	DIS-37601-Anode	1010 - Gas Plant in Service	040,10019		56192.76	390.2275
00 WORD Davies - 1980   100 - 1980 - 1980   100 - 1980 - 1980   100 - 1980 - 1980   100 - 198	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12767	-40	-89,62	2,2405
Control	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 2 jn,	1010 - Gas Plant in Service	040,11724	222	1793.19	8.077432432
1000 - MOST Date   1000 - MOST	009 - WKG Division 376	901-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10318	10	4025.53	402.553
Col March   Col.	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Clamp - Large > 2 în	1010 - Gas Plant in Service	040.10439	2	17643,99	8821,995
Col Month Displace   Col	009 - WKG Division 376	501-Mains - Steel	DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service	040,12624	-440	-540.81	1.229113636
Control   Cont	009 - WKG Division 376	301-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12606	2120	162063.91	76.44524057
Control   Cont	009 - WKG Division 376	501-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	ADMIN 050	52633	1806288.35	34,31855205
100 - 1997   1   1   1   1   1   1   1   1   1	009 - WKG Division 376	501-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not c	050.19599	78	67857.83	869,9721795
200 - 1990   200 - 200   200	009 - WKG Division 376	501-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.20641	427	6953.17	16.28377049
19th	009 - WKG Division 376	501-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.18670	280	38657,42	138,0622143
1962-1970-2 Calebox   1971-1966-19	009 - WKG Division 376	301-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 050	17	-475217.1	-27953.94706
0.02 - WVCD Distallor	009 - WKG Division 376	501-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20584	-63	-99.27	1.575714286
Dec.   Mod.   Dec.	009 - WKG Division 376	601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	050,20714	-280	-1071.88	3.828142857
0.02 - WYG Diables	009 - WKG Division 376	301-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant în Service	050.21585	-4	-51728.73	12932,1825
0.03 - WCG Disbles   0.01   2000   160   31912. 3   320   32	009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12760	900	4231,27	4.701411111
029 - WICK Debies   1970-20 Alms   Fig. 2 h.   1010 - Gas Parles in Service   041,7392   2020   6976 to 37.72   2020   2020   1020   20	009 - WKG Division 376	502-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service		145	1918.2	13.22896552
0.02 - WICK Diebles	009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 ln.	1010 - Gas Plant în Servîce	040.12612	3200	9996.04	3.1237625
002 - WVCC Dieble   1		602-Mains - Plastic	DIS-37602-Main, PE, 2 in.				3452.75	2,676550388
0.09 - WCG Diebles							-65938.52	-65938,52
609 - WGG Diebles 37602 Almars - Pieste 1	009 - WKG Division 376 009 - WKG Division 376					1	-126	-126
093 - WKG Dickles   37622-Mins - Pleatil   Dis-37622-Mins   Pace   Dis-37622-Mins - Pleatil   Dis-37622-Mins   Dis-37622-Mins - Pleatil   Dis-37622-Mins   Dis-								
100 - WING Dishelan   39792/Marian - Plastal   1010 - Gas Plart in Berelon   1010 - Gas Plart		502-Mains - Plastic 502-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit					
009 - WKG Diebles   37002-Minis - Pleath   Dis 3							7129.46	
0.09 - WKG Disheim   37002-Marin - Pisellic   Dish 57002-Marin   P	009 - WKG Division 376	302-Mains - Plaslic	DIS-37602-Main, PE, 2 in.					-72.18847059 19,82668
909 - WKG Disheim   79702-Marins - Pisalis   Dis-27702-Marin   Pisalis   Dis-27702-Mar								
090 - WKIG Division	909 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant In Service	040,12377	0	-186,33	0
0.09 - WKG Dirkido   37002 Mains - Plastid   0.19 - 37002 Mains Dirk Dirkido   0.09 - WKG Dirkido   0.09 - WKG Dirkido   0.09 - WKG Dirkido   0.00 - WKG D		302-Mains - Plastic	DIS-37602-Main, PE, 8 in.				-1065	-1065
909 - WKK Division 37062-Mains - Plastic Dis-37062-Mains - Plastic Dis	009 - WKG Division 376	302-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service				
0.09 - WKG Division 37062 Mains - Plastic Dis-37062 Mains - Plastic Di	009 - WKG Division 376	302-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12981	1		
0.09 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 8274-3.74 (63.7109306 000 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 822-44 (180585714 000 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 822-44 (180585714 000 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 822-27 (33.4410714 000 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 822-27 (33.4410714 000 - WKG Division 37902-Mahra - Pleastip of 100 - Gas Phart in Service 040,11970 1400 1400 1400 1400 1400 1400 1400 14	009 - WKG Division 376 009 - WKG Division 376	502-Mains - Plastic	DIS-37602-Main, PE, 2 in.					
090 - WKG Division 37602-Mains - Pleasifu Dis 37	009 - WKG Division 376	02-Mains - Plastic	DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11937			
0.99 - WKG Division 37622-Mains - Pelastip 018-37022 Main, P.E., 2 in. 1010 - Gas Pinat in Service 040.11855 844 86902.73 2.32 2.3959983 809 - WKG Division 37622-Mains - Pelastip 018-37622-Mains - Pelastip 018-	009 - WKG Division 376	502-Mains - Piastío	DIS-37602-Main, PE, 4 In, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service				
0.09 - WKG Division 97002-Mains - Pleastic 10 103-37002-Mains - Pl	009 - WKG Division 376	502-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11881	1556	7989.49	5.134633676
0.09 - W/KG Division of S7600-Mains - Plantis	009 - WKG Division 376	i02-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11652			
COS - NYGG Division   OS - N	009 - WKG Division 376	02-Maine - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.10977	1036 550	5474.74 2959,24	5.284498069 6,380436364
Cop - NVKG Division   37602-Mains - Plastic   DIS-37002-Main, P.E., 4 in.   1010 - Gas Plant in Service   040,11836   742   10302-201   332050647   37602-Mains - Plastic   DIS-37002-Main, P.E., 4 in.   1010 - Gas Plant in Service   040,11847   390   4327-55   30507694   37507-4503   37602-Mains - Plastic   DIS-37002-Main, P.E., 2 in.   1010 - Gas Plant in Service   040,11847   390   4327-55   30507694   37507-4503   37602-Mains - Plastic   DIS-37002-Main, P.E., 2 in.   1010 - Gas Plant in Service   040,11848   1171   6335.5   5.410333049   37602-Mains - Plastic   DIS-37002-Main, P.E., 2 in.   1010 - Gas Plant in Service   040,11849	009 - WKG Division 376 009 - WKG Division 376	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11583	596	9052.1	15.18808725
GOS - WKG Division   GOS - W	009 - WKG Division 376 009 - WKG Division 376	iO2-Mains - Plastic iO2-Mains - Plastic	DIS-37602-Main, PE, 4 in, DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11721 040.11836	1140 742	37,79 10032.29	0,033149123 13.52060647
COP - W/KG Division   37600-Mains - Fleatib   DIS-37602-Mains - Fleatib   DIS-37602-	609 - WKG Division 376	302-Mains - Plastic 302-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	940.12584	3179	20046,07 4327,65	6.305776547 5,4095625
009 - W/KG Division   7800-Mains - Pleastic   018-7900-Mains - Pleastic   019-7900-Mains - Pleastic   019-7900-M	009 - WKG Division 376 009 - WKG Division 376	602-Mains - Plastic 802-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11851 040.11849	1171 940	6335.5 10423.18	5.410333049 11.08848936
099 - W/KG Division   37000-Mains - Pleastid   Dis-37000-Main, P.E. 2 in.   1010 - Gas Plant in Service   040,10247   184   683,62   3,715326067   069 - W/KG Division   37000-Mains - Pleastid   Dis-37000-Main, P.E. 2 in.   1010 - Gas Plant in Service   040,10176   350   1384,69   3,7500-Mains - Pleastid   Dis-37000-Mains - Pleastid	009 - WKG Division 376	i02-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11696 040,11456	393	1588,73	4.042569975
0.09 - W/KG Division   0.07 - W/KG Division		602-Mains - Plastic	DIS-37602-Main, PE, 2 in.					
0.09 - W/KG Division   0.0760 / Mains - Pleastid   0.15 / 0.37602 / Mains - Pleastid   0.15 / 0.37602 / Mains - Pleastid   0.15 / 0.37602 / 0.15 /	009 - WKG Division 376	02-Mains - Plastic	DIS-37602-Main, P.E., 2 în.	1010 - Gas Plant in Service	040.10175		1384.69	3.956257143 6.227105668
009 - W/KG Division   37600-Mains - Pleastid   518-37002-Mains - Pleasti	009 - WKG Division 376	502-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11647			5.15350495
009 - W/KG D/Kiglon   78702-Mains - Plastid   018-78702-Mains - Plastid   018-78702-	909 - WKG Division 376	502-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12144	1	22048.79	22048,79
000 - WKG Division         37602/Mains - Pleastion         DIS 37602/M	009 - WKG Division 376	02-Mains - Plastic	DIS-37602-Maln, PE, 3 în.	1010 - Gas Plant în Service	040.12104	1640	8700.86	6,4286
009 - WKG Division   37602-Mains - Pleatic   Dis-37602-Mains - Pleatic   Dis-37602-M		iO2-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service		175	813.2	4.646857143
009 - W/KG Division   37802/Mains - Plastic   018-37802/Mains   PE 3 in   010 - Gas Plant in Service   040,11051   1400   1448,71   1-048020857   009 - W/KG Division   37802/Mains - Plastic   018-37802/Mains   PE 2 in   010 - Gas Plant in Service   040,11051   1400   1448,71   1-048020857   009 - W/KG Division   37802/Mains - Plastic   018-37802/Mains   PE 2 in   010 - Gas Plant in Service   040,11051   040   048,710   0	009 - WKG Division 376	302-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11967	400	724.97 4813,74	1.812425 40.1145
609 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         04,11371         224         878,9.24         8/2,5553571           069 - WKG Division         37802-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11179         1180         518,677         4853104686         \$1,850061893           069 - WKG Division         37802-Mains - Plastic         DIS-37602-Mains -	009 - WKG Division 376	i02-Mains - Plastic i02-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11966	2870 1400	3016.01 1468.17	1.050874564 1.048692857
1909 - WKG Division   37602-Mains - Plastic   DIS-37602-Main, PE, 2 in.   DIS-37602-Main, PE, 2 in.   DIS-37602-Main, PE, 2 in.   DIS-37602-Main, PE, 4 in.   DIS-37602-Main, PE, 2 in.   DIS-37602-Main, PE, 3 in.   DIS-37602-	009 - WKG Division 376	i02-Mains - Plastic i02-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11371	224	8793,24	39,25553571
009 - WKG Division         37602-Mains - Pleastion         DIS-37602-Mains - Pleastion         DIS-37602-M	009 - WKG Division 376	302-Mains - Plastic 302-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11179	1180	5136,77	4.353194915
CO9 - WKG Division         37602-Mains - Plastio         DIS-37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10910         669         3457.32         5,167892377           000 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10921         404         1053,18         26,06881188           009 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10921         404         1053,18         26,06881188           009 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10920         450         690.5         225,2468922           009 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10930         450         690.1689         360         690.168         29.5468922         26,96881188           009 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,10989         450         690.1689         150         65,969         36,36691111           009 - WKG Division         37602-Mains - Plastio         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service	000 - WKG Division 376	302-Mains - Plastic 302-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11125	6	3.41	0.568333333
009 - WKG Division         37602-Mains - Pleasite         DIS-37602-Mains - Pleasite         DIS-37602-M	009 - WKG Division 376	02-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10810	669	3457.32	5,167892377
COG - W/KG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         04, 10399         4500         69051.82         15.34484889           009 - W/KG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 10399         1800         16549.95         3.65661111           009 - W/KG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 10399         1800         22275.8         2266163764	009 - WKG Division 376	302-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10921	404	1053,18	2.606881188
009 - WKG Division 37602-Mains - Plastic DIS-37602-Main, PE, 2 in. 1010 - Gas Plant in Servico 040,12186 983 22275.8 22.66103764	009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10989	4500	69051.82 16549.59	15.34484889
	009 - WKG Division 376 009 - WKG Division 376	502-Mains - Plastic 502-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service		983 120	22275,8 14404.58	22.66103764 120.0381667
009 - W/KG Division         37602-Mains - Piasitic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant in Service         040,11865         3412         26094.38         7.647823922           009 - W/KG Division         37602-Mains - Piasitic         DIS-37602-Main, PE, 3 in.         1010 - Gas Plant in Service         040,1218         800         3538.57         4.4232125	909 - WKG Division 376 909 - WKG Division 376	502-Mains - Plastic 502-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 3 ln.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11965 040.12118	3412 800	26094.38 3538,57	7.647825322 4.4232125
009 - WKG Division 37602-Mains - Plastic DIS-37902-Main, PE, 2 in. 1010 - Gas Plant in Service 040.11830 1130 4821.86 4.267132743	009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.11830	1130	4821.86	4.267132743

009 - WKG Division 009 - WKG Division 009 - WKG Division							
CO9 - WKG Division		DIS-37602-Main, PE, 6 în. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12026 040.11724	659 525	91715 18456.42	139.1729894 35.15689524
		DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.11059	625	1544.69	2.471504
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,10089	1	3698.56	3698.56
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.11180 040.11906	4617 390	16795.11 594.71	3.637667316 1.524897436
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12057	1615	28392.59	17.58055108
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12178	4390	16385.56	3.732471526
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12201	521 660	36170.49 30104.06	73.26389635 45.61221212
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12280	2106	12040.33	5.717155745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11370	517	1223.95	2.387408124
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11374	295 250	258,15 1791,12	0,875084746
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11400 040.12757	403	1754.68	7_16448 4.378858561
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12789	790	4450.86	5.634
009 - WKG Division		DIS-37602-Main, PE, 2 ln.	1010 - Gas Plant in Service	040.12518	2182	41103,11	18,83735564
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12382	1426 1011	8808.61 5599.61	6.177145863 5.538684471
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10575	800	1728.56	2,1607
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10628	100	735,86	7,3586
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10638 040,10583	3043 6960	6215.33 9730.89	2.042500822
009 - WKG Division		DIS-37602-Wain, PE, 2 in.	1010 - Gas Plant in Service	040.10593	3892	-7581.16	-1.947882837
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10919	435	9154.7	21,04528736
009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PF, 2 in.	1010 - Gas Plant In Service	040.10616	1632	314.38 3562.75	0.192634804 5.84057377
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	048,19634 840,10382	610 080	869,63	0,879302326
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10469	318	1084.26	3.409685535
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10392	1088	11369	10.44944853
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10495 040.10071	99 1750	995,63 4902,22	11.06255556 2.801268571
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10504	100	2071.59	20.7159
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10086	125	970.94	7.76762
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10832 040,10314	956 123	5772.08 3979.42	6,037740586 32,35300813
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10314	1000	3095.1	3.0951
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10340	349	2499,14	7.160859599
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10374	190	963.92	5.073263158
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10425 040,10061	125 407	635.45 1362.46	5,0836 3,347567568
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10164	466	3624.91	7.778776824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,10561	500	259.88	0.51976
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.10797 040.10213	1391 432	6257,36 2481,16	4,496461538 5,743425926
009 - WKG Division		DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service	040,10343	400	1384.64	3.4616
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10104	260	1875,05	7,211730769
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10137	185 90	444.74 395.99	2,404 4,399888889
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10195 040,10198	2000	6204.95	3.102475
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.10452	3740	31099.05	8.315254011
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10450	293	428.72	1.463208191
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.10196 040.10078	1500 650	-1914.52 1972.81	-1.276346667 3.035092308
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10080	665	3184.62	4.788902256
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.10092	230	977,87	4,251608696
009 - WKG Division 009 - WKG Division		DIS-37602-Main, P.E., 2 in. DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13095 040.13048	0 0	1421.15 8142.15	0
009 - WKG Division		DIS-37602-Main, P.E., 6 in.	1010 - Gas Plant in Service	040,12433	1	94053.78	94053.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	040.12730	1	-1272	-1272
009 - WKG Division		DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12722	1000	-285 14746.78	-285 14,74678
009 - WKG Division 009 - WKG Division		DIS-37602-Main, P.E., 4 in. DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12617 040.12700	1	-12203	-12203
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.12512	16	1573.56	98.3475
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.12530	3500	8011.56 -5321	2.289017143
009 - WKG Division 009 - WKG Division		DIS-37602-Mein Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12713 040.12688	i	-3770.52	-3770.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12710	1	-1219	-1219
009 - WKG Division		DIS-37602-Main Ext Contract Forfett	1010 - Gas Plant In Service	040,13007	1	-1216 -956	-1216
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13005 040.13117	1	-2151.36	-956 -2151.36
009 - WKG Division		DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12937	1	-449	-449
009 - WKG Division		DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12944	1 077	-52	-52
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12801 040.1283B	387 890	4400.76 416,23	11.37147287 0.467674157
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13024	746	4319.11	5.789691689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13056	100	1394.03	13,9403
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21089	1	-19085 -750	-19065 -7 <del>5</del> 0
009 - WKG Division		DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.20539	i	-8146	-8146
009 - WKG Division	37602-Mains - Plastio	Non Unitized Retirement Unit	1060 - Completed construction not a	050.21079	17	1815.75	106.8088235
009 - WKG Division		Non Unitized Retirement Unit	1060 - Completed construction not a 1060 - Completed construction not a	050.19607	70 1	104959.67 155.32	1499.423857 155.32
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 2 in,	1010 - Completed construction not c	050,21067 050,20756	1580	32754.63	20,73077848
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21556	1002	7098.01	7.083842315
009 - WKG Division		DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant In Service	050.21097	1	-23410	-23410
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21600 050,21596	1	-1907 -570	-1907 -570
009 - WKG Division		DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.21681			-856
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfelt	1010 Cos Digui la Candas		1	-856	-630
009 - WKG Division			1010 - Gas Plant in Service	050,21564	1	-2209	-2209
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21564 050,21563	1	-2209 -2436	-2209 -2436
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21564		-2209 -2436 -684	-2209 -2436 -684
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forteit DIS-37602-Main Ext Contract Forteit DIS-37602-Main Ext Contract Forteit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21564 050,21563 050,21660 050,21091 050,19033	1 1 1 1 5200	-2209 -2436 -684 -27785.5 34933.09	-2209 -2436 -684 -27765.5 6.717901923
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, Ext Contract Forfeit DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21564 050,21563 050,21660 050,21091 050,19033 050,20535	1 1 1	-2209 -2436 -684 -27785.5 34933.09 1899	-2209 -2436 -684 -27765.5 6.717901923 1.288331072
009 - WKG Division 009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forteit DIS-37602-Main Ext Contract Forteit DIS-37602-Main Ext Contract Forteit DIS-37602-Main, PE, 2 in.	9010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21564 050,21563 050,21660 050,21091 050,19033	1 1 1 1 5200	-2209 -2436 -684 -27785.5 34933.09	-2209 -2436 -684 -27765.5 6.717901923
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service 1010 - Gas Plant In Service	050,21564 050,21563 050,21660 050,21091 050,19033 050,20535 050,21592 050,21594 050,21536	1 1 1 5200 1474 1 1 270	-2209 -2436 -684 -27785.5 34933.09 1899 -678 -544 641.65	-2209 -2436 -684 -27785,5 6,717901923 1,288331072 -678 -544 2,376481481
609 - WKG Division 609 - WKG Division	37602-Mains - Plastic 37802-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 in. DIS-37602-Main, PE. 2 in. DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 in. DIS-37602-Main, PE. 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant In Service	050,21564 050,21663 050,21660 050,21091 050,19033 050,20535 050,21592 050,21592 050,21536 050,21722	1 1 1 5200 1474 1 270 240	-2209 -2436 -684 -27785.5 34933.09 1899 -678 -544 641.65 1304	-2209 -2436 -684 -27785.5 6.717901923 1.288331072 -678 -544 2.376481481 3.635294118
CO9 - WKG Division CO9 - WKG Division	37602-Mains - Piastic 37602-Mains - Piastic	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main FE, 2 in. DIS-37602-Main Ext Contract Forfett DIS-37602-Main FC 10 in. DIS-37602-Main, FE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant In Service	050,21564 050,21563 050,21660 050,21691 050,19033 050,20535 050,21592 050,21644 050,21536 050,21722 050,21723 050,21723	1 1 1 5200 1474 1 1 270 340 260 612	-2209 -2436 -684 -27785.5 34933.09 1839 -978 -544 641.65 1304 1281.78 1060.63	-2209 -2436 -684 -27785.5 6.717901923 1.288331072 -574 2.376481481 3.835294113 4,929923077 1.733055556
009 - WKG Division 009 - WKG Division	37602-Mains - Piastic 37602-Mains - Piastic	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Pilart In Service 1010 - Gas Pilart In Service	050,21564 050,21563 050,21680 050,21691 050,19033 050,20535 050,21592 050,21644 050,21536 050,21722 050,20350 050,20442	1 1 1 1 5200 1474 1 270 340 260 612 332	-2209 -2436 -684 -27785.5 34933.09 1899 -678 -544 641.65 1304 1281.78 1060.63 -270.8	-2209 -2436 -684 -27765.5 6.717901923 1.288331072 -678 -544 2.376481481 3.835294118 4.929923077 1.733055556
CCS – WKKG DIVIsion CCS – WKG DIVIsion	37602-Meirs - Phastic 37602-Meirs - Plastic 37602-Meirs - Plastic	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main FE, 2 in. DIS-37602-Main Ext Contract Forfett DIS-37602-Main FC 10 in. DIS-37602-Main, FE, 2 in.	1010 - Gas Plant In Service	050,21564 050,21563 050,21660 050,21691 050,19033 050,20535 050,21592 050,21644 050,21536 050,21722 050,21722 050,20350	1 1 1 5200 1474 1 1 270 340 260 612	-2209 -2436 -684 -27785.5 34933.09 1839 -978 -544 641.65 1304 1281.78 1060.63	-2209 -2436 -684 -27785.5 6.717901923 1.288331072 -574 2.376481481 3.835294113 4,929923077 1.733055556
009 - WKG DIVIsion	37602-Meirs - Phasilio 77602-Meirs - Phasilio	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PEL 2 in. DIS-37602-Main, PEL 2 in.	1010 - Gas Plant In Service	050,21564 050,21563 050,21660 050,21660 050,199033 050,20535 050,21592 050,21592 050,21722 050,20442 050,21722 050,20535 050,20535 050,20535 050,20535 050,20571 050,19366 050,20571	1 1 1 1 5200 1474 1 1 1 270 340 260 612 332 953 -1026 885	-2209 -2436 -684 -27785.5 34933.09 1899 -678 -544 641.65 1304 1281.78 1060.63 -270.8 4738.2 -11104.13	-2209 -2436 -864 -27789.5 5.717901923 1.288331072 -574 2.376481481 3,835294113 4,929923077 1,73305562851 4,971878279 14,7545809 12,98978471
009 - WKG Division	37602-Melris - Phasific 77602-Melris - Phasific	DIS-37602-Main Ext Commart Fortelt DIS-37602-Main Ext Commart Fortelt DIS-37602-Main Ext Commart Fortelt DIS-37602-Main, PE. 2 in. DIS-37602-Main, PE. 2 in. DIS-37602-Main Ext Commart Fortelt DIS-37602-Main, PE. 2 in. DIS-37602-Main, PE. 3 in.	1010 - Gas Pilart In Service	050.21564 050.21563 050.21680 050.21680 050.21091 050.19033 050.20535 050.21592 050.21592 050.21592 050.21722 050.20535 050.20536 050.20536 050.20536 050.20536 050.20536 050.20537	1 1 1 1 1 5200 1474 1 1 1 270 340 260 612 332 953 1-1026 -85	-2209 -2496 -684 -27785.5 34933.09 -878 -544 641.65 -1304 1281,78 1060.63 -270.8 4738.2 -1104.13 1413.28	-2209 -2436 -684 -27785,5 6717901923 1.289331072 -574 2.376481481 3,835294118 4,929923077 1,73305556 -0,815652851 4,971878279 1,471878279 14,7545809 12,98978471 2,514687509
009 - WKG DIVision	37602-Meirs - Phesitio 77602-Meirs - Phesitio	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PEL 2 in. DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PEL 2 in. DIS-37602-Main, PEL 3 in. DIS-37602-Main, PEL 4 in. DIS-37602-Main, PEL 4 in. DIS-37602-Main, PEL 4 in. DIS-37602-Main, PEL 4 in.	1010 - Gas Plant In Service	050,21564 050,21563 050,21660 050,21691 050,19903 050,20535 050,21592 050,21592 050,21592 050,21593 050,21722 050,20350 050,21722 050,20350 050,20342 050,20350 050,20	1 1 1 1 5200 1474 1 1 1 270 340 260 612 332 953 -1026 885	-2209 -2436 -684 -27785.5 34933.09 1899 -678 -544 641.65 1304 1281.78 1060.63 -270.8 4738.2 -11104.13	-2209 -2436 -864 -27789.5 5.717901923 1.288331072 -574 2.376481481 3,835294113 4,929923077 1,73305562851 4,971878279 14,7545809 12,98978471
009 - WKG Division	37602-Melris - Phasilic Arroca	DIS-37022-Main Ext Commant Forfelt DIS-37052-Main Ext Commant Forfelt DIS-37052-Main, PE. 2 in. DIS-37052-Main, PE. 4 in. DIS-37052-Main, PE. 2 in.	1010 - Gas Plant In Service	050,21564 050,21569 050,21691 050,21691 050,21691 050,19033 050,21592 050,21592 050,21592 050,21592 050,21722 050,21722 050,20350 050,21723 050,20350 050,21723 050,20350 050,21723 050,20350 050,21723 050,20350 050,21723 050,20350 050,21723 050,20350 050,20350 050,20350 050,18350 050,18350 050,18350 050,18350 050,18350 050,18350 050,18350	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 34933.09 -878 -544 641.65 1304 1281.78 1060.63 -270.8 4738.2 -1104.13 1413.28 1258.76 196.16 -15852	-2209 -2436 -684 -27789.5 6.717901923 1.288331072 -678 5.544 2.376481481 3.835294118 4.928923077 1.733055556 -0.815662851 4.971878279 14.7545809 12.98978471 2.5144897509 5.422436782 0.3323 -15852
CO9 - WKG Division CO8 - WKG Division CO9 - WKG Division	37602-Meirs - Phesitic Affect - Phesitic - Phesi	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE	1010 - Gas Pilart In Service	GSD_21564 GSD_21569 GSD_21691 GSD_21691 GSD_21691 GSD_21693 GSD_21592 GSD_21644 GSD_21536 GSD_21722 GSD_21722 GSD_20525	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2496 -684 -27785.5 34993.09 1899 -676 -544 641.65 1304 1281.78 1060.63 -270.8 4738.2 -1104.13 1413.28 2358.76 156.15 -1565.2	-2299 -2436 -684 -2778-55 6.747901923 1.288331072 -574 2.376481481 3.835294113 4.929923077 1.739355556 -0.815652851 4.971878279 -14.7548905 5.422436782 0.3923
C99 - WKG Division  (00 -	37602-Melars - Phasitic Arrowship - Phasitic - Phas	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050, 21564 050, 21569 050, 21690 050, 21691 050, 21691 050, 21691 050, 21592 050, 21592 050, 21592 050, 21592 050, 21722 050, 20350 050, 20350	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-2029 - 2434 - 684 - 2778-5.5 - 34833.09 - 1978 - 5-44 - 188.78 - 1606.63 - 2706.8 - 4738.2 - 1104.13 - 1413.28 - 255.7 - 156.15 - 156.15 - 156.15 - 369.03 - 369.03	2-209 -2498 -2498 -27765.5 6.777601,92 1.289331072 -544 2.376481481 3.855294113 4,929923077 1,73935556 -0.015652851 4,9371672 1,2497647 1,47545909 5,422436792 0,323 -18852 475,2436508
CO9 - WKG Division CO8 - WKG Division CO9 - WKG Division	37602-Meirs - Phesitic Affect - Phesitic - Phesitic Affect - Meirs - Phesitic - Phesiti	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE	1010 - Gas Pilart In Service	050, 21564 050, 21569 050, 21690 050, 21691 050, 19033 050, 20535 050, 20535 050, 21502 050, 21502 050, 21502 050, 20535 050, 20535	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2496 -684 -27785.5 34993.09 1899 -676 -544 641.65 1304 1281.78 1060.63 -270.8 4738.2 -1104.13 1413.28 2358.76 156.15 -1565.2	-2209 -2436 -684 -27789.5 6.717901923 1.288331072 -678 5.544 2.376481481 3.835294118 4.928923077 1.733055556 -0.815662851 4.971878279 14.7545809 12.98978471 2.5144897509 5.422436782 0.3323 -15852
CO3 - WYGG Division  CO3 - WYG	37602-Meirs - Phesitic Affect - Phesitic - Phesitic Affect - Meirs - Phesitic - Phesiti	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE	1010 - Gas Pilart In Service	GSQ.21564 GSQ.21564 GSQ.21680 GSQ.21680 GSQ.21680 GSQ.21681 GSC.1081 GSC.10833 GSQ.21681 GSC.21582 GSQ.21582 GSQ.21582 GSQ.21582 GSQ.21582 GSQ.21580	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2209 2436 -684 -27785.5 34933.09 1899 -278 -278.5 -270.8 478.2 -210.4 136.6 -270.8 -270.8 -270.8 -270.8 -258.7 -258.7 -258.7 -258.7 -258.7 -258.7 -270.8 -258.7 -270.8 -27	-2209 -2458 -24783, 6 -74783, 6 -74783, 6 -74783, 6 -748, 6 -7
COS - WYGE Division COS -	37602-Melris - Phasitic Arroca Melris - Phasit	DIS-37602-Main Ext Combant Forfelt DIS-37602-Main Ext Combant Forfelt DIS-37602-Main Ext Combant Forfelt DIS-37602-Main, PE, 2 In. DIS-37602-Main, P	1010 - Gas Plant In Service	GSQ.21563 GSQ.21563 GSQ.21601 GSQ.21601 GSQ.21601 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21603 GSQ.21702 GSQ.2003 GSQ.21702 GSQ.2003 GSQ.21702 GSQ.2003 GSQ.21702 GSQ.2003 GSQ.21703	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 34933.09 1899 -476 -544 1281.78 1666.63 -270.8 4738.2 -1104.13 1412.39 2358.76 1961.5 3879.97 1933.5 3879.97 1933.5 3879.97 1933.5 3879.97 1933.5 3879.97 1933.5 3879.97 1933.5 3879.97 1933.5 3879.97	
CO3 - WYGG Division  CO3 - WYG	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Combact Forfet DIS-37602-Main Ext Combact Forfet DIS-37602-Main Ext Combact Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.21583 050.21684 050.21684 050.21680 050.21680 050.21680 050.1080 050.1080 050.1080 050.20935 050.21924 050.2052 050.21924 050.2052 050.21924 050.2052 050.21935 050.119336 050.119336 050.11953	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2/209 -2/496 -684 -2/798;5.5 -3/4933.09 -978 -5/4 -1/4 -1/4 -1/4 -1/4 -1/4 -1/4 -1/4 -1	2208 2456 664 62763,1 6.777601923 1.298331072 678 2.37681481 3.853264113 4.928023077 1.1733058566 0.011662851 4.971687207 5.3922 475.2436508 0.6736333017 5.5587291667 9.608781075 9.608781075
CO3 - WYGG Division  GO3 - WYG	37602-Meirs - Phesitic Argony Meirs - Phesitic Argony	DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main Ext Contract Forfett DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 3 In. DIS-37602-Main, PE. 2 In. DIS-37602-Main, PE	1010 - Gas Pilart In Service	050,21563 050,21563 050,21563 050,21563 050,21563 050,2033 050,2033 050,21592 050,2033 050,21592 050,2033 050,21592 050,2033 050,21592 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,20342 050,15533 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2209 2436 4684 27785.5 34933.09 4778 544.65 1304 1281.78 11050.33 270.8 4738.2 11050.33 270.8 11050.33 270.8 11050.33 270.8 11050.33 271.85 27	2-209 2-436 2-4768-4 2-7768-3 6-777001923 1-289331072 2-37681481 3-3552264113 4-529823077 1-1733055562 0-181652851 4-17454803 1-12-1897291 2-54487502 2-52-20-20 2-52-20 2-5
C99 - WKG Division  600 -	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 in. DIS-37602-Main, P	1010 - Gas Plant In Service	050.21584 050.21684 050.21684 050.21680 050.21680 050.21680 050.12680 050.12680 050.12680 050.206335 050.21680 050.206335 050.21680 050.206335 050.21680 050.206335 050.21680 050.20631 050.20631 050.186930	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2209 2436 684 27785.5 34933.09 1979 1978 1978 1970 1981,78 198	2209 2456 6246 626 627632 6.777801923 1.289331072 678 6.378641481 3.378641481 3.853264113 4.928023077 1.1,739355556 0.0115652851 4.97187827 0.3923 6.3923 6.3923 6.3923 6.50333107 6.503 6.201022475 6.608781075 6.608781075 6.78033748
CO3 - WYGG Division  GO3 - WYG	37602-Melris - Phesitic Affects - Phesitic - Phesitic Affects - Phesitic Affects - Phesitic Affects - Phesit	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2	1010 - Gas Pilart In Service	050.21583 059.21583 059.21583 059.21583 059.21583 059.21583 059.21583 059.21591 050.20533 050.21592 050.20533 050.21592 050.20532 050.21592 050.20542	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2/209 -2/496 -684 -27785.5 -34933.09 -1978 -544 -641.65 -1904 -1918.78 -1904.35 -1904.35 -1904.35 -1906.15 -1906.15 -1906.15 -1908.25 -19	2-209 2-456 6-694 2-4768-5, 6-694 6-7778-5, 6-777901923 1.299331072 6-78 2.37681481 3.95329-113 2.5329-113 2.534695285 1-14,7586909 1-14,7586909 1-14,7586909 6.6736333017 5.504697509 6.6736333017 5.505 6.20467676 6.750331748 2.21915274 4.769674174 4.674641791 1-1689_15
CO3 - WYKG Division  CO3 - WYK	37602-Melris - Phesitic Affects	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main, PE. 2 In. DIS-	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,10356 650,10356 650,10356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2209 2436 -684 -27785.5 34933.09 -678 -544 641.65 -1304 1261.78 -1061.33 -270.6 -470.6	2-209 2-436 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-5 2-4768-7
(909 - WKIG Division (900 - WK	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 in. DIS-37602-Main, P	1010 - Gas Plant In Service	050.21584 050.21584 050.21680 050.21680 050.21680 050.21680 050.21691 050.10935 050.21692 050.20935 050.21592 050.20935 050.21594 050.20935 050.21592 050.20935 050.21592 050.20935 050.21593 050.18914 050.18914 050.18918	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 2-7785-5 34933.09 1979 1978 1964 1964 1964 1965 1904 1981,78 1966,03 1964 1981,78 1964,03 1964,03 1964,03 1978,03 1979,07 19333.53 2-71,15 1966,15 19	2-209 2-456 6-694 2-4768-5, 6-694 6-7778-5, 6-777901923 1,299331072 6-78 2,376-684 2,376-681-481 2,3923-691 4,378-6923 1-14,78-6909 1-14,78-6909 1-14,78-6909 1-15,78-6909 6,78-69333017 5,50-6909 6,78-76333017 5,50-6909 6,78-76333017 6,78-7609 6,7
CO3 - WYKG Division  CO3 - WYK	37602-Melris - Phasitic Arroca Melris - Phasit	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main, PE. 2 In. DIS-	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,21592 650,2033 650,10356 650,10356 650,10356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356 650,20356	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -7685 -34933.09 1839 -678 -544 641.65 -150.4 -1261.7 -1361.7	2-209 2-478-52 2-478-
(909 - WYKG Division (900 - WY	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37022-Main Ext Combant Forfelt DIS-37022-Main, PE 2 in. DIS-37022-Main DE Commant-Forfelt DIS-37022-Main DE Commant	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,12635 650,20335 650,21592 650,20335 650,21592 650,20335 650,21592 650,20335 650,21592 650,20335 650,10356	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 -34933.09 -678 -544 -641.65 -1304 -121.78 -1060.63 -1104.13 -1104.13 -1505.5	2-209 2-486 2-4768-5 2-7768-5 2-7768-7
C99 - WKG Division  609 -	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt DIS-37602-Main, PEL 2 in. DIS-37602-Main PEL Contract Forfalt DIS-37602-Main PEL Contr	1010 - Gas Plant In Service	050,21563 059,21563 059,21563 059,21601 050,10033 050,20033 050,20033 050,20033 050,21592 050,20033 050,21592 050,20033 050,21592 050,2003 050,2003 050,2003 050,2003 050,2003 050,2003 050,1003	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -7684 -7785-5 34933.09 18399 -778 -544 641.05 -708-2 -15104.13 -1402.3 2458.76 -1408.2 -15104.13 -1402.3 2458.76 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15 -506 -191.05 -198.15	2-209 2-458 2-4789,1 2-7789,1
(909 - WYKG Division (900 - WY	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37022-Main Ext Combant Forfelt DIS-37022-Main, PE 2 in. DIS-37022-Main DE Commant-Forfelt DIS-37022-Main DE Commant	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,12635 650,20335 650,21592 650,20335 650,21592 650,20335 650,21592 650,20335 650,21592 650,20335 650,10356	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 -34933.09 -678 -544 -641.65 -1304 -121.78 -1060.63 -1104.13 -1104.13 -1505.5	2-209 2-458 2-4789,1 2-7789,1
(909 - WYKG Division (900 - WY	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 in. DIS-37602-Main  P	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,12606 650,10033 650,20033 650,21502 650,20033 650,21502 650,20033 650,21502 650,20033 650,21502 650,20033 650,21502 650,20033 650,10036	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 -34933.09 -678 -544 -641.65 -1304 -120.8 -130.2 -15133.2 -1104.13 -1413.2 -15133.2 -15133.2 -15133.2 -1503.5 -1503.2 -271.55 -271.55	2-209 2-486 2-4768-5 6-777901923 6-777901923 1-289331072 4-788-8 4-929923077 1-17-33055556 0-815652851 4-979923077 1-17-3565562851 4-979923077 1-17-3565562851 4-97992307 1-17-17-17-17-17-17-17-17-17-17-17-17-17
CO3 - WYGC Division  CO3 - WYG	37602-Melris - Phasilic Arroca Melris - Phasil	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 In. DIS-37602-Main PE Commant Forfalt DIS-37602-Main PE	1010 - Gas Plant In Service	650,21683 659,21680 659,21680 659,21680 659,21680 650,12630	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2209 2436 4684 -7685 34933.09 18399 -678 5544 681.05 1304 1281.78 1106.13 1410.43 1410	2-209 2-436 2-4769,4 2-7769,1
(99) - WYKG Division (90) - WY	37602-Melars - Phasilic Arroca Melars - Phasil	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 in. DIS-37602-Main, P	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,12633 650,12633 650,21533 650,21532 650,21532 650,21532 650,21532 650,21532 650,21532 650,21533 650,21752 650,20342 650,20342 650,20343 650,13636 650,13646 650,13646 650,13646	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2209 -2436 -684 -27785.5 -34933.09 -678 -544 -641.65 -1304 -120.8 -130.2 -15133.2 -1104.13 -1413.2 -15133.2 -15133.2 -15133.2 -1503.5 -1503.2 -271.55 -271.55	2-209 2-486 2-4768-5 6-777901923 6-777901923 1-289331072 4-788-8 4-929923077 1-17-33055556 0-815652851 4-979923077 1-17-3565562851 4-979923077 1-17-3565562851 4-97992307 1-17-17-17-17-17-17-17-17-17-17-17-17-17
(909 - WYKG Division (900 - WY	37602-Melars - Phasitic Arroca Melars - Phasit	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 In. DIS-37602-Main DEI Commant Forfelt DIS-37602-Main DEI Comman	1010 - Gas Plant In Service	GSQ.21563 GSQ.21563 GSQ.21563 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21562 GSQ.21	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -684 -684 -684 -684 -684 -684 -68	2-209 2-486 2-4768-5 6-777901922 6-778-5 6-778-7901923 1-289331072 4-92923077 1-17-33955556 -0.915652851 4.9798923077 1-17-33955556 2-18-652851 4.971597827 2-3522 1-35622 4-75-28-5508 2-476-28-5508
C99 - WYKG Division  609 - WYK	37602-Melris - Phasitic Arroca Melris - Phasit	DIS-37602-Main Ext Contract Forfet  DIS-37602-Main Ext Contract Forfet  DIS-37602-Main Ext Contract Forfet  DIS-37602-Main, PEL 2 in.  DIS-37602-Main PEL Contract Forfet  DIS-37602-Main PEL Contract Forfet  DIS-37602-Main PEL 2 in.  DIS-37	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,20333 650,21592 650,20333 650,21592 650,20333 650,21592 650,20333 650,21592 650,20333 650,21592 650,20343 650,21593 650,15933 650,15	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-458 3-4933.09 18399 -678 5-544 681.05 1304 1281.78 11050.63 1410.21 1410.23 1510.21 1410.25 1510.21 1410.25 1510.21 1410.25 15	2-209 2-436 2-4769,4 2-7769,1
(909 - WYKG Division (900 - WY	37602-Melars - Phasitic Arroca Melars - Phasit	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 In. DIS-37602-Main DIS-37602-Main, PE, 2 In. DIS-37602-Main DIS-376	1010 - Gas Plant In Service	GSQ.21563 GSQ.21563 GSQ.21563 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21560 GSQ.21562 GSQ.21	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -684 -684 -684 -684 -684 -684 -68	2-209 2-486 2-4768-5 6-777901922 6-778-5 6-778-7901923 1-289331072 4-92923077 1-17-33955556 -0.915652851 4.9798923077 1-17-33955556 2-18-652851 4.971597827 2-3522 1-35622 4-75-28-5508 2-476-28-5508
(909 - WYKG Division (900 - WY	37602-Melars - Phasitic Arroca Melars - Phasit	DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main Ext Commant Forfelt DIS-37602-Main, PE, 2 In. DIS-37602-Main, P	1010 - Gas Pilart In Service 1010 - Gas Pilar	GSQ.21563 GSQ.21680 GSQ.21680 GSQ.21680 GSQ.21680 GSQ.21680 GSQ.20333 GSQ.21592 GSQ.20333 GSQ.215933 GSQ.20333  GSQ.20333 GSQ.203333 GSQ.20	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -684 -684 -687 -687 -688 -688 -688 -688 -688 -688	2-209 2-486 2-4768-5 6-777901922 1-289331072 4-789-5 2-78-841481 3.855294113 3.855294113 3.855294113 3.855294113 2.514687509 5.417587820 2.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.39225
COS - WYGC Division  COS - WYG	37602-Melris - Phasitic Arroca Melris - Phasit	DIS-3702-Main Ext Contract Forfet DIS-3702-Main, PEL 2 in. DIS-3702-Main DIC Contract Forfet DIS-3702-Main DIC Contract Forfe	1010 - Gas Plant In Service	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,20333 650,21592 650,20333 650,21592 650,20333 650,21592 650,20333 650,21592 650,20340 650,21593 650,21	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 3-433.09 3-33.09 3-33.09 3-33.09 3-34.65 3-34.65 3-34.65 3-34.65 3-34.65 3-35 3-35 3-35 3-35 3-35 3-35 3-35 3-	2-209 2-436 2-4768-1 2-7768-1
(909 - WYKG Division (900 - WY	37602-Melars - Plastic Arroca Melars - Plastic Arroca	DIS-37602-Main Ext Combact Forfet DIS-37602-Main Ext Combact Forfet DIS-37602-Main Ext Combact Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main PE, Compared Forfet DIS-37602-Main PE, C	1010 - Gas Pilart In Service 1010 - Gas Pilar	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21562 650,2033 650,221562 650,21752 650,21	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -684 -684 -687 -687 -688 -688 -688 -688 -688 -688	2-209 2-486 2-4768-5 6-777901922 1-289331072 4-789-5 2-78-841481 3.855294113 3.855294113 3.855294113 3.855294113 2.514687509 5.417587820 2.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.21024175 0.3922 475.2435508 0.39225
(909 - WYKG Division (900 - WY	37602-Melaris - Plassitio 77602-Melaris - Pl	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main, P	1010 - Gas Pilart In Service 1010 - Gas Pilar	650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21563 650,21562 650,21562 650,21562 650,21562 650,21752 650,21	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -7895-5 34933.09 1839 -678 -544 641.65 1502 -4788.2 -1104.13 -1104.	2-209 2-458 2-478-52 2-778-52
(909 - WYKG Division (909 - WY	37602-Melris - Phasitic Arroca Melris - Phasit	DIS-5702-Main Ext Commant Forfelt DIS-5702-Main, Et Commant Forfelt DIS-5702-Main, Et Commant Forfelt DIS-5702-Main, Et Commant Forfelt DIS-5702-Main, Et 2 in. DIS-5702-Main,	1010 - Gas Plant In Service	650.21563 650.21563 650.21563 650.21563 650.21563 650.21563 650.21563 650.21563 650.21562 650.20533 650.21592 650.20533 650.21592 650.20533 650.21592 650.20533 650.21592 650.20533 650.21592 650.20533 650.21592 650.20533 650.21592 650.20533 650.1052 650.10533 650.1052 650.1052 650.10533	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-436 -684 -7855-5 34933.99 -678 -544 641.95 -1304 1281.78 11660.93 -70.8 471.95 -1304 1281.78 11661.93 -1304 1381.78 -13082 -271.85 -27	2-209 2-436
(909 - WYKG Division (900 - WY	37602-Melars - Plastic Arroca Melars - Plastic Arroca	DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main Ext Contract Forfet DIS-37602-Main, PE, 2 In. DIS-37602-Main, P	1010 - Gas Pilart In Service 1010 - Gas Pilar	650.21563 650.21563 650.21563 650.21560 650.21560 650.21560 650.12603 650.12603 650.12603 650.21592 650.20533 650.21592 650.20535 650.21592 650.20536 650.21592 650.20536 650.21592 650.20536 650.21592 650.20536 650.21592 650.20536 650.20	1 1 1 1 1 1 1 270 240 0 6112 3332 9533 -1026 485 560 550 6 550 550 550 550 550 550 550	2-209 2-436 3-684 3-785-5 3-4933.09 3-78-6 5-544 641.65 130-4 1281.78 1050.03 1-1061.33 1413.26 2-15138.2 1104.13 1413.26 2-15138.2 1104.13 1413.26 2-15138.2 1104.13 1415.26 1419.27	2-209 2-436
(909 - WYKG Division (900 - WY	37602-Melars - Phasitic Arrowship - Phasitic Arrows	DIS-5702-Main Ext Contract Forfet DIS-5702-Main Ext Contract Forfet DIS-5702-Main, PE 2 In. DIS-5702-M	1010 - Gas Pilart In Service 1010 - Gas Pilar	650,21563 650,11563 650,11563	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2-209 2-435 34933.09 1939 -078 5-544 641.05 1309 4708.2 1450.3 2458.7 1404.3 1405.3 2458.7 1404.3 1405.3 14	2-209 2-458 2-4789,1 2-7789,1

009 - WKG Division 38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	050.19708	36	7505.79	208.4941667
009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service		11	767,39	69,76272727
009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	050,18653	21	1995.42	95.02
009 - WKG Division 38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	050,19706	212	14790.05	69.76438679
009 - WKG Division 38100-Meters	Non Unitized Retirement Unit DIS-37601-Main, Steel, 6 in.	1060 - Completed construction not c	050.20452	3 3961	414.36 288618.74	138,12 72,86511992
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040,12794 040,12365	96	117762.18	1226.689375
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12390	100	1058.16	10.5816
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10316	136	364448,61	2826,828015
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	Conversion	177	305572.84	1726.400226
009 - WKG Division 37601-Mains - Steel		1010 - Gas Plant in Service	040.12337	-785	-3306.74	4.212407643
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12791	-698	-6048,73	8,665802292
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service	040.12513	-1165	-18620.01	15.9828412
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, X<= tin.	1010 - Gas Plant in Service	040.12330	-3	-1276.23	425.41
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,11953	5	1699.79	339.958
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12038	1	14475,58	14475.58
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11138	5	65634.16	13126.832
009 - WKG Division 37601-Malns - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,11141	4	2471.81	617.9525
009 - WKG Division 37601-Malns - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040,10809		6.75	6.75
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040.12635	-49	-14876,36	303,5991837
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13011	-110	-1188.76	
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	Conversion	6030	6010.08	0.996696517
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13041	-72	-529,15	7.349305558
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13109	-675	-2849,79	4,221911111
DD9 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11079	77	19711.82	255.9976623
DD9 - WKG Division 37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.11119		65710.92	65710.92
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11128	10	1596,71 23392.05	159,671
009 - WKG Division 37601-Mains - Steel	DIS-37601-Maln, Steel, 4 in.	1010 - Gas Plant in Service	040.10314	58	-40137.01	403.3112069
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,13065	-1		40137.01
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11131	110	4023,11	36.57372727
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10867	211	15103,73	71.58165877
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11955	25	31433.17	1257.3268
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10012	3	799	266.3333333
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	840.10019	309	23060.18	74,62841424
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.11759	1	11240.71	11240.71
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.11431	30	-26017.02	-867.234
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10355	2345	12780,34	5,45003838
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12402	-446	-2332_13	5,228991031
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,13108	1030	42652.75	41.41043689
609 - WKG Division 37601-Meins - Steel	DIS-37601-Main, Steel, 3 in.	1018 - Gas Plant in Service	040.13043	-1	-1,36	1,36
609 - WKG Division 37601-Meins - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.13064	-3918	-7646.18	1,951551812
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12538	-304	-583.27	1.916651316 2,08
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13064	-2	-4.16	
809 - WKG Division 37601-Mains - Steel	Non Untitzed Retirement Unit	1060 - Completed construction not o	050.21069	59	60830.84	1031.031186
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	ADMIN 050	2939088	18561608,58	6.349455539
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not c	050,19601	100	67602,35	676,0235
009 - WKG Division 37601-Mains - Steel	Non Unkized Retirement Unit	1060 - Completed construction not o	050.19591	53	54493.61	1028.181321
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.19607	98	163020.48	1663.474286
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,19209	-1289	-44229,15	34,31276183
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	050.19508	Ω	-17182.23	-17.28341012
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20287	2648	-45766.47	
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not c	050,18353	97	226943.41	2608,544943
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1819 - Gas Plant in Service	ADMIN 050	844677	8572563.29	10.14892473
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	050.19209	-165	-34015.47	206.1543636
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Pfant in Service	050,19264	-10	-975,66	97,588
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Pfant in Service	050,19065	-468	-4431,23	9.117757202
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not o	050.18351	85	62885.26	739.8265882
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not o	050.18347	67	101964.65	1521.860448
009 - WKG Division 37501-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21065	-1	-6,7	6,7
909 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,20525	-318	-876.67	2.756823899
909 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant in Service	ADMIN 050	3000	78955.72	26.31857333
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Piant in Service	050,19264	-8	-11105	1388,125
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Piant in Service		-538	-2667.02	4.957286245
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12653	200	160.41	0.80205
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12608	45	453.58	10.07955556
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13027	1275	3199,48	2.509396078
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 040	-874	2693358.29	-3081.645641
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12775	5	6026.07	1205.214
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13003	1	-14737	-14737
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.13113	1050	-3417	-3417
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12909		6649.03	6.332409524
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12639	1500	6063,09	4,04206
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12798	6500	26897,72	4,138110769
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13020	670	1666.81	2.487776119
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12771	490	65678,94	134,0386531
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.13054	1	-278	-278
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ks.	1010 - Gas Plant in Service	040,12810	1280	4707.11	3.677429688
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13146		-6957,6	-6957.6
509 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12975	1	-9745	-9745
509 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12961		-3174	-3174
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12982	1	-2410	-2410
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.13134	1	-2052	-2052
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10992	300	1782.42	5,9414
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11318	875	877,02	1,002308571 12.22511667
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10766	600	7335.07	
009 - WKG Division 37602-Mains - Plastio	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11806	702	37830.46	53.88954418 4.285250909
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	040.11820	2750	11784,44	11.34882353
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.11555	187	2122,23	
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11560	556	11625.73	20.90958633
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11562	8	2364.61	
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11652	1512	93047.23	61.53917328
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11945	111	14785.09	133.199009
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040,11953	1152	78128,64	67,82
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10786	709	3904.29	5.506755994
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10942	670	5378.56	6.027701493
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in,	1010 - Gas Plant in Service	040,11600	925	13380,79	14,46571892
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in,	1010 - Gas Plant în Service		674	23098.42	34,27065282
009 - WKG Division 37602-Mains - Plastic	DIS-37692-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11754	3700	82240.53	22.22717027
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11755	2812	3250.3	3250,3
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11757		27491,07	9,776340683
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11724	7114	7583.64	1.066016306
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11732	1545	9965.39	6.450090615
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ln.	1010 - Gas Plant in Service	040.11749 040.10159	675 140	4234,3 1534,22	6,273037037 10,95871429
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10161	75	525,77	7.010266667
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In,	1010 - Gas Plant în Service	040,10190	691	-218,25	-0,315846599
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant în Service	040,10317	90	543,76	6.041777778
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10022	1205	-7481.87	-8.209020747
000 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11440		2539,63	2539,63
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10038	1232	6709.89	5.446339286
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11266	388	22470.22	57.91293814
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11580	1300	5465,26	4,204046154
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11586	1	56791.24	56791.24
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11669	106	638.59	6.024433062
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In,	1010 - Gas Plant In Service	040,11594	2200	13384,3	6,083772727
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11625	935	-1796.01	-1.92086631
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	Conversion	3	505.82	168.6066667
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant în Service	040,10351	2775	6057,54	2,182897297
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant în Service	040.12317	410	4121,25	10.05182927
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11941	79	13666,07	172,9882278
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service		306	12624,12	41,25529412
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Maln, PE, 4 ln.	1010 - Gas Plant in Service	040.12114	1317	24837.27	18.85897494
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11918	2150	126441.53	58,81001395
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11968	350	8821.08	25.20308571
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Servîce	040.11969	400	6891.76	16.729375
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service		1330	9544,95	7.176654135
000 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,11298	4634	20828.65	4.49474536
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Ges Plant in Service	040.11303	1545	-34,34	-0.022226537
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Ges Plant in Service	040.11234	572	2163,51	3.219508029
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11611	731	8941.58	12.23198358
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10409	2175	72642.88	33.39902529
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11177	† 960	6426.11 4915.85	6428.11 5,120677083
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10866 040,11001	200	1384.52	6.9226
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.11031	138	6305.05	45.66876812
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10920	503	2269,37	4.51166998
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11204	1	7872.14	7872.14
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11225	1675	4127.79	2.464352239
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.11910	565 750	4468,3 1413,54	7,908495575 1,684853333
009 - WKG Division 37602-Malns - Plastic 009 - WKG Division 37602-Malns - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12083 040.12121	880	4060,39	4.636806818
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,11850	140	1356,79	9.691357143
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11894	924	5328.65	5.766937229
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11898	2959	14344.89	4.84788442
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,11969	138	1954.31	14.16166667
009 - WKG Division 37602-Mains - Plastic	OIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12089	460	1948.68	4.23626087

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	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11125 040.11141	5 225	6.07 7587.71	1.214
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, P.E. 3 in.	1010 - Gas Plant in Service	040,11048	168	3003.09	17.87553571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11288	456	2384.54	5.229254386
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12057	310	7979.21	25.7393871
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12108	800	6666,59	8,3332375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12166	2545 3279	18613.57 68448.45	7.313779961 20.87479414
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12248 040.12560	1194	7236.55	6.060762144
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main. PE. 2 in.	1010 - Gas Plant In Service	040,12565	2500	12570.98	5.028392
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12403	3791	22963.72	6.057430757
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12435	669	3936.76	5.884544096
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,12509	782	5969,65	7,633823529
009 - VVKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	156 1219	-660669.5 2957.63	-4235.060897 2.426275536
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10482	4201	14473,33	3.445210684
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10643	3111	9110.11	2.928354227
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10776	330	1250.73	3.790090909
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10802	1	5082.26	5082.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,10725	1600	91,04	0.0569
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10384	240 362	2080.92 2199.36	8.6705 6.07558011
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10475	1151	8190.71	7.116168549
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10138	1	23170.88	23170.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10341	2000	6562.13	3.281065
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10349	367	468,39	1.27626703
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,10405	3200	6405.84	2.001825
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	940.10407 949.10205	72 340	607.86 5307.27	8,4425 15,60961765
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10629	250	1411.75	5,647
009 - WKG Division	37502-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10824	88	2966,76	33.71318182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10365	863	6300.96	7.301228273
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10323	500	1810.04	3.62008
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040_10109	2431	42421,28	17.45013575
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10240	4295	6006.87	1.398572759
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10047 040,10749	730 1250	4978.07 2766.94	6.819273973 2.213552
909 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10120	1230	-2230.69	-2230.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10598	200	1116.36	5.5818
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10546	3162	7023.96	2.221356224
609 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10513	622	3462.64	5.566945338
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12987	550	20327.38	36.95887273
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12391	925 1	4842.56 23203.02	5.2352 23203.02
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12232	1400	17578.06	12.55575714
009 - WKG Division		DIS-37602-Main, PE, 6 In.	1010 - Gas Plant in Service	040,12332	1	6287.91	6287.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12620	5125	23630.77	4.610881951
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Flant in Service	040.12555	2704	8235.23	3.045573225
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1610 - Gas Plant in Service	040.12720	1	-14340	-14340
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	040.12724	1	-3729 -9718	-3729 -9718
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12745 040.12787	844	2328.52	2.758009953
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12911	2145	11715,5	5.461771562
009 - WKG Division	37602-Malns - Plastic	DIS-37602-Maln, PE, 2 In.	1010 - Gas Plant in Service	040.12586	1	78.29	78.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12939	1	-1955	-1955
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12936	1	-2199	-2199
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13148	1	-49	-49
009 - WKG Division 009 - WKG Division	37802-Mains - Plasilo 37602-Mains - Plasilo	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12973	;	-1080 -6499	-1080 -6499
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13073	;	-1673	-1673
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	050,18573	i	-944	-944
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,20443	644	7966.76	12.37074534
009 - WKG Division	37602-Maina - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20686	1734	77082.23	44,45341984
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	ADMIN 050	693652	7672734.26	11.06135967
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1050 - Completed construction not c	050,19599	44 959	8787.43	199.7143182 6.688832117
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not o	050.21542 050.21076	ະລະ 15	6414,59 4218,81	281.254
009 - WKG Division	37602-Mains - Plastic	OIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20877	925	-2541.08	-2.747113514
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21093	1	-5541	-5541
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21597	1	-1071	-1071
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.21650	1	-3068	-3068
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21658	1	-1171 -258	-1171 -258
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant in Service	050.21687 050.21550	i	-2438	-2438
009 - WKG Dhision	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	050.21554	i	-1944	-1944
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21673	1	-1601	-1601
009 - WKG Division	37602-Mains - Plastic	DIS-97602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20714	280	6839.84	24.428
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,20967	12000	62920.47	5.2433725
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050,20364 050,22005	7 153	281521.83 3210.27	40217.40429 20.98215686
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not o	050,19605	68	34865,11	512,7222059
	37602-Mains - Plastic	D(S-37602-Main, P.E. 2 In.	1010 - Gas Plant in Service	050,20614	161	6446.56	40.04074534
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.18989	900	172.6	0.191777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18648	3350	19171.81	5,722928358
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 ln.	1010 - Gas Plant in Service	050.19338	330	2442.27	7.400818182
009 - WKG Division	37602-Maine - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18337	55 0	15191.87	276.2158182 0
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18586 050,20277	742	12137,31 6993,77	9.425566038
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19601	-48	-295.71	6,160625
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20523	1920	7986,42	4,15959375
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20708	670	7101.93	10.59989552
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.20601	530	3720.85	7.020471698
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19599	-4 1250	-28,35 49,4901	7,0875 8,554792
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19430 050.19184	1230	-3403	-3403
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19390	i	-78	-76
	37602-Meins - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19455	i	-245	-245
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant In Service	050,19471	1	-157	-157
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050,19481	1	-456	-456
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.19456 050,18700	1	-1355 15326.03	-1355 15326.03
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.12834	. 8	1878.14	234.7675
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040,12822	6226	74522,28	11,96952779
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	ADMIN 040	-46172	-1004239.36	39.07648272
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	Conversion	649	1097656.75	1691.3047
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10843 040,10731	1 2779	8234,64 264571.89	8234,64 95,20399064
	38100-Meters	DIS-3810G-Meter Gas, Gen			341	19720.16	57.83038123
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter Gas, Gen DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11569 040,11869	200	43150,98	215.7549
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	040.12050	1	27270.87	27279.87
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21068	48	10111.89	210.664375
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not a	050,21071	47	37675.24	801.6008511
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1960 - Completed construction not c	050.21072	40	7552.08	158.802
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.20233 AEMBI 050	-1728 5292	-56682.61 760199.38	32.91829282 143.6506765
009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 ADMIN 060	5292 683	470168.07	688,3866325
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	ADMIN 000 ADMIN 040	-8584520	-22892072.41	2.666666669
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 ln.	1010 - Gas Plant in Service	040,12145	0	-1006,53	0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	ADMIN 040	-52633	-1806288.35	34.31855205
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12649	22	3093.84	140,6290909
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in, DIS 37001 Male, Steel, 2 in,	1010 - Gas Plant in Service	040,12359	47 85	68139.02 1224.11	1449,7663B3 14,40129412
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37001-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12372 040.12607	85 5382	1224.11 226492.84	14.40129412 42.08339651
	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,12607	182	11550,97	63.46686813
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10315	19	1512217.7	79590.40526
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10317	289	368487.98	1274.975709
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 040	-17	475217.1	-27953.94706
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11543	-2300 -101	-11996.56 -573.1	5.215895652 5.674257426
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 In. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12330 040.13098	-101 -1432	-573.1 -6001.61	5.674257426 4,191068436
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,13096 040,12162	-1432 -390	-2286.64	5.863179487
009 - WKG Division	37601-Mains - Steel	Dis-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12162	10	3452.24	345.224
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10398	ĭ	98,2	98.2
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant în Service	D40.10967	1	4536.65	4536.65
	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11202	1	140787.81	140767.61
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, d in.	1010 - Gas Plant in Service	040,11384	2 3621	9738,65 35162.01	4869,325 9,71057995
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11201 040.11362	3100	8299.41	2.677229032
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,11561	1	1781.71	1781,71
009 - WKG Division	37601-Mains - Steel	DIS-37001-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.11649	1062	29521.67	27.79818267
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	ADMIN 940	-419213	-782681.92	1.867026834
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12367	a	72847.67	0
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11125	15	121505.42	8100.361333 5267.129688
	37601-Maine Class	DIS-37601_Clamp   1 area > 2 la	trin_rae Plant in Sandra	DAD 1112E			
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11125	32 70	168548.15 1085247.69	
		DIS-37601-Clamp - Large > 2 in DIS-37601-Clamp - Small <= 2 in DIS-37601-Main, Steel, 3 in.	1010 - Ges Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11125 040.10314 040.10813	70 1	1085247.69 2685.28	15503.53843 2685.28

		1010 - Gas Plant in Service		150	9390,16 62,60106667
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service	040,10640	425848	779133.64 1.829605023
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.		Conversion	186	1295.14 6.96311828
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11945 040.12145	1474	146263.31 99.22883989
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040_10317	13	140771.91 10828.60846
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10008	3	42048.34 14016.11333
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,10019	21	6556.94 312.2352381
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,10081	376	25701.1 68,35398936
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11724	2350	44607.9 18.98208511
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11743		395.8 395.8
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10082	710	-16866,66 -23,75585915
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10212	1457	4393,23 3,015257378
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10163	1717	36168.26 21.06479907
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10641	1	6785.09 6785.09
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10424	100	617.23 6.1723
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12525	-2	-4.38 2,19
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not o	050,21079	61	44963.78 737.1111475
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not o	050,21083	58	101368.55 1747.733621
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not o 1060 - Completed construction not o	050.21067	62	123261,33 1988,085966 1139968.07 9999.895351
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.19589 050.18709	114 -850	-5224.98 6.147035294
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19605	-1	-3.78 3.78
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20756	-733	-1826,93 2.492401091
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,19601	-366	2465.76 6.73704918
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,19172	-6	7509.21 1251.535
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.18341	82	66349,05 833,525
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.18353	-48	-59 1.229166667
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,20624	-90	-228.48 2.538566667
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19595	-20	-27.94 1.397
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	ADMIN 050	594	3786130.59 6373.957222
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,18649	1	221958.16 221958.16
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12583	508	8889.72 17.5686166
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12804	100	2634.23 26.3423
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12790	900	2072.64 2.302933333
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12674	-695	-24050.04 34.6043741
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12630	1 -455	9411,55 9411,55 -2652,43 5,829516484
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13106	622	7467.13 12.00503215
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12781	35	40317.3 1151,922857
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12291	6	-161.42 0
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,12249	1525	15378.82 10.08447213
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13072	1	-1997 -1997
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.13081	1	-134 -134
000 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12795	3037	10658,04 3,509397432
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12818	810	6597,79 8.145419753
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	040.12989	1	-1349 -1349
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040,12994	1 1910	-1292 -1292
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12907		8688.5 4.54895268
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12924	740	1267.16 1.712378378
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13061	250	616.32 2.47328
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12763	474 0	298166,96 629.0442194
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12775 040.13092	310	11119.44 35,66916129
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13050	1	-1262 -1262
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12367	0	21778.39 0
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant In Service	040,13142	1	-1099 -1099
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1919 - Gas Plant in Service	040,13143		-276 -276
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1919 - Gas Plant in Service	040.13051	1	-1542 -1542
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1919 - Gas Plant in Service	040.13133		-580 -580
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12978	1	-1659 -1659
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12826	693	-1144.27 -1,651183261
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13138	1	-8618 -8618
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10691	753	32678.8 43.39814077
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10465	2380	62220,92 26,1432437
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10737	640	84264.48 131.66325
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,10747	2841	11571.46 4.073023583
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11793	2285	4406.02 1.928236324
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in.	1010 - Gas Plant in Service	040.11798	2667	13034.13 4.850811314
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11852	270	583.6 2.161481481
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11882	4016	19505.62 4.856977002
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11620	2774	-10741.09 -3.872058399
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11553	300	88932.84 296.4428
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11554	453	25732.12 56.60379691
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11556	149	13501.13 90.61161074
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11648	135	9790.99 72.52585185
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11681	400	-72.27 -0.180675
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11688	250	3950.54 15.80216
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11726	545	4120.57 7.500678899
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11747	600	1948.35 3,24725
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11801	1420	9967.11 7.019091549
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 ln.	1010 - Gas Plant în Service	040,11827	450	4034,75 8.966111111
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040,11624	1762	1972,81 1.119642452
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10591	14508	1634.66 0.112673008
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11932	860	13614.89 15.83126744
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,11578	1	2390,08 2390,08
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11563	559	9113.38 16.30300537
009 - WKG Olvision 37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	040.11038	1	59.47 59.47
009 - WKG Olvision 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10173	50	575.56 11.5112
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.10316	20	1316.02 65.801
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10160	356	-2883.06 -8.098539326
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10183	1400	-39084.22 -27.9173
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10345	100	5336,36 53.3636
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11577	460	4041.17 8.785152174
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11628	1430	8529.69 5.964818162
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11560	569	226.56 0,404571429
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11576	687	3815.97 5.554541485
909 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	Conversion	497364	4978033.47 10.00883351
909 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11413	1545	8767,39 5,674686084
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	049.19348	248	-119.12 -0.496333333
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	049.12337	490	12462.61 25.43389796
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12285	410 2930	1475,5 3,598780488 26186.56 8,937392491
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12192 040.12214	728	3356,46 4,610521978
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12027	380	7052,2 18,55842105
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040,11943	366	8631,27 23,58270492
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11738	1852	13680.48 7.386868251
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11788	1383	31732.43 22.94463485
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Servîce	040.12135	1	18923.81 18923.81
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	040.12254	480	3313.17 6.9024375
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040,12335	1089	3891,67 3,603398148
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11302	3451	9804.98 2.841199652
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11305	696	48360.8 69.48390805
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11301	1914	5965.84 3,116948798
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Servîce	040.11337	386	4206 10.89637306
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12162	200	7639.12 38.1956
009 - WKG Division 37602-Mains - Pleatic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11122	22	134,84 6,129090909
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11163	600	716,19 1,19365
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10752	910	2697.11 2.963857143
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10784	200	2696.18 13.4809
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11003	780	3295.3 4.22474359
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	ADMIN 040	-228	-6848.21 30,03600877
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11848	1112	7090.86 6.376672662
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,11987	3243	18113.28 5.585346901
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.12127	319	3462.41 11.16906452
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11665	1100	6075.87 5.523518182
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11859	320 2389	448.4 1.40125 2316.62 0.969702805
000 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic 000 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11970 040.12046 040.12052	1293 625	51904.46 49.14266048 8601.99 13.763184
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic 009 WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in. DIS-37603-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12052 040.12064 040.12067	337 500	2449.32 7.268011869 3517,24 7.03448
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,12067	648	4693.98 7.243796296
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,11964		5430.58 9.662953737
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11959	562	-6013,67 -6013,67
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10122	1	
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11336	1	195.26 195.26
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11161	210	1622.69 7.727095238
909 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,11193	25	3909,32 156,3728
909 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Ges Plant in Service	040,10924	750	339,19 0.452253333
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11394	365	1692.52 4.637041096
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11771	821	56780,39 69.16003654
609 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12166	944	4510.97 4.778569915
609 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12175	730	21174.36 29.0059726
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12241	830	68979,17 83,10743373
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12245	615	32014.79 52,05656911
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12984	-643	-3061.01 4.760513219
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11369	375	2444.22 6.51792

	37602-Mains - Plastic	DID STREET MALE DE DI-	1010 - Gas Plant in Service	040.11948	100	61020.17	610.2817
	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in. DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.11618	1440	5649.32	6,005777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11644	1500	8088,56	5.392373333
DO9 - WKG Division		DIS-37602-Main, P.E., 2 in. DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12624 040.12168	340 2655	17267.53 6142.14	50.78685294 2.313423729
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service	040,12348	3500	111290,03	31,79715143
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12361	0	16154.68	0
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service 1010 - Gas Plant in Service	040.10008	14 1463	9055.12 2070.98	646.7942857 1.415570745
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10664	1000	1455,87	1,45587
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10493	1169	5021.43 7955.86	4.295491873 22.28532213
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10474 040,10782	357 260	4219.8	16,23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant în Service	040.10804	4136	7957.84	1.924042553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10432	295	2470.67	8.375152542
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 kn. DIS-37602-Main, PE, 2 kn.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10620 040,10367	750 2075	3286.07 3414,63	4.381426667 1,645604819
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in	1010 - Gas Plant in Service	Conversion	3BB	3065.73	7.901365979
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.10892	1	5082.5	5082.5
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10801 040.10454	265 300	1096,5 2139,16	4.137735849 7.130533333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10377	365	2316.9	6.347671233
009 - WKG Division	37692-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,10560	500	3433.9	6.8678
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10393 040,10834	120 1088	\$15.91 3526,77	6.79925 3,241516544
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10852	630	842.55	1.337380952
009 - WKG Division	37602-Mains - Plaslio	D(S-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10972	300	2315.12	7.717066667
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10138	588 1440	35,51 7347,57	0.060391158 5.102479167
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10298	100	1017.04	10.1704
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10211	1178	3926.62	3.333293718
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10768 040.10345	50 1790	796,47 2308.75	15,9294 1,289804469
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10639	2408	5452.85	2.264472591
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10730	1387	4089,83	2,948687815
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10736 040,10178	350 138	1139.03 566.43	3.254371429 4.104565217
009 - WKG Division	37502-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10192	425	1661,27	3,908870568
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10531	150	883.5 1513.09	5.89 7.56545
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10539	200 490	2002,9	4,08755102
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10510	2505	13075.45	5.219740519
609 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10095	250	881.13	3,52452
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10097 040,10102	840 100	2818,92 1201.16	3,355657143 12.0116
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12386	2550	16905.01	6.629415686
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12780	0	45,68	0 11.5764058
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13118 040.13044	345 0	3993.86 10674.12	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.13099	O.	24477,62	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13062	1220	15832.11	12.97713934
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, P.E., 2 in. DIS-37602-Main, P.E. 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13098	1300	9547,45 4960,62	0 3,816015385
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12391	795	21078.21	26.5134717
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12042	750	5328.75	7.105
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12628	500 3113	1311,57 10196,94	2.62314 3.275599101
DO9 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12515	1090	4827.83	4.429201835
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in,	1010 - Gas Plant in Service	040.12537	10100	11529.11	1.14149604
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12718	1	-1042 -359	-1042 -359
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12755	i	-13780.29	-13780.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	040.12742	1	-10980	-10980
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant in Service	040.12758 040.12751	1	-8328.65 -2117	-8328.65 -2117
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12716	i	-182	-182
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12750	1	-189	-169
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12699 040,12735	1	-39 -150	-39 -150
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12659	1032	7227,35	7.003246124
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Fortell	1010 - Gas Plant in Service	040.12941	1	-3092	-3092
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13145 040,13008	1	-302 -406	-302 -406
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.13078	i	-812	-812
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12621	310	28,65	0.092419355
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12839	1233	10384.06	8.421784266
						_282 01	
009 - WKG Division 009 - WKG Division	37692-Mains - Plastic 37692-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12800 040.13018	845 1250	-282,91 7533,13	-0.334804734 6.026504
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in, DIS-37602-Mein, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12387	845 1250 228	7533,13 414.32	6,026504 1.883272727
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in, DIS-37602-Mein, PE, 3 in, DIS-37602-Mein, PE, 4 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024	845 1250 220 1628	7533,13 414,32 24198,57	6,026504 1.883272727 15,83676047
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in, DIS-37602-Mein, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12387	845 1250 228	7533,13 414.32	6,026504 1.883272727
009 - WKG Division 009 - WKG Division	37602-Mains - Plastio 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 ln. DIS-37602-Mein, PE, 3 ln. DIS-37602-Mein, PE, 4 ln. DIS-37602-Mein, PE, 2 ln. DIS-37602-Mein, PE, 2 ln. DIS-37602-Mein, PE, 2 ln.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040.12387 040.12024 040,12573 040.11774 040.12652	845 1250 226 1628 1772 925 330	7533,13 414.32 24198.57 25918.23 1845.61 3443.87	6,026504 1,883272727 15,83676047 14,62654063 1,995254054 10,4359697
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 3 in, DIS-37602-Main, PE, 4 in, DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in, DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18572	845 1250 220 1528 1772 925 330	7533,13 414,32 24198,57 25918,23 1845,61 3443,87 -4759	6,026504 1,883272727 15,83676047 14,62654063 1,996254054 10,4359697 -4759
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 3 In, DIS-37602-Main, PE, 4 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main EX Contract Forfelf DIS-37602-Main EXt Contract Forfelf Non-United Retirement Vino.	1010 - Gas Plant in Service 1010 - Gas Plant is Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18572 050,18569 050,21081	845 1250 228 1628 1772 925 330 1 1	7533,13 414.32 24198,57 25918.23 1845.61 3443.87 4759 -2265 57450.29	6,026504 1,883272727 15,83678047 14,62654063 1,996254054 10,4359697 -4759 -2265 1126,476275
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 3 In, DIS-37602-Main, PE, 4 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main, PE, 2 In, DIS-37602-Main Det Contract Forfeit DIS-37602-Main Det Contract Forfeit Non Unitized Retirement Unit DIS-37602-Main Det Contract Forfeit Non Unitized Retirement Unit	1010 - Gas Plant in Service 1000 - Completed construction not o 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18572 050,18569 050,21081 ADMIN 050	845 1250 226 1628 1772 925 330 1 1 1 51	7533,13 414.32 24198,57 25918,23 1845.61 3443,87 -4759 -2265 57450,29 -660610,03	6,026504 1,883272727 15,83678047 14,62654063 1,996254054 10,4359697 -4759 -2265 1126,476275 -4207,707197
009 - WKG Division 009 - WKG Division	37602-Mains - Piastic 37602-Mains - Piastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Euf Comitant Forfelt NIS-37602-Mein Euf Comitant Forfelt NIS-37602-Mein Euf Comitant Forfelt DIS-37602-Mein-Dis-37602-Mein-DIS-37602-Mein-PE, 2 In. DIS-37602-Mein-PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant is Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18572 050,18569 050,21081 ADMIN 050 050,20799	845 1250 228 1628 1772 925 330 1 1	7533,13 414.32 24198,57 25918.23 1845.61 3443.87 4759 -2265 57450.29	6,026504 1,883272727 15,83678047 14,62654063 1,996254054 10,4359697 -4759 -2265 1126,476275
009 - WKG Division 009 - WKG Division	37602-Mains - Phasilo 37602-Mains - Phasilo	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Ext Contract Forfelt Non Unitized Retirement Unit DIS-37602-Mein, PE, 2 In.	1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18569 050,21081 ADMIN 050 050,20798 050,22014 050,220640	845 1250 1220 1628 1772 925 330 1 1 1 51 157 2240	7533,13 414.32 24198.57 25918.23 1845.61 3443,87 4759 -2265 57450.29 -660610.03 40820.79 8173.8 -1852.72	6,026504 1,883272727 15,83676047 14,62654063 1,995254054 10,4359697 -4759 -2265 1126,476275 -4207,707197 13,88462245 48,03357143 -5,78975
009 - WiKG Division 009 - WiKG Division	37692-Mains - Phastic 37602-Mains - Plastic 37602-Mains - Plastic	018-37602-Mein, PE, 2 In, 018-37602-Mein, PE, 3 In, 018-37602-Mein, PE, 4 In, 018-37602-Mein, PE, 2 In, 018-37602-Mein, PE, 2 In, 018-37602-Mein EH Commant Forfeit 018-37602-Mein EH Commant Forfeit Non Unitized Retirement Unit 018-37602-Mein, PE, 2 In, 018-37602-Mein, br>018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein, 018-37602-Mein,	1010 - Gas Plant in Service 1000 - Consideration for to 1010 - Gas Plant in Service 1000 - Consideration for to 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18572 050,18569 050,21081 ADMIN 050 050,22014 050,20640 050,20640 050,21671	845 2250 228 1658 1772 925 3300 1 1 51 157 2240 168 320	7833,13 414.32 4198,57 25918,23 1845,61 3443,87 4759 42265 57450,29 660610,03 40820,79 8173,8 -1852,72 -7889	6.026504 1.83876047 14.62654063 1.995254054 10.4359697 -4759 -2255 1126.476275 -4207.707197 13.88462245 48.69357143 -7869
009 - WiKG Division 009 - WiKG Division	37602-Mains - Phasilo 37602-Mains - Phasilo	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Ext Contract Forfelt Non Unitized Retirement Unit DIS-37602-Mein, PE, 2 In.	1010 - Gas Plant in Service 1000 - Gas Plant in Service 1000 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,11774 040,12652 050,18569 050,21081 ADMIN 050 050,20798 050,22014 050,220640	845 2250 226 1578 1772 925 330 1 1 51 157 2240	7533,13 414.32 24198.57 25918.23 1845.61 3443,87 4759 -2265 57450.29 -660610.03 40820.79 8173.8 -1852.72	6,026504 1,883272727 15,83676047 14,62654063 1,995254054 10,4359697 -4759 -2265 1126,476275 -4207,707197 13,88462245 48,03357143 -5,78975
009 - WKG Division 009 - WKG Zinkiston 009 - WKG Zinkiston 009 - WKG Division 009 - WKG Division	37602 Mains - Pinasilo 37602 Mains - Pinasilo	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit DIS-37902-Mein EA Contract Forfeit Non United Retirement Unit DIS-37902-Mein EA Contract Forfeit Non United Retirement Unit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit	1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,12573 040,12573 050,18572 050,18572 050,18572 050,21081 ADMIN 050 050,22014 050,22014 050,221671 050,21681 050,21681 050,21681	845 2250 220 1528 1772 925 330 1 1 1 51 157 2240 168 320 1 1	7833,13 414.32 24198.57 25918.23 1845.61 3443.87 4759 -2265 57450.29 -860610.03 40820.79 8173.8 -1852.72 -1852.72 -2481 -23395	6.026504 1.883272727 15.83876047 14.62654063 1.995254054 10.4559697 -4759 -2255 1126.476275 -4207.707197 3.88462245 48.65357143 -5,78976 -5092 -2461 2395
009 - WKGS Division 009 - WKGS Division	97602 Mairs - Pinasilo 97602 Mairs - Pinasilo	DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 3 In. DIS-37062-Mein, PE, 3 In. DIS-37062-Mein, PE, 4 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein ED Commact Forfeit DIS-37062-Mein ED Commact Forfeit Non Unitized Retirement Unit DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein ED Commact Forfeit	1010 - Gas Plant in Service 1000 - Consider in Service 1000 - Consider in Service 1010 - Gas Plant in Service	040,12018 040,12087 040,12024 040,12024 040,12573 040,115774 040,12652 050,18579 050,21081 ADMIN 050 050,21081 400,120789 050,21671 050,21684 050,21684 050,21684	845 1250 229 1628 1772 325 30 1 1 1 157 2240 168 320 1 1 1 1 1 1 1	7833,13 414,32 24198,57 25918,23 1845,61 3443,87 4759 -2265 57450,29 650610,03 40820,79 8173,8 -1852,72 -7889 -5082 -2481 -2395 -11064	6.025504 1.883272727 15.83676047 14.62654063 19.952254054 10.4359697 -4759 -2255 1126.476275 -4207.707197 13.88462245 48.05357143 -5,78976 -7889 -5092 -2491 -2395 -1064
009 - WKG Division 009 - WKG Zinkiston 009 - WKG Zinkiston 009 - WKG Division 009 - WKG Division	37602 Mains - Pinasilo 37602 Mains - Pinasilo	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit DIS-37902-Mein EA Contract Forfeit Non United Retirement Unit DIS-37902-Mein EA Contract Forfeit Non United Retirement Unit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit	1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,12573 040,12573 050,18572 050,18572 050,18572 050,21081 ADMRI 050 050,22014 050,22014 050,221651 050,21684 050,21684 050,21686 050,21689 050,21689	845 2250 220 1528 1772 925 330 1 1 1 51 157 2240 168 320 1 1	7833,13 414.32 24198.57 25918.23 1845.61 3443.87 4759 -2265 57450.29 -860610.03 40820.79 8173.8 -1852.72 -1852.72 -2481 -23395	6.026504 1.883272727 15.83876047 14.62654063 1.995254054 10.4559697 -4759 -2255 1126.476275 -4207.707197 3.88462245 48.65357143 -5,78976 -5092 -2461 2395
009 - WKG Dhielson	3/7602-Almin - Plastic 5/7602-Almin - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein ED Contract Forfeit DIS-37902-Mein ED Contract Forfeit Non Unitized Retirement Unit DIS-37902-Mein ED Contract Forfeit Non Unitized Retirement Unit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein ED Contract Forfeit	1010 - Gas Plant in Service 1000 - Consider in Service 1010 - Gas Plant in Service	040,13018 040,12387 040,12024 040,12573 040,112573 040,11774 040,12552 050,18579 050,21081 ADMIN 050 050,22014 050,22014 050,22014 050,221646 050,21653 050,21653 050,21679	845 2250 220 1528 1772 925 330 1 1 1 151 157 2240 168 320 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833,13 414,32 24198,57 28918,23 1845,61 3443,87 4758 2265 57450,29 -560610,03 40820,79 8173,8 -1852,72 2481 2395 -1064 -1206 -1442 -1266	6.025504 1.883272727 15.83676047 14.6264063 19.952254054 10.4359697 -4255 1126.476275 -4207,707197 13.89462245 -5.79976 -5092 -2461 -2395 -1064 -1206 -1442 -1269
009 - WKG Division	3/7602-AMins - Plastis 5/7602-AMins - Plastis	DIS-37062-Moin, PE, 2 In. DIS-37062-Moin, PE, 3 In. DIS-37062-Moin, PE, 3 In. DIS-37062-Moin, PE, 4 In. DIS-37062-Moin, PE, 4 In. DIS-37062-Moin, PE, 2 In. DIS-37062-Moin Ext Contract Forfett DIS-37062-Moin Ext Contract Forfett Non Unitized Retirement Unit DIS-37062-Moin, PE, 2 In. DIS-37062-Moin, PE, 2 In. DIS-37062-Moin, PE, 2 In. DIS-37062-Moin, PE, 2 In. DIS-37062-Moin Ext Contract Forfett	1010 - Gas Plant in Service 1000 - Consellant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,12387 040,13024 040,13024 040,13573 040,11774 040,13573 050,21081 050,21081 050,22014 050,22014 050,22014 050,21671 050,21684 050,21684 050,21684 050,21686 050,21686 050,21679 050,21679 050,21679	845 1250 229 1628 1777 925 350 4 1 1 157 2240 1688 3320 1 1 1 1 1 1 1 1	7833,13 414,32 24198,57 25918,23 1845,61 3443,87 4759 -2265 57450,29 650610,03 40820,79 8173,8 -1852,72 -7889 -5082 -2481 -2395 -1064 -1206 -1442	6,028504 1,8832722727 15,83876047 14,62654063 19,962254054 10,4359697 -4759 -4207,707197 13,88462245 48,69357143 -5,78975 -7889 -5092 -2461 -2395 -1064 -1206 -1442
009 - WKG Division	2/602-Mains - Plastic 5/7602-Mains - Plastic	018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 3 In. 018-37602-Mein, PE, 3 In. 018-37602-Mein, PE, 4 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein Ext Contract Forfett Non Unitized Retirement Unit 018-37602-Mein, PE, 2 In. 018-37602-Mein Ext Contract Forfett 018-37602-Mein Ext Contract Forfet	1010 - Gas Plant in Service 1000 - Conspleted construction not o 1010 - Gas Plant in Service	040,13818 040,128387 040,12824 040,12873 040,11774 040,12852 050,18572 050,18572 050,21081 050,221081 050,221081 050,221014 050,221671 050,21651 050,21654 050,21677 050,21677 050,21677 050,21677 050,21677 050,21677	845 1280 229 1528 1772 925 330 1 1 157 2240 168 320 1 1 1 1 1 1 1 1 682	7833,13 414,32 24198,57 25918,23 1846,61 3443,87 4759 2265 57450,29 8173,8 -1852,77 1064 -1269 -1746 -1269 -1781 -1865 -1862 -	6.02504 1.883272727 15.83676047 16.46256033 1.995254054 10.459697 -4759 1120.475275 49.9357143 -5.7857 -1.206 -1.206 -1.4
009 - WKG Division	3/7602-Alian- Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE, Contract Forfert DIS-37602-Mein DEI Contract Forfert Non United Retirement Unit DIS-37602-Mein DEI Contract Forfert Non United Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DEI Contract Forfert DIS-37602-Mein DEI CONTRACT DIS-37602-Mein DEI CONTRACT DIS-37602-Mein DEI DIS-37602-Mein DEI DIS-37602-Mein DEI DIS-37602-Mein DEI DIS-37	1010 - Gas Plant in Service 1000 - Consider in Service 1010 - Gas Plant in Service	040,13018 040,12897 040,12024 040,12673 040,12673 040,1774 040,12672 050,18752 050,18752 050,18752 050,20753 050,207	845 2/250 220 1628 1772 925 330 1 1 1 157 2240 1668 320 1 1 1 1 1 1 1 1 682 225	7833,13 414,32 24198,57 25918,23 1846,61 3453,87 4759 2265 57455,29 -860610,03 40850,79 81738,41 -1852,72 -7889 -1952,72 -7889 -1952,72 -1084 -1206 -1442 -1229 -978,1 -8655 2431,23 2036,5	6.08504 1.88327227 15.88976047 14.62684063 1.996254054 10.4359697 12.647627 12.647627 13.68462245 49.68397143 5.7897 5.7899 5.002 2-481 1.209 1.
009 - WKG Division	2/602-Mains - Plastic 5/7602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein  PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 4 Combact Forfelt DIS-37602-Mein PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In.	1010 - Gas Plant in Service 1000 - Conspleted construction not o 1010 - Gas Plant in Service	040,13018 040,1287 040,1287 040,1287 040,1267 040,1267 040,1267 050,1869 050,2169 050,22014 050,	845 1280 229 1528 1772 925 330 1 1 157 2240 168 320 1 1 1 1 1 1 1 1 682	7833,13 414,32 24198,57 25918,23 1846,61 3453,87 4759 2065 57455,29 -680610,03 40850,79 81733,81 40850,79 1852,72 -7889 2-2481 -2495 -1084 -1206 -1442 -1229 -978,1 -885,24 -1236 -1442 -1229 -978,1 -885,24 -1236 -1442 -1229	6.08504 1.88327227 15.88976047 15.88976047 10.4859691 10.4859691 10.4859691 126.476275 1126.476275 12.8962245 49.08397143 13.88462245 49.08397143 15.78975 10.084 11.094 1
009 - WKG Division	3/7602-Ahrins - Plastic 3/7602	018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 3 In. 018-37602-Mein, PE, 4 In. 018-37602-Mein, PE, 4 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein Ext Contract Forfeit 038-37602-Mein Ext Contract Forfeit 038-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein, PE, 2 In. 018-37602-Mein Ext Contract Forfeit 018-37602-Mein, PE, 4 In. 018-37602-Mein, PE, 2 In.	1010 - Gas Plant in Service 1000 - Conseleted construction not of 1010 - Gas Plant in Service	040,13018 040,12079 040,12079 040,12070 040,12073 040,12743 040,12743 040,12754 040,12754 050,12754 050,12754 050,12754 050,12754 050,22	845 1280 228 1528 1772 925 330 1 1 157 2240 168 320 1 1 1 1 1 1 1 682 25 530 1706	7833.13 414.32 24199.57 25916.23 1845.61 3443.87 4759 2265 57450.29 -660610.03 4820.79 8173.8 -1852.72 -7889 -5082 -2481 -1269 -1269 -127 -1289	6,02504 1,88327227 15,83976047 16,82594054 10,4359691 2,2255 12,027,707197 13,8842245 40,0357143 1,005714 1,005714 1,005714 1,005 1,
009 - WKG Dhielson	3/7602-Ahlars - Plastic 5/7602-Ahlars - Plastic 5/7602	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Det Contract Forfett DIS-37902-Mein Det Contract Forfett Non United Retirement Unit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Det Contract Forfett DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 6 In.	1010 - Gas Plant in Service 1000 - Consider in Service 1000 - Consider in Service 1010 - Gas Plant in Service	040,13018 040,1287 040,1287 040,1287 040,1267 040,1267 040,1267 050,1859 050,2101 050,2201 05	845 2250 220 1528 1772 925 330 1 1 1 151 757 2240 168 320 3 1 1 1 1 1 1 1 1 682 25 530 1706 1706	7833,13 414,32 24198,57 25918,23 1846,61 3453,87 4759 2065 57455,29 -680610,03 40850,79 81733,81 40850,79 1852,72 -7889 2-2481 -2495 -1084 -1206 -1442 -1229 -978,1 -885,24 -1236 -1442 -1229 -978,1 -885,24 -1236 -1442 -1229	6.08504 1.88327227 15.88976047 15.88976047 10.4859691 10.4859691 10.4859691 126.476275 1126.476275 12.8962245 49.08397143 13.88462245 49.08397143 15.78975 10.084 11.094 1
009 - WKG Dhielson	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE Contract Forfet Non Unitzed Retirement Unit DIS-37602-Mein DE Contract Forfet Non Unitzed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 6 In. DIS-37602-Mein DE Contract Forfet	1010 - Gas Plant in Service 1000 - Cornoleted consideration not of 1000 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,1287 040,1287 040,1267 040,1267 040,1267 040,1267 050,1899 050,2018 05	845 2250 220 1528 1772 925 330 1 1 1 151 7240 168 320 1 1 1 1 1 1 1 682 25 530 1706 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2-266 57455.29 -660510.03 49520.79 852.72 -7889 -5062 -1262 -1269	6,02504 1,88327727 15,83976047 15,83976047 11,402684031 1,996254054 10,4356991 10,4356991 13,6452245 40,035071 40,53571
009 - WKG Division	3/7602-Mains - Plastic 5/7602-Mains - Plastic	DIS-37002-Moin, PE, 2 In. DIS-37002-Moin, PE, 3 In. DIS-37002-Moin, PE, 3 In. DIS-37002-Moin, PE, 4 In. DIS-37002-Moin, PE, 2 In. DIS-37002-Moin, PE, 2 In. DIS-37002-Moin Det Comitant Forfat DIS-37002-Moin Det Comitant Forfat Non Unitized Retirement Unit DIS-37002-Moin, PE, 2 In. DIS-37002-Moin, PE, 2 In. DIS-37002-Moin Det Comitant Forfat DIS-37002-Moin PE, 2 In.	1010 - Gas Plant in Service 1000 - Consellant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,12024 040,12287 040,12024 040,12752 040,12752 040,12752 050,18752 050,18752 050,18752 050,18752 050,2071 0	845 1280 229 1628 1772 925 330 1 1 11 157 2240 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25916.23 1846.61 3443.87 4759 2266 57450.29 -660610.03 40820.79 8173.8 -1852.72 -7889 -5082 -24811 -2395 -11064 -1206 -1442 -1289 -578.1 -865 -2431.2 2035.5 4280.61 203786.19 -542 -1816 -1200 -341.36	6,02504 1,88327727 15,83976047 11,82654053 1,996254054 10,4359693 2,2255 2,2255 1420,77,07197 13,88462245 48,0357143 1,005 1,0
009 - WKG Dhielson 000 - WKG Dhielson	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE Contract Forfet Non United Retirement Unit DIS-37602-Mein DE Contract Forfet Non United Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE CONTRACT	1010 - Gas Plant in Service 1000 - Completed construction not c 1010 - Gas Plant in Service	040,13018 040,1287 040,1287 040,1267 040,1267 040,1267 040,1267 050,1899 050,2161 050,2201 05	845 1250 229 1628 17772 325 30 1 1 1 157 2240 1688 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2-266 57455.29 -660510.03 49520.79 852.72 -7889 -5062 -1262 -1269	6,02504 1,88327727 15,83976047 15,83976047 11,402684031 1,996254054 10,4356991 10,4356991 13,6452245 40,035071 40,53571
009 - WKG Dhielson	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE Contract Forfet Non Unitzed Retirement Unit DIS-37602-Mein DE Contract Forfet Non Unitzed Retirement Unit DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE CONTRACT DIS-37602-	1010 - Gas Plant in Service 1000 - Completed construction not c 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,21681 050,22684	845 1250 229 1628 17772 330 1 1 1 157 2940 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2265 57459.29 -600510.03 49820.79 81820	6,02504 1,88327727 15,83976047 11,82624051 1,995254054 10,4359691 10,4359691 10,4359691 11,04250 11,04
009 - WKG Division	3/7602-Adins - Plastic 5/7602-Adins - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein EA Contract Forfeit DIS-37602-Mein EA Contract Forfeit Non United Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein EA Contract Forfeit DIS-37602-Mein EA CONTRACT	1010 - Gas Plant in Service	040,13018 040,12387 040,12387 040,12367 040,12573 040,12573 040,12773 040,12773 040,12773 040,12773 040,12773 040,12773 040,12773 050,18893 050,21693	845 1250 220 1628 1772 925 330 1 1 151 752 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1846.61 3443.87 4759 2576.03 1846.61 3443.87 4759 2576.03 34050.73 40	6.02504 1.883277277 15.88377047 15.88377047 15.88376047 14.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.90250408 11.902504
009 - WKG Dhielson 009 - WKG Dhi	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE Contract Forfet Non Unitized Retirement Unit DIS-37602-Mein DE Contract Forfet Non Unitized Retirement Unit DIS-37602-Mein DE Contract Forfet DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfet DIS-37602-Mein DE CONTRACT FOR	1010 - Gas Plant in Service 1000 - Completed construction not of 1000 - Completed construction not of 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1869 050,2169 050,2169 050,22014 050,220	845 1250 229 1628 17772 330 1 1 1 157 2940 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2265 57459.29 -600510.03 49820.79 81820	6,02504 1,88327727 15,83976047 11,82624051 1,995254054 10,4359691 10,4359691 10,4359691 11,04250 11,04
009 - WKG Dhielson 009 - WKG Dhi	3/7602-Mains - Plastic 5/7602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfett DIS-37602-Mein DE Contract Forfett Non Unitteed Retirement Unit DIS-37602-Mein DE Contract Forfett Non Unitteed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfett DIS-37602-Mein DE CONTRAC	1010 - Gas Plant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,21681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681	845 1250 220 1628 17772 1628 17772 350 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2205 57459.29 -600610.03 49820.79 8173.8 1-852.72 -7889 -5082 -2481 -2395 -1084 -1202 -1442 -1492 -1493 -5195 -5195 -2481 -2311.23 -235.6 -1202 -1442 -1492 -1493 -1593 -1595 -1695 -1695 -1695 -1202 -11816 -1202 -11816 -1202 -11816 -1202 -11816 -1202 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -11816 -1203 -12	6,02504 1,88327727 15,83976047 14,02564051 1,995254054 1,04359697 1,04359697 1,04359697 1,04359697 1,0435967 1,0435967 1,043597 1
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED, Continued Forfeit DIS-37602-Mein ED, Continued Forfeit DIS-37602-Mein ED, Continued Forfeit DIS-37602-Mein ED, Continued Forfeit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED, Continued Forfeit DIS-37602-Mein, PE, 2 In.	1010 - Gas Plant in Service	040,13018 040,12018 040,12027 040,12027 040,1207	845 1250 220 1628 1772 925 330 1 1 151 752 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 44759 2596.23 1845.29 486201.03 1857.48 1857.28 1857.48 1857.29 1857.48 1857.48 1857.29 1857.48 1857.	6.02504 1.883277277 15.88377047 15.88377047 15.88377047 1.996254054 1.996254054 1.996254054 1.996254054 1.0435054 1.0435054 1.0545054 1.054505 1.05
009 - WKG Dhielson 009 - WKG Dhi	3/7602-Mains - Plastic 5/7602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DE Contract Forfett DIS-37602-Mein DE Contract Forfett Non Unitteed Retirement Unit DIS-37602-Mein DE Contract Forfett Non Unitteed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein DE Contract Forfett DIS-37602-Mein DE CONTRAC	1010 - Gas Plant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,21681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681 050,22681	845 1250 220 1628 1772 925 330 1 1 151 157 2240 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1845.61 3443.87 44759 2596.23 1845.61 3443.87 4650.29 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.61	6.02504 1.88327727 15.8876047 11.883277277 15.8876047047 15.8876047047 14.02564051 1.995254054 10.4856951 1.995254054 10.4856951 1.995254054 10.4856951 10.4856951 10.4856951 10.4856951 10.586951 1
009 - WKG Dhielson 000 - WKG Dhi	3/7602-Mains - Plastic 5/7602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Det Contract Forfett DIS-37602-Mein Det Contract Forfett Non Unitzed Retirement Unit DIS-37602-Mein PE, 2 In. DIS-37602-Mein PE, 4 In. DIS-37602-Mein PE, 4 In. DIS-37602-Mein PE, 4 In. DIS-37602-Mein Ext Contract Forfett DIS-37602-Mein, PE, 2 In. DIS-376	1010 - Gas Plant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,1287 040,1287 040,1287 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1869 050,2061	845 1250 220 1628 17772 925 330 11 11 11 11 11 11 16 11 11 11 11 11 11	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2205 57455.29 -560610.03 49820.79 8173.8 1-552.72 -7889 -5082 -2461 -2295 -1084 -12295 -1446 -12295 -1586 -1280.61 -1280.61 -1280.61 -1280.61 -128847.25 -128847.25 -128847.25 -128847.25 -128847.25 -128847.25 -128847.25 -128847.25 -128847.25 -13816 -128847.25 -1386.33 -13816.14 -1275.55 -1386.33 -13816.24 -1275.85 -1386.33 -13848.21 -1316.24 -74.86 -13788 -13788 -13788 -13788 -13788	6,02504 1,88327727 15,83976047 14,80254054 1,96254054 1,96254054 1,759 1,769 1
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein ED Comitant Forfeit Non-Unitzed Retirement Unit DIS-37602-Mein ED Comitant Forfeit Non-Unitzed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein ED Comitant Forfei	1010 - Gas Plant in Service	040,13018 040,12018 040,12027 040,12027 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 050,1899 050,2104 050,2201	845 1250 220 1628 1772 925 330 1 1 151 157 2240 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 4759 2595.23 1848.61 3443.87 4650.29 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.21 4650.61	6.02504 1.88327727 15.8876047 11.88327727 15.8876040 14.0256405 11.995254054 11.995254054 11.995254054 11.995254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254054 11.95254 11.952554 11.95254 11.952554 11.95254 11.95254 11.95254 11.95254 11.9
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein ED Comitant Forfeit Non Unitized Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit	1010 - Gas Plant in Service 1000 - Consider in Service 1000 - Consider in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 050,18990 050,21081 050,22081 050,23081	845 1250 220 1628 17772 925 330 11 11 11 11 11 11 16 11 11 11 11 11 11	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 44759 2258 57455.29 49620.73 817.38 817.17	6.02504 1.88327727 15.8876047 11.883277277 15.8876040 14.0256403 1.995254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.95254054 1.9525554 1.952554 1.952554 1.95
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DEA Contract Forfelt DIS-37602-Mein DEA Contract Forfelt Non Unitteed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein DEA Contract Forfelt DIS-37602-Mein, PE, 2 In. DIS-37602	1010 - Gas Plant in Service 1000 - Consellant in Service 1000 - Consellant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1269 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,22018 050,2018	845 1250 220 1252 1528 1777 225 330 161 151 157 2240 320 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 24198.57 25918.23 1845.61 3443.87 4759 2205 57455.29 -600610.03 49820.79 8173.8 1-552.72 -7889 -5082 -2481 -2395 -1084 -1206 -1289 -1084 -1289 -1084 -1289 -1084 -1289 -1084 -1289 -1888 -1388 -1388 -1488 -1289 -1888 -1289 -1888 -1289 -1888 -1289 -1888 -1289 -1888 -1289 -1888 -1289 -1888 -1898	6,02504 1,88327727 15,83976047 14,80254054 1,96254054 1,96254054 1,759 1,769 1
009 - WKG Division 009 - WKG Div	3/7602-Adins - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-M	1010 - Gas Plant in Service 1001 - Gas Plant in Service 1001 - Gas Plant in Service 1001 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1867 050,1867 050,2167 050,2267 0	845 1250 229 1628 17772 325 330 1 1 1 1 157 2240 1688 320 1706 682 2550 1706 687 33 987 6432 25563 388 2220 3759 19 19 19 19 19 19 19 19 19 19 19 19 19	7833.13 414.32 24199.57 25919.23 1845.61 3443.87 44759 2-265 57455.29 4-660510.03 48920.73 8172.8 8	6.02504 1.88327727 15.8876047 11.88327727 15.8876040 14.0256403 1.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254054 11.990254 11.990254 11.990254 11.990254 11.990255
009 - WKG Division 009 - WKG Div	3/7602-Adins - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE,	1010 - Gas Plant in Service	040,13018 040,12018 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 040,1207 050,1899 050,22104 050,22104 050,22104 050,22107	845 1250 229 1628 1777 2825 330 1 1 1 157 2940 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1845.61 3443.87 44759 2-265 57455.29 -660510.03 49620.79 8173.7 4652.27 48620.79 8173.7 49620.79 8173.7 49620.79 8173.7 49620.79 8173.7 49620.79 8173.7 49620.79 8173.7 49620	6.02504 1.88327727 15.8876047 11.888277277 15.88767047 11.88876047 14.75254054 11.995254054 11.995254054 11.995254054 11.995254054 11.995254054 11.995254054 11.995254054 11.995255 12.9955 12
009 - WKG Division 009 - WKG Div	3/7602-Adains - Plastic 5/7602-Adains - Plastic 5/7602	DIS-37902-Main, PE, 2 In. DIS-37902-Main, PE, 3 In. DIS-37902-Main, PE, 4 In. DIS-37902-Main, PE, 4 In. DIS-37902-Main, PE, 2 In. DIS-37902-Main, PE, 2 In. DIS-37902-Main, PE, 2 In. DIS-37902-Main EA Contract Forfat Non United Retirement Unit DIS-37902-Main, PE, 2 In. DIS-37902-Main Ext Compact Forfat DIS-37902-Main, PE, 2 In. DIS-37902-Main, PE, 4 In. DIS-37902-Main, PE, 2 In. DIS-379	1010 - Gas Plant in Service	040,13018 040,12018 040,12367 040,12367 040,12573 040,12573 040,12743 040,12754 040,12674 040,12674 040,12674 040,12674 050,12675	845 1280 228 1277 228 1528 1777 2925 330 1	7833.13 414.32 24198.57 25918.23 1846.61 3443.87 4758 25918.23 1845.61 3443.87 4758 2578.62 3443.87 4758 2578.62 3443.87 4758 2578.62 3443.87 4758 2578.62 3443.87 3458.77 3458.62 3458.77 3458.62 3458.77 3458.62 3458.77 3458.62 3458.77 3458.62 3458.77 345	6.02504 1.883277277 15.88976047 14.96254054 1.996254054 11.286254054 11.286254054 11.2862571 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 13.8462767 14.422 1.269 1
009 - WKG Dhielson 009 - WKG Dhi	3/7602-Adins - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Det Comitant Forfett DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Det Comitant Forfett DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-3790	1010 - Gas Plant in Service 1001 - Gas Plant in Service 1001 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,2167 050,2168 050,2267 0	845 1250 229 1628 1777 2825 330 1 1 1 157 2940 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2-266 57455.29 -660510.03 40920.79 8173.2-2481 2-2481	6.02504 1.883277275 15.883776047 15.883776047 14.02564051 1.990524054 1.990524054 1.990524054 1.9005274054 1.900527405 1.9005274 1.900527
009 - WKG Dhisban 009 - WKG Dh	3/7602-Adins - Plastic 5/7602-Adins - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Det Contract Forfett DIS-37602-Mein Det Contract Forfett Non Unitized Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Det Contract Forfett DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, P	1010 - Gas Plant in Service 1001 - Gas Plant in Service 1001 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,2167 050,2167 050,2267 0	845 1250 229 1628 17772 350 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2-660510.03 40920.79 8173.9 500510.03 40920.79 5002.48 123.9 5002.60 1402.24 11084 1202.66 1442.2 11084 1202.65 2431.23 2005.5 2431.23 2431	6.02504 1.883277275 15.883776047 14.02564051 1.990524054 1.990524054 1.990524054 1.900524054 1.9005274054 1.9005274054 1.9005274 1.900527 1.90052 1.90
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 5/7602-Alains - Plastic 5/7602	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ext Continued Forfeit DIS-37902-Mein Ext Continued Forfeit DIS-37902-Mein Ext Continued Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ext Continued Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-	1010 - Gas Plant in Service	040,13018 040,12387 040,12367 040,12367 040,12573 040,12743 040,12754 040,12754 040,12754 040,12754 040,12754 040,12754 040,12754 040,12754 050,18872 050,18872 050,18872 050,18873 050,18873 050,21674	845 1250 229 1528 1772 925 330 1 1 1 157 2246 320 168 320 1706 1706 1706 1706 1706 1707 333 987 4532 25553 308 223 377 4532 25563 308 223 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4532 377 4533 388 388 388 388 388 388 388 388 388	7833.13 414.32 24199.57 25919.23 1846.61 3443.87 4759 2466.61 3443.87 4759 5766.61 345.61 4860.73 4860	6.02504 1.883277277 15.83976047 14.02564051 1.996254054 11.04.556507 11.04.556507 11.04.556507 11.04.556507 11.04.02571 10.04.
009 - WKG Dhisban 009 - WKG Dh	3/7602-Adins - Plastic 5/7602-Adins - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Det Contract Forfett DIS-37602-Mein Det Contract Forfett Non Unitized Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein Det Contract Forfett DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, P	1010 - Gas Plant in Service 1001 - Gas Plant in Service 1001 - Gas Plant in Service 1010 - Gas Plant in Service	040,13018 040,12018 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 040,1267 050,1868 050,2167 050,2167 050,2267 0	845 1250 229 1628 17772 350 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1845.61 3443.87 4759 2-660510.03 40920.79 8173.9 500510.03 40920.79 5002.48 123.9 5002.60 1402.24 11084 1202.66 1442.2 11084 1202.65 2431.23 2005.5 2431.23 2431	6.02504 1.883277277 15.83976047 15.83976047 14.02554054 1.996254054 1.996254054 1.204255 1.204255 1.204255 1.204255 1.20425 1.
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 3/7602	DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 3 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein Det Contract Forfett DIS-37002-Mein Det Contract Forfett Non Unitzed Retirement Unit DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein  PE, 3 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 6 In. DIS-37002-Mein, PE, 2 In. DIS-37002-M	1010 - Gas Plant in Service 1000 - Countries in Service 1000 - Gas Plant in Service 1010 - Gas Plant in Service 10	040,13018 040,12074 040,12267 040,12267 040,12273 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 050,1859 050,2074 050,207	845 1250 229 1628 1777 1626 330 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 24198.57 25918.23 1845.61 3443.87 4759 25918.23 1845.61 3443.87 4759 25918.23 1845.61 345.27 49620.79 8173.8 49620.79 8173.8 1652.79 49620.79 8173.8 1652.79 1652.61 1203766.1 1203766	6.02504 1.883277275 15.83676047 14.02654031 1.996254054 10.4356991 10.4356991 10.4356991 13.6462245 40.53571 40.5776975 13.6462245 40.53571 40.5357
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic	DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 3 In. DIS-37902-Moin, PE, 4 In. DIS-37902-Moin, PE, 4 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin Ext Contract Forfert Non-Unitzed Retirement Unit DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin, PE, 2 In. DIS-37902-Moin Ext Contract Forfert DIS-37902-Moin Det Contract Forfert DIS-37902-Moin Det Contract Forfert DIS-37902-Moin PE, 2 In. DIS-3	1010 - Gas Plant in Service	040,13018 040,12037 040,12037 040,12024 040,12024 040,12024 040,12024 040,12762 050,1877 050,1879 050,21016 050,22014 050,2201	845 1250 229 1628 1772 925 330 1 1 1 151 7 2240 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1846.61 3443.87 4759 2466 57455.22 4660310.33 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860373.8 4860.61 20366.5 4378.61 4160.61 4	6.025504 1.883277277 15.83977047 15.83976047 14.02554054 1.9905254054 1.9905254054 1.04355697 13.6402747 14.640274 14.640274 14.640274 14.640274 14.640274 14.640274
009 - WKG Division 009 - WKG Div	3/7602-Alains - Plastic 3/7602	DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 3 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein Det Contract Forfett DIS-37002-Mein Det Contract Forfett Non Unitzed Retirement Unit DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein, PE, 2 In. DIS-37002-Mein  PE, 3 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 4 In. DIS-37002-Mein, PE, 6 In. DIS-37002-Mein, PE, 2 In. DIS-37002-M	1010 - Gas Plant in Service 1000 - Countries in Service 1000 - Gas Plant in Service 1010 - Gas Plant in Service 10	040,13018 040,12074 040,12267 040,12267 040,12273 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 040,1274 050,1859 050,2074 050,207	845 1250 229 1628 1777 1626 330 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 4759 2466 57455.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23	6.02504 1.883277275 15.83676047 14.02654031 1.996254054 10.4356991 10.4356991 10.4356991 13.6462245 40.53571 40.5776975 13.6462245 40.53571 40.5357
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic	DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 3 In. DIS-37062-Mein, PE, 4 In. DIS-37062-Mein, PE, 4 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein, PE, 2 In. DIS-37062-Mein Det Contract Forfett DIS-37062-Mein Det Contract Forfett Non Unitzed Retirement Unit DIS-37062-Mein, PE, 2 In. DIS-37062-Mein Det Contract Forfett DIS-37062-Mein, PE, 2 In. DIS-3	1010 - Gas Plant in Service	040,13018 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 050,12674 050,21674 050,22674	845 1250 220 1528 1772 350 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 24198.57 25918.23 1845.61 3443.87 4759 226651 57455.29 -660510.03 48520.79 8173.8 1652.72 -7889 -5981 -1094 -1204 -1204 -1204 -1204 -1204 -1204 -1204 -1204 -1204 -1205 -5195	6.02504 1.883277275 15.88976047 14.02654051 1.996254054 1.996254054 1.996254054 1.996254054 1.996254054 1.996254054 1.996254054 1.99625 1.9962
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein ED Comitant Forfeit Non-Unitzed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein ED Comitant Forfeit DIS-37602-Mein ED Comitan	1010 - Gas Plant in Service 10	040,13018 040,12018 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 050,18099 050,22104 050,22014	845 1250 229 1628 1772 925 330 1 1 1 157 2240 168 320 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 4759 2466 57455.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23 3485.23	6.02504 1.883277275 15.88377047 15.88377047 15.88377047 1.4905254054 1.9905254054 1.9905254054 1.0435697 1.0435697 1.043697 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.0546 1.0547 1.05
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein End Comitant Forfeit Non-Unitzed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein End Comitant Forfeit DIS-3	1010 - Gas Plant in Service 10	040,13018 040,12018 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 050,18094 050,22104 050,22104 050,22104 050,22104 050,22104 050,22104 050,221074	845 1250 229 1628 1772 330 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 4759 25919.23 1848.61 3443.87 4759 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.61 20442 4850.61 2039.65 431.23 2039.	6.02504 1.883277277 15.83977047 11.883277277 15.83976047 11.80254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.99527145 4.99527145
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit DIS-37902-Mein EA Contract Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein EA Contract Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2	1010 - Gas Plant in Service 10	040,13018 040,12074 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 040,12674 050,21	845 1250 220 1528 1772 1525 330 161 177 12240 188 320 11 11 11 11 11 11 11 11 11 11 11 11 11	7833.13 414.32 24199.57 24199.57 25919.23 1845.61 3443.87 47259 5700 5700 5700 5700 5700 5700 5700 57	6.02504 1.883277277 15.88976047 14.96254054 1.996254054 11.986254054 11.286254054 11.2862571 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846736 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 13.8846737 14.88573 14.88573 14
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic 5/7602-Admin - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 3 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 4 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein PE, 2 In. DIS-37602-Mein End Comitant Forfeit Non-Unitzed Retirement Unit DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In. DIS-37602-Mein End Comitant Forfeit DIS-3	1010 - Gas Plant in Service 10	040,13018 040,12018 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 050,18094 050,22104 050,22104 050,22104 050,22104 050,22104 050,22104 050,221074	845 1250 229 1628 1772 330 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24199.57 25919.23 1848.61 3443.87 4759 25919.23 1848.61 3443.87 4759 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.29 4850.61 20442 4850.61 2039.65 431.23 2039.	6.02504 1.883277277 15.83977047 11.883277277 15.83976047 11.80254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.99527145 4.99527145
009 - WKG Division 009 - WKG Div	3/7602-Admin - Plastic	DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 3 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein Ed Comitant Forfeit DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 2 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 4 In. DIS-37902-Mein, PE, 6 In. DIS-37902-Mein, PE, 6 In. DIS-37902-Mein, PE, 2	1010 - Gas Plant in Service 10	040,12018 040,12018 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 040,12074 050,12074 050,12074 050,220774 050,22074 050,220774 050,22074 050,220774 050,220774 050,22074 050,220774 050,22074 050,220774	845 1250 229 1628 1777 283 30 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7833.13 414.32 24198.57 25918.23 1848.61 3443.87 4759 2265 57455.29 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.27 4650.47 47 47 47 47 47 47 47 47 47 47 47 47 4	6.02504 1.883277277 15.83977047 11.883277277 15.83976047 11.895276057 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.995254054 1.99525145

000 Marco Billion	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	4040 0 0 . 45. 0	050 40004		-941 -941
	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	t010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19621 050.18623	1 80	1115.44 13.943
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19451	1	-13316 -13316
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.20317		-22190 -22190
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19482 050.19487	1	-2547,28 -2547.28 -422 -422
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19479	į	-4749 -4749
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	050.19483	1	-1008 -1008
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein Ext Contract Forfeit	1010 - Gas Plant in Service	050.19462		-772 -772
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19445 050,19454	1	-3222 -3222 -2832 -2832
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19623 050.19192	1 197	-12331 -12331 1910.55 9.69822335
009 - WKG Division	37602-Mains - Plastic 38100-Meters	DIS-37602-Main, PE, 2 in. DIS-38100-Maler, Class 1 Meler	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12831	197	40982.78 208.0344162
009 - WKG Division		DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12822	-10	-18697.03 1869,703
009 - WKG Division		DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12830	403	83085 206,1662531
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	040.12635	2	178.41 89.205
009 - WKG Division 009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12618 040.11191	3300	150398.42 45.57527879
009 - WKG Division		DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12622	-3600	-268413.62 74.55933889
009 - WKG Division		DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11148	10	23405.94 2340.594
009 - WKG Division	38100-Meters	DIS-38100-Meler, Class 1 Meler	1010 - Gas Plant in Service	040.11653	1100	157477,66 143,1615091
009 - WKG Division		DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12251	3500	53195.45 15.1987
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	Conversion	118810	5035976.51 42.38680675
009 - WKG Division	38100-Meters	DIS-3B10B-Meter Gas, Gen	1010 - Gas Plant in Service	Conversion	14	14150.41 1010.743571
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21079	45	15096.46 335,4768669
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1960 - Completed construction not c	050,21076	47	13340.26 283.8353191
000 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1969 - Completed construction not c	050,19701	10	22802.27 2280.227
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.18653	604	57392.53 95.02074503
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit		050.21073	39	16844.46 431.9092308
009 - WKG Division	38100-Maters	Non Unitized Retirement Unit	1960 - Completed construction not a 1969 - Completed construction not a	050,18336	14	19269.5 1376.392857
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	ADMIN 050	1317	591079.85 448.8077828
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	ADMIN 050	162376	7413462,35 45,65614592
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	ADMIN 050	159	240528.48 1512.757736
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant in Service	ADMIN 050	326	385849.04 1183.586012
009 - WKG Division	38100-Meters 37601-Mains - Steel	DIS-38100-Meter, Class 5 Meter DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	ADMIN 050	143 54	46529,45 325,3178322 233295,58 4320,288519
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10316 040.13043	-529	-2064.79 3.903194707
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.13016	-1019	127060,26 -124,6911286
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12916	-197	-816.33 4.143807107
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,12137	-31	-145830.23 4704.200968
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,12434	-55	-239681.27 4357.841273
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12349	-9	-12370.28 1374.475556
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plani în Service	040.11945	5	603.35 120.67
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant în Service	040.11939	2	3969,66 1964,83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11141	4	2472.36 618.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10139		-1131.4 -1131.4
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040,11000	124	24090,47 24090,47 20041,24 149,5614925
009 - WKG Division 009 - WKG Division		DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11181 040.11562	134 6	6296,74 1049,456667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12781	-35	-48 1,371428571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant în Service	040,11125	6	8.77 1.461666667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11189	14300	224718.86 15.71460559
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10572	2771	28852.7 10.4123782
009 - WKG Division	37601 Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11128	16	8897,17 556.073125
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040,10316	29	63715.09 897.3956338
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	940,10315	71	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant în Service	040.10627	30	-1769.58 -58.986
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant în Service	040.12128	1	19498.38 19498.38
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1 in.	1010 - Gas Plant in Service	040.10010	5	40.85 8.17
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10185	84	47424.19 741,0029688
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant în Service	040.10151	42	489.73 11.6602381
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.12361	-15	-34.46 2.297333333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.11925	35	10300.7 294.3057143
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.13064	-1	-2.13 2.13
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13026	100	2034.42 20.3442
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	849,12367	-1363	4110.32 0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	949,13911		-2460.59 1.805275128
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12337	-418	-513.77 1.229114833
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service	040,12832	1	77247.4 77247.4
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	840.12410		24143.82 24143.82
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1000 - Completed construction not c	050.21081	63	134552.82 2135.759048
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20986	112	15273.9 136.3741071
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 050	243	-500697.39 -2060.483086
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	050.18357	-1	-0.6 0.6
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1910 - Gas Plant in Service	050,19222	209	24321.33 116.37
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.18337	105	656918,6 6256.367619
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	050.18337	-492	-13850.11 28.15063008
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	050,19589	-870	-2763.43 3,176356322
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19208	-115	-394.48 3,43026087
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	ADMIN 050	1028	505802.64 786,7729961
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	050,20665	-4	-5117.9 1279,325
609 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 în	1910 - Gas Plant in Service	050,19068	-3	-146176.5 48725.5
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not o	ADMIN 050 050,19379	14990 12	92735.2 7727.933333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1919 - Gas Plant in Service	050,19605	-3	-3.69 1.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1919 - Gas Plant In Service	050,18349	-5	-7.88 1.576
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050,19589	-3	-364362.66 121460.8667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12614	600	4622.78 5.778475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12362	50	9482.11 189.6422 -1985 -1985
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13077 040,12640	2070	3700,19 1,787531401
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13014	1185	4524.73 3.818337653
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.13000	1	-3771 -3771
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13001	1	-2966 -2966
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13112		-3286 -3286
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12779	415 2305	160104.63 385.7942892 67606.79 29,33136226
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13017 040,12786	3300	27503.6 8.334424242
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12797	280	2071.54 7.398357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12765	471	43753.5 92,69490446
009 - WKG Division	37602-Mains - Plastic	OIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12812	3327	35689.02 10.72708747
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12365	5	75887.99 15177,598
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13129	1	-11624 -11624
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13132	1	-1413 -1413
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12953	B00	1150.94 1.438675
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12901	550	2044.48 3.717236364
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13140	1	-1640 -1640
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12959	1	-21163.05 -21163.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12992		-3131 -3131
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13149	1	-534 -534 -351 -351
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13131 040,12969	1	-2210 -2210
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit.	1010 - Gas Plant in Service	040,10129	690	-2003934.34 -2904.252667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10314	1713	54351.9 31.7290718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10737	1	131,56 131,56
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11769	850	5137,12 5,043679588
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11909	1500	4908.85 3.272566667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11562	-1200	673,65 51.39117647
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12314		-304.6 0.253833333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	949,19887	975	4702.81 4.823394872
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	949,19912	516	13824.46 26.79158915
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11623	1430	4490.03 3.139681119
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12373	290	80835.93 278.7445862
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 040	-157	660610,03 -4207,707197
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12024	450	-18568.24 -41.92942222
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.11352	24	7255.55 302.3145833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11442	1605	2124.57 1,323719626
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10165	1842	7554.85 4.101438654
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10243	334	2656.89 7.954760479
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10069	2110	12994.59 6.15857346
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10084	674	2970.91 4.407878338
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10332 Conversion		531.13 2.52452 11051930.88 5.194616673
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	949,11627	460	1568.97 3.410804348
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	949,11635	175	999.05 5.708857143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.11414	5	7427.69 1485.536
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10314	388	8291.49 21.36981959
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11399	5079	39484.36 7.774042134
009 - WKG Division	37602-Mains - Plastic	O(S-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11434	3879	11487.92 2.961567414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10245	230	873.48 3.79773913
009 - WKG Division		DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12139	510	5688.01 11.15296078
009 - WKG Division		DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12282	760	26634.18 37.67655263
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11957	514	9865.09 19.1927921
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12065	1525	19133.72 12.54670164
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11949	280	7770.86 27,75307143

009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12022 040.12151		200 350	1938.06 1708.44	9.6903 4.881257143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12304		1600	2046.88	1,2793
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11306 040.12147	,	2972 780	240359.82 12152.39	80.8747712 15.57998718
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11131		20	4260,92	213,046
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040_11030		65	1715.97	26.39953846
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11254 040.11197		470 760	3104,99 4069,01	6,606361702 5,353960526
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10379		5413	18718.96	3.458148901
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 In.	1010 - Gas Plant in Service	040,10650		1 347	-1478.4	-1478.4 5.516080692
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11020		34 <i>1</i> 2447	1914.08	5.31549244
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11341		1581	11355.17	7.182270715
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10157	;	3407	517.65	0.151937188
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11910		399 750	5358.7 2680.22	13.43032581 3.573626667
009 - WKG Division		DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.12061		460	2134.3	4.639782609
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,11989		382	2251.39	5.91986911
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11043 040.11128		175 10	5072.55 1267,89	28.986 126.789
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10979	,	1619	3044.25	1.880327363
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11224		1020	3938.02	3.860803922
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12115 040.12176		800 265	-1426.18 996,48	-1.7827 3,760301887
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12237		785	7584.32	9.66155414
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12243		440	18299.44	41,58963636
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.11340 040.11375		306 1430	825,63 5608 3	2,696137255 3.921888112
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service	040,12635		2459	67836.4	27.58698658
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12568		1772	13557,76	7.651106095
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12365 040.12368		3214 5250	22798.38 15770.22	7.093459663 3.003851429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11687		738	3119.37	4.226788618
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12371		12	3570,19	297,5158333
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 ln. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10474 040.10773		436 . 1535	-9578.27 9911.21	-21.96850917 6.456814332
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant în Service	040.10727		100	767,74	7,6774
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10530 040.10373		135 8472	1331.2 17345.31	9.860740741 2.04736898
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10373		960	1355.78	1,412270833
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10559		682	2307.27	3.383093842
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10378		1862 945	34352.69 6989.56	18.44935016 7.396359788
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10880 040.10324		945 5045	13878.42	2.750925669
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10502		230	303,52	1.319652174
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10376		185	610,51	3.300054054
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10381 040,10025		173	3109.17 -109922.31	17.97208092 -109922.31
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10169	1	2668	10162.22	3.808928036
009 - WKG Division	37692-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10100		115	4291.11	37.314
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10111 040,10498	2	2750 185	14008.18 -550.17	5.093156364 -2.973891892
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10337	:	2012	7278.27	3.617430417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10547		300	228.97	0.763233333
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10671 040,10208		330 100	1928,25 -564,81	5,843181818 -5,6481
009 - WKG Division	37802-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10400		440	2745.14	8,238954545
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10158		330	241.74	0.732545455
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 2 ln.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10529		330 110	3498.3 1316	10.60090909 11.96363636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10403		2378	2454.08	1.031993272
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10424		1014	5569,02	5,492130178
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12427 040.12916		805 182	26848.98 5119.29	33.35277019 28.12796703
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13104		895	3478,3	3,866368715
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13032		1600	6091.85	3.90115625
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37692-Main, PE, 2 in. DIS-37692-Main, PE, 2 in.	1810 - Gas Plant in Service 1910 - Gas Plant in Service	040,12380 040,12161	1	1196 160	7867.86 1174.9	6.595200669 7.343125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12402		410	1,9083,68	46,54556098
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12635	1	1150	48775.12	42.41314783
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12523		i 1742	2062,03 27710.63	2062,03 15,9073651
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 4 in.	1910 - Gas Plant in Service 1010 - Gas Plant In Service	040.12284 040.12392		1000	14133.11	14.13311
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12511	1	1220	44988,95	36,87618852
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12549 040.12705	4	1940 1	35906.8 -2563	7.268582996 -2563
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12729		1	-897	-897
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12725		1	-89	-89
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12255 040.12747	,	1750	11994.89 -1512	6.738702247 -1512
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12701		1	-7999	-7999
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12702		1	-568	-568
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12691 040,12669		1 2665	-2056 3142.89	-2056 1.179320826
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.12709		1	-2109	-2109
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12737		1	-756	-756
DO9 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12703 040.12687		1	-187 -15056	-187 -15056
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12942		1	-8628	-8628
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12947		1	-1596 -3065	-1596 -3065
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13075 040,12943		;	-3000 -4252	-3005 -4252
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13004		1	-1741	-1741
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12421 040,11260		422 767	1231.79 -14027.68	2.918933649 -18.26902216
	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11260		107	-1035.52	-10.20102210
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.18574		1	-2287	-2287
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main PF 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18570 050,20334		230	-2102 4153,31	-2102 18,05786957
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21094		1	-13900	-13900
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21100		1	-12376	-12376
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21800 050,21667		545 1795	6962,96 15260.63	16,44579817 8,501743733
009 - WKG Division	37602-Mains - Plastic	Non Unlitzed Retirement Unit	1060 - Completed construction not c	050.21085		17	2834.62	166.7423529
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050,21551		100	-358	-358
	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20473 050.21557		100 1958	2361.57 4752.65	23.6157 2.427298264
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21601	,	1	-668	-688
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21685 050.21655		1	-3676 -6485	-3676 -8485
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21641		i	-1086	-1086
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21661		1	-187	-187
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt Non Unifized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.21561 050,19589		76	-1476 101271-87	-1476 1332 524805
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21099		1	-28347	-28347
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050,19209		1369	257861.67	188,3576844
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Mein, PE, 4 ln.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19209 050,20278		340 1743	35344.53 114028.42	103.9545 65.42078026
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20412		58	3754.47	64,73224138
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21586		1	-1829 -1031	-1829 -1031
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1019 - Gas Plant in Service	050.21608 050.21676		1	-1031 -1033	-1031 -1033
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not o	050,20873		11	61511.7	5591.972727
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1969 - Completed construction not o	050.19593		25 2180	4623.87 20798.34	184.9548 9.540522936
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20395 050,20581		645	20798.34 5431,94	8.421612403
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service	050.18885		500	1875	3.35
009 - WKG Division 009 - WKG Division	37502-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	050.19218 050.20237	•	4000 655	66816.75 5760.38	16.7041675 8.794473262
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20237		1391	8880	6.383896477
009 - WKG Division	37602-Mains - Plastic	Non Untitzed Retirement Unit	1960 - Completed construction not c	950,18351		51	1273.66	24.97803922
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19395 050,18562		1 366	-5075,99 3232,98	-5076,99 8.833278689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18645	1	1766	44068.43	24.95381087
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	050.19511	1	1573 n	4914.49 1843.17	3.124278449
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18902 050.20238		910	6881,54	7.562131868
009 - WKG Division	37602-Mains - Plastic	D(S-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18692		255	2185,23	8,569529412
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19002 050,19593		-1	3442.03 -5.14	3442.03 5.14
009 - WKG Division	37602-Mains - Plastic	D(S-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	050,21069		-1	-5,14	5,14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19612	•	1665 835	12046.67	7.235237237
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19497 050,20372		835 2	971.35 -2877	1.163293413 -1438,5
	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 ln.	1010 - Gas Plant in Service	050.20765	:	2300	654.42	0.284530435

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20826	275	2768.15 10.066
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19254	425	5865.48 13.84618824
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19208	-197	56099.6 -284.7695431
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,21065	-3	-13.33 4.443333333
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18689	3045	9631.26 3.162975369 -8851,05 -8851,05
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19307 050,19436	1 310	2629.5 8.482258065
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19458	1	-9792 -9792
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19622		-9205 -9205
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19470	1	-7635 -7635
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	050.19283	800	6445.88 8.05735
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050,19494	1	-24538 -24538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19448	1	-744 -744
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	060.19450		-570 -570
009 - WKG Division	37602-Mains - Plastic	OIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18652	330	23888.45 72.38924242
009 - WKG Division	38100-Maters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	ADMIN 040	-810	-1396819.73 1724.468802
009 - WKG Division	38100-Maters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	040.12831	9	1872,3 208.0333333
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12401	10	51784.7 5178.47
	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	040.12837	4	1649.71 412.4275
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040,10580	2000	132914.6 66.4573
009 - WKG Division	39100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11630	3500	152093,5 43,45528571
009 - WKG Division	39100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	Conversion	4962	725013.49 146.113158
	36100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	Conversion	1310	588839.34 449.4956794
	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	Conversion	619	456396.63 737.312811
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21070	46	18882.5 410.4891304
	36100-Meters 36100-Meters	DIS-36100-Meter, Class 2 Meter DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19708 050,19066	2 3	416.96 208.48 23199.08 7733.026667
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1969 - Completed construction not o	050.18352	14	7273,69 519.5492857
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1919 - Gas Plant in Service	ADMIN 050	810	1396819.73 1724.468802
009 - WKG Division	3B100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	050,18653	-36	-26371.32 <b>7</b> 32.5366667
	37501-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1910 - Gas Plant in Service	ADMIN 040	-726554	-1500696,61 2,06521482
	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10314	29	86557.89 2984,754828
	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,10317	9	62270.58 6918.984444
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12763	-215	-1018.68 4,737953488
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13040	-284	-1191.24 4,194507042
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040,12984	-319	-833.83 2.613887147
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12427	-103	-402.05 3.903398058
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12777	-648	-1757.92 2,712839506
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13017	-494	-4567.52 9,245991903
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,11943	8	9899.32 1237.415
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11567	667	34300,84 51,42554723
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11934	1	1554.94 1554.94
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,11958	100	3.55 0.0355
	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	Conversion	12271	54025,23 4,402675414
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11138	5	65638.24 13127.648
	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,1045B 040,12348	-3000	6.63 8.63 -29141,33 9,713776667
	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11200	7001 1	67976.22 9.7095015
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In, DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11125 040,11654	35	27060.9 773,1685714
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12860	-3200	-18838.06 5.88889375
	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12349	-4	-7330.29 1832.5725
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12417	-49 eps	7544,68 -153,9730612
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In. DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant în Servîce 1010 - Gas Plant in Service	049.11122	-665 6	-2511.73 3.777037594 2254.5 375.75
	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,11122	4	140917,35 35229,3375
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12023	-98	23705.66 -241.8944898
009 - WKG Division	37601-Mains - Steel	DIS-97601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11128	8	5922.79 740.34875
	37601-Mains - Steel	DIS-37601-Mein, Steel, 12 in,	1010 - Gas Plant in Service	040,11220	150	176843 1178,953333
	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,10318	11	11649,41 1059,037273
	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12270	-550	-642.07 1.1674
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11953	26	8054.02 309.77
009 - WKG Division	37601-Mains - Steel	DIS-37601-Maln, Steel, 4 in.	1010 - Gas Plant In Service	040.11672	1	3851,07 3851,07
	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12185	1	956.47 956.47
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12184	100	535.91 5.3591
	37601-Mains - Steel	DIS-37601-Main, Steet, 6 in.	1010 - Gas Plant in Service	040,12295	2453	103336,27 42,12646594
	37601-Mains - Steel	DIS-37601-Valve	1010 - Gas Plant in Service	ADMIN 040	-6	-22099.88 3683.313333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10010	6	1194.72 199.12
	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,10010	3	3622,07 1207,356667
	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,10012	3	479,47 159,8233333
	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10014 040.10138	15	5729.43 361.962 35.51 35.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10125	47	2121.91 45.14702128
	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10138 640,16623	1	35.51 35.51 -7817.78 -7817.78
	37501-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10327	. 127	-137.17 -1.08007874
	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.12386	-1237	-1092.17 0.882918351
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	040_10449	1	32974,27 32974,27
	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.13043	-4	-9 2.25
	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.13040	-404	-496.56 1.229108911
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040,13041	-312	-684,16 2,192820513
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040,12024	126	3818.27 30.30373016
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not a	050.20889	5	161205.12 32241.024
	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1969 - Completed construction not o 1969 - Completed construction not o	050,20887 050,21585	1	3854.67 3854.67 2175.12 2175.12
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1969 - Completed construction not c	050,19603	100	61430.1 614.301
	37601-Mains - Steel	Non Unitized Retirement Unit	1969 - Completed construction not c	050,21085	50	20653,56 413,0712
DOD - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	ADMIN 050	726654	1500696.61 2.06521482
009 - WKG Division	37601-Mains - Steel	DIS-37601-Mein, Steel, 4 in.	1010 - Gas Plant in Service	050,19428	-30	-213.98 7.132666667
009 - WKG Division	37601-Mains - Steel	DIS-37601-Mein, Steel, 2 in.	1010 - Gas Plant in Service	050,19601	-205	-533,53 2,602585366
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050.21077	-3	-6.47 2.156668667
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.19260	287	-5405.26 -18.83365854
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19357	1050	1892.84 1.602514286
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.20884	-782	-32942.91 42.12648338
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19589	-443	-2152.61 4.859164786
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	050,19209	-345	-1330,74 3,857217391
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,21079	-1	-4.27 4.27
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	ADMIN 050	607	3722828.1 6133.159967
	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1919 - Gas Plant in Service	050,20756	-779	-1320.68 1.695327343
	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1919 - Gas Plant in Service	050.20859	-52	-81.93 1.576576923
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1910 - Gas Plant in Service	050,19383	-2	-4220.37 2110.185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1910 - Gas Plant in Service	040,12582	2800	13901.37 4.964775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12546	1050	2747.01 2,6162 352394.06 246.6018614
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12357 040.13028	6465	16979.39 2.626355762
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein, PE, 4 in.	1010 - Gas Plant in Service	040.12951	4550	29546,99 6,493843956
	37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in.	1010 - Gas Plant in Service	040.12815	15520	30097.93 1,939299613
009 - WKG DMsion	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12819	3692	10645.21 2.883317985
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12833	2139	10141.06 4.741028518
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12811	914	3543.36 3.876761488
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12777	667	46572.08 69.8232084
	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12803	200	12137.17 60,68585
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13041	350 1585	13443.03 38.40865714 4108.64 2.592201893
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12765	376	14785,1 39,32207447
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12369	5	2480.19 496.036
	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12611	150	63517.88 423.4525333
909 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040,12608	950 150	129396,68 136,2070316 907,35 6,049
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service	949.12666 949.13141	190	-10359 -10359
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1919 - Gas Plant in Service	040,13137	1	-1776 -1778
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1919 - Gas Plant in Service	040,12965	1451	13348.61 9.199593384
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12970 040,12976	1	-23620.1 -23620.1 -7271 -7271
509 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13055	1	-1123 -1123
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12990 040,13002	1	-5240 -5240 -1023 -1023
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12984	1168	22624.78 19.37053082
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13059	174	4513.79 25.94132184
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11232	615	9890,02 16,08133333
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service	040.11138	6	2086.23 347.705
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service	040.10787	305	1820.54 5.966963607
	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in,	1010 - Gas Plant in Service	040,10766	2020	23000,27 11,38627228
	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in,	1010 - Gas Plant in Service	040,11853	1416	150753.41 106,4642726
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	949.11880	5 1344	2629.73 525.946 12723.65 9.467001488
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11733 040,11563	179	2701.91 15.09446927
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10823	960	2833,86 2,9519375
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10836	4113	10097,44 2,455006078
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10999	400	3048.38 7.62095
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11707	1640	4774.59 2.911335366
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040,11709	1000	6512.6 6,5126
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11622	1686	3626.15 2.1507414
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11651	800	2605.53 3.2569125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11561	112	77275.61 689,9608036
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11609	1925	22666.41 11.77475844
The Dinasti	I MANU	The state of the s			,023	

009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10220 040,10316	1065 293	2563.86 88021.74	2.407380282 300.4154949
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11299	1545	2741.68	1.774550162
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12167 040,10166	485 460	2920.28 390.1	6.021195876 0.848043478
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10067 040.10344	365 250	3165.98 277.85	8.650218579 1,1114
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	040.11592	206	881.12	4.277281553
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11557 040.11415	271 915	15741.85 19909.99	58.08800738 21.75955191
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11602 040.10371	762 180	15880.37 644.16	20.84038058 3.578566667
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in. DIS-37602-Maln, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11434	2716	15548.56	5.724801178
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant în Service	040,13040	650 436	15618,49 20601.3	24,02844615 47.25068807
009 - WKG Otylsion 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.12314	1805	22585.57	12.51276116
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12160	1 818	506.31 111866,55	506,31 136,7561736
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11953 040.11937	492 319	97304.77 57072.86	197.7739228 178.9117868
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main. PE, 4 in.	1010 - Gas Plant in Service	040,11939	509	31266.67	61.42764244
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11958 040.11751	1309 3280	17137,01 96658.3	13.18231538 29.4689939
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11941 040.11785	10 1413	1369.22 8474,58	136.922 5,997579618
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11359	380	1584.35	4.169342105
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11420 040.11019	3171 2087	8725.92 19408.7	2.751768079 9.299806337
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11304	534	19217.14	35.98715356
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11119 040.10794	166 1000	365.04 2624.07	2.199036145 2.82497
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11266 040.10750	130 375	1025,77 2612.73	7.890538462 6.96728
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10837	255	3166.08	12.416
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10856	310 290	13458,11 1371.79	43,41325806 4.730310345
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11034 040.11041	1913 100	1065.91	5.784532148 10,9065
000 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11291	1500	10920.63	7.280553333
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11324	630 200	1879.71 1716.5	2.983866667 6,5825
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.11934	1	4727.11 3008.79	4727.11
609 - WKG Division 37602-Mains - Plastic 609 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1910 - Gas Plant in Service	040.11947 040,12148	140 1277	8755,85	21.49135714 6,856577917
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service 1910 - Gas Plant in Service	040.12216 040.12129	250 1500	3905.27 3398,54	15.62108 2.265693333
609 - WKG Division 37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040,11924	5063	18349,48	3,624230693
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11961	540 999	2440.84 31242.83	4.520074074 31.2741041
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE. 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11054	830 435	3136,58 -3190,29	3,779012048 -7,334
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1910 - Gas Plant in Service	040.11194 040.11231	1100	4692.51	4.265918182
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11293	2946 10165	1964.21 30330.2	0,66673795 2.983787506
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10922	1866	2925.98	1.568049303
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11425 040.11455	243 100	26424.31 1453,56	108,7420165 14,5356
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12155 040.12184	3901 2990	1297.87 4797.91	0.332701871
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12228	1260	89455,52	69,887125
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12246 040.11381	260 120	20007.22 1083.64	76.95084615 9.055333333
009 - WKG Division 37602-Mains - Plastic	DtS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11421	420 207	3215.17 1907.06	7.655166667 9.212850242
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11632	995	6530.77	6.56358794
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11409	1037 660	30822,55 4600.63	29.72280617 6.970651515
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12759	1400	·47 <del>5</del> .85	-0.339892857
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12561 040.12517	526 718	13211.42 2690,22	25.11676806 3,746824513
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12574 040.12510	600 1768	2510.92 9717.62	4.184866667 5.496391403
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12529	405	2656.1	6,558271605
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12516 040.12767	1371 35	1125.17 23924	0.820692925 683,5428571
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10010	10 10	81.58 1137.86	8.158 113.786
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10658	44	247.53	5,625681818
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10570 040.10635	200	880.11 -1758.85	4.40055 -1758.86
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10803 040,10909	1535 180	2429.2 2069.95	1.582540717
009 - WKG Division 37602-Mains - Plastio	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10800	1	3835,17	3835.17
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10833	350 335	8916.2 1513.8	25,47485714 4.51880597
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10862 040.10875	1509	5553,29	3.680112657 -2.820533333
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10975	160 780	-423,08 5291.2	6.783589744
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10093	360 210	1121.11 231.15	3.114194444 1.100714268
009 - WKG Division 37602-Matris - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10242	343 200	1713.07 4538.69	4.994373178 22.69345
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10840	4974	13.39	0.002691998
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10315	85 300	1544.73 1238.44	18,17329412 4.128133333
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10335	2381	9272.72 -577,18	3.894464511 -577,18
009 - WKG Division 37602-Meins - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10370 040,10396	2170	8693.99	4.006447005
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10128 040.10141	1500	8971.96 -4.01	5.981306667 -4.01
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10152	4933	11116.39	2.253474559 10.5563
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10744 040.10199	100 3325		-0,566273684
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Ges Plant in Service	040.10047	499 85	3316.41 816.61	6.768183673 9.607176471
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main. PE, 2 in.	1010 - Gas Plant in Service	040,10813	362 125	1315.44 652.17	3.633812155 5.21736
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10618 040.10508	3400	3282.93	0.965567647
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10076	320 340	4967,65 9326,82	15.52390625 27.43182353
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13049	1295	13134.55	10.14250965
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12383 040.12540	2989 467	9895,61 8382.92	3,310675811 17.21338809
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Ges Plant in Service 1010 - Gas Plant in Service	040.12792 040.12667	1 220	-15437 319,06	-15437 1,450272727
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12717	1	-16047	-16047
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12752 040.12748	1	-1564 -675	-158 <b>4</b> -675
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12528	346 990	12960.75 2755.48	37.45881503 2.763313131
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12177	6195	7745.42 -7647	1.250269572
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12749 040.12754	1 1	-760	-760
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12744 040,12556	1 1000	-4027 -3111,29	-4027 -3,11129
009 - WKG Division 37602-Mains - Plastic	DIS-37002-Main, PE, 2 in.	1010 - Gas Plant in Service	949,12660	3048	112483.55 5701.64	\$6,92628299 8,1452
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12567 040.12945	700 1	-4644	4844
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	949.12938 949.12946	1	-3022 -873	-3022 -873
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040,12948	1	-825 -299	-825 -299
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.12940 040.12840	885	6594.35	7,451242938
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12374 040.12286	600	4528.84 4339.1	7.548066667 4339.1
DD9 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12646	1265 3486	28881.52 45078,17	22,81543083 12,93120195
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12646 050,18576	1	-28203	-28203
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, P.E. 4 in. DIS-37602-Main, P.E. 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18990 050.18841	1479 1800	14236.27 108065.7	9,625605139 60.0365
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20252	140	991.91 -457	7.085071429 -457
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,21546 ADMIN 050	3181643	20043482,06	6.299726921
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 4 in.	1060 - Completed construction not a 1010 - Gas Plant in Service	050,21071	18 230	2344.03 3486.2	234.403 15,1573913
009 - WKG Division 37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21063	50	31667.6	633.352

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	050.21752	255	2963.75	11.62254902
	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	050.21548	295	4016.34	13.61471186
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050,21096	1 1	-13056.12	-13058.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21599		-662	-662
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21642		-2723	-2723
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050,21643	1	-821	-821
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21654	1	-269	-269
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21645	1	-137	-137
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21562 050,21567	1 1 357	-4594 -422 40.4	-4594 -422 0.113165266
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20253 050,20247 050,19530	108 1501	1699.83 10673.92	15.73916667 7.111205863
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21593	1	-1124	-1124
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21613	1	-1257	-1257
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21610	1	-585	-585
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050,21595	1	-421	-421
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,21614	750	1346.29	1.795053333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19253	846	11754.18	13.89382979
009 - WKG Division	37602-Mains - Plastic	DIS-37692-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20426	2835	19379,27	6.83572134
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20625	1040	8306,03	7,986567308
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,18599	1040	8284.76	7.966115385
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,21083	-5	-53.88	10.776
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Valve	1010 - Gas Plant in Service	ADMIN 050	3604	7526.39	2.088343507
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Untitzed Retirement Unit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18907	1160	6315,03	5,443991379
009 - WKG Division	37602-Mains - Plastic		1060 - Completed construction not o	050.16349	47	17658.45	375,7117021
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	050.20371	2	-1365	-682,5
009 - WKG Division	37602-Mains - Plestic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19382	1198	124505,35	103,9276711
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18591	1260	13107.53	10,40280159
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18921	98	2520.99	25,72438776
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19716	850	2017.47	2.373494116
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.20229	1500	-23035.81	-15.35720667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20241	710	2384.55	3.358521127
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20243	3160	19558.27	6.189325949
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1în	1010 - Gas Plant in Service	050,18361	-S	-6,17	1,234
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18959 050.20971	2420 0 4167	13544.44 2069.12 192165.22	5.596876033 0 46.11596352
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18642 050,18642 050,19315	1800 2325	78500.34 4268.19	43.6113 1.835780645
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service 1010 - Gas Plant în Service	050.19316 059.18529 050,19176	2029 1	2556,39 -1236 -2121	1,259926072 -1236 -2121
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19175	1 1	-8410	-8410
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19820		-1233	-1233
009 - WKG Division 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main Ext Contract Forfelt DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18693 050,19475 050,19478	1225 1 1	-4618 -1339	-8.263904082 -4618 -1339
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050,19460	1	-189	-189
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19466		-3200	-3200
009 - WKG Division	37602-Mains - Plastic	DIS-37802-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19459		-2490	-2490
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050.19463	1	-2023	-2023
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19453		-1553	-1553
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19491	1	-264	-264
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	040.12830	45	9277.48	206.1662222
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	ADMIN 040	-162376	-7413462.35	45.65614592
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters 36100-Meters	DIS-38100-Meter, Class I Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12835 040.12408	225 -1367 12000	20072.63 -71316.34 72554.7	89.21168889 52.16996342 6.046225
009 - WKG Division 009 - WKG Division	3B100-Meters 3B100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter, Class 1 Meter DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service 1910 - Gas Plant in Service 1010 - Gas Plant in Service	040,10040 040,10051 040,10328	10000 4500	927559.93 17624.19	92,755993 3,916465667
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 040	-18627	-454969.64	24.42527729
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040,11357	10	30649,92	3064.992
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040,10816	7500	268105.97	35.74746267
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11572	1400	203452.58	145.3232714
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040,11571	50	44283,52	885.6764
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11825	1500	154137.25	102.7581667
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant in Service	Conversion	326	385849.04	1183.586012
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21081	49	61354.67	1252.136122
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1960 - Completed construction not o	050.21066	43	8091.59	188.1765116
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1960 - Completed construction not o	050.21084	45	12062.52	268.056
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1969 - Completed construction not o	050.21077	45	40416.47	898.1437778
009 - WKG Division	38100-Meters	Non Unitized Relirement Unit	1960 - Completed construction not a	050.21067	45	16183.3	359.6288889
009 - WKG Division	38100-Meters	Non Unitized Relirement Unit	1960 - Completed construction not a	050.19702	11	12852.65	1168.440909
009 - WKG Division 009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters 38100-Meters	DIS-38100-Pressure Recorder DIS-38100-Meter & Reg Install, Gen Non Unitized Retirement Unit	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1060 - Completed construction not c	ADMIN 950 ADMIN 950 950,18342	27 36001	22058,63 75484,89 10173,54	816,9862963 2.096744257 924,8672727
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in, DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion Conversion	729044 8597218 -505	1510095,21 22563929.66 -1252.45	2,071336174 2,624561766 2,48009901
009 - WKG Division 009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12357 040.12763 040.12370	-205 D	-857,56 515,12	4,183219512 0
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	ADMIN 040	-594	-3765130.59	6373.957222
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10318	184	30893,65	167.9002717
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10314	160	1208521	7553.25625
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13017 040.12434	-1154 -550	-5398.93 -2989,34 -4085.18	4.669763362 5,435163636
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In. DIS-37601-Main, Steel, 4 In. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13044 040.10698 040.12771	-456 -8517 -292	-35712.7 -656,44	8.95872807 4.193107902 2,248082192
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12373	-388	90695.2	-233.7505155
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12828	-770	-2040.19	2.649597403
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12775	-219	-377.3	1.72283105
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.13094	-1	-969.26	989.26
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12779	-242	-3334.27	13.77797521
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in,	1010 - Gas Plant in Service	040,11384	2	9738,65	4669,325
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,11554	140	599,33	4.260928571
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,11553	19	1506,95	79,31368421
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in,	1010 - Gas Plant in Service	040.11419	1	1334.59	1334,59
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11119	20	224510.28	11225,514
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12793	-520	3320.11	6,384826923
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,11128	9	21577.68	2397.52
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,11131		4254.85	531,85625
009 - WKG Division	37501-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10923	635	2583.64	4.068724409
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11078	858	220487.49	256.9784266
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11077	420	107910,73	256,9303095
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. DIS-37601-Main, Steel, 6 in.	1010 - Ges Plant in Service 1010 - Gas Plant in Service	040.11081 040.10551	430 8	118402.21 17010.94 324325.82	275.3539767 2126.3675 64.35036111
009 - WKG Division 009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in, DIS-37601-Clamp - Small <= 2 in DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12292 040,10019 040,10316	5040 8 10	2172.99 7799.31	271.62375 779.931
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,10091	1	760.82	760,82
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,12429	100	1544.3	15,443
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,12583	-2	-20.3	10,15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant in Service	040,12365	-250	-215,18	0.86072
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12262	1	12096,33	12096.33
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. Non Unitized Retirement Unit Non Unitized Retirement Unit	1010 - Gas Plant in Service	ADMIN 050	8584520	22892072.41	2,666668889
009 - WKG Division	37601-Mains - Steel		1060 - Completed construction not c	050.19597	98	107973,12	1101.766531
009 - WKG Division	37601-Mains - Steel		1060 - Completed construction not c	050.21077	61	74675.32	1224.185574
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19269	874	213,59	0.244362151
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.19207	60	26271,42	437.857
009 - WKG Division	37601-Mains - Steel	Non-Unitized Retirement Unit	1060 - Completed construction not c	050.18339	84	134787,34	1604.61119
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,18872	0	44500,93	-50264.35
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	050,20624	-1	50264.35	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,20664	-1351	-5825.36	4.311887491
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,21081	-1	-3.78	3,78
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19065	-458	-1126.58	2.459781659
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,20473	-95	-230.25	2.423684211
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,18357	73	31797.88	435,5873973
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,20473	-7	-54.14	7.734285714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,19208	-2310	-61219.52	26.50195671
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,21081	-7	-16.65	2.407142857
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	050,20624	-7	474.14	2071.345714
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,19294	751		-5.452902796
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,18789	116		4.087413793
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 în.	1010 - Gas Plant in Service	050,20859	-720	-5982.97	8.309680556
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19599	-221	-563.06	2.547782805
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 în.	1010 - Gas Plant in Service	050,20608	-750	-1974.67	2.632893333
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19597	-4	-8.74	2.185
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12357	88	18596.42	211.3229645
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Male, PE, 3 In.	1010 - Gas Plant in Service	040,12551	950	5405,45	5,689947368
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Male, PE, 2 in.	1010 - Gas Plant in Service	040,13034	1355	2006,72	1,48097417
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Male, PE, 2 in.	1010 - Gas Plant in Service	040,12370	G	1381,86	0
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Fortell	1010 - Gas Plant in Service	040.13070	1 1	-1381	-1381
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forteil	1010 - Gas Plant in Service	040,13114		-1838	-1838
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forteil	1010 - Gas Plant in Service	040.12993		-1598	-1598
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009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in, DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12910 040,13116	1450	15207 10,48758621 -6596 -6596
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE. 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13115 040,1280S	1 855	-5543 -5543 287.62 0,336397661
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13089 040.12952	2708 3621	9279.85 3.426827917 5355.87 1.479113505
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12918	2200	25651.99 11.65999545
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12662	3344	13091.26 3,914650478
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12975	18	27886.86 1549.27
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12534	-100	-7270.48 72.7048
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12966 040,12968	1 1	-595 -595 -570 -570
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11208	840	1351.1 1.608452381
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11018	1175	4665,67 3.970782979
009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11269 040.10651	403 1	614,23 1,524143921 -801.83 -801.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10786	1400	119.37 0.085264286
009 - WKG Division 009 - WKG Division	37602-Maine - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10747 040,11803	1250 483	24103,81 49,93436853
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11833 040.12816	160 -1362	6240.43 4.58181351
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11557 040.11013	370	4845.61 2422.805 6981.42 18.8687027
009 - WKG Division		DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.11711	3025	24572.23 8.12305124
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11742	691	26635.91 38.54690304
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11794	792	3875.23 4.892967172
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11843	1	2928.11 2928.11
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11773	850	5818.76 6.8456
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11885	400	1631.89 4.079725
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11601 040.11783	1640	13077,61 7.974152439 6390.9 6390.9
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11650	760	2013.43 2.684573333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11676 ADMIN 040	1165 -6432	-94972.66 14.765649BB
009 - WKG Division		DIS-37602-Main, PE, 2 in,	1919 - Gas Plant in Service	040,11352	1250	13051.11 10.440888
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1919 - Gas Plant in Service	040,11418	4500	31409 6.979777778
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1919 - Gas Plant in Service	949,11430	175	2214.69 12.65537143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1919 - Gas Plant in Service	949,19948	2848	11050.15 3.679968399
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10066	1000	5365.38 5,36538
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11426	6900	11765.13 1.705091304
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11414	802	33057.4 41.21870324
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12346	750	20804.22 27.73896
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12264 040.12054	1353 992	5127.03 3.789379157 7391.39 7.450997984
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12056	1496	14590.22 9.752820856
009 - WKG Division		DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11974 040.11934	210 1426	1246.92 5.937714286 80672.37 56.57248948
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11734 040.12323	1936 480	9461,5 4,882094943 9896.15 20.61697917
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11050	1200	980.94 0.81745
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11328	965	1707.25 1.769170984
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11360	975	-1999.98 -2.051261536
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11122	260	19776.66 76.08407692
009 - WKG Division		DIS-37602-Main, PE, 2 In,	1010 - Gas Plant in Service	040.11125	425	35185,25 82,78882353
009 - WKG Division		DIS-37602-Main, PE, 2 In,	1010 - Gas Plant in Service	040.11190	1	1659,03 1659,03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11021	2474	7000.97 2.829818108
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12791	-22	-210.65 9.575
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10788	1151	932,49 0,810156386
009 - WKG Division	37602-Mains - Plasific	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10857	140	3596.75 25.69107143
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10878	100	906.89 9.0689
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in.	1010 - Gas Plant în Service	040.10903	398	10114,63 25,41364322
009 - WKG Division		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.10939	660	33301.88 50.45739394
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10947	557	2296.55 4.123070018
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10948	568	2450.05 4.31346831
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11002	270	802.07 2.97062963
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11040	100	1067.7 10.677
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11042	900	1040.22 1.1558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12221	550	2269.94 4.127163636
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12146	480	3218.62 6.706458333
009 - WKG Division		DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	040.12079	190	278.36 1.465052632
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12125	1850	9413,1 5.088162162
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11865	2200	4556.9 2.071318182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11799	3066	11540.62 3.761510169
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11593	2440	17567,18 7.199663934
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12072	375	3547,19 9.459173333
009 - WKG Division	37602-Moins - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11768	2540	59374.31 23.3757128
009 - WKG Division	37602-Meins - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,10106	1	-5147,16 -5147,16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	040.10835	2699	11068.92 3.818185581
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10905	1470	42634.45 29.00302721
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11229	420	1432.77 3.411357143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11269	50	187.6 3.752
009 - WKG Division	37602-Mains - Plastio	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,10831	9114	26491 2.906627187
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10973	3250	41571.99 12.79138154
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11126	250	2915.46 11.66184
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10937	480	2425.01 5.052104167
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.10990	1116	4786.43 4.288915771
009 - WKG Division		DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.11454	100	969.08 9.6908
009 - WKG Division	37602-Mains - Pastic	DIS-37602-Main, PE, 4 in,	1010 - Gas Plant in Service	040,11135	1	1467,95 1467,95
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12179	3845	14526.55 3.778036411
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12191	3170 408	15440.14 4.870706625 16109.49 39.48404412
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12242 040.12293	138	12551.27 90.95123188
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11339	1130	7402.36 6.550761062
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11366	400	1535.1 3.83775
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11373	203	7242,25 35.67610837
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11387	1692	7470.35 4.415100473
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10500	3000	-765.76 -765.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12226		26814.2 8,938066667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Ges Plant in Service	040.12171	3920	24043.11 6.133446429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12381	2487	11013.76 4.426532368
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12341	211	1974.52 9,357914692
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12431	100	608.66 6.0866
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12429	1000	324.02 0.32402
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.11650	4874	16956.84 3.627907574
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10019	11	13 1.181818182
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10637	2893	5834.06 2.016612513
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.10592	2693 265 1449	748.48 2.82445283 3693.52 2.549013112
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37692-Main, PE, 2 in. DIS-37692-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10665 040.10760	491	2694.35 5.487474542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,10413	2622	7259.49 2.768684211
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10334	200	2309.59 11.54795
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10728	100	650.5 6.505
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10956	337	1387,32 4.116676558
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10728	1047	979.4 0.935434575
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10864	35	363.52 10.38628571
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10734	115	498,96 4,338782609
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,10455	1679	6663.85 3.968939845
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10461	465	3206,64 6,898
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10394	225	740,87 3,292755556
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.10053	369	4722.39 12.79760488
009 - WKG Division		DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	040.10065	345	2007.05 5.817536232
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10907	525	8260,99 15,77331429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,10910	1479	-1634,38 -1,105057471
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10945	950	3467.07 3,650494737
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10957	719	5427,49 7,548664812
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10416	225	905.12 4.022755556 5578.41 10.60534221
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10062 040,10147	526 1200	-739,77 -0,616475
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10024	387	9989.95 -25.81382429
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10123	290	5083.57 17.52955172
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10352	294	1963,28 6,677623129
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10101	421	11709,41 27,81332542
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10206	1480	11302.04 7.636513514
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, Ext Contract Forfelt	1010 - Gas Plant in Service	Conversion	1	-210 -210
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10646	1698	4891.87 2.880959953
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10189	1306	-22926.9 -17.5550536
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In,	1010 - Gas Plant in Service	040.10745	<del>6</del> 0	2307.15 38,4525
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10670	2910	3620.77 1.244250859
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10452	1593	13245.99 8.315122411
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10339	230	459,67 1,998565217
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10539 040,10538 040,10553	1085 100	2927.43 2.698092166 302.39 3.0239
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10665 040,10615 040,10056	500 594	59,33 0,098883333 1905.82 3,208461178
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10098	875 1660	4618.63 5.278662857 21901.9 13,19391566
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040,12338	1000	Y100119 10,10301006

009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13038 040,13120	833 1940	13176.61 15.8182593 14218.62 7.329185567
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13120	2595 1	9397.97 3.621568401 6186.18 6186.18
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 jr.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	049,12360 040,12548	650	11802.45 18.15761538
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12384 040.12504	650 1350	-1586.17 -2.440261538 7863.53 5.824837037
009 - WKG Division 37502-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 6 în.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12412 040.12627	1000 612	3396,6 3,3966 2188,43 3,575866013
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant In Service	040.12149	1	21.9 21.9
009 - WKG Division 37602-Mains - Plastic 000 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12655 040.12182	364 3945	13562.42 3.437875792
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12682 040,12695	1	-6011 -6011 -4479 -4479
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12696	1	-1478 -1478 -73 -73
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12697 040.12723	1	-410 -410
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12513 040,12558	808 1507	45609.41 56.4472696 -986.83 -0.65483079
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.12974	1	-181 -181
009 - WKG Division 37602-Meins - Plastic 009 - WKG Division 37602-Meins - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13071 040,12290	1 2685	-538 -538 89516,99 33,33966108
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12037 050.18578	1631	5431.65 3.330257511 -18159 -18159
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.18577	i	-9535 -9535
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1960 - Completed construction not o 1910 - Gas Plant in Service	050.20386 050.20498	4 368	56928.71 14232.1775 15272.36 41.50097826
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20332 050,18841	594 4167	9830.87 15.12135274 410451.08 98.50037917
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20489	375	310.15 0,827066667
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050,19601 050,21069	56 15	3780.6 67.51071429 10141.76 633.86
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1060 - Completed construction not c 1010 - Gas Plant in Service	050.21077 050.20884	42 750	10954,3 260,8166667 15168.73 20,22497333
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfett	1010 - Gas Plant in Service	050.21607	1	-3140 -3140
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21092 050.21598	1	-7763 -7763 -568 -568
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21634 050,21721	1 128	-1861 -1861 1154.76 9.0215625
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21609	1	-698 -698
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20894 050,20741	887 42	4036.99 4.551285231 1775.57 42.27547619
009 - WKG Division 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 2 in	1060 - Completed construction not o 1010 - Gas Plant in Service	050.20772 050.20770	5 1375	7114.08 1422.816 15268.92 11.10466909
009 - WKG Division 37602-Mains - Plastic	Non Unitized Relirement Unit	1060 - Completed construction not c	050,20660	5	119508.33 23901.666
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.19597 050.20239	40 665	6727.2 168.18 8146.82 12.25085714
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20624 ADMIN 050	188 59967	6976.12 37.10702128 564491.87 9.41337519
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	959.20473	-293	-4238.46 14.46573379
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1060 - Completed construction not o	050,18606 050,18345	580 48	7536.57 157.011875
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1060 - Completed construction not c 1010 - Gas Plant in Service	050.18357 050.19397	49 1	18496.37 375.6402041 -1509 -1509
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.19398	i	-3969 -3969
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18848 050.19381	796 148	10223.46 12.84354271 43583.7 294.4844595
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 jn.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19264 050.18642	1350 0	47454,6 35,15155556 9618.55 0
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19276	336	3210.07 9.553779762
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21569 050,21636	1	-257 -257 -5499 -5499
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21635 050,19589	1 -23	-4554 -4554 -122.01 5,343913043
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service	050.19498	1418	23310,13 16.43873766
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19216 050,20240	6 105	7018.62 0 1756.89 16.73226571
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21081 050.21065	-1	-7.95 7.95 -5.31 5.31
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19074	7400	165852.36 22.41246108
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19619 050,19208	1 3128	-597 -597 283983.03 90.78741368
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19180 050.18530	1 1	-3474 -3474 -1507 -1507
009 - WKG Division 37502-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19388 050,19302	i 1	-588 -588 -83379,82 -83379,82
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DtS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19389	1	-687 -687
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19614 050.19473	1	-8721 -8721 -1018 -1018
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19492 050.19489	1	-9799 -9799 -2300 -2300
009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050.19484	1	-1937 -1937
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic		1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19452 050.19460	1	-28410 -28410 -346 -346
009 - WKG Division 37602-Mains - Plastic 009 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19615 050.19467	1	-879 -879 -809 -809
609 - WKG Division 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19464	1	-513 -513
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter, Class 4 Meter	1910 - Gas Plant in Service 1910 - Gas Plant in Service	040.12837 040.12835	24 3	9898,15 412,4229167 267,65 89,21666667
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 9 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10041 040.10331	35 6000	46966.85 1341.91 146834.26 24.47237667
009 - WKG Division 38100-Maters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040,10605	225	42044.84 186.8659556
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12408 040.10601	-225 4754	-42044.84 186.8659556 82697 17.39524611
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11870 ADMIN 040	-36001	138971,01 138971,01 -75484.89 2.096744257
009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant In Service	040.12308	3200	149787.27 46.90852188
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 9 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11973 040,11976	30 3500	51024,12 1700,804 94953,59 27,12959714
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 8 Meter DIS-38100-Meter, Class 5 Meter	1010 - Gas Plant in Service 1910 - Gas Plant in Service	ADMIN 040 ADMIN 040	-159 -143	-240528.48 1512.757736 -46520.45 925.3176322
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not o	050.19700 050.21064	11 43	75500.26 6863.66 21743.72 505.667907
009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.19708	300	62859.55 209.5318333
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19706 050,20233	260 41	14698,31 56.53196154 2582,59 62,99
009 - WKG Division 38100-Meters 009 - WKG Division 38100-Meters	DIS-38100-Meter Gas, Gen DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 050.19383	46172 -3	1804239.36 39.07646272 -2756.99 918.9966667
009 - VVKG Division 38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	050.18653	-51	-42664.51 836.559019 <del>8</del>
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	O1S-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12780 040,12986	1 2596	303.98 303.96 80738.58 31.10114792
CO9 - WKG Division 37601-Mains - Steel CO9 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12765 040.12927	-362 -397	8124.46 -22,44325967 -2281.34 5,746446363
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12369	33	38228.51 1158.439697 48715.06 12178.765
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12375 040.12374	150	2236,06 14.90706667
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main Ext Contract Forfeit	1060 - Completed construction not o 1010 - Gas Plant in Service	040,12765 040,10129	1 17	-349.02 -349.02 -475217.1 -27953.94706
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, X<≖1in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10191 040.13065	5776 -1	64661,34 11,19483033 -2326.93 2325.93
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13059	-831	-3493.99 4.20456077
D09 - WKG Division 37601-Mains - Steel D09 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12367 040.12024	-30 -1387	-75,42 2.514 -86351.7 62.25789474
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12987 040.12919	-98 -2	-253.2 2.583673469 -1912,87 956,435
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11788	100	1445.47 14.4547
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.11561	-14990 1	-850458,24 56,73503936 7388,08 7388,08
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in, DIS-37601-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12162 040,11128	-200 281	-166.52 0.8326 53660.6 190.9629893
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11131	5	17353.68 3470.736
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11164 040,10316	16 10	510619.83 51061.983
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10922 040.11078	303 139	30230.27 99,76986799 69842.89 502.4668345
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10938 040.10640	8 160	9264.63 1156.82875 9390.53 62.60353333
009 - WKG Division 37601-Mains - Steel	D S-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,10316	92	32347.39 351.6020652
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11119 040.10314	84 35	173.61 2.066785714 203.01 5,800285714
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12040 040,12100	551 470	11265.49 20.44553539 8261.68 17.57804255
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service	040.12156	320 2075	22554.61 70,48378125 53828.68 25,94153253
009 - WKG Division 37601-Mains - Steel 009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11752 040,12313	2910	56456.92 19.40100344
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11980	1	-58,79 -58,79

009 - WKG Division 37	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11135 040,11135	1 22	976,85 285260,09	976,85 12967,27682
	7601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10318	8	10879.15	1813.191667
009 - WKG Division 37	7601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.10186	20	24941.47	1247.0735
	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Main, Steel, 2 In. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12386 040,11564	-1313 26	-6095.95 287.97	4.642764661
	7601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10354	1065	21856.67	20.52457277
009 - WKG Division 37	7601-Mains - Steel	DIS-37601-Main, Steel. 12 in.	1010 - Gas Plant in Service	040,10364	993	16395,15	16,51072508
	7601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in,	1010 - Gas Plant in Service	040.10729	3000	78955.72 2133.36	26.31857333 -10.40663415
	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12765 040.12769	-205 -5	-15,82	3.164
	7601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12314	-550	-684.15	1.243909091
009 - WKG Division 37	7601-Mains - Steel	DIS-37601-Main, Sleel, 2 in.	1010 - Gas Plant in Service	040.12369	-207	-779.27	3.764589372
	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12763 040.12785	-40 900	-42.52 61443.1	1,063 68.27011111
	7601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12784	2100	-6881.56	-3.276928571
	7601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,20496	100	11565.35	115,6535
DD9 - WKG Division 37	7601 - Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,19609	92	49849,99	541,8477174
	7601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.19593	103	72313.99 17953.38	702.0775728 8976 69
	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18720 050.20247	112	4170.93	37.24044643
009 - WKG Division 37	7501-Mains - Steel	Non Unitized Religement Unit	1060 - Completed construction not o	050,21065	74	405956,59	5485,899665
	7601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050.19605	95	231653.5	2438.457895
	7601-Mains - Steel 7601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20493 050,20859	-1718 -215	-18819.73 -556.2	10.95444121 2.586976744
	7601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20859	-424	-2693.52	6,352641509
000 - WKG Division 374	7601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19062	1400	23271.79	16.62270714
	601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.183S5	80	74513.13	931.414125
	7601-Mains - Steel 7601-Mains - Steel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not a 1060 - Completed construction not a	050,18349 050,18345	82 80	69675,84 152132,91	842,3882927 1901.661375
	601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19591	-16	-50,58	3.16125
009 - WKG Division 37	7601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19603	-240	-712.71	2.969525
	7601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	050.20665	-1 -3181643	-116262.12 -20043482.06	116262.12 6.299726921
	7602-Mains - Plastic 7602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 ADMIN 040	-693652	-7672734.26	11.06135967
	7602-Mains - Plastic	DIS-37602-Main, PE, 2 jn.	1010 - Gas Plant in Service	040.13109	-393	-1683.64	4.284071247
	602-Mains - Plastic	Dis-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12983	492	49913.82	101.4508537
	7602-Meins - Plastic 7602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12263 040,13015	150 368	303.04 17374,13	2.020266667 47,21230978
	602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12999	1	-1339	-1339
809 - WKG Division 37	602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13144	1	-604	-894
	602-Mains - Plastio	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12995	1	-14100	-14100
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13019 040.12900	980 2980	16317.22 20594.78	16.65022449 6.911
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12676	250	6783,62	27.13448
009 - WKG Division 37	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12841	375	3897.01	10.39202667
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13090	4299	14539.43 -6357	3.382049314 -6357
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 ln. DIS-37602-Main, PE, 2 ln.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12836 040,12364	1 270	-6357 5561.74	-635/ 20.59903704
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12806	1550	3759.1	2.425225806
009 - WKG Division 37	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12796	4649	3264,73	0,702243493
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12359	483 401	49243.49	101.9533954 78.31214464
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 6 in.	1610 - Gas Plant in Service 1010 - Gas Plant in Service	040.12927 040.12810	466	31403.17 107027.23	220,2206379
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service	040,12808	500	3622,52	7.24504
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13091	550	55.28	0.100509091
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12963 040.12977	1	-6136 -1517	-6136 -1517
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13103	à	19623.7	0
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12962	1	-451	-451
	602-Mains - Plastic	DIS-37602-Main, P.E., 2 in.	1010 - Gas Plant in Service	040,11119	2375 650	53316,95 1832,53	22.44924211 2.819276923
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11017 040.11058	100	449.82	4.4982
	602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11797	875	9957.44	11.37993143
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11554	607	60890.92	100.3145305
009 - WKG Division 379 009 - WKG Division 379	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10963 040,10966	200 310	1870.97 2218.66	9.35485 7.156967742
	602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,11621	7241	-867.06	-0.119743129
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11690	5	4377.07	875.414
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11711	2683	12044.67	4.489254566
	602-Mains - Plastic 602-Meins - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11740 040.11844	1043 1015	10592,1 7292,34	10,15541707 7,184571429
009 - WKG Division 37	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11719	826	-212.56	-0.257336562
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11735	1313	34985,48	26,64545316
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11750	1564 366	6601.94 1312.15	4.221189258 3.696197183
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11849 040,11559	291	8284,2	28,46804124
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10168	315	1693.11	5.374952381
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10317	255	23932.96	93.8547451
009 - WKG Division 379 009 - WKG Division 379	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10318 040.11396	316 761	32579,04 1885,16	103,0982278 2,477214192
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10209	1151	-6155.31	-5.347793223
	'602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.10224	458	1494.09	3,26220524
Q09 - WKG Division 379	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10360 Conversion	1110 6168	555,55 58903,14	0.590585586 9.54979572
		DIS-37602-Main, PE, 4 in,	1010 - Gas Plant in Service	040.11561	396	52267,81	131,9894192
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10375	180	736.48	4.091555556
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10105 040.10197	376 240	8211.27 1771.92	21.83848404 7.383
009 - WKG Division 379 009 - WKG Division 379		DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11399	3367	18232.95	5,416191565
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10098	897	5872.39	6.546700111
	602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12249	760 925	14366.12 5393.56	18,90278947 5,830875676
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12291 040.12265	191	1628.65	8.526963351
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12051	2171	11972,75	5,514854906
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12120	105B	6625.16	6.261965974
009 - WKG Division 376 009 - WKG Division 376	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11955 040,11788	40 1098	24547.05 2365.22	2,154116576
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10925	780	13467.66	17.26623077
009 - WKG Division 370	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10978	1000	1875.37	1.87537
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11178 040,11300	845 1641	1058.69 4644.09	1,252687574 2,830036563
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11322	1100	7440.66	6.764236364
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11361	2541	3685.88	1.450562771
009 - WKG Division 379 009 - WKG Division 379	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11167 040,10574	516 5523	2671,44 13900,18	5,177209302 2,516780735
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10574	1045	4295.33	4.110363636
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10812	725	2117,36	2,920496552
009 - WKG DMston 370	602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10839 040.10850	1	9.51	9.51
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10850 040,10901	3051 6989	9106.37 19864,19	2.984716486 2.842207755
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11846	1147	8866.35	7.730034874
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12219	250	3057.59	12.23036
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11981 040,12124	1380 490	6796,84 1654,74	4,925246377 3.377020408
DD9 - WKG Division 370	602-Mains - Plastio	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12030	200	573.56	2.8678
009 - WKG DMslon 379	602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,11922	585	5699,0B	9,742017094
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11962 040.12065	205 440	996.48 6456,26	4.860878049
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12003	508	3285.43	6.46738189
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11223	500	2152.74	4,30548
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11277 040.11336	612 50	11947.7 9763.64	19,52238562 195,2728
009 - WKG Division 379 009 - WKG Division 379	'602-Mams - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11336 040.11159	110	806.3	7.320909091
009 - WKG Division 370	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10315	277	24620.14	69,6033935
	602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040,10662	1	7148.02	7148.02
009 - WKG Division 379 009 - WKG Division 379	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11446 040.12078	1035 2020	4548.47 8115.46	4.394657005 4.017554455
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12180	2076	8958,67	4,315351638
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	6654	26999.94	4.057700631
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12244 040.12247	460 550	33033,65 26879,9	71.81228261 48.87254545
	602-Mains - Plastic 602-Mains - Plastic	DIS-3/602-Main, PE, 2 in. DIS-3/602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12247 040,11378	240	515.02	2.145916867
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11049	350	1189.98	3.399942857
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	049,12281	1245	6928,91	5,565389558 5,665389558
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11616 040.11368	746 110	4224.98 728.42	5.663512064 6.622
009 - WKG Division 376	602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040.11395	636	1032,8	1.623899371
009 - WKG Division 370	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12602	972	42267.64	43.48522634
	'602-Mains - Plastic '602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12432 040.12535	1996 2000	13446.33 25760,31	8.736638277 12.88D155
009 - WKG Division 379	602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.12519	1000	1653.23	1.65323
	602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12404	665	10742.69	16.15442105
	602-Mains - Plastic 602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10014 040,10019	83 314	15301,18 10030.01	184.3515663 31.94270701
	602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10673	295	530.2	1.797288138

009 - WKG Division 37602-Mains - 1	astic DIS-37602-Valve astic DIS-37602-Anode	1010 - Gas Plant In Service 1010 - Gas Plant in Service	ADMIN 040 Conversion	-3604 28	-7526,39 5131,71	2.086343507 183.2753571
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10363 040.10733	1972 300	1230.8 3223,13	0.624137931 10.74376667
009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service 1010 - Gas Plant in Service	040.10762 040.10413	3400 4015	2754.72 11116.18	0.810211765 2.768662516
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE. 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10414 040.10177	60 208	561,8 3057,76	9.363333333 14.70076923
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10858 040,10672	890 2880	8840.12 9045.42	9.932719101 3.140770833
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10757 040.10767	500 420	1720,71 1976.3	3,44142 4,70547619
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astio DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10453 040,10462	1138 485	7177.75 2572.39	6,307337434 5,303896907
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10127 040.10204	185 625	396,84 3797.96	2.145081061 6.076736
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10074 040,10820	7515 777	35089.44 4891.19	4.669253493 6.294967825
009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 2 in.	1016 - Gas Plant in Service 1016 - Gas Plant in Service	040.10342 040.10402	1650 350	6624.9 1068.08	4.015090909 3.051657143
009 - WKG Division 37602-Mains - i 009 - WKG Division 37602-Mains - i 009 - WKG Division 37602-Mains - i	astic DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10520 040,10026	856 1 4100	3326.15 -6074 6443.32	3.665689252 -6074 1.571541463
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10210 040.10743 040.10777	300 100	1607.58	5.3585 10.28
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astlo DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10795 040.10735	270 320	645.27 633.1	2.389688889
009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10669	1245 500	4963.08 2161.44	3.986409039 4,32288
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10496 040,10596	1440 1700	33684.1 5363.87	23.39173611 3.155217647
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main PE, 2 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10653 040.10103	1520 130	15485.1 2091.83	10,16756579 16.091
009 - WKG Division 37602-Mains - 8 009 - WKG Division 37602-Mains - 8	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10550 040,10162	1593 3057	4995.74 10716.16	3.136057753 3.505449787
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	aslic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.10172 040.10035	1945 512	5970,28 14928,71	3,069552699 29.15763672
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astio D15-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10660 040,10660	3751 2510	10272,23 6875,58	2,738531058 2,7392749
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 2 In.	1010 - Gas Plant în Service 1010 - Gas Plant in Service	040.10753 040.10533	100 3400	1043.71 35.96	10.4371 0.010576471
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10464 040.10626	500 95	1967,02 901.72	3,97404 9,491789474
009 - WKG Division 37602-Mains - I	astic DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13102 040.12415	2484 1720	5557.99 24852,69 9792.21	2.237516103 14.44923837 8.902009091
009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1 009 - WKG Division 37602-Mains - 1	astic DIS-37602-Main, PE, 3 In.	1010 - Gas Plant în Service 1010 - Gas Plant In Service 1010 - Gas Plant In Service	040.12405 040.12406 040.12504	1100 380 225	4870.03 309.18	13.34294286
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12637	25630 2680	6608.51 9707.9	0.257842762 3.622350748
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 4 jn.	1010 - Gas Plant in Service	040,12647 040,12743	1970	16644.45 -7815	8,448959391 -7815
009 - WKG Division 37602-Mains - F	aslic DIS-37602-Main Ext Contract Forfell		040.12736 040.12648	1 1570	-1330 5741,84	-1330 3,65722293
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main Ext Contract Fortel	1010 - Gas Plant in Service	040.12690 040.12698	1	-4824 -1731	-4824 -1731
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Fortell	1010 - Gas Plant in Service	040,12753 040.12734	1	-1250 -62	-1250 -62
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	040,13006 040,13136	1 1	-221 -546	-221 -546
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astlo DIS-37602-Main, PE, 2 în.	1010 - Gas Plant in Service 1910 - Gas Plant in Service	040,12761 040.12414	1462 745	6803,18 19424.26	4.653337893 26.07283221
009 - WKG Division 37602-Mains - I 009 - WKG Division 37602-Mains - I	astic DIS-37602-Main Ext Contract Forfeit		040.12300 ADMIN 050	125 874	1306.21 -2693358,29	10.44968 -3081,645641
009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	050.18571 050.21101	1	-1130 -219182.3	-1130 -219182.3
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37692-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21090 050,21102	1 1 518	-9092 -16012 10325,35	-9092 -16012 19,93310811
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 2 la,	1016 - Gas Plant in Service 1016 - Gas Plant in Service 1060 - Completed construction not c	050,20941 050,21997 050,21073	100 21	1355.53 2255.97	13,5553
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 4 in.	1010 - Completed construction not a 1050 - Completed construction not a	050.20799 050,20936	1453	33222.52 11363,89	22.86477632 11363,89
009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20328 050,20859	464 1130	3103.02 16580.34	6.687543103 14.67266726
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfeil		050,21602 050,21672	1	-4624 -5814	-4624 -5814
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfeli	1010 - Gas Plant in Service	050,21678 050,21656	1	-2096 -1756	-2096 -1756
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfeil	1916 - Gas Plant in Service	050.21640 050.21652	1	-1532 -1498	-1532 -1498
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astio DIS-37692-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21574 050,21560	1	-5010.97 -625	-5010,97 -625
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfell	1010 - Gas Plent in Service	050,21568 050,21565	}	-1684 -1445 -17607	-1684 -1445 -17607
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	astic DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service 1910 - Gas Plant in Service 1910 - Gas Plant in Service	050,21095 050,20390 050,20774	1300	1576.97	1.213053846
						-940
009 - WKG Division 37602-Mains - F	astic DIS-37602-Main Ext Contract Forfeit		050.21611	810 1	1193,91 -940	
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	ustic DIS-37602-Main Ext Contract Forfeit astic Non Unitized Retirement Unit astic DIS-37602-Main, PE, 2 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050,21065 050,19253	1 60 279	1193,91	1409.661167 0,858709677
009 - WKG Division 37602-Mains - B 009 - WKG Division 37602-Mains - B 009 - WKG Division 37602-Mains - B 009 - WKG Division 37602-Mains - B	ustic DIS-37602-Main Ext Contract Forfeit hon Unitized Retirement Unit astic DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1060 - Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21065 050,19253 050,20848 050,20324	1	1193,91 -940 84519,67 239,58	
009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F 009 - WKG Division 37602-Mains - F	ustio DIS-37602-Main Ext Contract Forfeil actic Non Unitized Retirement Visit DIS-37602-Main, PE, 2 in. actic DIS-37602-Main, PE, 2 in. bis-37602-Main, PE, 4 in. actic DIS-37602-Main, PE, 4 in. actic DIS-37602-Main, PE, 4 in. bis-37602-Main, PE, 4 in.	1660 - Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21065 050,19253 050,20848	1 60 279 -629 626	1193,91 -940 84519,67 239,56 -4475,79 8830,12 -4456,08 -2762,72 3940,66	1409.661167 0,858709677 7.11572337 14.105623 10,73754217 9.727887324 3,753009624
009 - WKG Division 37802-Mains - 1 009 - WKG Division 37602-Mains - 6 009 - WKG Division 37602-Mains - 6 009 - WKG Division 37802-Mains - 6 009 - WKG Division 37602-Mains - 6 009 - WKG Division 37602-Mains - 6 009 - WKG Division 37602-Mains - 6	Sustio DIS-37602-Main Ext Contract Forted bloom Unifized Retelement Dis- station Dis-37602-Main, P.E. 2 In. 188-37602-Main, P.E. 2 In. 188-37602-Main, P.E. 2 In. 188-37602-Main, P.E. 4 In. 188-37602-Main, P.E. 4 In. 188-37602-Main, P.E. 2 In. 188-	1980 - Completed construction not o 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21065 050,19253 050,20848 050,20324 050,19432 050,19208 050,19356 050,18747 050,18605	1 60 279 -629 626 -415 -284 1050 1562 1885	1193,91 -940 84519,67 239,58 -4475,79 8830,12 -4456,08 -2762,72 3940,66 15412,55 18269,23	1409.661167 0,858709677 7.11572337 14.105623 10.73754217 9.727887324 3,753009624 9,667169501 9,691899204
009 - WKG Dikision 37602-Malins - 1009 - WKG Dikision - 1009 - WKG Dikision - 1009 - W	ustio DIS-37602-Main Ext Contract Forted stello Non Unifized Retirement piec. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 4 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main Ext. 18-37602-Main Ext. 18-37602-Main Ext. 18-37602-Main Ext. 18-37602-Main P.E. 2 In. 18-37602-Main Ext. 18-37602-Main Ext. 18-37602-Main Ext. 18-37602-Main P.E. 2 In. 18-37602-Main P.E. 2 In.	1699 - Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21065 050,19253 050,20848 050,20324 050,19432 050,19208 050,19356 050,18747 050,18605 050,18994 050,18645	1 60 279 -629 626 -415 -284 1050 1562 1985 1	1193,91 -940 84519-57 239,58 -4475,79 8830,12 -4450,08 -2762,72 3940,66 15412,55 18269,23 -3169,32 19250,68	1409.661167 0,858709677 7.11572337 14.105623 10.73754217 9.727887324 3.753009524 9.687169501 9.591899204 -3169.32 5.461185816
009 - WKG Dikision 37602-Malins - 1009 - WKG Dikisi	ustio DIS-37602-Main Ext Contract Forted 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 4 In. 18-37602-Main, P.E. 4 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 2 In. 18-3816 DIS-37602-Main, P.E. 2 In. 18-37602-Main, P	1989 - Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in Service	650,21065 690,19253 690,29324 690,29324 690,19432 690,19432 690,19356 690,18747 690,18695 690,18394 690,18645 690,18642 690,18642 690,18652	1 60 279 602 606 606 607 608 608 608 608 608 608 608 608 608 608	1193,91 -940 84519,67 239,58 -4475,79 8830,12 -4450,08 -2762,72 9840,66 15412,55 18269,23 -3169,32 19250,88 3614,95 4107,59	1409.661167 0,859709677 7.11572337 14.105623 10.73754217 9.727887324 3,753009524 9,691899204 -3169.32 5,461165816 2,379822251 4,191416367
009 - WKG Dikision 37602-Malins - 1009 - WKG Dikisi	ustio DIS-37602-Main Ext Contract Forted lon Unifized Retirement p. Ext 2 cm. 18-37602-Main, P.E. 2 ln. 18-37602-Main, P.E. 2 ln. 18-37602-Main, P.E. 2 ln. 18-37602-Main, P.E. 2 ln. 18-37602-Main, P.E. 4 ln. 18-37602-Main, P.E. 2 ln. 18-3856 DIS-37602-Main, P.E. 2 ln. 18-3856 DIS-37602-	1989 - Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in Service 1010 - Gas Plant in Sarvice 1010 - Gas Plant in Sarvice	650,21065 650,19253 650,19253 650,20948 650,20324 650,19432 650,19436 650,18747 650,18605 650,1894 650,18645 650,18922 650,18522 650,19532 650,19532	1 60 279 629 626 415 415 528 626 626 636 636 636 636 636 636 636 636	1193,91 -940 84519,67 239,58 -4475,79 8530,12 -4456,08 -2762,72 3940,66 15412,55 18269,23 -3169,32 19250,88 3614,95 4107,59 9913,50,16	1409.661187 0.858709677 7.11572337 14.105623 10.73754217 9.727887324 3.759009624 9.667189501 9.691899204 -3169.32 5.461185816 2.379822251 4.191418367 7.744734375 11.464896252
009 - WKG Dikision 7860-Alsins-1009 - WKG Dikision 7800-Alsins-1009 - WKG Dikision 7800-Alsins	ustio DIS-37602-Main Ext Contract Forted 18-37602-Main, P.E. 2 In. 18-37602-Main, P.E. 4 In. 18-37602-Main, P.E. 2 In. 18-3860 DIS-37602-Main, P.E. 3 In. 18-3860 DIS-37602-M	1989 - Commideted constitucións not o 1010 - Gase Planat in Service 1010 - Gase Planat in Servic	650,21065 650,19253 650,19253 650,20848 650,20324 650,19432 650,19432 650,19436 650,19547 650,18605 650,18747 650,18605 650,18522 650,20460 650,19041 650,19602	1 60 279 629 626 415 415 415 415 415 415 415 415 415 415	1193.91 -940 84519.67 239.58 -4475.79 8530.12 -4450.08 -2762.72 3940.66 15412.55 16269.23 -3169.32 1925.63 3614.95 4107.59 9913.26 29350.16 6660.52 -768	1409.881187 0.858709677 7.11572337 14.105623 10.73754217 9.727897324 3.759009524 -3169.32 5.461145816 2.379822251 4.191418367 7.744734375 11.46490625 1.581217628
009 - WKG Dikision 37602-Malins - 1009 - WKG Dikisi	ustio DIS-37602-Main Ext Contract Forted  Son Unifized Retirement Ext Contract Forted  Settle Institution Fig. 2n.  188-37602-Main, P.E. 2n.  188-37602-Main, P.E. 2n.  188-37602-Main, P.E. 2n.  188-37602-Main, P.E. 4n.  188-37602-Main, P.E. 4n.  188-37602-Main, P.E. 2n.  188-3	1989 - Commideted constitucións not o 1010 - Gas Plant in Service 1010 - Gas Plant in	650,21965 650,19253 650,29248 650,20324 650,19432 650,19356 650,18747 650,18645 650,18645 650,18645 650,18645 650,18645 650,18645 650,18645 650,18645 650,18645 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640 650,19640	1 60 279 602 602 602 602 602 602 602 602 602 602	1193.91 -940 84519.67 239.58 -4475.79 8830.12 -4458.08 -2762.72 3940.86 15412.55 18289.23 -3169.32 19250.88 3614.95 4107.59 9913.26 29350.15 6860.52 -768 -161 -3471	1499.881187 0.858709677 7.11572337 14.105823 10,73754217 9.727887324 9.867189501 9.891899204 -3198.32 5.467185801 4.19148367 7.744734375 11.48490625 1.581217628 -161 -3471
009 - WKG Dirislora 19802-Malins - 1009 - WKG Dirislora 19902-Malins - 1009 - WKG Dirislora 19702-Malins - 1009 - WKG Dirislora 19702-Mali	ustio DIS-37602-Main Ext Contract Forted  los On Unifized Retirement Ext Contract Forted  static Dis-37602-Main, P.E. 2 In.  1885 DIS-37602-Main, P.E. 2 In.  1885 DIS-37602-Main, P.E. 2 In.  1885 DIS-37602-Main, P.E. 4 In.  1885 DIS-37602-Main, P.E. 4 In.  1885 DIS-37602-Main, P.E. 2 In.  1885 DIS-37602-Main Ext Contract Forted  1885 DIS-37602-Main Ext Contract Forted  1885 DIS-37602-Main Ext Contract Forted  1886 DIS-37602-Main Ext Contract Forted  1887	1999 Completed construction not c 1010 - Gas Pland in Service 1010 - Gas Pland in Service	650,21065 650,19253 650,20848 650,20324 650,19432 650,19432 650,19356 650,18747 650,18645 650,18645 650,18645 650,18645 650,18645 650,19692 650,19692 650,19692 650,19692 650,19692 650,19692 650,19692 650,19693 650,19692 650,19692 650,19692 650,19692 650,19692 650,19692 650,19692	1 60 279 809 809 809 809 809 809 809 809 809 80	1193.91 -940 84519.67 239.58 -4475.79 8530.12 -4456.272 3940.66 15412.55 18269.23 -3169.23 19250.86 3614.95 9913.26 29350.15 29350.52 -768 -161	1409.881187 0,858709677 7,11572337 14,105623 10,73754217 9,727887324 3,753009524 3,163009524 3,163009524 3,163,32 5,461185816 2,379822251 4,191418367 7,744734375 1,46490625 1,581217628 -768
009 - WKG Division 37602-Mains - 1009 -	IS-37602-Main Ext Contract Forted	1989 - Commideted construction not c 1010 - Gas Pland in Service 1010 - Gas Pland in Service	650, 12953 650, 12953 650, 12953 650, 20848 650, 19432 650, 19432 650, 19432 650, 19436 650, 19456 650, 18954 650, 18852 650, 18934 650, 18932 650, 19504 650, 19449 650, 19446 650, 19446	1 60 279 629 626 4415 4415 4415 4415 4415 4415 4415 441	1193.91 239.58 4475.79 8530.12 4450.06 2762.72 3840.06 15412.85 18269.32 18250.85 360.72 18250.85 360.72 18250.86 361.06	1409.891197 0.859709677 7.11572337 14.105023 10.73754217 9.727897324 9.867199501 9.891899204 -3169.32 5.467169501 4.19148367 7.744734376 11.46490625 1.581217628 -161 -3471 -1403 -346710.6
009 - WKG Dikision 76702-Misris - 1009 - WKG Dikision 70092-Misris - 10093-WKG Dikision 70093-Misris - 10093-WKG Dikision 70093-WKG Dikision 70093-Misris - 10093-WKG Dikision 70093-Misris - 10093-Misris - 10093-WKG Dikision 70093-WKG Dikision 70093-Misris - 10093-WKG Dikision 70093-WKG Diki	ustio DIS-37602-Main Ext Contract Forted  loss Unitized Retirement p. Ext Con- state  loss of the Contract Forted  loss of the Cont	1989 - Commideted construction not c 1010 - Gas Pland in Service 1010 - Gas Pland in Service	6S0, 12053 0S0, 12053 0S0, 20848 0S0, 19432 0S0, 19432 0S0, 19386 0S0, 18747 0S0, 18605 0S0, 18394 0S0, 18645 0S0, 18662 0S0, 19662 0S0, 1	1 60 279 602 602 602 602 602 602 602 602 602 602	1193.91 949.0 84519.87 239.98 4475.79 8350.12 -4459.08 -2762.72 3840.96 15412.55 18269.23 -3469.32 19250.98 3514.95 4107.59 99112.28 20350.16 6364 -1646	1409.681167 Q.SB6799677 7.14172337 14172532 14172532 10.73754217 9.727697342 3.755009654 9.69169504 3.765009654 9.69169504 1419416357 7.74473437 11.48490625 1.5812762 1.6916 1.6
009 - WKG Dikision 37602-Misins - 1009 - WKG Dikision 5009-Misins - 1009-Misins - 1009	ustio DIS-37602-Main Ext Contract Forted  loss Unitized Retirement p. Ext Contract Forted  station bits of the contract Forted  station bits of the contract Forted  loss of the contract  loss of	1989 Commideted construction not c 1910 - Gas Plant in Service	050.21055 050.12053 050.12064 050.12053 050.20064 050.19426 050.19426 050.19426 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19586 050.19486 050.19486 050.19486 050.19486 050.19486 050.19486 050.19446 050.19486 050.19446 050.19486 050.19446 050.19486 050.19446 050.19486 050.19446 050.19486 050.19486	1 60 279 602 602 602 603 605 1050 15602 19805 1050 1050 1050 1050 1050 1050 1050 1	1193.91 940 9451 9451 9475.79 8350.12 -4455.08 8350.12 -3455.08 15412.55 18268.23 -3469.23 -3469.32 -34	1409.681167 Q.S68709677 7.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.1157231 1.1157231 1.1158516
009 - WKG Diriston 009 - WKG Dir	ustio 015-37602-Main Ext Contract Forted  loss Unitized Retirement p. Fiz. 2n.  18-37602-Main, P.E. 2n.  18-37602-Main, P.E. 2n.  18-37602-Main, P.E. 2n.  18-3850 015-37602-Main, P.E. 2n.  18-3850 015-37602-Main, P.E. 4n.  18-3850 015-37602-Main, P.E. 4n.  18-3850 015-37602-Main, P.E. 4n.  18-3850 015-37602-Main, P.E. 2n.  18-37602-Main Ext Contract Forted  18-37602-Main Ex	1999 Committed construction not of 1010 - Gas Plant in Service 1910 - Gas Plant in	050.21065 050.12053 050.12064 050.12053 050.20064 050.19420 050.19420 050.19420 050.19420 050.19580 050.18665 050.18767 050.18665 050.18767 050.18665 050.18767 050.18665	1 60 279 629 626 4415 4415 4415 4415 4415 4415 4415 441	1193.91 940 94519.87 239.98 4475.79 8350.12 -4459.08 -2762.72 3940.66 15412.55 18269.23 -2350.98 3514.95 4107.59 99112.28 20550.16 63650.52 -1845	1409.691167 0.858709677 7.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.1157237 1.1157237 1.1158516
009 - WKG Dikision 000 - WKG Dik	ustio  015-37602-Main Ext Contract Forted  150-37602-Main, P.E. 2 In.  150-37602-Main, P.E. 4 In.  150-37602-Main, P.E. 4 In.  150-37602-Main, P.E. 4 In.  150-37602-Main, P.E. 2 In.  150-37602-Main Ext Contract Forted	1989 Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in S	050.21065 050.12053 050.20046 050.12053 050.20040 050.19420 050.19420 050.19420 050.19580 050.18440 050.18440	1 60 279 602 602 602 602 602 602 602 602 602 602	1193.91 940 9451 9451 9475.79 8350.12 -4455.08 -2762.72 3140.96 15412.55 18268.23 -2352.08 3614.95 4107.59 9911.23 20550.16 6960.52 -4671.06 -11845 -661 -440 -1845.08 -685 -685 -685 -685 -685 -685 -685 -685 -685 -685 -685 -88	1409.691167 0.858709677 7.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.11572337 1.1157237 1.1157237 1.1158516
009 - WKG Dikision 000 - WKG Dikision 009 - WKG Dik	ustio  015-37602-Main Ext Contract Forted  ison Unitized Retirement (ison  105-37602-Main, P.E. 2 in.  105-37602-Main Ext Contract Forted  105-37602-Main Ext Con	1993 - Completed construction not of 1010 - Gas Plant in Service 1910 - Gas Plant in S	050.21065 050.12053 050.20046 050.12053 050.20040 050.19432 050.19432 050.19432 050.19432 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19536 050.19541 050.19536 050.19446 050.19536 050.19446	1 60 279 629 626 4415 4415 4415 4415 4415 4415 4415 441	1193.91 940 9451 9451 9475.79 8350.12 -4455.08 -2762.72 3140.96 15412.55 18268.23 -3169.32 19250.98 3514.95 1407.59 99112.23 20350.16 6960.52 -1845 -18	1409.681167 0.858709677 7.11572337 141508623 10.73754217 9.72769734217 9.72769734217 9.72769734217 9.72769734217 9.72769734217 9.72769734217 11.46490625 1.58121769 1.5812176
009 - WKG Division 1009 -	ustio  015-37602-Main Ext Contract Forted  isola Unitized Retirement p. Fiz. 2n.  isola Dis-37602-Main, P.E. 2n.  isola Dis-37602-Main Ext Contract Forted  isola Dis-37602-Main Ext Co	1999 Completed construction not cition - Gas Plant in Service 1010 - Gas Plant in Service	650,21655 650,12653 650,20646 650,20532 650,12640 650,12632 650,12	1 60 279 602 602 602 602 602 602 602 602 602 602	1193.91 940 94510.97 230,58 4475.79 8530.12 9469.06 2762.72 3940.66 1542.25 16269.23 23050.58 3314.35 3407.59 3913.28 20520.16 6560.52 -768 -1463 -1665	1409.681677488
009 - WKG Division 37602-Mains - 1009 -	ustio  015-37602-Main Ext Contract Forted  to Munifized Retiferent P.E. 2 In.  1845 Dis-37602-Main, P.E. 2 In.  1855 Dis-37602-Main, P.E. 2 In.  1856 Dis-37602-Main, P.E. 2 In.  1856 Dis-37602-Main, P.E. 2 In.  1858 Dis-37602-Main, P.E. 2 In.  1858 Dis-37602-Main, P.E. 2 In.  1858 Dis-37602-Main, P.E. 4 In.  1858 Dis-37602-Main, P.E. 4 In.  1858 Dis-37602-Main, P.E. 2 In.  1858 Dis-37602-Main Ext Contract Forted  1858 Dis-37602-Main Ext Contract Fo	1999 Completed construction not c 1010 - Gas Plant in Service	050.21055 050.12953 050.20948 050.12953 050.20940 050.19432 050.19432 050.19432 050.19432 050.19536 050.19	1 60 279 629 626 4415 4415 4415 4415 4415 4415 4415 441	1193.91 940 84519.67 239.56 4475.79 8530.12 4485.08 4762.72 3940.66 1541.25 16250.22 3913.16 1642.55 16250.32 4917.19 9913.18 1643.55 16550.45	1409.681167 0.858709677 7.11572337 1.41572337 1.4159623 10.73754217 9.7276973421 9.7276973421 9.7276973421 9.7376421 9.7376421 1.3169.322 1.3169.323
009 - WKG Division of 2002-Mirits - 1009 - WKG D	ustio  015-37602-Main Ext Contract Forted to North Unitized Retirement (1)  15-37602-Main, P.E. 2 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 2 In. 1501-37602-	1999 Completed construction not c 1990 Completed construction not c 1991 Case Plant in Service 1991 Campleted construction not c 1992 Completed construction not c 1993 Completed construction not c	050.21065 050.19535 050.20648 050.19535 050.20648 050.19536 050.21055	1 60 279 626 626 626 626 626 626 626 626 626 62	1190.31 -940 54516.87 230.58 -4475.79 8530.12 -4459.08 -2762.72 3940.66 15412.55 16268.23 -3469.32 16250.58 3514.95 1675.99 16850.52 -768 -168 -	1409.681677 2.0586709674 7.11572337 1.4105023 1.4105023 10.73754217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.7276734217 9.72767 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.5812762 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127622 1.58127762 1.58127762 1.58127762 1.58127762 1.58127762 1.581277762 1.581277762 1.581277762 1.581277762 1.581277762 1.581277776 1.581277776 1.581277776 1.5812777776 1.5812777776 1.5812777776 1.5812777777
009 - WKG Division of 2002-Miritars - 1009 - WKG Division	ustio  015-37602-Main Ext Contract Forted to North Unitized Retirement (1)  15-37602-Main, P.E. 2 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 4 In. 1501-37602-Main, P.E. 2 In. 1501-37602-	1999 Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in S	050.21065 050.19535 050.20648 050.19535 050.20648 050.19536	1 60 279 626 626 626 626 626 626 626 626 626 62	1193.91 940 94516.97 230,58 4475.79 8530.12 4459.08 2-762.72 3940.66 15412.55 16268.23 3-169.32 16250.58 350.50 16350.59 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.50 16350.60	1-00.691167 0.058670967 7.11572337 1.4105023 10.73754732 1.755009624 3.755009624 3.755009624 3.755009624 3.755009624 3.755009624 3.755009624 3.755009624 3.755009624 3.765109624 1.5612762 1.56127632 1.5612762 1.5612763 1.561
009 - WKG Division	ustio  015-37602-Main Ext Contract Forted  150-37602-Main, PE. 2 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 4 In.  150-37602-Main, PE. 4 In.  150-37602-Main, PE. 2 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 3 In.  150-37602-Main Ext Contract Forted  150-37602-Main Ext Contract For	1999 Completed construction not c 1010 - Gas Plant in Service 1010 - Gas Plant in S	050.21065 050.19535 050.20648 050.19535 050.20648 050.19536	1 60 279 629 626 446 49 49 49 133 626 626 626 626 626 626 626 626 626 6	1193.91 940 64516.97 230,58 4475.79 8530.12 4465.08 2-762.72 3940.66 15412.55 16269.23 215250.88 35250.16 56960.52 768 16860.52 16960.52 16	1409.681167 0.898799677 7.11572337 1.41109623 10.73754217 9.7276734217 9.727674217 9.727674217 9.727674217 9.727674217 9.727674274375 11.46490023 1.5812764217 11.46490023 1.5812764217 11.46490023 1.5812764217 11.46490023 1.5812764217 1.46490023 1.5812764217 1.46490023 1.5812764217 1.5812764
009 - WKG Division 1960-Melins - 1009 - WKG Division 1900-Melins - 1009 -	ustio  18:37602-Main Ext Contract Forted  18:37602-Main, PE. 2 In.  18:386	1090 Commideted construction not c 1010 - Class Plant in Service 1010 - Class Plant in Servic	050.21055 050.20646 050.19253 050.20646 050.19253 050.20646 050.19266 050.19366 050.19366 050.19366 050.19366 050.19366 050.19366 050.19366 050.19366 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19366	1 60 279 629 626 446 49 49 49 49 49 49 49 49 49 49 49 45 626 626 626 626 626 626 626 626 626 62	1193.91 940 64516.97 230,58 4475.79 8530.12 4465.08 2762.72 3940.96 15412.55 16269.23 20350.16 6960.52 768 1686.33 20350.16 6960.52 16860.52 16860.52 1768 18660.52 1	1409.681167 0.58870967 7.11572337 1.4105623 10.73754217 9.727674217 9.727674217 9.727674217 9.727674217 9.727674217 9.69189204 -3169.32 -4168816 -347622 -4168816 -34762 -4168816 -34762 -4168816 -34774473437 -1168816 -3477103 -1168816 -3477103 -1168816 -3477103 -1168816 -3477103 -1168816 -3477103 -1168816 -117688816 -117688816 -117688816 -11768816 -11768816 -117688816 -117688888888888888888888888888888888888
009 - WKG Division 1960-Melins - 1009 - WKG Division 1900-Melins - 1009 -	ustio  015-37602-Main Ext Contract Forted  150-37602-Main, PE. 2 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 2 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 3 In.  150-37602-Main Ext Contract Forted  150-37601-Main, Stell, Ext.  150-37601-Main, Stell, Ext.  150-37601	1090 Commideted construction not c 1010 - Case Plant in Service 1010 -	050.21065 050.19535 050.20848 050.19535 050.20848 050.19536	1 60 279 629 626 446 49 49 49 49 49 49 49 49 49 49 49 49 49	1193.91 940 64516.97 230,58 4475.79 8550,12 4459.08 2762.72 3940,96 15412.55 16269.23 215250,88 32550,16	1409.681167 0.95870967 7.11572337 1.4105623 10.73754217 9.727673421 10.73754217 9.727673421 10.73754217 9.727673421 10.73754217 9.727673421 11.46490025 11.46490025 11.46490025 11.46490025 15912762 1591
009 - WKG Division 19602-Mains - 100 - WKG Division 19002-Mains - 10002-Mains - 10002-Mains - 10002-Mains - 10002-Mains - 10002-Main	ustio DiS-37602-Main Ext Contract Fortel and	1090 Completed construction not c 1010 - Case Plant in Service 1010 - C	050.21055 050.20646 050.19253 050.20646 050.19253 050.20646 050.19266 050.19366 050.19366 050.19366 050.19366 050.19366 050.19366 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19364 050.19366	1 60 279 629 626 626 626 626 626 626 626 626 62	1193.91 940 94519.67 239.56 4475.79 8550.12 4456.08 4762.72 3940.66 1541.25 16250.22 3112.26 2410.45 9611.26 9611.2	1409.681167 0.958709677 7.11572337 1.41105623 10.73754217 9.727673421 10.73754217 9.727673421 10.73754217 9.727673421 10.73754217 10.73754217 10.73754217 10.73754217 10.73754217 10.73754217 10.73754217 11.46490025
009 - WKG Division of 2600-Amira - 1009 - WKG Division of 2600-Ami	ustio  015-37602-Main Ext Contract Fortel  150-37602-Main, PE. 2 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 3 In.  150-37602-Main, PE. 2 In.  150-37602-Main Ext Contract Fortel  150-35602-Main Ext Contract Fortel  150-35600-Main Ext Contract For	1999 Completed construction not cition—case Plant in Service 1910 - Case Plant in Service 1910 - Cas	690.21065 690.12953 690.20946 690.20952 690.12953 690.20946 690.12952 690.12953 690.12952 690.12953 690.12953	1 60 279 629 626 626 4452 628 4452 628 628 628 628 628 628 628 628 628 62	1193.91 940 94510.97 230,58 4475.79 8350.12 4450.06 4475.79 8350.12 1450.08 15412.55 18269.23 1650.22 1650.23 1670.25 16860.52 168	1-00.681677 1-00.6887096167 1-0.588709667 1-0.5887096167 1-0.58870
009 - WKG Division 19602-Mains - 1009 - WKG Division 1902-Mains - 1009 - WKG Division 1903-Mains -	sulsio    Si-S7602-Main Ext Contract Forted stole on Unificited Retirement (1982)   Si-S7602-Main, P.E. 2 In. 1985   Si-S7602-Main, P.E. 4 In. 1985   Si-S7602-Main, P.E. 4 In. 1985   Si-S7602-Main, P.E. 2 In. 1985   Si-S7602-Main,	1999 Completed construction not c 1990 Gas Plant in Service 1991	650,21055 650,12953 650,20954 650,12953 650,20954 650,12	1 60 279 629 626 626 626 626 626 626 626 626 62	1193.91 940 84519.67 239.56 4475.79 8550.12 4469.08 4762.72 3940.66 15412.55 18260.23 3112.62 312.62 312.62 312.62 312.62	1-00.661167 0.558709617 7.11572337 1.4105023 10.73754217 9.727687324 3.755006624 3.655006

009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040,12330	-489	-534.07 1.296566667
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Smail <= 2 in	1010 - Gas Plant in Service	040,11140	5	152464,23 30492,846
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12916	-11	-100489.86 9135.441818
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10979	775	16866.8 21.7636129
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,10984 040,10993	5870 3259	119690.33 20.42424702 132798.14 40.74812519
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in,	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11201	4755	46173.78 9.710574132
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,12024	122	26801.71 219.6861475
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11140		1005.3 1005,3
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in,	1010 - Gas Plant In Service	040.11563	5	329.63 65.926
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	040.11562	1	6962.41 6962.41
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040,11265	1	12285,5 12285,5
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in,	1010 - Gas Plant in Service	040.10096	1	-4796.56 -4796.56
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12260	10	-99749.07 9974.907
009 - WKG Division 37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	241	-502614.11 -2085.535726
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12260	-900	-4690.42 5.211577778
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10965	659	18188.2 21,17369034
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	940,12635	-385	9231.89 23.97893506
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	940,10318	36	2137.26 59.36833333
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in,	1010 - Gas Plant in Service	040.10748	595	-1049,16 -1.763294118
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10755	4	4665.44 1166.36
009 - WKG Division 37601-Mains - Steet	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040,11982	1845	85259.72 35.37112195 10822.02 10822.02
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,12132	1	79356.28 84,60157783
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,12077	936	
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12184	2035	50694.38 24.91124324
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12312	2942	48741.52 16.56747791
009 - WKG Olysion 37601-Mains - Steel	DIS-37601-Valve	1010 - Gas Plant in Servica	Conversion	6	22899,88 3683,313333
009 - WKG Olysion 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,10138		-23277,41 -23277,41
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040,10138	1	35.51 35.51
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1(n.	1010 - Gas Plant in Service	040.12916	-1	-2.87 2.87
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11936	1	-301,76 -301,76
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.12359	-138	-141.84 1.027826087
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20756	-1060	-6704.22 6.384971429
009 - WKG Division 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050,19591	6	50648,22 8441,37
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not c	050,19595	96	122643.12 1277.5325
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1960 - Completed construction not c	050,21075	58	86387.07 1489.432241
009 - WKG Division 37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not o	050.21071	62	121647.66 1962,059032
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20665	-6	9929.86 -1654.976667
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 (n.	1010 - Gas Plant in Service	050,19068	-14	-8124.09 560.2921429
009 - WKG Division 37601-Mains - Steel	DIS-37601-Velve	1010 - Gas Plant in Service	ADMIN 050	6	22099.88 3663,313333
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050,19593	-1	-3.62 3.62
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050,20884	-243	-626.96 2.580062305
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050,20884	-846	-5415.43 6.401217494
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,20999	0	1119.75 0
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,21081	-1	-0.83 0.83
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in,	1010 - Gas Plant in Service	050.20999	٥	10592,86 0
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19605	-938	-1046.33 3.995650988
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050,19098	-633	-1054.84 1.666413902
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in,	1010 - Gas Plant in Service	050,19589	-40	-18.53 0.46325
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050,18337	-545	-579.27 1.062880734
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20971	-5043	-105033.69 20.82766012
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21073	-1	-2.86 2.86
009 - WKG Division 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21085	-1	-45.15 45.15
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.12613	3690	16420.72 4.450059621
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	ADMIN 646	-59967	-564491.87 9.41337519
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12654	550	-132.12 -0.240218182
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.13029	3685	14519.77 3.940236092
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.12643	6970	18757.52 2.69117934
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12270 040.12358	1 0	175.89 175.89 3366.16 0
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13025	1	-33 -33 -7563 -7563
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.13076 040.12998	1	-1406 -1406
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,12935	1	-5239 -5239
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,13033	300	56,99 0,189966687
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.13064	3800 765	39187.14 10.31240526 5274.58 8.894875817
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13031 040.12925	425	1955,25 4,600588235
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant în Service	040.12372	178	1144.92 6.432134831
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.12650	1250	2476.64 1.981312
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040,13111 040,12980	1 1	-6961 -6961 -318 -318
009 - WKG Division 37602-Mains - Plast	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12967	1	-584 -584
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12964 040.13147	1	-100 -100 -30607 -30607
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10888	680	9726.83 14.30416176
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10754	956	8607.81 8.985187691
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11796	1876	6490.94 3.459989339
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10811	280 1190	1170,46 0.983579632
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10869	1215	8261.36 6.799473251
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10970	1000	11832.27 11.83227
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11725	1195 880	1916,12 1.603447699 5054.02 5.743204545
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11737 040.11768	843	31152.64 36.95449565
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,11543	3880	24868,32 6.409360825
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,11461	1040	10566.06 10.15967308
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11574	700	6305.59 9.007985714
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10233	185	454,64 2.457513514
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12369	400	867.51 2.168775 1383.98 1383.98
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10155 040.10214	410	1447,92 3.531512195
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,10300	180	747.96 4.155333333
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,10063	2000	11742.15 5.871075
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10193	263	10511,94 39,96935361
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,10359	125	729.86 5.83888
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.11668	350	1028.39 2.938257143
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11781	245	4127.93 16,84869388
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,10369	90	701,49 7.794333333
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Maln, PE, 4 In.	1010 - Gas Plant in Service	040.12256	1	38679.96 38679.96
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.12150	1180	4484.72 3.800610169
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 (n.	1010 - Gas Plant in Service	040.11943	227	29136.07 128,3527313 3808.26 5.931869169
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11951 040.12082	642	8877.1 8877.1
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Mein, PE, X<=1in	1010 - Gas Plant in Service	040,10914	1079	7696,83 7.133299351
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.11131	4	8.78 2.195
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11128	10	798.49 79.849
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10739	980	6023,35 6.14627551
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11297	1	6197.86 6197.86
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11192 040.10939	357 140	78.74 0.562428571
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040,10949	605	3174.94 5.246347107
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant în Service	040,11004	2455	5783.73 2.355898167
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11230 040.10087	1220	11664.2 9.560819672 -2253.81 -2253.81
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.11990	280	3293.83 11,76367857
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant în Service	040.12136	1372	30332.43 22.10818513
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant în Service	040.12097	94	1095.21 11.65117021
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11631	2419	10469,69 4.328106656
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,11720	1858	6833.64 3.139741658
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11739 040,11826	540 2303	7443.68 13.78459259 15798.73 6.860065132
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12048	1100	5021.22 4.564745455
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11871	6500	42304.48 6,508381538
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.11872	575	1948.07 3,387947826
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 3 in,	1010 - Gas Plant in Service	040,11913	459	19388.41 42.24054466
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040,11920	550	4236.01 7.701836364
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main. PE, 3 In.	1010 - Gas Plant in Service	040.11727	235	9750.72 41.49242553 20945.69 9.047814255
009 - WKG Division 37602-Mains - Plasti 009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040,12060 040,10108	2315	-15759.96 -15759.96
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10124	190	2969,32 15,628
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10894	4270	11722.33 2,745276347
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11064	2750	10375.37 3.772861818
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10911	250	1006.85 4.0274
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	040,10662	1	7147.45 7147.45
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10807	920	4370.36 4.750391304
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.10936	1564	5828.74 3.726815857
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12063	170	3261,71 19.18652941
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12140	960	14893.91 15.51448958
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12143	1560	9879,88 6,33324359
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	040.11134	108	2013.37 18,64231481
009 - WKG Division 37602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11367	100 280	967.5 9.676 4861.48 17.36242857
000 - WKG Division 97602-Mains - Plasti	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11402 040.12169	1145	10457.29 9.133004367
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant In Service	940.12340	1250	7146.5 5.7172
009 - WKG Division 37602-Mains - Plasti		1010 - Gas Plant in Service	940.12342	1737	14236 8.195739781

009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	049,12493	453	2753.63	6.078653422
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12436 040.12373	600 125	2581,64 14134,79	4,302733333 113 F7832
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10010	104	10027.18	154.1075
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10016 040.10663	11 300	2078.04 2329.96	188,9127273 7,766533333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE. 2 In.	1010 - Gas Plant in Service	040.10494	340	363.85	1.070147059
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Velve DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion 040.10627	3604 183	7626,39 185.35	2,088343507 1.01284153
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10422	848 440	4676.81 1285.13	5.515106132 2.92075
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10433 040,10357	100	834,9	8,349
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10517	160 -388	1282.13 -3065.73	8.0133125 7.901365979
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	ADMIN 040 040,10846	440	2199,34	4.9985
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10758 040.10368	1592 1063	2568.02 5046.99	1,613077689 4,747873942
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10532	625	970.02	1.552032
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, P.E. 4 In.	1010 - Gas Plant in Service	040.10377	656 790	4164.16 1342.24	6.347804878 1.699037975
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10505 040.10861	476	2238.67	4.703088235
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10946 040.10950	360 1005	1439.63 7118.9	3.999527778 7.083482587
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10150	627	3149.5	5.023125997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10180 040,10401	1566 370	3365.53 1002.49	2.14912516
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.10395	90	372.69	4.141
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10347 040.10372	944 190	2620.18 684.6	2.775614407 3.603157895
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10218	3195	10722.22	3,355937402
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10582 040,10171	206 5525	555.08 1349.31	2.694563107 0.244219005
009 - WKG Division	37602-Meins - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant In Service	040.10019	184	11282.92	61.32021739
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Mein, PE, 2 In. DIS-37602-Mein, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10054 040,10336	1354 375	9520.17 729.35	7,031144756 1,944933333
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	049.10353	961	5451.51	5.672747138
009 - WKG Division 009 - WKG Division	37602-Malns - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10448 040.10420	158 9276	3920,6 43698.8	24,81392405 4.710952997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10088	1659	8716.56	5.254104882
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12330 040.13098	281 1504	72182,32 4945,57	256,8765636 3,288277926
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1910 - Gas Plant in Service	040,12538	304	5201.76	17.11105263
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12618 040.12260	2500 900	29838.51 12458.69	11.935404 13.84298889
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13038	1779	21612.72	12.1488027
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13063 040.12820	0 2525	12889.18 8723	0 3.454653466
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13083	0	3579,57	0
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13026 040.12799	0	24703.01 1661.11	0
009 - WKG Division	37602 Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13045	_0	5565.05	0
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12413 040.12409	754 600	2505.87 5093.55	3.323435013 8,48925
DO9 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12298	1	1791.76	1791.76
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12503 040.12344	460 7840	4022.12 68833.64	8,74373913 8,77980102
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12603	7	36081.29 -31804.01	5154.47 -31804.01
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12689 040.12706	1	-533	-533
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12693	1 8040	-613 16442.91	-613 2.722336093
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1019 - Gas Plant in Service	040.12633 040.12721	1	-8005	-8005
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040,12731 040,12732	1	-3287 -1494	-3287 -1494
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant în Service	040.12726	i	-967	-987
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12719 040.12683	1	-499 -3941	-499 -3941
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12746	i	-860	-880
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12708 040.12733	1	-648 -5066	-648 -5066
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12684	1	-4111	-4111
909 - WKG Division 909 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13085 040.12778	1391 126	9719.6 23487.85	6.987491014 186.4115079
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12334	1	9785.04	9785.04
009 - WKG Division 009 - WKG Division	37602-Mains - Plastio 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12333 040,12253	1 420	5924.72 3486.19	5924.72 8.300452381
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	050.18723	1	-4221	-4221
909 - WKG Division 909 - WKG Division	37602-Mains - Plastio 37602-Mains - Plastic	DIS-97602-Main, PE, 4 In. DIS-97602-Main, PE, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20216 050,20473	3273 296	89895.65 24830.15	27.46582646 83.9160473
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19612	817	24942.79	30.52973072
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not o	050.21103 050.19609	30	-9872 -6324.66	-9872 -210.822
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not a	050.21537	4	10027.28	2506,82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 4 in.	1060 - Completed construction not a 1010 - Gas Plant in Service	050.20888 050.20986	5 235	152283.91 16642.88	30456.782 70.82076596
009 - WKG Division	37602-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20851	230 689	2548,66 5381,71	11.08113043
009 - WKG Division 009 - WKG Division	37602-Mains - Plastio 37602-Mains - Plastic	D(S-37602-Main, PE, 2 in. D(S-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20554 050,20496	158	3540.08	22.40556962
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20457	266	-1124,09 -442	-3.9303B4615 -442
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not o	050,21606 050,20608	10	43489.97	4346,997
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21104	1	-39371 -14667	-39371 -14667
009 - WKG Division 009 - WKG Division	37602-Mains - Plastio 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21098 050,21647	i	-4262	-4262
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21637 050.21686	1	-3682 -754	-3682 -754
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21674	1	-710	-710
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21653 050.21549	1	-171 -424	-171 -424
009 - WKG Division	37602-Mains Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050.21538	1	-227	-227
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21559 050,21605	:	-3253 -2572	-3253 -2572
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050.21639	1	-426 9645.88	-426 20.09558333
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050,20354 050,19595	480 32	-649,86	-20,308125
009 - WKG Division	37602-Matns - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20664	1537	22100.31 4787.41	14.37586142 9.517713718
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In, DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19503 050,20378	503 595	7280.75	12.23655462
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18905 050.19031	1995 1480	28014.78 5782.39	14.04249624 3.90702027
009 - WKG Division 009 - WKG Division	37602-Malns - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18896	742	3949.05	5.322169811
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18582 050.18584	225 1335	288.6 8619.81	1.282666667 6.456786517
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18788	1750	4713.89	2.693651429
009 - WKG Division 009 - WKG Division		Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not a 1060 - Completed construction not a	050.18355 050.18347	58 14	27916.29 5600,15	481.3153448 400.0107143
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19287	312	2488.06	7.974551282
009 - WKG Division 009 - WKG Division		DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19295 050,19717	670 689	10831.46 4340,73	16.16635821 6,300043541
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21576	1	-193	-193
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19597 050.19605	-9 -86	-34.4 -1463,52	3,822222222 17.01767442
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21073 050.19349	-4 100	-26.8 1979.27	6.7 19.7927
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19399	400	4828,41	12.071825
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	959.20999 959.21981	0 -3	7099.23 -17.99	5.99666667
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mzin Ext Contract Forfeit	1010 - Gas Plant in Service	050,19626	1	-1521	-1521
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18989 050.18904	4344 640	5535.28 3034.74	1.274235727 4.74176125
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maîn, PE, 2 in.	1010 - Gas Plant in Service	050,19041	3000	3274.47	1,09149
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19457 050.19488	1	-8647 -585	-8647 -585
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19613	į	-23710	-23710
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19446 050.19461	1	-3398 -720	-339B -720
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19447	1	-1841 -253	-1841 -253
009 - WKG Division 009 - WKG Division		DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19469 050.19490	1	-629	-629
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	ADMIN 040	-683 56	-470168.07 13616.54	688,3866325 234,767931
009 - WKG Division 009 - WKG Division	38100-Melera	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12834 040.12837	250	103105.62	412,42248
009 - WKG Division 009 - WKG Division	38100-Melers	DIS-38100-Pressure Recorder DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.11144	-27 4	-22058,63 26890.6	816,9862963 6722.65
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11319	2572	102873.89	39.99762442
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant In Service	040.11342	2460	98360,22	39,98382927

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Eat Y 2.0980300 Steel 2.4615955 Steel 2.4615955 Steel 3.5497349 5.38032773 7.5027527 15.15769257 15.1576925 8.0717727 21.3261735 43.4168414 3.6536391 PE

NEWX 2.0852 2.8715 1.8593 6.3882 34.285 10.09 55.735 14.7762 6.4743 9.245 12.1555 48.4869

0.785398 3.141593 7.066583 12.566371 28.274334 50.285462 113.097336 0.765398 3.141593 7.065583 12.566371 28.274334

NEWY

#### DISTRIBUTION MAINS STUDY

Line		(2) X	(3) W		(5) Y		
No.	DISOJANUT	···········	Feet	Gross Cost of Plant	Unit Cost	Volume	Fitted 2.0966090
1 2 3 4 5 6 7	Distribution Main Pries, Steel, X-re1 In. Distribution Main Pries, Steel, i in-X-c=2 in Distribution Main Pries, Steel, z in-X-c=3 in Distribution Main Pries, Steel, z in-X-c=4 in Distribution Main Pries, Steel, z in-X-c=6 in Distribution Main Pries, Steel, z in-X-c=1 z in	1 2 3 4 6 8	726,653 8,579,440 417,298 2,936,883 48,997 842,074 14,990	\$ 22,920,058 \$ 780,076 \$ 18,702,740 \$ 1,679,862 \$ 8,496,553 \$ 850,458	\$ 2.5715 \$ 1.8693 \$ 6.3662 \$ 34.2850 \$ 10.0900 \$ 56,7350	0.785398 3.141593 7.08583 12.566371 28,274334 50,255482 113,097336	2.4815555 3.5497949 5.3695273 7.9027527 15.1576825 25.3145841 54.3343029
8 9 10 11 12 13	Distribution Main Pitoe, PE, X-erf In Distribution Main Pitoe, PE, 116-04-02-1 Distribution Main Pitoe, PE, 216-04-02-1 Distribution Main Pitoe, PE, 2. 316-04-03-1 Distribution Main Pitoe, PE, 3. 316-04-03-1 Distribution Main Pitoe, PE, 4. 316-04-03-1 Total	1 2 3 4 5	6,427 3,330,025 58,649 744,587 38,746 17,742,769	\$ 94.966 \$ 21.559.766 \$ 545.115 \$ 9.050.798 \$ 1.780.865 \$ 67.962.005	\$ 14,7762 \$ 6,4743 \$ 9,2945 \$ 12,1555 \$ 46,4669	0.785398 3.141593 7.068583 12.596371 28.274334	4.7581725 8.0717727 13.5944397 21.3281735 43.4188414 3.6536391
		Steel PE Total	9,306,093 3,336,452 12,642,545	\$ 24,420,754.93 \$ 21,654,672.69 \$ 46,075,426.86	\$ 6.4903	Minimum System Minimum System Minimum System	
		Steel PE Total	Total Cost \$ 54,930,453,15 \$ 33,031,551,87 \$ 87,962,005,02	Customer-Related \$ 24,420,754.33 \$ 21,654,672.53 \$ 46,075,426.86	Dernand-Related S 30,509,698.82 S 11,376,879,34 S 41,886,578.16	Customer-Related 44.45% 65,56% 52,38%	Demand-Related 55,54% 34,44% 47,62%
		Steel PE Total	13,566,335 4,175,434 17,742,769	\$ 28.473,145.63 \$ 15,259,182.55 \$ 43,732,328.18	S 3,6536	Regression Regression Regression	
		Steel PE	Total Cost \$ 54,930,453,15 \$ 33,031,551,87	Customer-Related \$ 28,473,145,63 \$ 15,259,182,55	Demand-Related \$ 26,457,307.52 \$ 17,772,369,32	Customer-Related 51.83% 46.20%	Demand-Related 48.17% 53.80%
		Total	\$ 87,962,005.02	\$ 43,732,328.18	\$ 44,229,676.84	49.72%	50.28%
	Dependent Variable: NEWY Method: Least Squares Date: 17(0/15 Time: 1308 Samufeladlusted): 91 2.8* STEEL-0 Incluided Observations: 5 after adjusting endpoints	Total	s 87,962,005.02	\$ 43,732,328.18	\$ 44,229,676.84	49,72%	50,28%
	Variable	Coefficient	Std. Error	t-Statistic	Prob.		
	C NEWX	3.653639098 1.4063356	5.712097217 0.400358208	0.639631813 3.512693313	0.567907274 0.039122032		
	R-sarared Adjusted R-squared S,E. of rearression Sum squared resid Log IRelihood Durbin-Watson stat	0.804420288 0,739227051 8.775090265 231,0056275 -16.67721389 1.59379182	S.D. dependent var Akalke info criterion Schwarz criterion F-statistic		18.23348 17.1838 7.470865554 7.314560719 12.33901431 0.039122032		
	Dependent Variable: NEWY Method: Least Squares Date: 1/07/15 Time: 13:08 Sample/adults00:17 17: STEEL=1 Included observations: 7 after adjusting and polytis						
	Variable	Coefficient 2.098808973	Std, Error 5.451503576	t-Statistic 0.384996349	Prob. 0.716072798		
	NEWX R-squared Adiushal R-squared S,E. of repression Sum squared resid Log ikelihood Durbin-Viyatson stat	0,46186317 0,770119735 0,724143662 11,125633 618,6965467 -25,61967968 3,116071653	0.112849506  Mean dapendent var  S.D. dependent var  Akalke Info orllerion  Schwarz criterion  F-statistic	4,09273178			
	Despindent Variable: NEWY Method: Joset Squares Date: 1,107/15 Time: 13:06 Samole: 1 12 Included observations: 12						
	Variable	Coefficient	Std. Error	t-Statistic	Prob.		
	C NEWX	7,256632155 0.44253318	4.572334132 0.120237073	1,587073898 3,680505259			
	R-scuared Adjusted R-souared SE. of recression Sturn souared resid Log iRelinood Durbin-Watson stat	0.57530156 0.532831716 12.84394662 1649.669648 -46.5578045 1,798587695	S.D. dependent var Akalke Info criterion Schwarz criterion F-statistic		17.1042 18.79151592 8.094634084 8.175451859 13.54611898 0.004242837		

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-37 Page 1 of 1

## **REQUEST:**

Please provide all documentation, workpapers, atld source documents utilized to develop the "design day" and the "highest simultaneous peale" demands referred to, respectively, at Page 12, Line II and Lines 17 and 18 of Mr. Raab's Direct Testimony. Please provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.

## **RESPONSE:**

Please see the tab entitled "peak" in Attachment 1 to the Company's response to AG DR No. 1-36.

Respondent: Paul Raab

## Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-38 Page 1 of 1

## **REQUEST:**

Please provide the date and level (Mcf or Dth) of Atmos Kentucky's actual annual peak day throughput (demand) for each of the last ten years.

## **RESPONSE:**

The actual annual peak day (in Mcf) for each calendar year 2006 through 2015 is as follows:

Date	Demar	nd (Mcf)
12/07/	06	279,246
02/05/	07	306,919
01/02/	08	301,082
01/15/	09	316,611
12/13/	10	317,222
02/09/	11	299,554
01/13/	12	259,436
01/22/	13	271,297
01/06/	14	366,722
01/07/	15	350,755

Respondent: Mark Martin

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-39 Page 1 of 2

## **REQUEST:**

For each request for interruption or curtailment of interruptible customers during the last five years, please provide the date, duration, requested level of load reduction, and actual load reduction for each request.

## **RESPONSE:**

Please see Confidential Attachment 1 for a list of curtailments by the Company, all as a result of extreme cold weather in January 2014.

In addition, interruptions of an operational nature to customers occurred and the incidents are described below:

1. October 16-17, 2015 - Shelbyville

A third party contractor damaged our 8" transmission line one-way feed to both Shelbyville and Lawrenceburg. Due to this damage, we physically turned off all of our Interruptible and also any remaining Industrial Customers, totaling approximately 30 meters. Gas service was restored the next day when all repairs were made. This interruption lasted a total of 18 hours with a load reduction of approximately 325 to 380 Mcf/hr. The contractor did not call Kentucky 811 for a locate ticket.

2. July 17-18, 2014 - Hopkinsville

A contractor working for Atmos Energy damaged our 8" transmission line one-way feed serving Hopkinsville. Due to the damage, we interrupted Commonwealth Agra Energy for 30 hours while repairs were being made. All other customers were not impacted. Load reduction of approximately 400 Mcf.

3. September 9, 2011 - Owensboro

A third party contractor damaged our 8" high pressure distribution line while excavating for the Bypass Connector Road. Three Industrial Customers (Ragu, Daramic, and Yaeger) were curtailed due to this damage for approximately 12 hours while repairs were made. Service was restored the same day. Load reductions of approximately 953 Mcf, 282 Mcf and 177 Mcf for Ragu, Daramic and Yaeger, respectively. The contractor did not call Kentucky 811 for a locate ticket.

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-39 Page 2 of 2

## **ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-39\_Att1 - Curtailments (CONFIDENTIAL).xlsx, 1 Page.

Respondent: Mark Martin

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-40 Page 1 of 1

## **REQUEST:**

Please provide all workpapers, source documents, electronic spreadsheets, etc. that supports the "results of a zero-intercept study" referred to at Page 15, Line 4 of Mr. Raab's Direct Testimony. Please provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.

## **RESPONSE:**

Please see the tab entitled "calcs" in Attachment 2 to the Company's response to AG DR No. 1-36.

Respondent: Paul Raab

## Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-41 Page 1 of 1

## **REQUEST:**

Please provide all workpapers, source documents, electronic spreadsheets, etc. that show the "calculated load factor of the system" referred to at Page 15, Lines 8 and 9 of Mr. Raab's Direct Testimony.

## **RESPONSE:**

Please see the tab entitled "Class. Factors" in Attachment 1 (COSA\_Atmos\_KY\_peak&average) to the Company's response to Staff DR No. 2-45.

Respondent: Paul Raab

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-42 Page 1 of 1

## **REQUEST:**

Please provide a detailed explanation of the approach and methodology utilized to develop the Company's proposed class revenue distribution, or rate design for various rate blocks. In this response, please provide all workpapers and analyses supporting the Company's proposed class revenue responsibility. Provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.

## **RESPONSE:**

Atmos Energy's primary objective is to meet or exceed expectations of our customers, shareholders, employees, regulators and other key stakeholders. More specifically, we wish to retain our heritage as a low-cost efficient natural gas service provider, continue to provide excellent customer service, safe and reliable delivery of natural gas, and be a good corporate citizen in the Kentucky communities we serve. Our rate design should support these objectives. To that end, Atmos Energy is proposing to maintain the general balance of fixed and variable elements in our distribution rates to reflect the underlying cost characteristics of our service. Company witness Paul Raab provided a Class Cost of Service study required pursuant to the Minimum Filing Requirements in this Case. In his study, he determines that all classes contribute adequate amounts to the Company's cost of service with the lone exception being residential sales. While Mr. Raab's analysis is utilized as one point of reference, the Company believes that each class (commercial, public authority, industrial sales and transportation) can bear some portion of the requested increase. Historically, as well as in this case, the Company looks to be as fair to all customer classes as possible.

Refer to the Company's response to Staff DR No. 1-59, Attachment 41 "KY Revenue & Billing Unit Forecast 2015 TYE 5.31.2017". In the Excel file, refer to the tab named "Rate Design". On Excel rows 36 through 51, the % change of rate components is computed. Since the Company anticipates continued PRP surcharges following this rate case and since the PRP surcharge is largely collected in a flat monthly charge, the Company proposed to modestly lower the aggregate monthly customer charges (see Excel column E of the noted rows). Considering the results of the class cost of service study (witness Raab), and seeking the maintain a reasonable premium for firm service versus interruptible, the effects of changing the distribution rates on various classes was considered (see Excel column K of the noted rows). Finally, with gas costs included, the Company monitored the total percentage change in the bill (see Excel column R of the noted rows).

Respondent: Mark Martin

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-43 Page 1 of 1

## **REQUEST:**

Please provide an unredacted copy of the Company's confidential response to PSC-1-59, Attachment 55 in executable electronic (Excel) format with all formulae and links intact.

## **RESPONSE:**

Please see Confidential Attachment 1, being provided on CD only, for Attachment 55 to the Company's response to Staff DR No. 1-59. The Company would note that the original hard copy response inadvertently excluded Excel column W in the attached file.

## **ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, \_1-43\_Att1 - Staff\_1-59\_Att54 - KY Bypass Analysis - CONFIDENTIAL.xls, 2 Pages.

Respondent: Gary Smith

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-44 Page 1 of 1

## **REQUEST:**

Please provide a copy of all correspondence, emails, internal reports, notes, etc. concerning contract negotiations for negotiated rates for each special contract customer involved subsequent to the Commission's Order in Case No. 2013-00148. In this response, please categorize and separate all documents by individual customer.

## **RESPONSE:**

An internal assessment of individual customer bypass pipeline routes, costs and economics, have been previously submitted as "Staff\_1-59\_Att1\_Suppl - Smith Workpapers". Please see Confidential Attachment 1 for all other correspondence with individual customers and notes from meetings discussing potential contract reformation.

## **ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-44\_Att1 - Customer Correspondence and Notes (CONFIDENTIAL).pdf, 106 Pages.

Respondent: Gary Smith

## Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-45 Page 1 of 1

## **REQUEST:**

In Case No. 2013-00I48, the Commission's Order stated: "The Commission will therefore require Atmos-Ky. to internally conduct and maintain studies, analyses, reports, quantifications, etc., that demonstrate the threat of bypass by each of its special-contract customers, and that the special contracts continue to generate sufficient revenue to cover variable costs and contribute to fixed costs. This information is to be provided in Atmos-Ky.'s next base-rate case application." (page 38)

Please identify specifically where each of these requirements are contained in the Company's filing by individual customer or contract. If such information has not specifically been provided within the Company's application, please provide each requirement by customer. In this response, please provide in hardcopy as well as in executable electronic (Excel) format with all formulae and links intact.

## **RESPONSE:**

The result of the Company's analysis of each customers' potential bypass pipeline route, costs and economics have been previously submitted as "Staff\_1-59\_Att1\_Suppl - Smith Workpapers". Please see the Company's response to AG DR No. 1-43 for an Excel version of the analysis of bypass economics from those workpapers. Please see Confidential redacted Attachment 1 for recent pipeline tap estimates for Company projects relied upon to form the basis for estimating tap costs that would be incurred by customers bypassing our system. The analysis of whether current special contract rates generate sufficient revenue to cover variable costs and contribute to fixed costs is found in the Company's response to AG DR No. 1-47.

## <u>ATTACHMENTS:</u>

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-45\_Att1 - Typical Small Interconnect.xlsx, 1 Page.

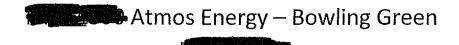
ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-45\_Att2 - Redacted - Pipeline Tap Costs.pdf, 19 Pages.

Respondent: Gary Smith

## Typical Small Interconnect

Side valve and Tap		\$ 175,000.00	paid directly to
Single tap 4" tap on 8	" or smaller mainline		
Typical small meter skid		\$ 120,000.00	paid directly by Atmos
3" - 4" Ultrasonic only	1		
Land Rights		\$ 40,000.00	paid directly by Atmos
Utilities and site prep		\$ 20,000.00	paid directly by Atmos
Concrete		\$ 10,000.00	paid directly by Atmos
Piping and other materials		\$ 15,000.00	paid directly by Atmos
Gravel and Fencing		\$ 20,000.00	paid directly by Atmos
Contractor Labor		\$ 100,000.00	paid directly by Atmos
	Estimated Total	\$ 500,000.00	

Atmos Energy – Stage II Estimates 05-07-15 (Redacted)



Warren County, KY

## **Table of Contents**

Project Responsibility Matrix  Project Dashboard	Page 2
Project Estimate	
ICAF 4860 Atmos Energy - Bowling Green_Aerial_12JAN15 Aerial overview, Overview SOW, Coordinates	Page 7
ICAF 4860 Atmos Energy - Bowling Green_Alignment Sheet_12JAN15  Alignment sheet with notes	Page 8
ICAF 4860_Atmos Energy - Bowling Green_ Proposal_06MAY15 ap and riser, NTE	Page 9
ICAF 4860 Atmos Energy - Bowling Green_IRF_09DEC14 Interconnect Request Form	Page 10

## Project Scoping Document

Atmos Engres			
Atmos Charer			
Atmos Energy	Bowling Green		
Client	Project Name:		
BGM 8-1	ICAF 4860	<u> </u>	Measurement
Facility Name:	Estimate ID:	EBS Project #:	Program:
Project Manager:	Area Manager:	Regional Director:	Region:
Stage 2	KY	Warren County	
Estimate Level:	State:	County/Parish:	Location:
ichedule			
Construction Window:	Proposed Construction;	Proposed Outage:	Proposed Stopples:
Start 4/15/2015	Start 9/15/2015	Start N/A	Start N/A
End 11/1/2015	End 9/30/2015	End N/A	End N/A
Customer Impact:			
	and per the customer and the (	Commercial Group, will only	be a tap and riser with the
customer providing measu		,	
cope			
I propose to incor	res with a current pipe relocati porate this interconnect with th		ne relocation. Rather than
3" piping to the edge of the valve and 2" ANSI 600 closu	olping with a blow off, we would be R/W, utilize a 3x3x2" TEE with ure center tapped, 1/2" nipple, he new R/W and be flanged off r facilities.	a 2" blow off adjacent to the and 1/2" valve and 3000# pl	3" side valve (WExRTJ fiange), e side valve with a 2" WE ug. The 3" piping would
3" piping to the edge of the valve and 2" ANSI 600 clost extend 25' to the edge of the customer will connect their	e R/W, utilize a 3x3x2" TEE with ure center tapped, 1/2" nipple, he new R/W and be flanged off	a 2" blow off adjacent to the and 1/2" valve and 3000# pl	3" side valve (WExRTJ fiange), e side valve with a 2" WE ug. The 3" piping would
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3" piping to the edge of the valve and 2" ANSI 600 closs extend 25' to the edge of the customer will connect their Outstanding Questions:  The customer proposed locused up site meeting to determine the proposed for the tap locations.	e R/W, utilize a 3x3x2" TEE with ure center tapped, 1/2" nipple, he new R/W and be flanged off r facilities.  cation will not work due to the remaine the location of the tap si	a 2" blow off adjacent to th and 1/2" valve and 3000# pl with a blind flange below gr relocation. Commercial will	3" side valve (WExRTJ flange), e side valve with a 2" WE ug. The 3" piping would ound. This is where the
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3" piping to the edge of the valve and 2" ANSI 600 closs extend 25' to the edge of the customer will connect their Outstanding Questions:  The customer proposed loc set up site meeting to dete happened for the tap location.  Potential Difficulties:  This work will be performed the contract where it is a direct	e R/W, utilize a 3x3x2" TEE with ure center tapped, 1/2" nipple, he new R/W and be flanged off r facilities.  Cation will not work due to the remine the location of the tap silion.  d in conjunction with the ed for that portion of the work.	a 2" blow off adjacent to the and 1/2" valve and 3000# ple with a blind flange below growth a blind flange growth growth a blind flange growth growth a blind flange growth gr	3" side valve (WExRTJ flange), e side valve with a 2" WE ug. The 3" piping would bound. This is where the be getting with customer to e, this site meeting has not that portion of the work and the in the pipeline relocation

Atmos Quote (Redacted)

CASE NO. 2015-00343 ATTACHMENT 2 TO AG DR NO. 1-45 Atmos November 24<sup>th</sup>, 2015 Quote No. 151085

Page 1 of 2

Customer: Atmos Contact: Ryan Austin

REDACTED

Salesman: Jay Childers Phone: (318)525-5919

jchilders@legacymeasurement.com

is pleased to submit this proposal to fabricate and provide the following item(s) described below:

## **Proposal Detail:**

## ITEM #1: 4" 600# ULTRASONIC METER SKID

QTY:

One

Fabrication Guidelines:

Conforms to

Schedule/Grade:

All components will be schedule 40 and/or ANSI 600 rated

Pipe:

Meter Tube Quality, SA106-B, (wall thickness - .237" /O.D. – 4.500")

Ultrasonic Meter: Flow Direction: Sick 4" 600# 4P Left to Right

Upstream End:

Flanged 600#

Downstream End:

Flanged 600#

O-lets:

Eleven

Valves:

Three - 4" 600# WKM Trunnion

Flow Conditioner:

Flanged Type CPA 50E

X-Ray Testing:

Yes

Hydrostatic Testing:

8 Hour @ 2,220-2,235 psig

Magnetic Particle Test: Seal Leak Test: Yes N/R

Nitrogen Blanket:

Yes

Calibration:

Yes, Ceesi

Accessories (ea):

(7) 1/2" Quadrant Ball Valve, (1) 1/4" PGI Needle Valve, Trenton Wax

Studs:

Cadmium w/ Washers

Gaskets:

1/8" Spiral Wound w/ Solid Inner Ring

Sandblast:

Customer Specify

Primer: Top Coat: Customer Specify Customer Specify

Skid:

Approximately, 84"W x 228"L, 8 Risers, 4" Channel, Grating, Galvanized

3rd Party Inspection:

Yes

House: I&E Includes:

N/R
(1) Pressure transmitter, (1) Temperature transmitter, Control Wave RTU,

Power Supply Package, Battery Box w/ 2 batteries, and all related conduit,

Conduit fittings, tubing, tubing fittings, wiring, etc.

CASE NO. 2015-00343 ATTACHMENT 2 TO AG DR NO. 1-45 Atmos November 24<sup>th</sup>, 2015 Quote No. 151085

Page 2 of 2

## REDACTED

## Net Pricing for ITEM #1:

Taxes and Freight Not Included
Approval Drawings 1-2 weeks after receipt of order.
Delivery: 15-17 weeks after drawing approval.
Deliveries are subject to change due to availability of material at the time of order, quantities ordered, and shop capacity

All CUSTOMER FURNISHED MATERIAL MUST BE TAGGED WITH PROJECT NAME / NUMBER

OR

## **TERMS**

Net 30

## **VALIDITY**

Prices are valid for 30 days. Delivery & prices will be contingent upon availability of material and current market prices at the time of order. reserves the right to confirm the pricing at the time of order and may require price adjustments accordingly. quote, and acceptance of any related order, is expressly conditioned on purchaser's acceptance of Legacy Measurement Solutions' General Terms and Conditions of Sale.

Prepared By:

Quote 03-25 (Redacted)

Page 1 of 2

Customer: Atmos Energy Contact: Ryne White

Salesman:

REDACTED

is pleased to submit this proposal to fabricate and provide the following item(s) described below:

## ITEM #1: 3" 600# USM METER SKID W/HEADER

QTY:

Fabrication Guidelines:

Schedule/Grade:

Pipe:

Ultrasonic Meter:

Flow Direction: Upstream End:

Downstream End:

Olets:

One

Conforms to

All components will be schedule 40 and/or ANSI 600 rated

Meter Tube Quality Pipe, SA106-B (wall thickness - .216" / O.D. - 3.500")

Sick 4P (3CL600P+1)

Left to Right

Flanged 600# Blind w/ ½" 2000# Quadrant Ball Valve Flanged 600# Blind w/ ½" 2000# Quadrant Ball Valve

**Upstream:** Three

Latrolet 1" x 3000#, SS Plug
 Threadolet ¾" x 3000#, SS Plug
 Threadolet ¾" x 3000#, SS Plug

**Downstream:** Six

Threadolet ¾" x 3000#, SS Plug
 Threadolet ¾" x 3000#, SS Plug
 Threadolet ¾" x 3000#, SS Plug
 Threadolet ¾" x 3000#, SS Plug

5. Threadolet ¾" x 3000#, SS Plug6. Latrolet 1" x 3000#, SS Plug

Header: One - Threadolet 1/2" x 3000#, SS Plug

<u>Ball:</u> One – 3" 600# WKM FP Trunion Sick supplied CPA

Yes

Yes

Flow Conditioner:

X-Ray Testing:

Hydrostatic Testing:

Magnetic Particle Test:

Calibration:

Valves:

Canbration.

Accessories (ea):

Studs: Gaskets:

Sandblast: Primer:

Top Coat: Skid: Sick supplied, Ceesi

8 Hour @ 2,220-2,250 psig

3" Yale F500 Closure w/ Nitrile O-ring,

Cadmium Plated

Garlock with Solid Inner Ring

Customer Specify Customer Specify Customer Specify

Yes, Skid Per 3inch Meter Skid "Go By" but using WF 6X15 for the Base,

Galvanized, Grating, Two Instrumentation Stands

I & E work:

Control Wave RTU, Power Supply Box, Skid Lighting, (1) pressure transmitter, (1) temperature transmitter, and all related conduit, tubing, and tubing

Fittings.

Page 2 of 2

3<sup>rd</sup> Party Inspection:

Hold Points: (Full

REDACTED

Inspection)

1.) After Fit-up before

welding.

2.) Prior to X-Ray for

Dimensional Check.

3.) Witness of Hydro.

4.) After Paint for Mil Check.

5.) Final Assembly.

6.) Loading for Shipping.

7.) Inspection for I & E (Shreveport)

N/R

House:

## Net Pricing for ITEM #1:

Ex Works

No Taxes or Freight Included

Approval Drawings: >1 Weeks A.R.O.

Delivery: 9-11 Weeks after drawing approval.

## All customer furnished material must be tagged with project name / number

OR

## **TERMS**

Net 30

## **VALIDITY**

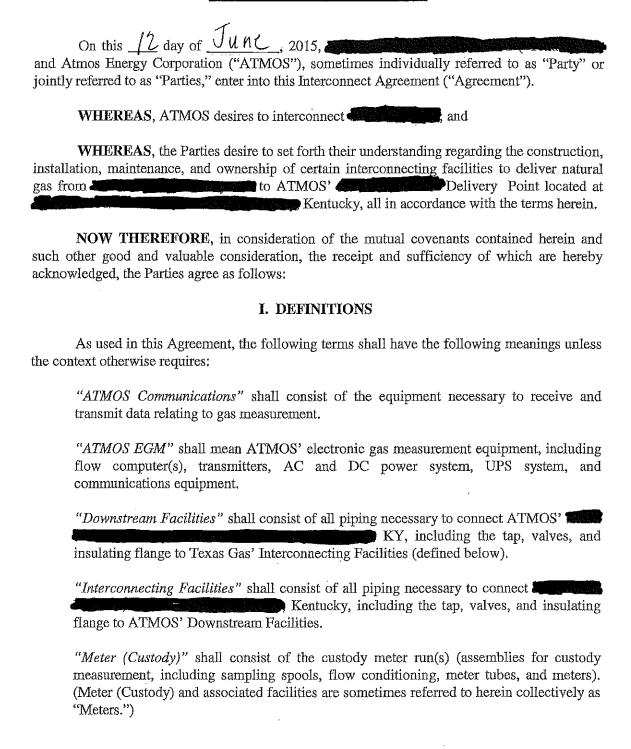
Prices are valid for 30 days. Delivery & prices will be contingent upon availability of material and current market price at the time of order. reserves the right to confirm the pricing at the time of order and may require negotiating accordingly.

Prepared By:

<sup>\*</sup>Deliveries are subject to change due to availability of material at the time of order.

Signed ICA (Redacted)

## <u>DELIVERY</u> INTERCONNECT AGREEMENT



6.50

## REDACTED

"Meter Site" shall consist of the land rights and preparation of a certain surface area, including gravel, road access, fencing, gates, grounding system, and lighting upon which the Meter (Custody) is located.

"Odorant Injection System" shall consist of the odorant injection skid, controls; necessary piping, necessary communication equipment and all other associated items necessary to inject odorant into the gas flow.

"Point of Demarcation" shall be at the insulating flanges where gas custody and ownership changes from

"Regulator Skid" shall consist of the regulators, flow control valve(s) and/or pressure monitoring system to protect ATMOS' facilities.

measurement equipment, including flow computer(s), transmitters, AC and DC power system, UPS system, and communications equipment.

"Utilities" shall consist of AC power, typically 240 VAC 100 AMP single phase utility power, and telephone network interface.

## II. DESIGN, CONSTRUCTION AND INSTALLATION

- A. ATMOS' Responsibilities. ATMOS shall design, construct and install, at its sole expense, the ATMOS EGM, Downstream Facilities, Odorant Injection System, Regulator Skid, Meter Site, Utilities, and ATMOS Communications. ATMOS shall construct and install the Meter (Custody), and a check meter (if so desired), all as set forth on Exhibit A, attached hereto and incorporated herein. For any procurement, construction and installation activities performed hereunder, save and except the ATMOS EGM, Downstream Facilities, and the Odorant Injection System, ATMOS shall utilize and/or contractor and shall perform such activities in
- ATMOS' sole expense (which is estimated to be \$ 500, the Interconnecting Facilities (tap and riser). The design the Meter (Custody) as more fully described in Exhibit A. The telemetry of the Meters and associated measurement equipment.

## III. OWNERSHIP AND OPERATION

A. <u>ATMOS' Responsibilities</u>. Upon completion of the construction and installation of the facilities, ATMOS will own, operate, and maintain at ATMOS' sole expense, the ATMOS EGM, Downstream Facilities, Odorant Injection System, Atmos Communications, Regulator Skid, Meter Site, and Utilities. ATMOS shall also own the Meter (Custody). ATMOS shall operate the Downstream Facilities installed hereunder in accordance Tariff ("Tariff") and all applicable laws, rules and regulations. ATMOS shall assume gas

custody at the downstream flange of the Point of Demarcation. ATMOS shall be solely responsible for any and all repairs to the Downstream Facilities.

If volumes received through the Meters exceed the limits recognized by AGA for that size measuring station, the Meters shall be upgraded/downgraded to meet AGA specifications at ATMOS' sole expense. Should ATMOS not flow gas through the Meters for any consecutive six (6) month period, the right to terminate this Agreement, including disconnecting and removing its facilities described herein, and ATMOS will disconnect all piping Facilities, all at ATMOS' sole expense.



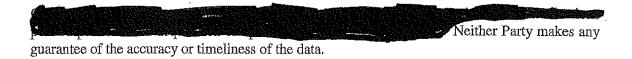
C. <u>Parties' Responsibilities</u>. Both agree to use all reasonable efforts in order to complete design, construction and installation as set forth herein with a target completion date of August 1, 2015 (the "Target Completion Date") subject to the Agreement being fully executed by June 15, 2015. The Parties agree to work diligently and in good faith to resolve any potential delays in such construction and installation.

Except for a situation where advanced notice is not practicable, agood faith effort to provide ATMOS with at least 48 hours advance notification of any proposed work performed hereunder. Except for an emergency situation where advanced notice is not practicable, ATMOS shall make a good faith effort at least 48 hours advanced notification of any proposed work performed hereunder. The intent of such notice is to allow either Party to have a representative or agent present at the time such work is performed.

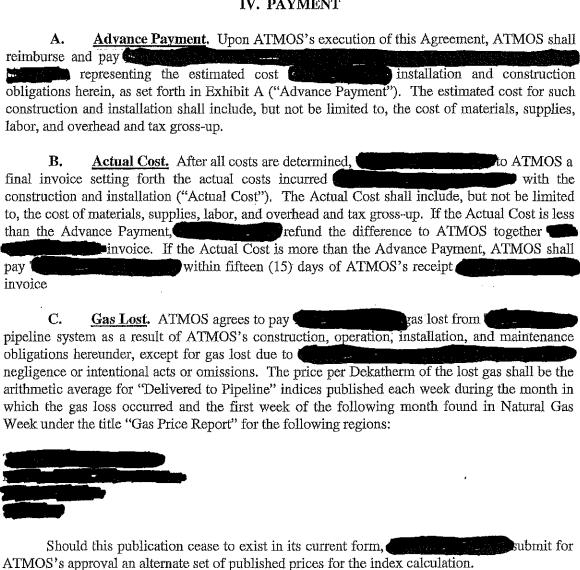
- **D.** <u>Measurement</u>. If during any test of the measuring equipment the calculated hourly flow is determined to be in error (whether positive or negative) relative to the correct flow (using the correct flow rate as the percent error equation denominator) under either of the two following conditions:
  - (1) the total measurement adjustment during a month is greater than 500 Dth and the total error is greater than 1%; or
  - (2) the value of the error is determined to be greater than \$50,000;

then the meter shall be calibrated to correct the error back to zero (0) and the total flow for the period in which the error existed re-determined (whether known definitely or agreed to by both Parties). If the period of error cannot be determined or agreed upon between the Parties, such period of error shall be equal to one half (½) of the elapsed time extending back to the last meter test.

E. <u>EGM Data Sharing</u>. ATMOS hereby authorizes ATMOS' data communications port output for serial acquisition of operational data



## IV. PAYMENT



## V. NOTICES

ATMOS shall send signed agreements, advance payment, and communications to the following address:



agreements and communications to the following address:

Atmos Energy Corporation Attn: Ryan Austin 3275 Highland Pointe Drive Owensboro, KY 42303

## VI. LAND RIGHTS

performing any construction or installation obligations hereunder, ATMOS shall, at its sole expense, the land rights necessary, if any install, operate, maintain, replace and remove its facilities described herein, including, but not limited to, the right of ingress to and egress from its facilities. If necessary, at discretion, ATMOS will construct and maintain an all-weather access road to In addition, ATMOS will for the second prights necessary to install or have installed any power or phone lines or similar equipment necessary to facilitate communication to and from its facilities. Such land rights shall be terms and conditions ATMOS agrees that if it does not hold sufficient land rights for assignment to Texas Gas, it shall be ATMOS' responsibility to acquire these rights from the applicable landowners. ATMOS hereby agrees to indemnify, hold harmless and all claims, suits, actions, debts, accounts, damages, costs, losses, fines, attorney's fees and expenses arising out of or relating in any way to the accuracy and/or adequacy of the land rights In the event ATMOS is unable to with the requisite land rights economically obtain the necessary land rights or any necessary permits, approvals, rights-of-way, easements, or other access required for construction, installation, operation, or maintenance of the facilities, have the right to terminate this Agreement.

## VII. INDEMNITY

NOTWITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT, ATMOS AGREES TO PROTECT, DEFEND, INDEMNIFY AND DIRECTORS, OFFICERS, EMPLOYEES, AGENTS, GENERAL AND LIMITED PARTNERS, MANAGERS, MEMBERS, AND AFFILIATED COMPANIES, FREE AND HARMLESS FROM AND AGAINST ANY AND ALL LOSSES, CLAIMS, LIENS, DEMANDS, AND CAUSES OF ACTION OF EVERY KIND AND CHARACTER, INCLUDING, BUT NOT LIMITED TO, THE AMOUNTS OF JUDGMENTS, PENALTIES, INTEREST, COURT COSTS, INVESTIGATION EXPENSES AND COSTS AND LEGAL FEES ITS DIRECTORS, OFFICERS, EMPLOYEES, AGENTS, GENERAL AND LIMITED PARTNERS, MANAGERS, MEMBERS, AND AFFILIATED COMPANIES, IN DEFENSE OF SAME ARISING IN FAVOR OF ANY GOVERNMENTAL AGENCIES, THIRD PARTIES, CONTRACTORS OR SUBCONTRACTORS, OR ON ACCOUNT OF TAXES, CLAIMS, LIENS, DEBTS, PERSONAL INJURIES, DEATH OR DAMAGES TO PROPERTY, AND ALL OTHER CLAIMS OR DEMANDS OF EVERY CHARACTER OCCURRING OR IN

ANYWISE INCIDENT TO, IN CONNECTION WITH OR ARISING OUT OF ATMOS' OR ITS CONTRACTORS' OR SUBCONTRACTORS' NEGLIGENCE, GROSS NEGLIGENCE OR WILLFUL MISCONDUCT.

NOTWITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT,
TO PROTECT, DEFEND, INDEMNIFY AND HOLD ATMOS, ITS DIRECTORS, OFFICERS, EMPLOYEES,
AGENTS, GENERAL AND LIMITED PARTNERS, AND AFFILIATED COMPANIES FREE AND HARMLESS
FROM AND AGAINST ANY AND ALL LOSSES, CLAIMS, LIENS, DEMANDS, AND CAUSES OF ACTION
OF EVERY KIND AND CHARACTER, INCLUDING, BUT NOT LIMITED TO, THE AMOUNTS OF
JUDGMENTS, PENALTIES, INTEREST, COURT COSTS, INVESTIGATION EXPENSES AND COSTS AND
LEGAL FEES INCURRED BY ATMOS, ITS DIRECTORS, OFFICERS, EMPLOYEES, AGENTS, GENERAL
AND LIMITED PARTNERS, AND AFFILIATED COMPANIES, IN DEFENSE OF SAME ARISING IN FAVOR
OF ANY GOVERNMENTAL AGENCIES, THIRD PARTIES, CONTRACTORS OR SUBCONTRACTORS, OR
ON ACCOUNT OF TAXES, CLAIMS, LIENS, DEBTS, PERSONAL INJURIES, DEATH OR DAMAGES TO
PROPERTY, AND ALL OTHER CLAIMS OR DEMANDS OF EVERY CHARACTER OCCURRING OR IN
ANYWISE INCIDENT TO, IN CONNECTION WITH OR ARISING
OR ITS
CONTRACTORS' OR SUBCONTRACTORS' NEGLIGENCE, GROSS NEGLIGENCE OR WILLFUL
MISCONDUCT.

## VIII. INSURANCE

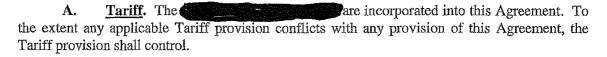
Both Parties shall carry or cause to be carried and maintained in force throughout the entire term of this Agreement insurance as described below with reliable insurance companies. The limits set forth are minimum limits and shall not be construed to limit either Party's liability. The required liability insurance can be met under a primary or an excess policy or any combination thereof. Each Party shall have the right to self-insure any or all of the required insurance.

- (a) Workers' Compensation insurance with statutory limits in compliance with all applicable state and federal laws having jurisdiction over each employee and Employer's Liability insurance with limits of \$1,000,000 each accident, \$1,000,000 disease each employee and \$1,000,000 disease policy limit. If work is to be performed in North Dakota, Ohio, Washington, Wyoming or West Virginia, the appropriate state fund(s) shall be participated in to cover all eligible employees and a stopgap endorsement shall be required.
- (b) General Liability insurance with a combined single limit of \$2,000,000 each occurrence and annual aggregates of \$2,000,000, for bodily injury and property damage, including coverage for contractual liability, independent contractors, property damage and explosion, collapse and underground.
- (c) Automobile Liability insurance with a combined single limit of \$2,000,000 each occurrence for bodily injury and property damage to include coverage for all owned, non-owned and hired vehicles.

#### REDACTED

(d) Upon execution of this Agreement, each Party agrees to submit a certificate(s) of insurance or written documentation of any self-insured insurance evidencing compliance with the insurance requirements set forth in this article.

#### IX. MISCELLANEOUS



- **B.** <u>Assignment.</u> No assignment of right or delegation of obligation hereunder shall be effective until approved by the other Party, as evidenced by the other Party's written consent, which shall not be unreasonably withheld.
- C. <u>Waiver</u>. No waiver by either Party of any one or more defaults by the other in the performance of this Agreement shall operate or be construed as a waiver of any future default, whether of a like or a different character.
- D. Governing Law. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE EXCLUDING ANY PROVISION WHICH WOULD DICTATE THE APPLICATION OF THE LAWS OF ANOTHER JURISDICTION.
- Entire Agreement. This Agreement represents the entire agreement between the Parties and shall supersede all prior agreements and understandings between the Parties pertaining to the facilities to be constructed hereunder. This Agreement may only be modified, varied, or amended by written instrument signed by the Parties hereto.
- **F.** <u>Severability</u>. Each portion of this Agreement is intended to be severable. If any term or provision hereof is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the validity of the remainder of this Agreement.
- G. <u>Consequential Loss Exclusion</u>. NEITHER PARTY SHALL BE RESPONSIBLE OR HELD LIABLE TO THE OTHER PARTY FOR PUNITIVE, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LIABILITY FOR LOSS OF USE, LOSS OF PROFITS, LOSS OF PRODUCT OR BUSINESS INTERRUPTION, HOWEVER THE SAME MAY BE CAUSED, INCLUDING THE FAULT, NEGLIGENCE, WILLFUL MISCONDUCT OR STRICT LIABILITY OF EITHER PARTY.
- H. <u>Drafting.</u> This Agreement was negotiated at arm's-length, mutually-drafted and entered into freely by the Parties. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

Accepted and Agreed to this Accepted

Accepted and Agreed to this 12 h

## REDACTED

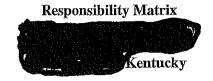
2015

ATMOS ENERGY CORPORATION

2015 day of

By: Print Title:

## EXHIBIT A



Material/Equipment/ Facilities	Design	Construct & Install	Оwп	Operate and Maintain
ATMOS EGM				
Downstream Facilities	1		43	
Odorant Injection System	7		9	
ATMOS Communications		ماليه		
Regulator Skid	4			
Interconnecting Facilities				
Meter (Custody)		9		
Meter Site		<b>~</b>	<b>-</b>	
Utilities				
	:		: p	

W. .

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-46 Page 1 of 3

#### **REQUEST:**

If not specifically provided in response to OAG-1-73 above, please provide the following:

- a copy of all documents, including Commission evaluations, that provided the acceptance by the Commission of each contract for each special contract customer;
- b. an identification of each customer by rate schedule taking discounted service that is included in the test year in this case;
- c. the actual rate(s) currently being charged for each special contract customer, as well as the applicable billing determinants;
- d. the revenues collected from each special contract customer;
- e. the revenues that would have been collected at full tariff rates from each special contract customer, as well as the identification of the applicable full tariff rate schedule;
- f. the treatment of the revenue shortfall (difference between full rates and discounted rates revenues) in this case;
- g. all records, documents, evaluations and analyses undertaken by or for the Company associated with each special contract customer that supports the necessity for a tariff rate lower than the full tariff rate;
- copies of each special contract service contract;
- i. map(s) showing the location of each special contract customer and proximity to closest transmission pipeline;
- J. the annual throughput, revenues collected, and full tariff revenues associated with discounted services provided by the Company separated by rate schedule for each of the last three years;
- k. list of each Atmos affiliate that provides gas supply or storage services to each special contract customer; and,
- itemization and gross investment of dedicated facilities (e.g., mains, compressors, regulators, and services) used to serve each special contract customer.

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-46 Page 2 of 3

#### **RESPONSE:**

- a) Please see Confidential redacted Attachment 1 for the petitions and analyses submitted to the Commission related to special contracts in effect at the time of the rate case filing.
- b) Please refer to Confidential Attachment 55 to the Company's response to Staff DR No. 1-59 and to the Company's response to AG DR No. 1-43.
- c) Please refer to Confidential Attachment 55 to the Company's response to Staff DR No. 1-59,the Company's confidential response to AG DR No. 1-43, and the confidential responses to subpart (j) of this request.
- d) Please refer to Confidential Attachment 55 to the Company's response to Staff DR No. 1-59,the Company's confidential response to AG DR No. 1-43, and the confidential responses to subpart (j) of this request.
- e) Each of these special contracts function as a tariff rate authorized by the Commission unique to each of these customers. However, anticipating that the request is to compare revenues under these special contracts to revenues under published general tariffs, please see Attachment 2. This amount corresponds to the \$2,446,525 charges for transported volumes to special contract customers shown on Exhibit GLS-7, line 84, column (m).
- f) There is no treatment of a "revenue shortfall" in this case as each contract and rate was previously approved by the Commission.
- g) Please refer to Attachment 1 and Attachment 55 to the Company's response to Staff DR No. 1-59 and to the Company's responses to AG DR Nos. 1-43, 1-44, 1-45, 1-47, and to subpart (a) of this request.
- h) Please see Confidential redacted Attachment 3.
- Please refer to Attachment 1 to the Company's confidential response to Staff DR No. 1-59.
- j) Please see Confidential redacted Attachment 4.
- k) Please see Confidential redacted Attachment 5.
- The Company does not maintain system information itemizing facilities dedicated to service of individual customers.

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-46 Page 3 of 3

#### ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-46\_Att1 - Special Contracts - Variable Costs Redacted.pdf, 91 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-46\_Att2 - Revenue Comparison.xlsx, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-46\_Att3 - Special Contracts - Redacted and Stamped.pdf, 168 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, AG\_1-46\_Att4 - Special Contracts Support - Redacted.xlsx, 9 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, AG\_1-46\_Att5 - Atmos Affiliates - Redacted.xlsx, 1 Page.

Respondent: Gary Smith

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

#### PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

- In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filling the information at this time.
- 3) The information being filed herewith, if publicly disclosed, would have serious, adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
- 4) Western would not, as a matter of company policy, disclose information like that attached to this Petition to any person or entity except as required by law or pursuant to a court order or subpoena. Western's internal practices and policies are directed toward non-disclosure of the attached information. In fact, the information will not be disclosed to any personnel of Western except those who need to know in order to discharge their responsibilities. Western has never

disclosed such information publicly to any of its customers. The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary.

- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
- The information sought to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 265.880; (a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Clearly, both of these tests are met in this case. Only Western is in a position to determine the variable costs incurred in serving a particular customer. The economic value of this information is derived by Western maintaining the secrecy of the information since its current customers, industrial prospects and competitors could obtain economic value by its disclosures.
  - 8) Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality for the enclosed

information should be maintained until the Commission enters an order as to this Petition. Once the order regarding confidentiality has been issued, Western would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7(4).

WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This \_\_\_\_\_ day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street Owensboro, Kentucky 42303 (502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

#### VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe.

Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_ day of October, 1999.

Notary Public

# CERTIFICATE OF SERVICE

I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

Mark R. Hutchinson

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9/30/99

#### Contract WKG-

# Analysis of Contribution to Fixed Cost

Annual Mof {1}					
Annual Revenue (1):					
Monthly Base Charges, @ Tariff Transportation Adm, Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rate to annual deliveries:	12 mo. X		= Mcf = Mcf =	\$	1,800 540
			TOTAL		
* - Excluding non-commodity charg	es and gas costs a	s noted.			
Less Variable/Avoidable Costs:					
Lost & Unaccounted For (2)					
Odorant (3)					
KPSC Assessment (3)					
Measurement/Regulation Station (	3}				
Meter Reading, Maintenance and	Billing (4)			-	
Contribut	on to Fixed Cost:				
Notes: {1} - Pro-forma Test Y applying rate structure (2) -	ear Volumes In Ca s and service mix	se 99-070. In pending s	Annual Reven pecial contract	ue 	

- (3) Calculations shown on Page 2 of this Exhibit.
   (4) Costs not expected to exceed \$ per month

9/30/99 Page 2

## Analysis of Contribution to Fixed Cost

Odorant:	Odorant injection rate, lb./MMcf			0,75	
	Annual MMcf - /1000		X		
	Odorant Cost per lb., current		x	4.51	
KPSC Ass					
	Annual Revenue Percentage 0.1828%				
Measurem	ent/Regulation Station:				
	Standard Measurement/Regulation Station C Materials: Regulators, valves, piping, etc. Labor: Fabrication and Installation Total	Cost-	<b></b>		
	Annual Depreciation Rate -		х	3,41%	
	Annual Depreciation Expense				
	Capital Cost {1} Income Tax {2}				
		TOTAL			
Notes;	<ul> <li>(1) - Investment in Measurement/Regulation return on investment.</li> <li>(2) - Composite State and Federal Income to portion of return on investment (6.15% times Regulation Station).</li> </ul>	ax rate (40	0,3626	%) times equi	ity /

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

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- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
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This 7 day of October, 1999.

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Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

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Mark R. Hutchinson

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9/30/99

Contract	WKG-
LAMBIGUE	44110

# Analysis of Contribution to Fixed Cost

Annual Mcf (1)		
Annual Revenue (1):		
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates appl to annual deliveries:	12 mo. X \$ /mo. = 12 mo. X \$45/mo. = Mof x /Mof = Mof x /Mof =	540
	TOTAL	
* - Excluding non-commodity charges and	d gas costs as noted,	
Less Variable/Avoidable Costs:		
Lost & Unaccounted For (2)		
Odorant (3)		
KPSC Assessment (3)		
Measurement/Regulation Station (3)		
Meter Reading, Maintenance and Billing	g (4) ———	
Contribution to	Fixed Cost:	
Notes: (1) - Pro-forma Test Year \ applying rate structures and (2) -	√olumes in Case 99-070. Annual Re id service mix in pending special con	evenue stract.

(3) - Calculations shown on Page 2 of this Exhibit. (4) - Costs not expected to exceed \$ per month

per month.

9/30/99 Page 2

## Analysis of Contribution to Fixed Cost

Odorani:	Odorant injection rate, lb./MMcf		0.75		
	Annual MMcf - /1000	x			
	Odorant Cost per lb., current	Х	4.51		
	Odorant Cost bei ib., sanon		<del></del>		
KPSC Ass	sessment:				
(1. 00	Annual Revenue				
	Percentage 0.1828%				
-					
Measurer	nent/Regulation Station:				
	and the same most/Population Station Cost	١.			
	Standard Measurement/Regulation Station Cost	•			
	Materials: Regulators, valves, piping, etc.				
	Labor: Fabrication and installation	-			
	Total	х	3,41%		
	Annual Depreciation Rate -	^-			
	Annual Depreciation Expense				
	Capital Cost (1)				
	Income Tax (2)	•			
	т	OTAL			
	•	•			
	(4) Investment in Measurement/Regulation St	ation times	9,97% rate of		
Notes:	(1) - Investment in Measurement/Regulation Station times 9.97% rate of				
	return on investment. (2) - Composite State and Federal income tax rate (40.3626%) times equity				
	portion of return on investment (6.15% times in	vestment in	Measurement/		
	POLIOU OF LEGICAL OF HINGS HINGS IN				
	Regulation Station).				

## CUSTOMER C

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS

COMPANY FOR APPROVAL AND CONFIDENTIAL)

TREATMENT OF A SPECIAL CONTRACT SUB
MITTED TO THE KENTUCKY PUBLIC SERVICE

COMMISSION

CASE NO.

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#### CUSTOMER C

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## CUSTOMER C

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WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This 7 day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street

Owensboro, Kentucky 42303

(502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

#### VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe.

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_ day of October, 1999.

Notary Public

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I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

## **CUSTOMER C**

9/30/99

# Contract WKG-

# Analysis of Contribution to Fixed Cost

Annual Mcf (1)		
Annual Revenue (1):		4 40A
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates applied to annual deliveries:	12 mo. X \$150/mo. = 12 mo. X \$45/mo. = Mcf x /Mcf = Mcf x /Mcf =	\$ 1,800 540
	TOTAL	
w. James and	nas costs as noted.	
* - Excluding non-commodity charges and	guo ou	•
Less Variable/Avoldable Costs:		
Lost & Unaccounted For {2}		
Odorant (3)		
KPSC Assessment (3)		
Measurement/Regulation Station (3)		
Meter Reading, Maintenance and Billing	[4]	
Contribution to	Fixed Cost:	
Notes: {1} - Pro-forma Test Year Vo applying rate structures and (2) -	blumes in Case 99-070. Annual Re i service mix in pending special conf	venue raot.

(3) - Calculations shown on Page 2 of this Exhibit.
(4) - Costs not expected to exceed \$ per month.

## **CUSTOMER C**

9/30/99 Page 2

# Analysis of Contribution to Fixed Cost

Odorant:	Odorant injection rate,	Ih /MMef		0.75
	Annual MMcf -	/1000	х	
	Odorant Cost per lb., o	• • • • •	x	4.51
	Odolatic cost bot mit o	NATION CONTRACTOR OF THE PROPERTY OF THE PROPE		
KPSC Ass	essment:	•		
	Annual Revenue			
	Percentage	0.1828%		
Measuren	nent/Regulation Station:			
	Standard Measuremer Materials: Regulato Labor: Fabrication a Total	nt/Regulation Station Cost- rs, valves, piping, etc, and installation		
	Annual Depreciation F	Rate -	x	3.41%
	Annual Depreciation E	Expense		
	Capilal Cost (1)			•
	Income Tax (2)		-	<del></del>
		TOTA	,L	
Notes:	return on Investment.	easurement/Regulation Station and Federal Income tax rate eivestment (6.15% times invest	(40,362	6%) limes equity

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )
COMPANY FOR APPROVAL AND CONFIDENTIAL)
TREATMENT OF A SPECIAL CONTRACT SUBMITTED TO THE KENTUCKY PUBLIC SERVICE )
COMMISSION

CASE NO.

#### PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

- 2) In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filing the information at this time.
- The information being filed herewith, if publicly disclosed, would have serious, adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
- 4) Western would not, as a matter of company policy, disclose information like that attached to this Petition to any person or entity except as required by law or pursuant to a court order or subpoena. Western's internal practices and policies are directed toward non-disclosure of the attached information. In fact, the information will not be disclosed to any personnel of Western except those who need to know in order to discharge their responsibilities. Western has never

disclosed such information publicly to any of its customers. The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary.

- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
- The information sought to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 265.880: (a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Clearly, both of these tests are met in this case. Only Western is in a position to determine the variable costs incurred in serving a particular customer. The economic value of this information is derived by Western maintaining the secrecy of the information since its current customers, industrial prospects and competitors could obtain economic value by its disclosures.
  - 8) Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality for the enclosed

information should be maintained until the Commission enters an order as to this Petition. Once the order regarding confidentiality has been issued, Western would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7(4).

WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This \_\_\_\_\_ day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street Owensboro, Kentucky 42303 (502) 684-3700

Douglas Walther Legal Counsel

Atmos Energy Corporation

P.O. Box 650205

Dallas, Texas 75265-0205

## VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe.

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the 6 day of October, 1999.

# CERTIFICATE OF SERVICE

I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

## Contract WKG-

# Analysis of Contribution to Fixed Cost

Annual Mcf (1)				
Annual Revenue (1):			\$	1,800
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates applie to annual deliveries:	12 mo. X \$150/mo. ≔ 12 mo. X \$45/mo. = Mcf x /Mcf : Mcf x /Mcf :		·	540
:				
		TOTAL		
* - Excluding non-commodity charges and	gas costs as noted.			
Less Variable/Avoidable Costs:				
Lost & Unaccounted For (2)				
Odorant (3)				
KPSC Assessment (3)				
Measurement/Regulation Station (3)				
Meter Reading, Maintenance and Billing	(4)		<b>→</b> —	
Contribution to	Fixed Cost:		===	
Notes: {1} - Pro-forma Test Year Vo applying rate structures and {2} -	olumes in Case 99-070. An service mix in pending spe	nnual Reve ecial contra	enue act.	

(3) - Calculations shown on Page 2 of this Exhibit.
 (4) - Costs not expected to exceed \$ per month.

9/30/99 Page 2

# Analysis of Contribution to Fixed Cost

Odorant:	Odorant injection rate, lb./MMcf Annual MMcf - /1000 Odorant Cost per lb., current	0,75 x x 4.51	
KPSC As	sessment: Annual Revenue Percentage 0,1828%	·	
Measure	ment/Regulation Station:  Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation Total Annual Depreciation Rate -  Annual Depreciation Expense	x <u>3.41%</u>	
Notes	; (1) - Investment in Measurement/Regulation S	1. //N 267N/M HIIOS 94 ***	
	(2) - Composite State and Federal income tax portion of return on investment (6.15% times in Regulation Station).	nvestment in Measurement/	

#### **CUSTOMER G**

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

G

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

# PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

### CUSTOMER G

- In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filing the information at this time.
- adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
- 4) Western would not, as a matter of company policy, disclose information like that attached to this Petition to any person or entity except as required by law or pursuant to a court order or subpoena. Western's internal practices and policies are directed toward non-disclosure of the attached information. In fact, the information will not be disclosed to any personnel of Western except those who need to know in order to discharge their responsibilities. Western has never

## CUSTOMER G

disclosed such information publicly to any of its customers. The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary.

- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
- The information sought to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 265.880: (a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Clearly, both of these tests are met in this case. Only Western is in a position to determine the variable costs incurred in serving a particular customer. The economic value of this information is derived by Western maintaining the secrecy of the information since its current customers, industrial prospects and competitors could obtain economic value by its disclosures.
  - 8) Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality for the enclosed

information should be maintained until the Commission enters an order as to this Petition. Once the order regarding confidentiality has been issued, Western would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7(4).

WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This 7 day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street Owensboro, Kentucky 42303 (502) 684-3700

Douglas Walther Legal Counsel . Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

#### VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe.

Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_ day of October, 1999.

Notary Public

# CERTIFICATE OF SERVICE

Thereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

Contract WKG-

Analysis of Contribution to Fixed Cost

,	
Annual Mcf {1}  Annual Revenue {1}:  Monthly Base Charges, @ Tariff  Transportation Adm. Fee, @ Tariff  Commodity Gas Cost, @ Tariff  Non-Commodity Charges, @ Tariff  Non-Commodity Charges, @ Tariff	\$ 1,800 12 mo. X \$150/mo. = 540 12 mo. X \$45/mo. = Mof x /Mof x /Mof x /Mof = Mof x /Mof
Commodity Gas Charges, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates applied to annual deliveries:	TOTAL
* - Excluding non-commodity charges an Less Variable/Avoidable Costs:  Lost & Unaccounted For (2)  Odorant (3)  KPSC Assessment (3)	
Measurement/Regulation Station (3)  Meter Reading, Maintenance and Bi	lling (4)
contributio	on to Fixed Cost:
Notes: (1) - Pro-forma Test You applying rate structure	ear Volumes in Case 99-070. Annual Revenue es and service mix in pending special contract.

Notes: (2)

> (3) - Calculations shown on Page 2 of this Exhibit.
> (4) - Costs not expected to exceed \$ per month per month.

9/30/99 Page 2

Odorant;	Odorant Injection rate, Il Annual MMcf - Odorant Cost per Ib., c		0.75 X X 4.51
KPSC A	ssessment: Annual Revenue Percentage	0.1828%	
Measur	ement/Regulation Station Standard Measurem Materials: Regulat Labor: Fabrication Total Annual Depreciation Annual Depreciation	ent/Regulation octions tors, valves, piping, etc. n and installation	x3.41%
	Capital Cost (1) Income Tax (2)	т	OTAL
No	res: (1) - Investment return on investr (2) - Composite portion of return Regulation Stati		station times 9.97% rate of rate (40.3626%) times equity investment in Measurement/

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

#### In the Matter of:

PETITION OF WESTERN KENTUCKY GAS

COMPANY FOR APPROVAL AND CONFIDENTIAL)

TREATMENT OF A SPECIAL CONTRACT SUBMITTED TO THE KENTUCKY PUBLIC SERVICE

COMMISSION

CASE NO.

# PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"). pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

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## VERIFICATION

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STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_\_\_ day of October, 1999.

| Sommething | Company |

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Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

Contract	WK	co.

•						
Annual Mcf (	(1)					
Annual Reve	enu <del>e</del> (1):					
Transportati Commodity Non-Commo	e Charges, @ Tariff on Adm. Fee, @ Tariff Gas Cost, @ Tariff odity Charges, @ Tariff gin, special contract rates applie deliveries:	Mcf x	= Mcf = Mcf =	\$	1,800 540	
			TOTAL		<u></u>	
* - Excludin	g non-commodity charges and g	jas costs as noted.				
Less Variab	ole/Avoidable Costs:					
Lost & Una	ccounted For (2)	•				
Odorant (3)	}					
KPSC Ass	essment (3)					
Measurem	ent/Regulation Station (3)					
Meler Rea	ding, Maintenance and Billing (4	)				
	Contribution to Fig	xed Cost:				
Notes:	(1) - Pro-forma Test Year Volu applying rate structures and se (2) -	mes in Case 99-070. arvice mix in pending s	Annual Rever special contrac	nue ct.		

- (3) Calculations shown on Page 2 of this Exhibit.
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9/30/99 Page 2

Odorant:	Odorant injection rate, lb./M	lMcf		0.75
	-	000	x	
	Odorant Cost per lb., currer		х	4.51
KPSC Ass	essment:			
	Annual Revenue	•		
	Percentage 0.1	828%		
Measurem	ent/Regulation Station:			
	Standard Measurement/Re Materials: Regulators, va Labor: Fabrication and in Total	ilves, piping, etc.	<b></b>	
	Annual Depreciation Rate -		х	3.41%
	Annual Depreciation Expen	, Se		
	Capital Cost (1)			
	Income Tax (2)			
		TOTAL		
Notes:	(1) - Investment in Measure	ement/Regulation Station t	imes 9.9	97% rate of
	return on investment.  {2} - Composite State and portion of return on investment Regulation Station).	Federal income tax rate (4 nent (6,15% tlmes investm	0,3626% ent in M	6) times equity easurement/

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In the Matter of:

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MITTED TO THE KENTUCKY PUBLIC SERVICE

COMMISSION

CASE NO.

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## **CUSTOMER I**

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Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_ day of October, 1999.

Notary Public

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Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

## CUSTOMER I

9/30/99

Contract	WKG
CONTRACT	,,,,-

Annual Mof (1)	
Annual Revenue (1):  Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates applied to annual deliveries:  12 mo. X \$150/mo. = 540  12 mo. X \$45/mo. = 540  Mcf x /Mcf = Mcf x /Mcf = 700  TOTAL	
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Meter Reading, Maintenance and Billing (4)	
Contribution to Fixed Cost:	:
Notes: (1) - Pro-forma Test Year Volumes in Case 99-070. Annual Revenue applying rate structures and service mix in pending special contract.  {2} -	
<ul> <li>(3) - Calculations shown on Page 2 of this Exhibit.</li> <li>(4) - Costs not expected to exceed \$ per month.</li> </ul>	

### **CUSTOMER I**

9/30/99 Page 2

Odorant:	Odorant injection rate, il Annual MMcf - Odorant Cost per lb., co	oMM\.c 11000 Irrent	0.75 x x 4.51
KPSC A	ssessment: Annual Revenue Percentage	0.1828%	
Measuf	ement/Regulation Station Standard Measurem Materials: Regula Labor: Fabrication Total Annual Depreciation Annual Depreciation	ent/Regulation tors, valves, piping, etc. and installation	x <u>3.41%</u>
	Capital Cost (1) Income Tax (2)	т	OTAL
No	tes: {1} - Investment return on Investr {2} - Composite portion of return Regulation Stat		itation times 9,97% rate of rate (40.3626%) times equity Investment in Measurement/

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

#### PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

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- 2) In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filing the information at this time.
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- 4) Western would not, as a matter of company policy, disclose information like that attached to this Petition to any person or entity except as required by law or pursuant to a court order or subpoena. Western's internal practices and policies are directed toward non-disclosure of the attached information. In fact, the information will not be disclosed to any personnel of Western except those who need to know in order to discharge their responsibilities. Western has never

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- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
- The information sought to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 265.880: (a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Clearly, both of these tests are met in this case. Only Western is in a position to determine the variable costs incurred in serving a particular customer. The economic value of this information is derived by Western maintaining the secrecy of the information since its current customers, industrial prospects and competitors could obtain economic value by its disclosures.
  - 8) Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality for the enclosed

### CUSTOMER J

information should be maintained until the Commission enters an order as to this Petition. Once the order regarding confidentiality has been issued, Western would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7(4).

WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This 7 \_\_\_ day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street Owensboro, Kentucky 42303 (502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

#### VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe.

Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_\_ day of October, 1999.

Notary Public

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I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

## **CUSTOMER J**

9/30/99

## Contract WKG-

		į
Annual Mcf (1)	•	
Annual Revenue (1):		\$ 1,800
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates an to annual deliveries:	12 mo. X \$150/mo. = 12 mo. X \$45/mo. = Mcf x /Mcf = Mcf x /Mcf =	540
	TOTAL	
* - Excluding non-commodity charges :	and gas costs as noted.	
Less Variable/Avoidable Costs:		
Lost & Unaccounted For (2)		
Odorant {3}		
KPSC Assessment (3)		
Measurement/Regulation Station (3)		
Meter Reading, Maintenance and Bl	ling (4)	
	n to Fixed Cost:	
Notes: {1} - Pro-forma Test Yea applying rate structures {2} -	ar Volumes in Case 99-070. Annual i and service mix in periding special c	Revenue ontract.
(3) - Calculations show (4) - Costs not expecte	n on Page 2 of this Exhibit. Id to exceed \$ per month.	

### **CUSTOMER J**

9/30/99 Page 2

Odorant:	Odorant injection rate, It Annual MMcf - Odorant Cost per lb., cu	/1000	x x	4.51
KPSC As	sessment; Annual Revenue Percentage	0.1828%		
Measure	ment/Regulation Station:			
	Standard Measuremen Materials: Regulator Labor: Fabrication a Total Annual Depreciation R	ate -	x	3.41%
	Capital Cost (1) Income Tax (2)			
		TO	TAL	
Noles:	return on investment	easurement/Regulation Stat e and Federal Income tax ra nvestment (6.15% times inv	te /40.36	26%) times equity

### **CUSTOMER K**

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

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1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

### CUSTOMER K

- In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings. Western is filing the information at this time.
- The information being filed herewith, if publicly disclosed, would have serious, adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
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#### **CUSTOMER K**

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This 7 day of October, 1999.

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(502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

### VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe. Janjoynth Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

Subscribed and sworn to before me by Gary Smith on this the \_\_\_\_\_ day of October, 1999. Sonnie Krahwinkel

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Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

### **CUSTOMER K**

9/30/99

Contract	ANTEC CO	٠.

nnual Mcf (1)					
unnual Reveni	ue (1):			\$	1,800
ransportation Commodity G	Charges, @ Tarlff n Adm. Fee, @ Tarlff as Cost, @ Tarlff lity Charges, @ Tarlff n, special contract rates applied liveries:	Mcf x /	= Mcf = Mcf =	9	540
	•		TOTAL		
* - Excluding	non-commodity charges and c	gas costs as noted.			
Less Variable	e/Avoldable Costs:				
Lost & Unac	counted For (2)			1	
Odorant (3)					
KPSC Asse	ssment (3)				
Measureme	nt/Regulation Station (3)				
Meter Read	ilng, Maintenance and Billing {	4}	<u></u>		
	Contribution to F	ixed Cost:			
Notes:	(1) - Pro-forma Test Year Vol applying rate structures and s (2) -	umes in Case 99-070. ervice mix in pending	, Annual Rev special contr	enue act.	

- (3) Calculations shown on Page 2 of this Exhibit.
   (4) Costs not expected to exceed \$ per month.

### **CUSTOMER K**

9/30/99 Page 2

### Analysis of Contribution to Fixed Cost

Odorant:	Odorant injection rate, lb./MMcf		0.75		
	Annual MMcf - /1000	x			
	Odorant Cost per lb., current	x	4.51		
KPSC Ass					
	Annual Revenue Percentage 0.1828%				
Measuren	nent/Regulation Station:				
	Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc Labor: Fabrication and installation Total	ı Cost- c			
	Annual Depreciation Rate -	х	3.41%		
	Annual Depreciation Expense				
	Capital Cost (1) Income Tax (2)	•	<u> </u>		
		TOTAL			
Notes:	<ul> <li>(1) - Investment in Measurement/Regulation Station times 9,97% rate of return on investment.</li> <li>(2) - Composite State and Federal income tax rate (40,3626%) times equity portion of return on investment (6.15% times investment in Measurement/</li> </ul>				
	F-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1				

Regulation Station).

#### CUSTOMER I

## COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )	
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
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COMMISSION	

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Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

Contract WKG-

Analysis of Contribution to Fixed Cost

nnual Mcf (1)					
nnual Revenue	e {1}:			ıt·	1,800
ransportation	charges, @ Tarlff Adm. Fee, @ Tarlff s Cost, @ Tarlff y Charges, @ Tarlff special contract rates applied vertes:	12 mo. X \$150 12 mo. X \$45/i Mcf Mof	mo. = x /Mcf =	\$	540
			<b>70</b> 7		
			TOT	AL	
* - Excluding I	non-commodity charges and g	as costs as note	ed.		
Less Variable	/Avoidable Costs;				
Lost & Unacc	ounted For (2)				
Odorant (3)					
KPSC Asses	sment (3)				
Measuremer	nt/Regulation Station (3)				
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Notes:	{1} - Pro-forma Test Year Voluments and samplying rate structures and samply in the sample of the	ımes in Case 9 ervice mix in pe	9-070, Annual ending special (	Revenue contract,	,

(3) - Calculations shown on Page 2 of this Exhibit.
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9/30/99 Page 2

## Analysis of Contribution to Fixed Cost

Odorant:	Oil and intestion rate. If	h MANARÉ		0.75
	Odorant injection rate, Il	/1000	X	
	Annual MMcf - Odorant Cost per lb., cu	* * *	x	4.51
	Odolali Odst por isi os			
KPSC Ass	sessment:			
	Annual Revenue			
•	Percentage	0.1828%		
14	nent/Regulation Station:			
Measuren	IGHTH LEAGURGOLL CONTOUR			
	Standard Measuremen Materials: Regulaton Labor: Fabrication at Total	VRegulation Station Cost- s, valves, piping, etc. nd installation		2 449/
	Annual Depreciation R	ate -	×	3.41%
	Annual Depreciation E	xpense		
	Capital Cost (1)			
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		тот	AL	
Noles:	(1) - Investment in Me	asurement/Regulation Station	n times 9	.97% rate of
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Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

## Contract WKG-

# Analysis of Contribution to Fixed Cost

Transportation Commodity G	Charges, @ Tariff , Adm. Fee, @ Tariff as Cost, @ Tariff ity Charges, @ Tariff <sub>1,</sub> special contract rates applic	12 mo. X \$150/mo. = 12 mo. X \$45/mo. = Mcf x /Mcf = Mcf x /Mcf =	\$ 1,800 540
		TOTAL	
Less Variable Lost & Unact Odorant (3) KPSC Asse	essment (3)	gas costs as noted.	
	ent/Regulation Station (3)	· ra	· ·
Meter Rea	ding, Maintenance and Billing	1 (4)	
i	Contribution to	Fixed Cost:	
Notes:	(1) - Pro-forma Test Year \ applying rate structures an (2) -	olumes in Case 99-070. Annual d service mix in pending special o	Revenue contract.

(3) - Calculations shown on Page 2 of this Exhibit.
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9/30/99 Page 2

# Analysis of Contribution to Fixed Cost

Odorant:	Odorant Injection rate, Ib./MMcf Annual MMcf - /1000 Odorant Cost per lb., current	x ×	0.75 4.51
KPSC As	sessment: Annual Revenue Percentage 0.1828%		
Measure	ment/Regulation Station:		
·	Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation Total Annual Depreciation Rate -	_ X_	3.41%
	Capital Cost (1) Income Tax (2)	,	
	то	TAL	
Notes:	<ul> <li>(1) - Investment in Measurement/Regulation Statement on investment.</li> <li>(2) - Composite State and Federal income tax reportion of return on investment (6.15% times investment).</li> </ul>	s- 110 3	1676%) (Mes edan)

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

И

PETITION OF WESTERN KENTUCKY GAS )	•
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.
TREATMENT OF A SPECIAL CONTRACT SUB- )	
MITTED TO THE KENTUCKY PUBLIC SERVICE )	
COMMISSION	

#### PETITION FOR CONFIDENTIALITY OF SUPPLEMENTAL INFORMATION BEING FILED WITH KENTUCKY PUBLIC SERVICE COMMISSION

Western Kentucky Gas Company ("Western"), a division of Atmos Energy Corporation, respectfully petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001, Section 7, and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this petition, Western states as follows:

1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Westem's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

1

- 2) In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filing the information at this time.
- adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
- 4) Western would not, as a matter of company policy, disclose information like that attached to this Petition to any person or entity except as required by law or pursuant to a court order or subpoena. Western's internal practices and policies are directed toward non-disclosure of the attached information. In fact, the information will not be disclosed to any personnel of Western except those who need to know in order to discharge their responsibilities. Western has never

disclosed such information publicly to any of its customers. The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary.

- 5) There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Western to successfully negotiate fair and just rates with its customers. Disclosure of the information sought to be protected would unquestionably put Western at a disadvantage in negotiating with its current and prospective industrial customers.
- 6) The information being submitted herewith is being confidentially disclosed and is generally recognized as confidential or proprietary, which if openly disclosed, would permit unfair commercial advantage to Western's competitors, all as more particularly set forth above.
- The information sought to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 265.880: (a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Clearly, both of these tests are met in this case. Only Western is in a position to determine the variable costs incurred in serving a particular customer. The economic value of this information is derived by Western maintaining the secrecy of the information since its current customers, industrial prospects and competitors could obtain economic value by its disclosures.
  - 8) Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality for the enclosed

information should be maintained until the Commission enters an order as to this Petition. Once the order regarding confidentiality has been issued, Western would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7(4).

WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This \_ '7 day of October, 1999.

Mark R. Hutchinson

SHEFFER-HUTCHINSON-KINNEY

115 East Second Street

Owensboro, Kentucky 42303

(502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation

P.O. Box 650205

Dallas, Texas 75265-0205

## VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe. Cary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

# CERTIFICATE OF SERVICE

I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lanc, Frankfort, Kentucky 40602.

Mark R. Hutchinson

o:\users\bkk\wkg\confidential\petition for confidentiality of supplemental information being filed

9/30/99

Contract WKG-

Analysis of Contribution to Fixed Cost .

Annual Mof (1)						
Annual Revenue (1):	•				_	1 900
Monthly Base Charges, @ Ta Transportation Adm. Fee, @ Tommodity Gas Cost, @ Tari Non-Commodity Charges, @ Simple Margin, special contra to annual deliveries:	rano iff Tariff	12 mo. X 12 mo. X	\$ 150/mo \$ 45/mo. Maf x Maf x	, = = /Mof = /Mof =	\$	1,800 540
				ATOT	L	
* - Excluding non-commodity	/ charges and ga	ıs costs as	noted.			
Less Variable/Avoldable Co	sts:					
Lost & Unaccounted For (2)				•		
Odorant (3)						
KPSC Assessment (3)						
Measurement/Regulation S	station (3)					
Meter Reading, Maintenand	ce and Billing (4	}		<del>, ,</del>	<u>,</u>	
c	ontribution to Fi	xed Cost:			==	
Notes: {1} - Pro-forma applying rate s {2} -	Test Year Volu tructures and se	mes in Cas ervice mix i	se 99-070 n pendin	), Annual R g special co	evenue ntract.	

- (3) Calculations shown on Page 2 of this Exhibit.
   (4) Costs not expected to exceed \$ per month.

9/30/99 Page 2

## Analysis of Contribution to Fixed Cost

Odorant:	Coloration and the MANAGE		0.75
•	Odorant Injection rate, lb./MMcf Annual MMcf - /1000	х	0.13
	Odorant Cost per lb., current	x	4.51
KPSC Asse	essment:		
	Annual Revenue		
	Percentage 0.1828%		
	1		
Measurem	ent/Regulation Station;		
	Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation Total		
	Annual Depreciation Rate -	х	3.41%
	Annual Depreciation Expense		
	Capital Cost {1}		
	Income Tax (2)		
	TOTAL		
Notes:	(1) - Investment in Measurement/Regulation Station the return on Investment. (2) - Composite State and Federal income tax rate (40 portion of return on Investment (6.15% times investment Regulation Station).	.3626	%) Ilmes equity

# COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF WESTERN KENTUCKY GAS )		
COMPANY FOR APPROVAL AND CONFIDENTIAL)	CASE NO.	
TREATMENT OF A SPECIAL CONTRACT SUB- )		
MITTED TO THE KENTUCKY PUBLIC SERVICE )		
COMMISSION		

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1) In each of the last several proceedings for approval of a special contract and for confidential treatment of the special contract that have been filed by Western with the Commission, the Commission directed Western to file a cost analysis showing Western's variable costs in serving the customer involved in the special contract proceeding, together with an analysis showing that the proposed rate covers the variable cost of serving that customer and makes a contribution to Western's fixed costs. Western is concurrently filing a petition for approval of the special contract in this proceeding and accordingly has not yet received an Order from the Commission directing Western to file the cost analysis.

- 2) In anticipation that the Commission will want the same cost analysis information in this proceeding as it has required in previous proceedings, Western is filing the information at this time.
- 3) The information being filed herewith, if publicly disclosed, would have serious, adverse consequences to Western and its tariff customers. In negotiating with industrial customers, the issue of Western's variable costs in serving a particular customer is virtually always raised by that customer. Western consistently responds that it determines its cost of service on a class basis, not on a customer specific basis. In fact, Western has not historically determined its variable costs on a customer specific basis. Although Western has now done so in accordance with prior Orders of the Commission, if it is compelled to publicly disclose that information, it will be very difficult for Western to successfully negotiate fair and just rates for those customers who have viable alternative energy sources. Thus, Western's ability to negotiate rates which will produce revenue levels sufficient to make a reasonable contribution to Western's fixed costs, would be irreparably impaired. Additionally, public disclosure of such information would permit an unfair commercial advantage to Western's competitors. By knowing Western's variable cost of service for a specific customer, marketers and other alternative energy suppliers would have an unfair advantage in negotiating with the potential customer.
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WHEREFORE, Western petitions the Commission to treat as confidential all of the material and information which is included in the one volume marked "confidential".

This \_\_\_\_\_\_ day of October, 1999.

Mark R. Hutchinson SHEFFER-HUTCHINSON-KINNEY 115 East Second Street Owensboro, Kentucky 42303 (502) 684-3700

Douglas Walther Legal Counsel Atmos Energy Corporation P.O. Box 650205 Dallas, Texas 75265-0205

# VERIFICATION

I, Gary Smith, being duly sworn on oath state that I am Vice President of Marketing for Western Kentucky Gas Company, a Division of Atmos Energy Company, and that the statements contained in the foregoing petition are true as I verily believe. Gary Smith

STATE OF KENTUCKY COUNTY OF DAVIESS

# CERTIFICATE OF SERVICE

I hereby certify that on the 7 day of October, 1999, the original of this petition, with the confidential information for which confidential treatment is sought, and ten (10) copies of this petition, with out the confidential information for which the confidential treatment is sought, were filed with the Kentucky Public Service Commission, 730 Schenkel Lane, Frankfort, Kentucky 40602.

Mark R. Hutchinson

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9/30/99

# Contract WKG-

# Analysis of Contribution to Fixed Cost

	,
Annual Mof (1)	
Annual Revenue (1):  Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates applied to annual deliveries:	12 mo. X \$150/mo. = \$ 1,800 12 mo. X \$45/mo. = 540 Mcf x /Mcf = Mcf x /Mcf = dd .
	TOTAL
* - Excluding non-commodity charges and Less Variable/Avoldable Costs; Lost & Unaccounted For (2) Odorant (3) KPSC Assessment (3) Measurement/Regulation Station (3)	
Meter Reading, Maintenance and Billing	g (4)
Contribution to	
Notes: {1} - Pro-forma Test Year applying rate structures at {2} -	Volumes in Case 99-070. Annual Revenue nd service mix in pending special contract.

- (3) Calculations shown on Page 2 of this Exhibit.
   (4) Costs not expected to exceed \$ per month per month.

9/30/99 Page 2

# Analysis of Contribution to Fixed Cost

Odorant:	Odorant Injection rate, lb./MMcf Annual MMcf - /1000 Odorant Cost per lb., current	0.75 x x <u>4.51</u>
KPSC As	sessment; Annual Revenue Percentage 0.1828%	
Measure	ment/Regulation Station:	
	Standard Measurement/Regulation Station Communication Regulators, valves, piping, etc. Labor: Fabrication and installation Total Annual Depreciation Rate - Annual Depreciation Expense	x <u>3.41%</u>
	Capital Cost (1) Income Tax (2)	
		TOTAL
Notes	<ul> <li>(1) - Investment in Measurement/Regulation return on investment.</li> <li>(2) - Composite State and Federal income portion of return on investment (6.15% time Regulation Station).</li> </ul>	

Atmos Energy Corporation, Kentucky Revenue Comparison

	Custome	r (1)	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Total	T-3 Rates	Total \$ (2)
Decomposition   First 15,000 Med   15,000   15	С	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
No.		> 15,000 Mcf	5,915	8,516	7,682	6,585	8,510	5,830	6,697	7,396	7,785	5,691	6,132	6,911			
E   First 15,000 Mef   15,000	D	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
Name		> 15,000 Mcf	42,236	53,097	60,364	65,482	73,253	60,433	64,458	57,767	51,440	47,361	43,276	47,224			
First 15,000 Mef	E	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
Name		> 15,000 Mcf	260,059	251,226	262,050	252,872	233,473	250,310	255,200	225,224	248,844	249,103	257,029	247,799			
First 15,000 Mef	F	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
Second Record   Second Record   Second Record Rec		> 15,000 Mcf	265,544	224,697	248,177	231,015	293,116	261,996	286,482	268,070	234,717	237,280	263,821	278,168			
H First 15,000 Mcf 15,000 15,0	G	First 15,000 Mcf	11,555	11,314	13,968	13,839	14,718	13,756	12,028	12,592	8,813	8,543	9,870	10,476			
Section   Sect		> 15,000 Mcf				-	-	-	-	-	-	-	-	-			
First 15,000 Mcf	Н	,	13,032	14,190	13,782	14,547	14,872	13,230	14,896	14,581	11,235	11,681	11,222	13,813			
Second   S		,															
First 15,000 Mcf	ţ			•							•	,		•			
S   15,000 Mcf   15,000 Mcf   15,000   12,332   14,319   12,310   13,535		,				•	•	,									
K         First 15,000 Mcf         15,000         1	J	•	9,682	9,780	12,394	11,178		15,000	13,039	10,983	9,996	10,296	10,032	8,856			
Name		> 15,000 Mcf	-							-	-	-	-	-			
L First 15,000 Mcf 13,367 15,000 15,0	К	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
> 15,000 Mcf		> 15,000 Mcf	43,987	87,671	81,699	93,371	111,265	110,627	107,781	104,337	102,127	95,720	90,887	86,119			
M First 15,000 Mcf 15,000 15,0	L	First 15,000 Mcf	13,367	15,000	15,000	15,000	15,000	15,000	15,000	15,000	12,732	14,319	12,310	13,535			
> 15,000 Mcf       14,782       17,758       13,171       11,321       18,417       18,654       13,452       17,128       16,025       15,118       13,067       16,378         N       First 15,000 Mcf       15,000       15,0		> 15,000 Mcf		2,085	3,142	3,763	3,628	6,674	4,336	1,511	-	-	-	-			
N First 15,000 Mcf 15,000 15,0	M	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
> 15,000 Mcf		> 15,000 Mcf	14,782	17,758	13,171	11,321	18,417	18,654	13,452	17,128	16,025	15,118	13,067	16,378			
O First 15,000 Mcf 15,000 15,0	N	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
> 15,000 Mcf       12,360       17,355       20,506       18,273       19,785       20,611       22,097       16,139       13,107       7,813       11,136       8,801         P       First 15,000 Mcf       11,672       10,733       15,000       12,425       15,000       15,000       14,114       12,048       12,023       10,693       10,549       10,583         > 15,000 Mcf       -       -       208       -       1,735       3,594       -		> 15,000 Mcf	126,213	144,056	138,297	164,736	169,052	157,775	133,946	129,234	121,639	122,093	118,409	122,315			
P First 15,000 Mcf 11,672 10,733 15,000 12,425 15,000 15,000 14,114 12,048 12,023 10,693 10,549 10,583   > 15,000 Mcf 208 - 1,735 3,594	0	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
> 15,000 Mcf		> 15,000 Mcf	12,360	17,355	20,506	18,273	19,785	20,611	22,097	16,139	13,107	7,813	11,136	8,801			
Q First 15,000 Mcf 15,000 15,0	P	First 15,000 Mcf	11,672	10,733	15,000	12,425	15,000	15,000	14,114	12,048	12,023	10,693	10,549	10,583			
> 15,000 Mcf 50,380 53,783 52,717 52,856 58,611 53,676 55,559 52,113 56,642 56,840 54,176 56,503  Totals First 15,000 Mcf 209,308 211,017 220,144 216,989 224,590 221,986 219,077 215,204 204,799 205,532 203,983 207,263 2,559,892 0.79 \$ 2,022,315 Totals > 15,000 Mcf 891,409 950,697 993,056 1,027,591 1,121,061 1,070,279 1,060,568 969,676 943,720 873,642 941,924 957,257 11,800,880 0.53 \$ 6,254,466		> 15,000 Mcf	-	-	208	-	1,735	3,594	-		-	_	-	-			
Totals First 15,000 Mcf 209,308 211,017 220,144 216,989 224,590 221,986 219,077 215,204 204,799 205,532 203,983 207,263 2,559,892 0.79 \$ 2,022,315 Totals > 15,000 Mcf 891,409 950,697 993,056 1,027,591 1,121,061 1,070,279 1,060,568 969,676 943,720 873,642 941,924 957,257 11,800,880 0.53 \$ 6,254,466	Q	First 15,000 Mcf	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
Totals > 15,000 Mcf 891,409 950,697 993,056 1,027,591 1,121,061 1,070,279 1,060,568 969,676 943,720 873,642 941,924 957,257 11,800,880 0.53 \$ 6,254,466		> 15,000 Mcf	50,380	53,783	52,717	52,856	58,611	53,676	55,559	52,113	56,642	56,840	54,176	56,503			
		First 15,000 Mcf					224,590	-				205,532	203,983	207,263	2,559,892	0.79	\$ 2,022,315
	Totals	> 15,000 Mcf	891,409	950,697	993,056	1,027,591	1,121,061	1,070,279	1,060,568	969,676	943,720	873,642	941,924	957,257	11,800,880	0.53	\$ 6,254,466 \$ 8,276,781

Note: 1 - Customer designation cross-references to Staff\_1-50\_AttSt - Ky Rate Case Special Contract Revenue Adjustment

<sup>2 -</sup> Excludes revenues associated with tariff monthly customer charges and transportation administration fees. These additional charges apply to each customer.



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 645
FRANKFORT, KENTUCKY 40602
WWW.psc.state.ky.us
(502) 564-3940
Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E, Patton Covernor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #7 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely, Jardan C. Meel

Jordan C. Neel

Tariff Review Branch Manager

Filings Division

Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT \*1

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: STEPHAND BUY SECRETARY OF THE COMMISSION

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this day of . by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ., a Delaware corporation, ("Customer"), also referred to as the "parties":

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. <u>Natural Gas Service Type and Volume Levels</u>. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

PUBLIC SERVICE COMMISSION OF KENTUCKY Maximterrotive

Service

Type Priority

Maximum Mcf/Day

Mcf/Hr. NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SYECHAN BUY SECRETARY OF THE OCMUNISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the T-3 volumes, if any; and then the T-3 volumes, if any:

- <u>Price</u>. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.
- Term. This Service Agreement shall become effective on or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department PUBLIC SERVICE COMMISSION Telephone: 502/685-8069

502/685-8052 Facsimile:

If to Customer:

NOV 06 1999

OF KENTUCKY EFFECTIVE

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY Stephano Biy SECRETARY OF THE COMMISSION

- 2. Price. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.
- This Service Agreement shall become effective Term. on or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for , (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department
Attention: Marketing Department

Telephone: 502/685-80693 OF KENTUCKY Facsimile: 502/685-8052

EFFECTIVE

If to Customer:

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephand Bu SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

> WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy, Corporation

By: \_\_\_

Title:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

By:

NOV 06 1999

Title

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephano Bill

SECRETARY OF THE COMMISSION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

# GENERAL TERMS AND CONDITIONS TO

NOV 06 1999

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

- 1. This Service Agreement is subject to all applicable of and valid statutes, ordinances, and the rules, regulation of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- As between the parties hereto solely, transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer during the succeeds and or "banked" volumes, Customer during the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds the succeeds and the applicable tall the period exceeds and the period exceeds the applicable tall the period exceeds and the period exceeds an

NOV 06 1999

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: SYEPHANO BLU SECRETARY OF THE COMMISSION

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephand BULL SECRETARY OF THE COMMISSION

## **CUSTOMER A**

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

<u>Delivery Point</u>:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan BUL SECRETARY OF THE COMMISSION

### **CUSTOMER B**



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
WWW.psc.state.ky.us
(502) 564-3940
Fax (502) 564-3460

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E, Patton Governor

November 1, 1999

Mr. Mark R. Hutchinson Sheffer Hutchinson Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Contract Filing No. C60-1184 of Large Volume Natural Gas Service Agreement

#12.

Dear Mr. Hutchinson:

The above referenced Contract filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

∕Jess Helton

Tariff Review Branch

Filings Division

Enclosure



Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AND

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SKOPAND BUY SECRETARY OF THE COMMISSION

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

Service Type Priority Maximum Maximum Mcf/Day Mcf OFKENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

During any billing period, volumes delivered to Customer energy regardless of nominations, be deemed to first satisfication volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 volumes, if any.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.

The simple margin for all volumes delivered each month under the Firm Carriage Service shall be the lower of: \$0.10 per Mcf for volumes up to 50,000 Mcf, and \$0.0823 per Mcf for all volumes delivered each month over 50,000 Mcf; or (b) the simple margin that would otherwise have been charged during such month under the applicable tariff rate as filed with the Kentucky Public Service Commission.

This Service Agreement shall become effective , or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other. party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG. If this Service Agreement is not approved by the KPSC by March 1, 2000 the parties shall negotiate in good faith to . determine a revised price and effective date that is acceptable ; to both parties. If the parties cannot, after such good faith ... negotiations, mutually magree to a revised price and/or prefective date, this Agreement shall terminate and neither. party shall have any further obligation to the other happynder except to pay for any natural gas delivered, but not paid for KENTUCKY EFFECTIVE

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or Why 6 1999 other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customics of KAR 5.011, agrees to notify WKG of such plans prior to the filing.

SECTION 9 (1)

BY: Stephan Buy

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

#### CUSTOMER B

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department Telephone: 502/685-8069 502/685-8052

If to Customer:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Buy SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

- 5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.
- 6. Agreement. This Agreement constitutes the entire Agreement between the parties hereto and replaces and supersedes all prior Agreements between the parties.

## **CUSTOMER B**

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

A Division Of	
Atmos Energy Corporat:	ion
Ву:	
Title:	

By: <a>C</a>
Title

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Bug SECRETARY OF THE COMMISSION

## GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibition COMMISSION EFFECTUCKY
- NOV 06 1999 4. As between the parties hereto solution for transportation services, WKG shall be deemed in exclusion transportation of the gas after the delivery thereof National the Receipt Point(s) and prior to the redelivery thereof the for the account of Customer at the Customer's service additional transfer times as between the parties hereto solely. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the

extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance or replacement of facilities used in the performance of the light of the light of the light of the kind herein enumerated or or otherwise.

6. During each billing period involving transportation 6 1999 services, Customer agrees to maintain its deliveries of \$\text{VRSENTED}\$ 807 KAR 5011, which are thereto as practicable on an Mcf or MMBtu \$\text{VRSENTED}\$ 807 KAR 5011, near thereto as practicable on an Mcf or MMBtu \$\text{VRSENTED}\$ 800 to WKG for all cost, expense and liability incurred by \$\text{WKG}\$ 600 WKG for all cost, expense and liability incurred by \$\text{WKG}\$ \$\text{COMMISSION}\$ which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

#### **CUSTOMER B**

7. Each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.

12.42

- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011. SECTION 9 (1) BY: Stephand Bue

SECRETARY OF THE COMMISSION

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## **CUSTOMER B**

EXHIBIT " A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

Delivery Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)
BY: Stephan BLU
SECRETARY OF THE COMMISSION



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
WWW.psc.statb.ky.us
(502) 564-3940
Fax (502) 564-3460

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Heiton Executive Director Public Service Commission

Paul E. Patton Covernor

November 1, 1999

Mr. Mark R. Hutchinson Sheffer Hutchinson Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Contract Filing No. C60-1181 of Large Volume Natural Gas Service Agreement

#9,

Dear Mr. Hutchinson:

The above referenced Contract filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

Gess Helton

Tariff Review Branch

Filings Division

Enclosure



## **CUSTOMER C**

Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Buy

AND

SECRETARY OF THE COMMISSION

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and 1. ("Customer"), also referred to as the "parties". PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

#### WITNESSETH:

NOV 06 1999

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance SECTION 9 (1) BY: Stephano Bus

NOW, THEREFORE, in consideration of the mutual Continuous Now contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas Customer in the event Customer chooses a carriage transportation service only:

Maximum Maximum Priority Mcf/Day Mcf/Hr. <u>Service</u> Type

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 volumes, if any.

#### CUSTOMER C

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer COMMISSION to the rates as specified.

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NOV 06 1999

PURSUANT TO 807 KAR 5:01.1, SECTION 9 (1)

3. Term. This Service Agreement shall become effective on \_\_\_\_\_, or the first day of the month when a teomission by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for \_\_\_\_\_, (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. <u>Notices</u>. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

### CUSTOMER C

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone:

502/685-8069

Facsimile:

502/685-8052 PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

If to Customer:

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephano Big

or such other address as WKG, Customer, or their respectations successors or permitted assigns shall designate by written given in the manner described above. communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the abovedesignated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

> WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy Corporation

By:

Title:

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remains kindle to the Customer. The Receipt Point(s) at which the Customer FKENUCKY deliver transportation gas to WKG is designated on Exhibit A
- NOV 06 1999 As between the parties hereto solely, transportation services, WKG shall be deemed in PURSKISTUIS DOOR KAR 5.011. control and possession of the gas after the delivery therefore (1) the Receipt Point(s) and prior to the redelivery themeoff was or Buy for the account of Customer at the Customer's services of Customer's services of Customer at the Customer's services of Customer at the Customer's services of Customer's services of Customer at the Customer's services of Customer At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that provided shall be remedied with all reasonable dispatch shall will be remedied with all reasonable dispatch shall be remedied with all reaso

The term "force majeure" as used herein shall state of the party of the suspension and includes, but is not limited to, act to the suspension and includes, but is not limited to, act to the party of t

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: SKOPANO BLY
SECRETARY OF THE COMMISSION

7

## **CUSTOMER C**

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephand BUY
SECRETARY OF THE COMMISSION

Delivery Point:



COMMONWEALTH OF KENTÜCKY
PUBLIC SERVICE COMMISSION
780 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTÜCKY 40602.
www.psc.state.ky.us
(502) 564-3940
Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E, Patton Governor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #3 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely, Jardan C. Neel

Jordan C, Neel

Tariff Review Branch Manager

Filings Division



Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT #3

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: STEPHAND BLLD SECRETARY OF THE COMMISSION

## LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered , by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and , ("Customer"), also referred to as the "parties".

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's ----

facilities located near \_\_ WKG agrees to provide service to Customer of the type specified below; subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for Adeliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

Priority

PUBLIC SERVICE COMMISSION

Maximum

OF KENTUCKY Maximultive Mcf/Hr. Mcf/Day

NOV 06 1999

PURSUANT TO 807 KAR 5:011,

SECTION 9 (1) BY: Stephano Big SECRETARY OF THE COMMISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 volumes, if any.

<u>Type</u>

Service

Price. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.

This Service Agreement shall become effective or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for \_\_\_\_\_ (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone: 502/685-8069

Facsimile: 502/685-8052 PUBLIC SERVICE COMMISSION OF KENTUCKY **EFFECTIVE** 

If to Customer:

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephano Bile SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), and Exhibit "B."-

, attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy Corporation

Ву: \_

Title

By: \_ PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephan Buy
SECRETARY OF THE COMMISSION

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission. This Agreement shall not be effective until accepted by the KPSC upon additional conditions, if any, acceptable to each of the parties. Except for specific deviations noted in this Agreement, all terms and conditions of WKG's T-4 tariff shall apply to the firm carriage service specified herein and such tariff shall be included herein by reference.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer: The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. "As between the parties hereto solely, for transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof, for sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and state of the gas and responsible for any damages, losses, or OFMENTOR'S the gas and responsible for any damages, losses, or OFMENTOR'S EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: StephanO BUL SECRETARY OF THE COMMISSION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

5. In the event that either WKG of the party of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on a Mcf or MMBtu basis, as designated by WKG. WKG shall redeliver, without application of losses or unaccounted for supplies, the confirmed monthly volumes delivered to the WKG system on behalf of the Customer. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first.

volumes delivered to the Customer during the succeeding billing period

Customer understands that system operational constraints may occasionally restrict the ability to access or increase
." When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

- In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event either party be liable indirect, for consequential or punitive damages.
- This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011. SECTION 9 (1) BY Stephano BU SECRETAITY OF THE COMMISSION

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999.

PURSUANT TO 807 KAR 6:011, SECTION 9 (1) BY: SECHETARY OF THE COMMISSION

Delivery Point:

EXHIBIT "B"

PUBLIC SERVICE COMMISSION OF KENTLICKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan But SECRETARY OF THE COMMISSION

CONTRACT NO.

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

FEB 26 1999

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: SKALL BULL SECRETARY OF THE COMMISSION

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS	NATURA	AL GAS SEF	VICE AGR	EEMENT	("Agreem	ent") is
made and en	tered into t	his day	of	, 19	_, by and	between
WESTERN	KENTUCI	KY GAS CO	MPANY, a	division	of Atmos	Energy
Corporation,	a Texas	and Virginia	corporation	, (" WKG	''), and	
			("Custo	mer"), als	o referred	to as the
"parties"						

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service from WKG, in accordance with the terms and conditions hereinafter set forth:

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement, including its attached exhibits and general terms and conditions; provided, however, that WKG shall have no obligation to provide natural gas sales or transportation service to Customer in excess of the maximum volumes hereinafter specified:

Tariffs

Maximum PUBLIC SERVICE COMMISSION

Mcf/Day OF KENTUCKY
EFFECTIVE

FEB 26 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: SECHETARY OF THE COMMISSION

In the event Customer's actual requirements exceed the above total daily volume, WKG will allow a nomination equal to Customer's requirements and, if capacity is available, shall authorize and provide an increase in the maximum daily contractual volumes equal to the excess daily requirement, provided Customer demonstrates that the increased requirements are representative of Customer's future use. Authorized volumes delivered to WKG in excess of WKG's contractual pipeline capacity will be redelivered to Customer, if operationally possible.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, excluding the simple margin set forth herein, shall be subject to change as permitted by law. Any Federal, State or other taxes (other than those based upon or measured by WKG's income) which apply and are charged to Customer now or may hereafter be imposed upon Customer or upon the services performed herein by WKG shall be paid by the Customer in addition to the rates as specified, provided that where any such taxes are reduced or eliminated, the charges to Customer shall be adjusted downward to reflect that fact.

The Simple Margin for all volumes delivered under shall be as follows:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

FEB 26 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)
BY: STOPPAND BULL SECRETARY OF THE COMMISSION

To the

extent any charge is imposed upon WKG by virtue of proceedings before the Federal Energy Regulatory Commission (or successor authority), WKG shall impose such charge on Customer only to the extent approved or accepted by the Kentucky Public Service Commission. Customer retains the right to contest the applicability or amount of any such charge.

Term. This Agreement shall become effective on (or the first day of the month during which it is accepted by the Kentucky Public Service Commission, if later), and shall continue in full force and effect until ("Initial Term"), and year-to-year thereafter unless and until terminated by either party upon written notice no more than 270 days nor less than 180 days prior to the end of the Initial Term or any subsequent renewal term. Such termination shall become effective at the end of the then current term.

Customer agrees that while this Agreement is in effect, all natural gas consumed by Customer under this Agreement

shall be delivered by WKG. In the event customer makes a filing with the Federal Energy Regulatory Commission, or directs another party to make a filing on the Customer's behalf to receive direct gas service, Customer shall notify WKG of such filing contemporaneously with the filing. In any event, Customer shall not commence construction of bypass facilities prior to submitting notice of termination of this Agreement under the terms and conditions herein.

Notices. Any notice required to be given under this Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when hand-delivered or when deposited in the United States mail, postage prepaid, registered or certified, and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMBANTERIOR OF KENTUCKY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

EFFECTIVE FEB 26 1999

PURSUANT TO 807 KAR 5:011,

SECTION 9 (1) Stephan Bul

SECRETARY OF THE COMMISSION

If to Customer:

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the matter described above. Routine communications, including monthly invoices, may be mailed by

## **CUSTOMER E**

ordinary mail, postage prepaid, and addressed to the above-designated name and address, or to any person designated in writing by the either party.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Agreement for all purposes, and all references herein and therein to "this Agreement" include all such exhibits and the terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement to be effective as of the date first above written.

WESTERN KENTUCKY GAS COMPANY

A Division of
Atmos Energy Corporation

By: \_\_\_\_\_\_\_

Title: \_\_\_\_\_\_

By: \_\_\_\_\_\_\_

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

Title: \_\_\_\_\_\_

FEB 2 6 1999

PURSUANT TO 607 KAR 5:011, SECTION 9 (1)

BY: STROKANO BULL SECRETARY OF THE COMMISSION

# GENERAL TERMS AND CONDITIONS TO IARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission ("KPSC"). This Agreement shall not be effective until accepted by the KPSC upon additional conditions, if any, acceptable to each of the parties. Except for specific deviations noted in this Agreement, all terms and conditions of WKG's specified herein and such tariff shall be included herein by reference.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install additional regulating equipment to provide suitable pressure and operation at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gassian SERVICE COMMISSION of KENTUCKY hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A," attached hereto.

  FEB 26 1999
- 4. As between the parties hereto solely, WKG shall be deemed in KAR 5.011. exclusive control and possession of the gas after the delivery thereof at the RECEINT 3(1) Point(s) and prior to the redelivery thereof, to or for the account of Customer's the CUSTOMER Customer's service address. At all other times, as between the parties hereto and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. Each party agrees to indemnify, defend, and hold the other party harmless from and against any and all claims, liabilities, damages, losses, costs, and expenses (including attorneys' fees) incurred by the indemnified party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this Agreement, except to the extent such damages, losses, or injuries are caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery, or lines of pipe; or any other cause of a similar nature not reasonably within the control of the party whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on a Mcf or MMBtu basis, as designated by WKG. WKG is authorized to require an adjustment to Customer's transportation nominations as WKG, in its sole discretion, deems appropriate to avoid or eliminate an imbalance on the transporting interstate pipeline system. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG and caused by Customer's transportation related activity on the transporting interstate pipeline system. Service Commission of Kentucky Effective

FEB 26 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephand BLAS SECRETARY OF THE COMMISSION

# **CUSTOMER E**

When the volume of gas taken by Customer during a billing period exceeds the aggregate of its transportation nominations and its available "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate. The customer agrees to notify the Company in advance of Customer attempting to take any overrun volumes. Such notification does not, however, entitle Customer to any overrun volumes.

When the volume of gas taken by Customer during a billing period is less than the aggregate of its transportation nominations and its available "banked" volumes, if any,
, such excess volumes shall be subject to the "cash-out" provisions of WKG's tariff

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all attorneys' fees, court costs, and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs, and expenses (including attorneys' fees) incurred by the non-defaulting party in relations to all claims, disputes, and suits which arise under or are related to the defaulting party's default under this Agreement, except to the extent the non-defaulting party was negligent in the performance of its duties as expressly defined in this Agreement.
- 8. Neither party may assign any of its rights or obligations hereunder to any person or entity without the prior written consent of the other, such consent not to be unreasonably withheld. This Agreement shall be binding upon the parties hereto and their successors and permitted assigns.
- 9. This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof. No amendment or other modification hereto shall be binding upon any party unless executed in writing by both parties.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

FEB 26 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: STECHAND BLUE SECRETARY OF THE COMMISSION

EXHIBIT "A" RECEIPT POINT(S) AND **DELIVERY POINT(S)** 

RECEIPT POINT:

DELIVERY POINT:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

FEB 26 1999

PURSUANT TO BOT KAR 5:011, SECTION 9 (1) BY: STOPPAND BLU SECRETARY OF THE COMMISSION

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT ("Agreement") is made and entered into this 1st day of June, 2010, by and between ATMOS ENERGY CORPORATION, ("ATMOS"), and ("Customer"), also referred to as the "parties".

### WITNESSETH:

WHEREAS, ATMOS desires to provide natural gas service to Customer, and Customer desires to obtain natural gas service from ATMOS, in accordance with the terms and conditions hereinafter set forth:

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to deliver to ATMOS for transportation or purchase from ATMOS all of Customer's natural gas service requirements for Customer's facility located on " . . , Kentucky, (the "Facility"), of the type specified below, according to the terms and conditions set forth in this Agreement and subject to the provisions of the tariffs referenced herein and the related rules and regulations governing natural gas service pursuant to such tariffs as promulgated by the Kentucky Public Service Commission (the "Commission") and in effect during the Term (as defined in Section 3) of this Agreement; provided, however, that ATMOS shall have no obligation to provide natural gas transportation or sales service to Customer in excess of the maximum volumes hereinafter specified:

Tariffs.

Maximum Mcf/Day

Firm Carriage Service

In the event Customer's actual requirements exceed the above total daily volume, ATMOS will allow a nomination equal to Customer's requirements and, if capacity is available, shall authorize and provide an increase in the maximum daily contractual volumes equal to the excess daily requirement, provided Customer demonstrates that the

increased requirements are representative of Customer's titure use, as then reasonably projected by Customer on the basis of historical data and belianger the promising SION facilities, product demand, expansion, or other change conditions destricted the conditions dest occur. Authorized volumes delivered to ATMOS in excess of ATMOS continents pipeline capacity will be redelivered to Customer, if operationally possible BRANC

6/1/2010

PURSUANT TO 807 KAR 5:011 SECTION 8 (1)

1 of 9

Upon prior notice by Customer, in addition to the above specified maximum daily service requirements, ATMOS shall use reasonable commercial efforts to deliver, on an interruptible basis,

Although the additional volumes referred to above shall be transported on an interruptible basis, such volumes shall be deemed to be Firm Carriage Service solely for pricing purposes.

2. Price. Except as provided below, the price to be paid by the Customer during the Term shall be in accordance with the tariff rate schedule under which the service is rendered. Such rates, excluding simple margin (which shall remain unchanged during the Term) shall be subject to changes as permitted by law. Any Federal, State or other taxes (other than those based upon or measured by ATMOS' income) which apply and are charged to or imposed upon Customer on the purchase of services or gas from ATMOS hereunder shall be paid by Customer in addition to the rates as specified, provided that where any such taxes are reduced or eliminated, the charges to Customer shall be adjusted downward to reflect that fact.

The Simple Margin for all volumes delivered under Firm Carriage Service shall be per Mcf. The "Lost and Unaccounted For" gas percentage ("L&U") to be applied under this Agreement shall be on all volumes delivered to ATMOS by Customer for transportation hereunder by ATMOS.

To the extent any charge is imposed upon ATMOS by virtue of proceedings before the Federal Energy Regulatory Commission (or successor authority) ("FERC"), ATMOS shall impose such charge on Customer to the extent approved by the Commission.

3. Term. This Agreement shall become effective on June 1, 2010, (or the first day of the month during which it is accepted by the Commission, if later), and shall continue in full force and effect until June 1, 2011, ("Initial Term"), and year-to-year thereafter unless and until terminated by either party upon written notice 180 days prior to the end of the Initial Term or any subsequent renewal term. Such termination shall become effective at the end of the then current term.

PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN

4. Notices. Any notice required to be given under this AgreemEXEQUALYSTANGED WARE
either party hereto may desire to give the other party shall be in WANTING BRANGHAIL be
considered given (a) on the date of personal delivery, or (b) on Junt Halley wing

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6/1/2010

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

2 of 9

the date of deposit in the United States mail, postage prepaid, registered or certified, return receipt requested, or (c) on the date following the date of delivery to a nationally known overnight courier service, in each case addressed as follows:

# If to ATMOS Energy Corporation:

ATMOS ENERGY CORPORATION
3275 Highland Pointe Drive
Owensboro, Kentucky 42303-2114
Attention: Marketing Department

. CORPORATION:

Or such other address as ATMOS, Customer, or their respective successors or permitted assigns shall designate by written notice given in the matter described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, addressed as provided above.

5. <u>Attachments</u>: General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Points(s), attached hereto are expressly incorporated herein and made a part of this Agreement for all purposes, and all references herein and therein to "this Agreement" include all such exhibits and the terms and provisions contained therein.

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

6/1/2010

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

ATMOS EXERGY CORPORATION
By: What Willis
Title: V.P Marketmay
0

Ву:

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

6/1/2010 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

4 of 9

#### GENERAL TERMS AND CONDITIONS

TO

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and . the rules, regulations and orders of the Commission. This Agreement shall not be effective until accepted by the Commission upon additional conditions, if any, acceptable to each of the parties. Except for specific deviations noted in this Service Agreement, all terms and conditions of ATMOS' T-4 tariff shall apply to the Firm Carriage Service specified herein and such tariff shall be included herein by reference.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to ATMOS' specifications shall be installed for delivery of the gas as specified here, and the Customer shall install additional regulating equipment to provide sultable pressure and operation at the various point of utilization. A suitable location for the regulating and metering equipment shall be provided by the .Customer without charge, and ATMOS shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and effloient operating condition and repair.
- The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to ATMOS is designated on Exhibit "A" attached hereto. Title to sales or overrun gas shall pass from ATMOS to Customer, upon the delivery thereof, at the Customer's service address.
- 4. The parties agree that, solely as between them, (a) ATMOS shall be deemed to be in exclusive control and possession of gas from and after its delivery at the Receipt Point, as defined in this Agreement, and prior to delivery of the gas by ATMOS to Customer's Delivery Point, as defined in this Agreement, (b) Customer shall be deemed in exclusive control and possession of the gas at other times, (c) each party shall be responsible for any claims, liabilities, damages, losses, costs or expenses resulting from or arising out of its handling, delivery or receipt of gas deemed to be in its control and possession hereunder, or otherwise arising from occurrences with

respect to such gas when it is deemed to be in such party's control of the party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party's control of the extent such claims, liabilities, damages, losses, costs or other party is control of the extent such claims, liabilities, damages, losses, costs or other party is control of the extent such claims, liabilities, damages, losses, costs or other party is control of the extent such claims, liabilities, damages, losses, costs or other party is control of the extent such claims, liabilities, damages, losses, costs or other party is control of the extent such claims. expenses result from or are caused by any act or division of the ether hard and all each party agrees to indemnify, defend and hold the other party harmless amon and against any and all such claims, liabilities, danlages, losses,

6/1/2010

PURSUANT TO 807 KAR 5:011 SECTION 8 (1)

5 of 9

(including attorneys' fees) incurred by the other party except to the extent such claims, liabilities, damages, losses, costs, or other expenses result from or are caused by any act or omission of the other party,'

In the event that either ATMOS or Customer is rendered unable, wholly or in part, by reason of any event of force majoure, to perform its obligations under this Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majoure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or look-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery, or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Agreement; or any other cause of a similar nature not reasonably within the control of the party whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to ATMOS and its receipt of gas from ATMOS in continuous balance or as near thereto as practicable on a Mof or MMBtu basis, as designated by ATMOS, ATMOS is authorized to require an adjustment to Customer's transportation nominations as ATMOS, in its sole discretion, deems appropriate to avoid or eliminate an imbalance on any transporting interstate pipeline system, Further, the Customer agrees to be liable to ATMOS for all cost, expense and liability to ATMOS related to the Customer's transportation related transporting interstate pipeline system. The Company agrees to have a monthly "banked" gas balance of up to ten percent received for transportation from Customer at the in Exhibit "A" attached hereto. Customer unflerstands that Hystembraneational

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6/1/2010

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

constraints may occasionally restrict the ability

such "banked" volumes of the Customer shall be deemed for billing purposes to be the first volumes delivered to Customer during the succeeding billing period.

ATMOS' monthly reconciliation of deliveries to Customer shall occur in the manner hereinafter set forth. The first volumes delivered to Customer hereunder by ATMOS shall be the volumes "banked" during the previous month, if any, The second volumes delivered to Customer hereunder by ATMOS shall be those volumes, if any, delivered to the ATMOS system by Customer through the Receipt Point, which are confirmed, accepted, and received by ATMOS. The third volumes delivered to Customer shall be those volumes, if any, delivered to the ATMOS system by Customer through the " " Receipt Point, which are confirmed, accepted, and received by ATMOS. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its transportation nominations and its available "banked" volumes, if any, Customer shall pay ATMOS for such overrun volumes at the applicable tariff rate. When the volume of gas taken by Customer during a billing period is less than the aggregate of its transportation nominations and is available "banked" volumes, if any, and the imbalance exceeds the "banking" allowance set forth herein, such excess volumes shall be subject to the "cash-out" provisions of ATMOS' tariff for Firm Carriage Service (Rate T-4).

- 7. Neither party may assign any of its rights or obligations hereunder to any person or entity without the prior written consent of the other, such consent not to be unreasonably withheld. This Agreement shall be binding upon the parties hereto and their respective successors and permitted assigns.
- 8. In the event of default hereunder by either party, in addition to all other rights and remedies at law or in equity to which the non-defaulting party maybe entitled, the defaulting party agrees to reimburse the non-defaulting party for all attorneys' fees, court costs, and other expenses incurred. Bach party agrees to indemnify, defend and hold the other party harmless with regard to any and all claims, liabilities, damages, losses, costs, and expenses (including reasonable attorneys' fees) incurred by the nondefaulting party resulting from the breach or nonperformance by the defaulting party of any agreement contained in this Agreement, except to the extent the claims, liabilities, damages, losses, costs, and expenses incurred by the non-defaulting party are caused by or result from the non-defaulting party's acts or omissions, or by its breach or nonperformance of any agreement herein.

9. This Agreement constitutes the entire agreement between the Francis Heading Nith respect to the subject matter hereof and supersedes all understandings, oral and written, between the parties hereto

6/1/2010

PURSUANT TO 807 KAR 5;011 SECTION 8 (1)

subject matter hereof. No amendment or other medification hereto shall be binding upon any party unless executed in writing by both parties.

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

**6/1/2010**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

8 of 9

EXHIBIT "A" RECEIPT POINT(S) AND DELIVERY POINT(S)

RECEIPT POINTS:

DELIVERY POINT:

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

6/1/2010 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

9 of 9



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602 www.psc.state.ky.us (502) 584-3940 Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

paul E. patton governor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #6 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copyis enclosed for your files.

. Sincerely,

Jordan C. Neel

Tariff Review Branch Manager

Filings Division

Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Scle SECRETARY OF THE COMMISSION

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this : . by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ("Customer"), also referred to as the "parties".

### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas in the event Customer chooses a Customer carriage transportation service only:

PUBLIC SERVICE COMMISSION OF KENTUCKY

**EFFECTIVE** 

Maximum

Maximum

Service

Type Priority Mcf/Day

Mcf/HOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) SECRETARY OF THE COMMISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 volumes, if any.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any applicable Federal, State, or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed on this transaction and which are the legal responsibility of the Customer shall be paid by the Customer in addition to the rates as specified.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)
BY: STOKEN BULL SECRETARY OF THE COMMISSION

on or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered

by WKG.

In the event Customer, prior to 120 days before contract termination, plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone: 502/685-8069 Facsimile: 502/685-8052

If to Customer:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AND

NOV 06 1999

PURSUANT TO 607 KAR 5.011,
SECTION 9 (1)
BY: Stephan Bull
SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine

communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid. Monthly invoices should be sent to:

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy Corporation

Atmos Energy Corporation

By:

Title: - PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

ву: 📈

BY: Stephand BUS BECHETARY OF THE COMMISSION

Title:

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# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with, the Customer. The Receipt Point(s) at which the Customer will, deliver transportation gas to WKG is designated on Exhibit "A", attached hereto.
- transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, OF KENTUCKY for the account of Customer at the Customer's service addression of the gas prior to the delivery thereof, OF KENTUCKY for the account of Customer at the Customer's service addression of the gas prior to the parties hereto solely, Customer shall be deemed in exclusive control and possession of 1999

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PURSUANT TO 807 (AR 5:011, SECTION 9 (1)
BY: STOPPAND BLU
SECRETARY OF THE COMMISSION

the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable AT the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performantal converted obligations contained in this service Agreement; or any contained or otherwise.

NOV 06 1999

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)
BY: Stephand Buy
SECRETARY OF THE COMMISSION

- During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.
- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. Neither party shall be liable to the other for indirect, special, consequential or punitive damages, except for gross negligence.

7.3% C. .

- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

  OF KENTUCKY
  EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SHOHAND BLLI

SECRETARY OF THE COMMISSION

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT (S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

Delivery Point:

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)
BY: SECHETARY OF THE COMMISSION



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 645
FRANKFORT, KENTUCKY 40802
WWW.psc.state, ky.us
(502) 564-3940
Fax (602) 564-1582

October 26, 1999

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #2 Filed October 7, 1999

Dear Mr. Hutchinson:

Paul E. Patton

Governor

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely, Jardan C. Meel

Jordan C. Neel

Tariff Review Branch Manager

Filings Division



AN EQUAL OPPORTUNITY EMPLOYER M/F/D

Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

DATED

NOV 06 1999

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: Stephand BLU SECRETARY OF THE COMMISSION

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this day of by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and "Customer"), also referred to as the "parties".

### .WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all natural gas service ofCustomer's requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. - have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas PER BETT BETT COMMISSION Customer in the event Customer chooses transportation service only: OF KIENTUCKY EFFECTIVE

Maximum MaximuMOV 06 1999

Service Type Priority Mcf/Day

MCE/Hr.
PURSUANT TO 807 KAR 5011,
SECTION 9 (1)
BY: Stephan() Buy

SECRETARY OF THE COMMISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the T-3 volumes, if any.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any applicable Federal, State, or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed on this transaction and which are the legal responsibility of the customer shall be paid by the Customer in addition to the rates as specified.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephan BLU
SECRETARY OF THE COMMISSION

on or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for

, (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer, prior to 120 days before contract termination, plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. <u>Notices</u>. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone: 502/685-8069 Facsimile: 502/685-8052

If to Customer:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: STEPHAND BULL SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine

communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid. Monthly invoices should be sent to:

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

A Division Of

WESTERN KENTUCKY GAS COMPANY,

4

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

GENERAL TERMS AND CONDITIONS

NOV 06 1999

TO

LARGE VOLUME NATURAL GAS SERVICE AGREEMENHURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephan Bey

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.

· , ; ; '

between the hereto parties solely, WKG shall be deemed in exclusive transportation services, control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, 'Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of

the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this service Agreement of Kinucky other cause of a similar nature whether of the kind heretmore warmerated or otherwise.

NOV 06 1999

6

PURSUANT TO 807 KAR 5:011. SECTION 9 (1) BY: Stohan BUU

BEGRETARY OF THE COMMISSION

- During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to . WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system, To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.
- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the nonadefaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. Neither party be liable to the other for indirect, special, consequential or punitive damages, except for gross negligence.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SYEDANO BLU SECRETARY OF THE COMMISSION

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 6:011, SECTION 9 (1) BY: STOKAMO BLLI SECRETARY OF THE COMMISSION

Delivery Point:

\_

Contract No.

# LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

INC.

AND

RECEIVED
JUL 0 8 1992

P.S.C. RESEARCH DIVISION

WESTERN KENTUCKY GAS COMPANY, A Division Of ATMOS ENERGY CORPORATION

DATED

Ju 7 3 21 PH 92 000Hs.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 6 1992

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Market SERVICE COMMISSION MANAGER

### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

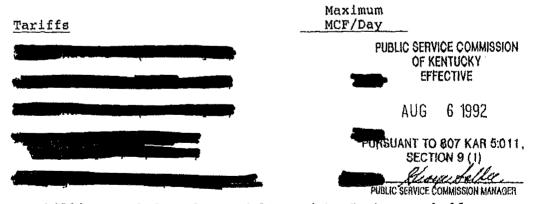
THIS NATURAL GAS SERVICE AGREEMENT ("Service Agreement" or "Agreement") is made and entered into this day of the by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation (WKG), and corporation ("Customer"), also jointly referred to as the "parties".

### WITNESSETH:

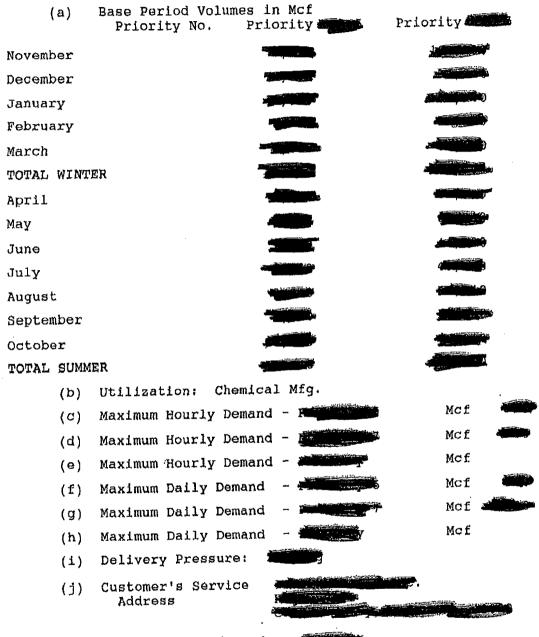
WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. WKG agrees to provide to Customer, and Customer agrees to receive from WKG, all of Customer's natural gas volume requirements (gas service) for Customer's facility located at or near as specified below, subject to the provisions of the referenced tariffs, and subject to the related government rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions; provided, however, that WKG shall have no obligation to provide gas service to Customer in excess of the maximum volumes hereinafter specified:



During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the above-stated daily levels, the parties further agree to the following levels of gas service:



(k) Total Connected Load:

(1) Notwithstanding the foregoing, Customanic CAMMISSION the right, at any time, upon sixty (60) daysking Gen notice to WKG, to redistribute its ser FFE FOR Mix between or any new service which is available. This right may be exercised angle during the Primary Term of this Agreement.

PURSUANT TO 807 KAR 5:011.

SECTION 9 (1)

 2. Price. Except as provided in the following two paragraphs, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes resulting from the sale or transportation of natural gas hereunder, other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified. In the event that rates applicable to the Customer are increased, excluding increases resulting from WKG's Gas Cost Adjustment provision as stated in WKG's Rates, Rules, and Regulations for Furnishing Natural Gas, Customer may (1) change the tariff classifications of the volumes set forth in Paragraph 1 of the Agreement, or (2) terminate this Agreement, by giving written notice thereof at any time prior to sixty (60) days after the rate increase becomes effective. Customer may change such tariff classifications only if WKG can accommodate such changes based upon its existing contractual arrangements with its suppliers, or if WKG is able to negotiate the proper arrangements. Gas service supplied after higher rates become effective shall be taken and paid for at such increased rates.



For gas service under

terms "overrun volumes" and "overrun charges" refer to volumes in excess of the aggregate of transportation volumes delivered to the receipt point on behalf of Customer,

if any. The Customer agrees to notify the Company in advance of Customer attempting to take any overrun volumes. Such notification does not, however, entitle Customer to any overrun volumes. The pricing provision above shall not apply to overrun volumes, and the curtailment violation penalty charge provided in the Rate T-3 tariff is not changed by this Agreement, but may be waived by WKG in its discretion. During any applicable curtailment period, overrun volumers is trained to curtailable before curtailment of G-2 standby sales. OF WENTUCKY extent that TGT's notice or grace periods related to logically supply replacement are more advantageous to Customer than those provided in WKG's Rate T-3 Terms and Conditions, the TGT procedures will apply. Customer will be responsible for charges assessed by TGT related to Customer's lost gas supply replacement activity, if any. The Company shall URS BURNET TO SECTION 9 (1)

BY: SERVICE COMMISSION MANAGER

Customer for "banked" volumes (see Section 6 of attached "General Terms and Conditions") except to the extent the balance of Customer's banked volumes of deliveries by WKG in any month, and then, only in accordance with charges, if any, approved or accepted by the appropriate regulatory authority after notice to Customer.

- 3. Term. This Service Agreement shall become effective on (or the first day of the month when accepted by the Kentucky Public Service Commission, whichever is later), and shall continue in full force and effect until (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any year thereafter by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, it will not circumvent or bypass WKG's service or facilities.
- 4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when hand-delivered or when deposited in the United States mail, postage prepaid, registered or certified, and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY
311 W. 7th Street
P.O. Box 866
Owensboro, Kentucky 42302
Attention: Large Volume Sales
Department

If to Customer:



or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. Exhibit "A", General Terms OF KENJUCKY Conditions, Exhibit "B," Receipt Point(s) and Delly KENJUCKY Point(s), and Exhibit "C," Agency Terms and Conditions CTIVE attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, analy Galf 1992 references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions USDANT 10 807 KAR 5:011, therein.

BY: Mora Halle
PUBLIC SERVICE COMMISSION MANAGER

#### CUSTOMER I

- 6. Other Terms. No waiver by either party hereto of any default of the other under this Agreement shall operate as, or be deemed to be, a waiver of any other or subsequent default, whether of a like or different nature. No modification or amendment of the terms of this Agreement shall become effective unless in writing and signed by the party or parties to be bound by such modification or amendment.
- 7. Regulatory Approvals. Notwithstanding the foregoing, if all regulatory approvals and consents are not obtained within sixty (60) days from July 1, 1992, Customer may terminate this Agreement upon ten (10) days prior written notice.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY, A Division Of	8 Km
Atmos Energy Corporation	
By:	YK
Title: President	<i>V</i>

Title: VICE PERGIDENT, PURHASING

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 6 1992

PURSUANT TO 807 KAR 5:011. SECTION 9 (1)

#### EXHIBIT "A"

## GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install additional regulating equipment to provide suitable pressure and operation at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the delivery point. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "B" attached hereto.
- deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the delivery point. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. Customer agrees to indemnify, defend, and hold WKG harmless from and against any and all claims, liabilities, damages, losses, costs, and expenses (including reasonable attorneys' fees) incurred by WKG arising from or relating to any damages, losses, or injuries for which Customer is responsible pursuant to the provisions of this Service Agreement, except in instances of WKG's breach of this Agreement or the negligent acts or omissions of WKG, its employees or agents, in the performance of this Agreement. WKG agrees to indemnify, defend, and hold Customer page for the following costs, and expenses (including attorneys' fees) incurred to the provisions of this Service Agreement arising from or relating to any damages, losses, or injuries for which WKG is responsible pursuant to the provisions of this Service Agreement except in instances 1964

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: WATER TALLE
PUBLIC SERVICE COMMISSION MANAGER

Customer's breach of this Agreement or the negligent acts or omissions of Customer, its employees or agents, in the performance of this Agreement.

In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause which constitutes the force majeure event, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an MCF or MMBTU basis, as designated by WKG. WKG is authorized to require an adjustment to Customer's transportation nominations as WKG, in its sole discretion, deems appropriate to avoid or eliminate an imbalance on the transporting interstate pipeline system. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG related to the Customer system. To the extent imbalances owed to Customer Employed system. To the extent imbalances owed to Customer Employed occur, such "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. The Company

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) agrees to allow the Customer to have a monthly "banked" gas balance of up to 15% of deliveries by WKG in any month without charge. Customer understands that system operational constraints may occasionally restrict the ability to access or increase "banked" volumes. To the extent authorized by the G-1 and G-2 contract levels, if any, specified in this Agreement, when the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2 and T-3 transportation volumes and its available "banked" volumes, Customer shall pay WKG for such volumes at the applicable sales tariff rate. Provided, however, during any billing period during which Customer nominated under rate T-3, all overrun volumes in excess of transportation volumes, available T-3 "banked" volumes and residual G-1 and G-2 contract levels, if any, shall be deemed rate T-3 overrun gas for billing purposes.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the other party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all reasonable attorneys' fees, court costs and other expenses incurred. Further, Customer agrees to indemnify and hold WKG harmless with regard to any and all fees, costs and expenses (including reasonable attorneys' fees) incurred by WKG in relation to all claims, disputes and suits which arise under or are related to this Service Agreement, except to the extent WKG was negligent in the performance of its duties as expressly defined in this Service Agreement.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement and all exhibits hereto constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 6 1992

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Morandalle

PUBLIC SERVICE COMMISSION MANAGER

# EXHIBIT "B" RECEIPT POINT(S) AND DELIVERY POINT(S)

Receipt Point:



Delivery Point:



PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 6 1992

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: WAR FALLY
PUBLIC SERVICE COMMISSION MANAGER

#### EXHIBIT "C"

# AGENCY TERMS AND CONDITIONS TO THE LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

WKG and Customer agree that in order to facilitate the sale, exchange and/or transportation of gas under the Service Agreement, it is necessary that Customer appoint WKG to act as Customer's agent in respect to the gas sold, exchanged and/or transported hereunder. More specifically, the parties agree that:

- 1. WKG has the authority, as Customer's agent, to negotiate and execute, with Customer's prior approval, such gas agreements as may be necessary or convenient to carry out the terms of this Service Agreement. The terms of such agreements shall include, but shall not be limited to, the making of nominations on behalf of the Customer for gas transportation or supplies.
- 2. WKG shall transmit payments due under said agreements from Customer to the parties to whom said payments are due. In furtherance of this, WKG shall invoice Customer for said charges, and Customer shall pay the same contemporaneously with billings and due dates for services under the Service Agreement.
- 3. Customer agrees that WKG assumes no obligations or liabilities (except for administrative obligations) regarding (i) any nomination received by WKG from Customer, and (ii) any fees incurred by Customer in furtherance of this Exhibit "C", unless in either case such obligations or liabilities arise as a result of WKG's negligence.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 6 1992

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

#### **CUSTOMER I**



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
www.psc.state.ky.us
(502) 564-3940
Fax (502) 564-3460

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E. Patton Governor

November 1, 1999

Mr. Mark R. Hutchinson Sheffer Hutchinson Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Contract Filing No. C60-1187 of Amendment #1 to Large Volume Natural Gas Service Agreement.

Dear Mr. Hutchinson:

The above referenced Contract filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

Jess Helton

Tarlff Review Branch Fillings Division

Enclosure



### AMENDMENT TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

\*

THIS AMENDMENT is made and entered into as of this day
of by and between WESTERN KENTUCKY GAS PUBLIC SERVICE COMMISSION
division of Atmos Energy Corporation ("WKG") and OF KENTUCKY
EFFECTIVE

("Customer").

NOV 06 1999

### WITNESSETH:

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

WHEREAS, on , WKG and Customer entered (Autho) & Large Volume Natural Gas Service Agreement No. WKGEREIMYOF HEROMINSKIN "Agreement"), as amended, whereby WKG agreed to supply natural gas service to Customer, and

WHEREAS, WKG and Customer desire to amend said Agreement.

NOW, THEREFORE, WKG and Customer agree as follows:

- 1. The second unnumbered paragraph in Section 2, <u>Price</u>, shall be deleted in its entirety, and the following substituted therefor:
- Section 3/2 Term, of the Agreement shall be deleted in its entirety, and the following substituted therefor:

The Term of this Agreement shall become effective on or upon approval by the Kentucky Public Service Commission, ("KPSC"), whichever is later, and shall continue in full force and effect for later, and shall continue in full force and year-to-year thereafter unless and until terminated at the end of the Renewal Term or any year thereafter by either party hereto upon at least one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, it will not circumvent or bypass WKG's service or facilities.

#### **CUSTOMER I**

All other provisions of the Agreement are hereby confirmed by the parties to be and remain in full 3. force and effect.

> WESTERN KENTUCKY GAS COMPANY, WESTERN RELITION OF A Division Of CORPORATION USERVICE COMMISSION OF KENTUCKY EFFECTIVE

By:

Title

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NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephano Buy
SECRETARY OF THE COMMISSION



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
www.psc.state.ky,us
(502) 564-3940
Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Heien Heiton Executive Director Public Service Commission

Paul E. Patton Covernor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #8 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

Jordan C. Neel

Tariff Review Branch Manager

Vardan C. Neel

Filings Division

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT  $^{*b}$ 

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ("Customer"), also referred to as the "parties".

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

PUBLIC SERVICE COMMISSION OF KENTUCKY

MaximumFFECTIVE

Priority Mcf/Day

Mcf/Hr.

NOV 06 1999

Post 17 TO 807 KAR 5:011, SECTION 9 (1) BY: Stephand Bus

SECRETARY OF THE COMMISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the T-2/T-2 volumes, if any.

Type

<u>service</u>

In accordance with the terms of WKG's current tariff, Customer may "park" positive monthly imbalance volumes, up to 10% of the firm carriage and interruptible carriage volumes delivered by WKG into Customer's facilities. WKG shall provide the parking service on a "best efforts" basis, and the parked volumes shall be deemed "first through the meter" delivered to Customer in the month following delivery to WKG on the Customer's account.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.



3. Term. This Service Agreement shall become effective on the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certifognic SERVICESCONGISTICAL FRANCIES OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SYCONON BULL

SECRETARY OF THE COMMISSION

### CUSTOMER J

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone: 270/685-8069 Facsimile: 270/685-8052

If to Customer:



or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the abovedesignated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

> PUBLIC SERVICE COMMISSION OF KENTUCKY WESTERN KENTUCKY GAS COMPANY, **EFFECTIVE** A Division Of Atmos Energy Corporation NOV 06 1999 By: PURSUANT TO 807 KAR 5:011. Title: SECTION 9 (1) BY: Stephan BU SECRETARY OF THE COMMISSION Title:

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer WKG GOMNISSION deliver transportation gas to WKG is designated on Exhibition attached hereto.
- transportation services, WKG shall be deemed in exclusive control and possession of the gas after the deliver which the receipt Point(s) and prior to the redelivery thereofic to 100 for the account of Customer at the Customer's service with the restance of the account of Customer at the Customer's service with the restance of the account of Customer at the Customer's heretween the parties heretween the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt therof. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses (including reasonable attorneys' fees) incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or

expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services from third party supplier; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise. If WKG SUPPLINGENY performance due to a "force majeure" event and the suspending is expected to last greater then ninety "90" days, then the Customer may terminate this Agreement by giving at least sixty "60" days prior written notice.

6. During each billing period involving transportations KAR 5011, services, Customer agrees to maintain its deliveries of SESTONO (1) WKG and its receipt of gas from WKG in continuous belien Roberts BU near thereto as practicable on an Mcf or MMBtu basis, of the common designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas

taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses (including reasonable attorneys' fees) incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages, unless the same shall arise by reason of a parties gross negligence or willful misconduct.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: Stephan Bul

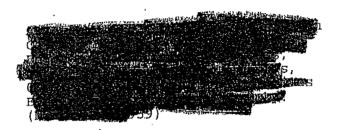
SECRETARY OF THE COMMISSION

EXHIBIT "A"

RECEIPT POINT(S), AND

DELIVERY POINT(S)

Receipt Point:



Delivery Point:



PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: STROMAN BULL SECRETARY OF THE COMMISSION

#### **CUSTOMER K**



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
www.psc.state.ky.us
(502) 564-3940
Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E, Patton Covernor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #5 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely, Jordan C. Neel

Jordan C. Neel

Tariff Review Branch Manager

Filings Division

Contract No. WKG-

C

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED OF KENTUCKY

EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5.011. SECTION 9 (1)

BY: STEPHAND BULL
SECRETARY OF THE COMMISSION

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this day of , by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ', ("Customer"), also referred to as the "parties".

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. Unless otherwise agreed to by WKG and customer, WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

Maximum

Service

Type Priority

Maximum Mcf/Day

Mcf/WOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: SYCPHAMO BUU
SECRETARY OF THE COMMISSION

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the T-3 volumes, if any; and then the T-3 volumes, if any;

In the event Customer's actual requirements exceed the above total daily volume, WKG will allow a nomination equal to

Customer's requirements and, if capacity is available, shall authorize and provide an increase in the maximum daily contractual volumes equal to the excess daily requirement, provided Customer demonstrates that the increased requirements are representative of Customer's future use, as then reasonably projected by Customer on the basis of historical data and/or changes in operations, facilities, expansion, or other changed conditions occurring or likely to occur.

Customer has the option to select another tariff service during the primary term of the Agreement, provided the Customer has been under the current service for at least one year, and that the Customer provides WKG with sixty (60) days prior written notice of its election of this option.

In accordance with the terms of WKG's current tariff, Customer may "park" positive monthly imbalance volumes, up to 10% of the carriage volumes delivered by WKG into Customer's facilities. WKG shall provide the parking service on a "best efforts" basis, and the "parked" volumes shall be deemed "first through the meter" delivered to Customer in the month following delivery to WKG on the Customer's account.

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the CHINCENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011; SECTION 9 (1)

3. Term. This Service Agreement shall become effective on , or the first day of the worth when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for , (the "Primary Term"), and year-to-year thereafter

, (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

#### CUSTOMER K

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY
A Division Of
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, Kentucky 42303
Attention: Marketing Department

Attention: Marketing Department Telephone: 502/685-8069 Facsimile: 502/685-8052

If to Customer:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stohan Bus
SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

#### **CUSTOMER K**

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy Corporation

Ву: \_\_

Title:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

ву: Д

Title

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephano BUL SICRETARY OF THE COMMISSION

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. As between the parties hereto solely, for transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party injurger themselve extent such damages, losses or expenses shall have been extended by the negligence of the indemnified party.

NOV 06 1999

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: SPENAND BUY SECRETARY OF THE COMMISSION 5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, mainterspressive commission replacement of facilities used in the performance of KNATSKY obligations contained in this Service Agreement; or any STATEMY cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of was 10.00 (AR 5011, WKG and its receipt of gas from WKG in continuous balance of as 11 near thereto as practicable on an Mcf or MMBtuBYbasic was 11 stipulated in applicable tariff. Further, the Customer agrees on to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)
BY: Stephan Bull SECRETARY OF THE COMMISSION

#### **CUSTOMER K**

EXHIBIT " A" .

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

Delivery Point:

PURSUANT TO 807 KAR 8:011, SECTION 9 (1) BY: Stephand BLLL SECRETARY OF THE COMMISSION



COMMONWEALTH OF KENTUCKY PUBLIC SERVICE COMMISSION 730 SCHENKEL LANE POST OFFICE BOX 615 FRANKFORT, KENTUCKY 40602 www.psc.state.ky.us (502) 564-3940 Fax (502) 564-3460

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director **Public Service Commission** 

Paul E. Patton Covernor

November 1, 1999

Mr. Mark R. Hutchinson Sheffer Hutchinson Kinney 115 East Second Street Owensboro, Kentucky 42303

Contract Filing No. C60-1183 of Large Volume Natural Gas Service Agreement RE:

Dear Mr. Hutchinson:

The above referenced Contract filling has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

**Dess Helton** 

Tariff Review Branch

Filings Division

Enclosure



LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and

("Customer"), also referred toppessorthe.

"partles".

topublic service commission Of Kentucky Effective

#### WITNESSETH:

NOV 06 1999

WHEREAS, WKG desires to provide to Customer, and URBWANTOTO COT KAR 5.011. desires to obtain natural gas service in accordance with ECENTS (1) terms and conditions hereinafter set forth;

BY: Skolund BUY

SECRETARY OF THE COMMISSION

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels.
Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

Maximum Maximum Service Type Priority Mcf/Day Mcf/Hr.

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the T-2/T-2 volumes, if any.

#### CUSTOMER I

2. Price. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposeuBLEGETANICE COMMISSION be paid by the Customer in addition to the rates as specified KENTUCKY

NOV 06 1999

3. Term. This Service Agreement shall become effected (0.807 KAR 5.011, on the first day of the month, when but accepted by the Kentucky Public Service Commission By Transform Buy whichever is later, and shall continue in full force and THE COMMISSION for , (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY A Division Of Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department Telephone: 502/685-8069 Facsimile: 502/685-8052

If to Customer:

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANYBLIC SERVICE COMMISSION
A Division Of OF KENTUCKY
Atmos Energy Corporation EFFECTIVE

By: \_\_

NOV 06 1999

Title:

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephand Buy
SECRETARY OF THE COMMISSION

By:

Title:

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.

  PUBLIC SERVICE COMMISSION
- 3. Title to sales gas shall pass from WKG to CustomerFECTIVE upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer WW106 1999 deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. As between the parties hereto soleTy Korok Buy transportation services, WKG shall be deemed in extension services. control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that anyputorice majeure be remedied with all reasonable dispatch shall interview require the settlement of strikes or lock-outs by acceding the formucky the demands of the opposing party when such course if the course in advisable in the discretion of the party having the difficulty.

NOV 06 1999

The term "force majeure" as used herein shall measurem 807 kar 5.011, cause not reasonably within the control of the party claimshould 9(1) suspension and includes, but is not limited to, acts of acts of acts of acts of the strikes; lock-outs; wars; riots; orders or decrees when the commission lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: SPECHANO BLU
SECRETARY OF THE COMMISSION

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephand But SECRETARY OF THE COMMISSION

Delivery Point:

Contract No.

96-295 LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

SEP 1.8 1996

AND

PURSUANT TO 807 KAR 5011. SECTION 9 (1) BY: Hunia DIRECTOR/RATES & RESEARCH DV.

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

## LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_, 1996, by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ("Customer"), also referred to as the "parties",

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants dontained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for all of Customer's natural gas service requirements for Customer's facility located

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations

Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer:

Maximum Maximum Service Type Priority Mcf/Day Mcf/Hr.

During any billing period, volumes delivered to Customer shall be deemed to first satisfy the Firm Carriage volumes and then the Interruptible Carriage volumes.

In the event Customer's actual requirements exceed the maximum daily volume referenced above, Customer may make a nomination equal to Customer's additional requirements. If WKG and Customer agree that the increased requirements are representative of Customer's expected future maximum daily use, and if the requirements do not exceed the maximum hourly demand referenced above, WKG shall authorize and provide an increase in the maximum daily volumes equal to the additional

requirements; however, if the requirements exceed the maximum hourly demand referenced above, WKG shall authorize and provide an increase in the maximum daily volumes and/or maximum hourly volumes, as applicable, equal to the additional requirements, if sufficient capacity is available.

In the event Customer desires to increase the level of firm service capacity stated herein (e.g., firm sales, firm transportation, or firm carriage services), Customer shall submit such request to WKG in writing. If WKG confirms that sufficient capacity is available to provide the requested firm service increase, a contract amendment reflecting such change shall be provided by WKG for execution by the parties. The parties understand and acknowledge that demands may be made upon WKG for firm service capacity upstream of Customer. In the event WKG becomes aware of a prospective demand for upstream firm capacity which could materially affect the availability of increased future firm service to Customer, WKG agrees to use reasonable efforts to notify Customer of such prospective demand before making additional upstream firm service commitments, to allow Customer the option of requesting an increase in its level of firm service. Customer shall make such request in writing within the time frame specified by WKG. If sufficient capacity is available, and if the parties mutually agree on all terms and conditions involving the increased firm level of service, the parties shall execute a contract amendment reflecting such agreement.

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2. Price.

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: Flyllis Farmin

a. Except as provided below, the price to be partitly Customer shall be in accordance with the rate schedule under which the service is rendered. Except for the simple margin set forth in Paragraphs 2(b)(i) and 2(b)(ii) of this Agreement (which shall remain unchanged during the term), the rate schedules, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified. To the extent any charge is imposed upon WKG by virtue of proceedings before the Federal Energy Regulatory Commission (or successor authority) ("FERC"), WKG shall impose such charge on Customer to the extent approved by the Commission.

b. If total monthly deliveries are
the rates for services utilized shall be in accordance
with the effective WKG tariff rates. For purposes of applying
WKG's tariff rates to monthly deliveries of
the rate identified in WKG's tariff
shall be applied to Firm Carriage Service volumes under this
agreement, and the rate identified as
shall be applied to Interruptible Carriage Service volumes.
total monthly deliveries are greater than

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PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: Hullio Hamil DRECTOR! PRATES & RESEARCH DIV.

c. The initial lost and unaccounted for ("L&U") gas percentage to be applied to transported volumes under this Agreement Effective each November 1, WKG shall adjust the L&U factor based upon its review of system L&U for upstream WKG facilities.

percentage stated in WKG's tariff.

3. Term. This Agreement shall become effective on the first day of the month following acceptance of this Agreement by the KPSC, and shall continue in full force and

Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG. In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filling.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

P.O. Box 866

Owensboro, Kentucky 42302

Attention: Marketing Department

Telephone: 502-685-806 PUBLIC SERVICE COMMISSION Facsimile: 502-685-8052 OF KENTUCKY

OF KENTUCKY EFFECTIVE

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If to Customer:

PURSUANT TO 807 KAR 5011. SECTION 9 (1) Phyllic Farming

DIRECTOR GRATES & RESEARCH DIV.

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

## **CUSTOMER M**

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY, A Division Of

Atmos Energy Corporation

Title: President

By:

Title:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY Phyllis Fauria DIRECTOR PRATES & RESEARCH DIV.

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GENERAL TERMS AND CONDITIONS

TO PURSUANT TO 807 KAR 5.011,

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT SECTION 9 (1)

BY Halle Fannin

1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission. Except for specific deviations noted in this Service Agreement,

shall apply to the

Interruptible Carriage Service specified herein and tariff shall apply to the Firm Carriage Service specified herein and such tariffs shall be included herein by reference.

- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. As between the parties hereto solely, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses (including attorneys' fees) incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its transportation nominations and its available WKG EFFECTIVE and/or "banked" volumes, Customer shall pay WKG EFFECTIVE such overrun volumes at the applicable tariff rate.

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY Phyllis Fannia DIRECTOR PHATES & RESEARCH DIV.

Notwithstanding any provision to the contrary in this Agreement or in any applicable tariff, WKG shall curtail transportation service to the Customer only in the event that WKG is unable to confirm that the Customer's gas supply is actually being delivered to the WKG system or that capacity constraints on WKG's system or the transporter's system restrict WKG's ability to transport gas to the Customer.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all attorneys' fees, court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses (including attorneys' fees) incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

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PURSUANT TO 807 KAR 5011, SECTION 9 (1)

BY Phillis Januar DIRECTOR PRATES & RESEARCH DIV.

EXHIBIT "A" RECEIPT POINT(S) AND DELIVERY POINT(S)

Receipt Point:

Delivery Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

SEP 1 8 1996

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) BY: Abullo Harrin DRECTOR/RATES & RESEARCH DIV.

## AMENDMENT TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS AMENDMENT is made and entered into as of this of , by and between WESTERN KENTUCKY GAS COMPANY, a PUBLIC SERVICE COMMISSION division of Atmos Energy Corporation ("WKG") and OF KENTUCKY , ("Customer"). EFFECTIVE

WITNESSETH:

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PURSUANT TO 807 KAR 5:011. SECTION 9 (1)

WHEREAS, on

, WKG and Customer Ben Element a Large Volume Natural Gas Service Agreement No. WREGHETARY OF THE COMMISSION "Agreement"), as amended, whereby WKG agreed to supply natural gas service to Customer, and

WHEREAS, WKG and Customer desire to amend said Agreement.

NOW, THEREFORE, WKG and Customer agree as follows:

- The second unnumbered paragraph in Section 2, Price, shall be deleted in its entirety, and the following substituted therefor:
- 2. Section 3, Term, of the Agreement shall be deleted in its entirety, and the following substituted therefor:

The Term of this Agreement shall become effective on or upon approval by the Kentucky Public Service Commission, ("KPSC"), whichever is later, and shall continue in full force and effect for . (the "Renewal Term"), and year-to-year thereafter unless and until terminated at the end of the Renewal Term or any year thereafter by either party hereto upon at least one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, it will not circumvent or bypass WKG's service or facilities.

## **CUSTOMER M**

3. All other provisions of the Agreement are hereby confirmed by the parties to be and remain in full force and effect.

WESTERN KENTUCKY GAS COMPANY, A Division Of ATMOS ENERGY CORPORATION

By:

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PURSUANT TO 807 KAR 6:011, SECTION 9 (1)

BY: Stephand BUY
SECRETARY OF THE COMMISSION

By:

Title:

#### **CUSTOMER N**



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
WWW.psc.state.ky.us
(502) 564-3940
Fax (502) 564-1582

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton Executive Director Public Service Commission

Paul E. Patton Governor

October 26, 1999

Mr. Mark R. Hutchinson Sheffer-Hutchinson-Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Special Contract #4 Filed October 7, 1999

Dear Mr. Hutchinson:

The above referenced filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

Jordan C, Neel

Tariff Review Branch Manager

ordan C. Neel

Filings Division

## CUSTOMER N.

Contract No. WKG-

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: STECHAND BULL SECRETARY OF THE COMMISSION

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this 1st day of . by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ("Customer"), also referred to as the "parties".

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. <u>Natural Gas Service Type and Volume Levels</u>. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

PUBLIC SERVICE COMMISSION

Service

· / ŀ.

Type

Priority

Maximum Mcf/Day

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephano Bull

During any billing period, volumes delivered to Customer shall, be deemed to first satisfy the Firm Carriage volumes and then the Interruptible Carriage volumes.

In the event Customer's actual requirements exceed the maximum daily volume referenced above, Customer may make a nomination equal to Customer's additional requirements. If WKG and Customer agree that the increased requirements

representative of Customer's expected future maximum daily use, and if the requirements do not exceed the maximum hourly demand referenced above, WKG shall authorize and provide an increase in the maximum daily volumes equal to the additional requirements; however, if the requirements exceed the maximum hourly demand referenced above, WKG shall authorize and provide an increase in the maximum daily volumes and/or maximum hourly volumes, as applicable, equal to the additional requirements, if sufficient capacity is available. If capacity is not available for new gas consuming equipment that is added (and is verified) during the term of this agreement, the parties shall negotiate, in good faith to find an alternative solution to deliver the gas requirements needed to operate this facility.

In the event Customer desires to increase the level of firm service capacity stated herein (e.g., firm sales, firm transportation, or firm carriage services), Customer shall submit such request to WKG in writing. If WKG confirms that sufficient capacity is available to provide the requested firm service increase, a contract amendment reflecting such change shall be provided by WKG for execution by the parties. The parties understand and acknowledge that demands may be made upon WKG for firm service capacity upstream of Customer. the event WKG becomes aware of a prospective demand for upstream firm capacity which could materially affect the availability of increased future firm service to Customer, WKG agrees to use reasonable efforts to notify Customer of such prospective demand before making additional upstream firm, service commitments, to allow Customer the option of requesting an increase in its level of firm service. Customer shall make such request in writing within the time frame specified by WKG. If sufficient capacity is available, and if the parties mutually agree on all terms and conditions involving the increased firm level of service, the parties shall execute a contract amendment reflecting such agreement.

In accordance with the terms of WKG's current tariff, Customer may "park" positive monthly imbalance volumes, up to 10% of the carriage volumes delivered by WKG into Customer's facilities. WKG shall provide the parking service on a phast sport will soon basis, and the "parked" volumes shall be deemed "first Kryff County the meter" delivered to Customer in the month for the will be the month for the delivery to WKG on the Customer's account.

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#### Price, 2.

PURSUANT TO 807 KAR 5:011.

a. Except as provided below, the price of the phid by Customer shall be in accordance with the ratelyscheduled) under SECRETARY OF THE COMMISSION

#### CUSTOMER N

which the service is rendered. Except for the simple margin set forth in Paragraph 2(b) of this Agreement (which shall remain unchanged during the term), the rate schedules, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State, or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified. To the extent any charge is imposed upon WKG by virtue of proceedings before the Federal Energy Regulatory Commission (or successor authority) ("FERC"), WKG shall impose such charge on Customer to the extent approved by the Commission.

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PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: STECHAND BULL
SECRETARY OF THE COMMISSION

3. Term. This Service Agreement shall become effective on or the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for , (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon ninety (90) days prior written notice to the other party. Customer agrees that while this Service Agreement is in

effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. <u>Notices</u>. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY

A Division Of

Atmos Energy Corporation 2401 New Hartford Road Owensboro, Kentucky 42303

Attention: Marketing Department

Telephone: 502/685-8069 PUBLIC SERVICE COMMISSION

Facsimile: 502/685-8052

OF KENTUCKY EFFECTIVE

If to Customer:

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PÜRSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SYCHAMO BALL SECRETARY OF THE COMMISSION

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

## **CUSTOMER N**

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

> WESTERN KENTUCKY GAS COMPANY, A Division Of Atmos Energy Corporation

Ву: \_\_\_

Title:

ву: <u></u>

Title.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

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PURSUANT TO 807 KAR 5.011, SECTION 9 (1)
BY: Stephan Bull
SECRETARY OF THE COMMISSION

## GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold hamless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, Publicative Commission extent such damages, losses or expenses shall have before the effective of the indemnified party.

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: STECHANO BLU SECRETARY OF THE COMMISSION 5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God, strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer Stand Committee Committee available "parked" and/or "banked" volumes, Customer first committee the committee of 
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PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SYECHANO BULL

SECRETARY OF THE COMMISSION

## CUSTOMER N

Notwithstanding any provision to the contrary in this Agreement or in any applicable tariff, WKG shall curtail transportation service to the Customer only in the event that WKG is unable to confirm that the Customer's gas supply is actually being delivered to the WKG system or that capacity constraints on WKG's system or the transporter's system restrict WKG's ability to transport gas to the Customer.

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Buy SECRETARY OF THE COMMISSION

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## **CUSTOMER N**

EXHIBIT " A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

Delivery Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: SKRHAND BLU SHORETARY OF THE COMMISSION

#### CUSTOMER O

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT ("Service Agreement") is :, by and between WESTERN made and entered into as of the KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas and Virginia corporation, ("WKG") and ..... . company ("Customer"), also referred to as the "parties."

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement, including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

PUBLIC SERVICE COMMISSION OF KENTUCKY Maximum EFFFEXIMum Service Type Priority Mcf/Day Mcf/Hr JUN 15 2001

> PURSUANT TO 807 KAR 6:011. SECTION 9 (1) BY: Stephano Bue

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 or LVS-1 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 or LVS-2 volumes, If any.

Price. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any federal, state or other legal taxes, other than those based upon or measured by WKG's income which apply now or may hereafter be imposed, shall be paid by the Customer, in addition to the rates as specified.

Term. This Service Agreement shall become effective on the first day of the month when accepted by the Kentucky Public Service Commission ("KPSC") (the "Primary Term"). and shall continue in full force and effect fo. and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.

In the event Customer plans to make a filing, or direct another to make such filling on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Service Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Agreement, or any notice that either party hereto may desire to give the other party, shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY,

A Division of Almos Energy Corporation

2401 Hartford Road

Owensboro, Kenlucky 42303

Attention: Marketing Departific SERVICE COMMISSION

Telephone: 270/685-8069

OF KENTUCKY

Facsimile:

270/685-8052

EFFECTIVE

JUN 15 2001

If to Customer:

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Stephan Bus SECRETARY OF THE COMMISSION

#### **CUSTOMER O**

or such other address as WKG, Customer or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A", Receipt Point(s) and Delivery Point(s), attached herelo are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Service Agreement as of the date first above written.

By:

WESTERN KENTUCKY GAS COMPANY, A Division of Almos Energy Corporation

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

JUN 15 2001

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)
BY: Stephand Bry
SECRETARY OF THE COMMISSION

AAUTINTUTUUT

# GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide sultable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and after this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- As between the parties hereto solely, for transportation services, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely. Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages, lossester in the commission of the gas and responsible for any damages. caused by Customer's handling, delivery or receipt thereof. For sales seroing mucky WKG shall be deemed in exclusive control and possession of the gas prior to the gas prior t delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Couldmet 2001 shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each parly agrees to indemnify, defend and 10007 KAR 5.011. harmless the other party from and against any and all claims, liabilities, stemages (1) losses, costs and expenses incurred by such other party arising from to reality any damages, losses or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; rlots; orders or decrees of any tawfully constituted federal, state or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies or labor permits; temporary or permanent fallure of gas supply or transportation services; capacity constraints; repair, maintenance or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

- 6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG, which directly relates to the Customer's transportation activities on the Interstate pipeline system. To the extent that imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing purposes, to be the first volume of gas taken by Customer during a billing period exceeds the factor which continues the customer during a billing period exceeds the factor which we will be applicable tariff rate.
- 7. In the event of default hereunder by either party, in selection of the region of the party in selection of the region of the

## **CUSTOMER O**

expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.

- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

JUN 15 2001

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Bu

SECRETARY OF THE COMMISSION

## **CUSTOMER O**

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point(s)

Primary Receipt Point

Alternate Receipt Point

Delivery Point(s)

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

JUN 15 2001

PURSUANT TO 807 KAR 5.011, SECTION 9 (1) SECTION OF THE COMMUSE

Contract No.

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN

AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

APR 20 19980

APR 20 19980

APR 20 19980

APR 20 19980

EX: Case No. 96-113

## LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for all of Customer's natural gas service requirements for Customer's facility located

WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer:

Service

Maximum Maximum Mcf/Day Mcf/Hr.

In the event Customer's actual requirements exceed the above total daily volume, WKG will allow a nomination equal to Customer's requirements and, if capacity is available, shall authorize and provide an increase in the maximum daily contractual volumes equal to the excess daily requirement, provided Customer demonstrates that the increased requirements are representatively of Customer's future use.

OF KENTUCKY

EFFECTIVE

as set out DAR EN 1986-113

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Jordan C. neel

2. Price. Except as provided below, the price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by Customer in addition to the rates as specified. To the extent any charge is imposed upon WKG by virtue of proceedings before the Federal Energy Regulatory Commission (or successor authority) ("FERC"), WKG shall impose such charge on Customer to the extent approved by the Commission.

The Lost & Unaccounted gas percentage ("L&U") to be applied under this Agreement shall be determined in the following manner. Effective each November 1, WKG shall adjust the L&U factor based on WKG's review of system L&U for upstream WKG facilities. percentage as stated in the WKG's tariff. The initial L&U percentage to be

3. Term. This Agreement shall become effective on the first day of the month following acceptance of this Agreement by the KPSC, and shall continue in full force and

Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG. In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.

4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in THEC SERVICE MANUSCRIPT BY facsimile and addressed as follows:

APR 20, 1996 CN 96-113

appension to 807 KAR 5.011,
SECTION 9 (1)

BY: Gordon C. Yell

2

#### **CUSTOMER P**

If to WKG:

WESTERN KENTUCKY GAS COMPANY

P.O. Box 866

Owensboro, Kentucky 42302

Attention: Marketing Department

Telephone: 502-685-8069 Facsimile: 502-685-8052

If to Customer:

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GAS COMPANY,

A Division Of

Atmos Energy Corporation

Title:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

By:

Title:

as set out the \$1996-113

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: <u>Quadan C. Yell</u>
FOR THE PUBLIC SERVICE COMMISSION

3

## GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission. Except for specific deviations noted in this Service Agreement, shall apply to the Interruptible

Shall apply to the Interruptible Carriage Service specified herein and such tariff shall be included herein by reference.

- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address. The title to all gas transported hereunder shall remain with the Customer. The Receipt Point(s) at which the Customer will deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. As between the parties hereto solely, WKG shall be deemed in exclusive control and possession of the gas after the delivery thereof at the Receipt Point(s) and prior to the redelivery thereof, to or for the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses (including attorneys' fees) incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraphy of the extent such damages, losses or expenses shall have the caused by the negligence of the indemnified party.

APR 20 1996

CEURSUANTETO TOT KAR 5.011.96-113 SECTION 9 (1)

BY: Jordan C. Mail
FOR THE PUBLIC SERVICE COMMISSION

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after

the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lockouts; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transportation services; capacity constraints; repair, maintenance, or replacement of facilities used in the performance of the obligations contained in this Service Agreement; or any other cause of a similar nature whether of the kind herein enumerated or otherwise.

6. During each billing period involving transportation services, Customer agrees to maintain its deliveries of gas to WKG and its receipt of gas from WKG in continuous balance or as near thereto as practicable on an Mcf or MMBtu basis, as designated by WKG. Further, the Customer agrees to be liable to WKG for all cost, expense and liability incurred by WKG which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by WKG occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay WKG for such overrun volumes at the applicable tariff rate.

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OF KENTUCKY

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PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Orden C. Kul
FOR THE PUBLIC SERVICE COMMISSION

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all attorneys' fees, court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses (including attorneys' fees) incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

Os set addRe20(1996<sup>96-113</sup>.

PURSUANT TO 807 KAR 5:011.

SECTION 9 (1)

BY: <u>Andre C. Neel</u> FOR THE PUBLIC SERVICE COMMISSION

#### **CUSTOMER P**

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

Delivery Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

Os set out APR 20/1996 -113

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Quidan C. Yeal
FOR THE PUBLIC SERVICE COMMISSION

### AMENDMENT TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

This Amendment dated	1996, amends and
modifies the Large Volume Natural Gas Service A	greement No.
(the "Agreement"),	-
following acceptance of the Agreement by the	Kentucky Public
Service Commission, between WESTERN KENTUCKY	GAS COMPANY, a
division of Atmos Energy Corporation ("WKG") and	•

WHEREAS, WKG and Customer entered into the Agreement whereby WKG agreed to provide and Customer agreed to pay for certain natural gas services as described in the Agreement; and

WHEREAS, WKG and Customer desire to amend the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

as set aut in ON 96-113
APR 20 1996

PURSUANT TO 807 KAR 5:011.

SECTION 9 (1)
BY: Oredan C. Heel

2. The terms of this Amendment shall be effective throughout the remaining term of the Agreement

prior written notice to the other party; provided, however, this Amendment shall remain in effect for a

- 3. In the event this Amendment is terminated prior to the termination of the Agreement,
- All other provisions of the Agreement are hereby confirmed by the parties to be and remain in full force and effect.

#### **CUSTOMER P**

IN WITNESS WHEREOF, the parties hereto have executed this Amendment to Large Volume Natural Gas Service Agreement as of the date first written above.

By:

Title:

WESTERN KENTUCKY GAS COMPANY,

A Division Of

Atmos Energy Corporation

17 · ---

Title: Precident

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

as set ont per 20 1996

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Quedan C. Neel FOR THE PUBLIC SERVICE COMMISSION

#### AMENDMENT TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

WHEREAS, WKG and Customer entered into the Agreement whereby WKG agreed to provide and Customer agreed to pay for certain natural gas services as described in the Agreement; and

WHEREAS, WKG and Customer desire to amend the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

as set aut in ON 96-113 APR 20 1996

> PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

ander C. neel

2. The terms of this Amendment shall be effective throughout the remaining term of the Agreement

prior written notice to the other party; provided, however, this Amendment shall remain in effect for a

- 3. In the event this Amendment is terminated prior to the termination of the Agreement,
- 4. All other provisions of the Agreement are hereby confirmed by the parties to be and remain in full force and effect.

#### **CUSTOMER P**

IN WITNESS WHEREOF, the parties hereto have executed this Amendment to Large Volume Natural Gas Service Agreement as of the date first written above.

By:

Title:

WESTERN KENTUCKY GAS COMPANY,

A Division Of

Atmos Energy Corporation

Title: Precion

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

as set antipa CN 96-11

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: Quedan C. Heel FOR THE PUBLIC SERVICE COMMISSION

#### CUSTOMER Q



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
WWW.psc,state,ky.us
(502) 564-3940
Fax (502) 564-3460

Ronald B. McCloud, Secretary Public Protection and Regulation Cabinet

Helen Helton
Executive Director
Public Service Commission

Paul E. Patton Covernor

November 1, 1999

Mr. Mark R. Hutchinson Sheffer Hutchinson Kinney 115 East Second Street Owensboro, Kentucky 42303

RE: Contract Filing No. C60-1182 of Large Volume Natural Gas Service Agreement #10.

Dear Mr. Hutchinson:

The above referenced Contract filing has been received and reviewed. An accepted copy is enclosed for your files.

Sincerely,

∌ess Helton

Tariff Review Branch

Filings Division

Enclosure



AN BOUAL OPPORTUNITY EMPLOYER MIFIO

#### **CUSTOMER Q**

Contract No. WKG-;

LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

BETWEEN .

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)
BY: Stephan Buy
SECRETARY OF THE COMMISSION

· AND

WESTERN KENTUCKY GAS COMPANY, A Division of ATMOS ENERGY CORPORATION

DATED

#### LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

THIS NATURAL GAS SERVICE AGREEMENT is made and entered into this | by and between WESTERN KENTUCKY GAS COMPANY, a division of Atmos Energy Corporation, a Texas corporation ("WKG"), and ("Customer"), also referred to as the

"parties".

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

#### WITNESSETH:

WHEREAS, WKG desires to provide to Customer, and Customer 6 1999 desires to obtain natural gas service in accordance with the terms and conditions hereinafter set forth, SECTION 9 (1)

NOW, THEREFORE, in consideration of the mutual Boy Buy contained herein and other good and valuable consideration of the mutual Boy Buy parties hereto agree as follows:

1. Natural Gas Service Type and Volume Levels. Customer agrees to purchase from WKG or deliver to WKG for transportation all of Customer's natural gas service requirements for Customer's facility located at or near WKG agrees to provide service to Customer of the type specified below, subject to the provisions of the referenced tariffs, the related rules and regulations governing natural gas service and this Service Agreement including its attached exhibits and general terms and conditions. WKG shall have no obligation to provide for deliveries in excess of the maximum volumes hereinafter specified, or to provide sales gas to Customer in the event Customer chooses a carriage transportation service only:

Service Type Priority Mcf/Day Mcf/Hr.

During any billing period, volumes delivered to Customer shall, regardless of nominations, be deemed to first satisfy the T-4 volumes, if any; then the G-1/T-2 volumes, if any; then the T-3 volumes, if any; and then the G-2/T-2 volumes, if any.

- 2. Price. The price to be paid by Customer shall be in accordance with the rate schedule under which the service is rendered. Such rates, including gas cost adjustments, shall be subject to change as permitted by law. Any Federal, State or other legal taxes other than those based upon or measured by WKG's income which apply now or may hereafter be imposed shall be paid by the Customer in addition to the rates as specified.
- This Service Agreement shall become effective or the first day of the month when accepted on by the Kentucky Public Service Commission ("KPSC"), whichever is later, and shall continue in full force and effect for ( 'F, (the "Primary Term"), and year-to-year thereafter unless and until terminated at the end of the Primary Term or any subsequent annual term by either party hereto upon one hundred twenty (120) days prior written notice to the other party. Customer agrees that while this Service Agreement is in effect, all natural gas consumed by Customer shall be delivered by WKG.
- In the event Customer plans to make a filing, or direct another to make such filing on its behalf, with FERC or any other regulatory body, seeking authority to receive direct gas service following the termination of this Agreement, Customer agrees to notify WKG of such plans prior to the filing.
- 4. Notices. Any notice required to be given under this Service Agreement or any notice which either party hereto may desire to give the other party shall be in writing and shall be considered duly delivered when deposited in the United States mail, postage prepaid, registered or certified, or sent by facsimile and addressed as follows:

If to WKG:

WESTERN KENTUCKY GAS COMPANY PUBLIC SERVICE COMMISSION OF KENTUCKY A Division Of EFFECTIVE

Atmos Energy Corporation 2401 New Hartford Road

Owensboro, Kentucky 42303 NOV 06 1999

Attention: Marketing Department Telephone: 502/685-8069 PURSUANT PURSUANT TO 807 KAR 5:011. Facsimile: 502/685-8052

SECTION 9 (1) BY: Stephano Buy

SECRETARY OF THE COMMISSION

If to Customer:

#### CUSTOMER Q

or such other address as WKG, Customer, or their respective successors or permitted assigns shall designate by written notice given in the manner described above. Routine communications, including monthly invoices, may be mailed by ordinary mail, postage prepaid, and addressed to the above-designated name and address.

5. Attachments. General Terms and Conditions and Exhibit "A," Receipt Point(s) and Delivery Point(s), attached hereto are expressly incorporated herein and made a part of this Service Agreement for all purposes, and all references herein and therein to "this Service Agreement" include all exhibits and their terms and provisions contained therein.

IN WITNESS WHEREOF, the parties hereto have executed this Large Volume Natural Gas Service Agreement as of the date first above written.

WESTERN KENTUCKY GA A Division Of Atmos Energy Corpor	S COMPANILIC SERVICE COMMISSION OF KENTUCKY TALION EFFECTIVE
By:	NOV 06 1999
Title: _	PURSUANT TO 807 KAR 5:011.
· · · · · · · · · · · · · · · · · · ·	BY: Stephan BUS SECRETARY OF THE COMMISSION
By:	
Tit <b>k</b> é	,

### GENERAL TERMS AND CONDITIONS TO LARGE VOLUME NATURAL GAS SERVICE AGREEMENT

- 1. This Service Agreement is subject to all applicable and valid statutes, ordinances, and the rules, regulations and orders of the Kentucky Public Service Commission.
- 2. If not presently installed, the necessary regulating and metering equipment constructed to WKG's specifications shall be installed for delivery of the gas as specified here, and the Customer shall install or cause to be installed additional regulating equipment to provide suitable operating pressure at the various points of utilization. A suitable location for the regulating and metering equipment shall be provided by the Customer without charge, and WKG shall have the right to operate, maintain and alter this equipment as is necessary or desirable. Each party hereto agrees to maintain any equipment owned by it and used in the performance of its obligations herein in good, safe, and efficient operating condition and repair.
- 3. Title to sales gas shall pass from WKG to Customer, upon the delivery thereof, at the Customer's service address SERVICE COMMISSION The title to all gas transported hereunder shall remain wiff KENTUCKY the Customer. The Receipt Point(s) at which the Customer wiff deliver transportation gas to WKG is designated on Exhibit "A" attached hereto.
- 4. As between the parties hereto solel@MSUANGOR 807 KAR 5011, transportation services, WKG shall be deemed in excluse@MON 9 (1) control and possession of the gas after the delivery thereofsed by the Receipt Point(s) and prior to the redelivery thereofsed by the Receipt Point(s) and prior to the redelivery thereofsed by the account of Customer at the Customer's service address. At all other times, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries caused by Customer's handling, delivery, or receipt thereof. For sales services, WKG shall be deemed in exclusive control and possession of the gas prior to the delivery thereof, to or for the account of Customer at the Customer's service address. Upon delivery thereof, as between the parties hereto solely, Customer shall be deemed in exclusive control and possession of the gas and responsible for any damages, losses, or injuries. Each party agrees to indemnify, defend, and hold harmless the other party from and against any and all claims, liabilities, damages, losses, costs, and expenses incurred by such other party arising from or relating to any damages, losses, or injuries for which the indemnifying party is responsible pursuant to the provisions of this paragraph, except to the extent such damages, losses or expenses shall have been caused by the negligence or the intentional acts of the indemnified party.

5. In the event that either WKG or Customer is rendered unable, wholly or in part, by reason of an event of force majeure, to perform its obligations under this Service Agreement, other than to make payment due thereunder, and such party has given notice and full particulars of such force majeure in writing to the other party as soon as possible after the occurrence of the cause relied on, then the obligations of the parties, insofar as they are affected by such force majeure, shall be suspended during the continuance of such inability, but for no longer period, and such cause shall, insofar as possible, be remedied with all reasonable dispatch; provided, however, that the settlement of strikes or lock-outs shall be entirely within the discretion of the party having such difficulty, and the above requirement that any force majeure be remedied with all reasonable dispatch shall not require the settlement of strikes or lock-outs by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

The term "force majeure" as used herein shall mean any cause not reasonably within the control of the party claiming suspension and includes, but is not limited to, acts of God; strikes; lock-outs; wars; riots; orders or decrees of any lawfully constituted federal, state, or local body; fires; storms; floods; wash-outs; explosions; breakage or accident to machinery or lines of pipe; inability to obtain or delay in obtaining rights-of-way, materials, supplies, or labor permits; temporary or permanent failure of gas supply or transported FRANCE COMMISSION services; capacity constraints; repair, maintenance, of FRANCEY replacement of facilities used in the performance of FRANCEY replacement of sacilities used in the performance of cause of a similar nature whether of the kind herein enume Natve 6 1999 or otherwise.

PURSUANT TO 807 KAR 5011, services, Customer agrees to maintain its deliveries of greated but services, Customer agrees to maintain its deliveries of greated but wkg and its receipt of gas from Wkg in continuous balances of the commission designated by Wkg. Further, the Customer agrees to be liable to Wkg for all cost, expense and liability incurred by Wkg which directly relates to the Customer's transportation activities on the interstate pipeline system. To the extent imbalances owed to Customer by Wkg occur, such "parked" and/or "banked" volumes of the Customer shall be deemed, for billing purposes, to be the first volumes delivered to the Customer during the succeeding billing period. When the volume of gas taken by Customer during a billing period exceeds the aggregate of its T-2, T-3 and T-4 transportation nominations and its available "parked" and/or "banked" volumes, Customer shall pay Wkg for such overrun volumes at the applicable tariff rate.

#### CUSTOMER Q

- 7. In the event of default hereunder by either party, in addition to all rights and remedies at law or in equity to which the non-defaulting party may be entitled, the defaulting party agrees to reimburse the non-defaulting party for all court costs and other expenses incurred. Further, each party agrees to indemnify and hold the other party harmless with regard to any and all fees, costs and expenses incurred by the non-defaulting party in relation to all claims, disputes and suits which arise under or are related to the defaulting party's default under this Service Agreement, except to the extent such claims, disputes and suits shall have been caused by the negligence of the non-defaulting party. In no event shall either party be liable for indirect, special, consequential or punitive damages.
- 8. This Service Agreement shall be binding upon the parties hereto and their respective successors and assigns.
- 9. This Service Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: StephanO BLU

SECRETARY OF THE COMMISSION

#### **CUSTOMER Q**

EXHIBIT "A"

RECEIPT POINT(S) AND

DELIVERY POINT(S)

Receipt Point:

Delivery Point:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 06 1999
PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
SECRETARY OF THE COMMON

		DATE	6 M (00 00 00												
PREMISE	CUSTOMER	CODE	RATE (mcf)				anda da ak		20	13					
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		T3SD		13,140	12,839	14,288	11,972	11,170	10,548	13,033	13,705	13,791	14,613	13,776	14,623
		T3SD		22,521	20,919	21,977	22,683	20,285	18,859	21,298	20,275	19,394	22,412	20,292	19,867
		T3SD		18,289	15,133	17,007	12,164	10,147	9,771	9,673	9,064	9,702	11,215	13,623	12,265
		T3SD		11,579	11,194	13,074	11,895	10,022	9,299	9,930	11,392	11,092	12,723	13,194	13,954
		T3SD		269,608	250,660	274,159	253,452	265,242	231,691	259,697	277,962	247,817	265,544	254,264	261,780
		T4SD		13,041	12,745	14,283	10,370	8,998	8,368	9,411	8,359	7,311	9,503	11,362	10,639
		T34S		11,180	9,722	12,162	7,917	7,993	6,780	4,547	6,723	4,231	8,732	10,406	10,283
		T34S		122,013	114,112	108,139	110,021	90,693	98,591	107,921	104,417	71,224	96,113	78,004	112,589
		T3SD		44,283	25,514	37,326	32,963	32,788	31,310	31,906	33,479	28,681	37,715	32,036	33,506
		T3SD		58,978	57,650	67,145	50,575	39,942	50,663	27,309	33,144	29,018	52,925	60,514	71,419
		T34S		27,217	23,618	19,408	16,876	16,539	13,963	14,523	15,262	13,836	17,246	17,508	18,247
		T4SD	***************************************	86,080	75,902	74,240	68,374	66,251	56,535	61,475	61,449	56,003	69,300	67,579	72,719
		T3SD		66,309	63,468	69,390	65,438	59,324	56,430	59,789	58,822	56,660	62,407	63,809	69,037
		T4SD		14,162	12,549	12,983	13,477	11,263	10,532	10,597	11,212	10,704	12,750	12,421	12,594
		T348		161,109	125,750	143,208	172,839	113,163	138,228	190,830	169,303	158,884	158,112	155,348	201,256
		T4SD	•	306,122	255,758	307,849	268,401	282,351	269,584	271,821	262 465	253,856	233,660	221,084	192,825
		T3SD	· · · · · · · · · · · · · · · · · · ·	58,417	47,511	55,005	51,177	48,469	47,581	49,791	55,310	53,455	52,772	52,419	51,565

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PREMISE	CUSTOMER	RATE CODE	RATE (mcf)	54 (5) (6) (5) (5) (6) (6) (6)			76 420 (55) 429 <i>(</i>		20	)13					
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1			Base Chrg = 350											ĺ	
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			<15000 = .7900												
			>15000 = .5300	10,781	10,543	11,688	9,858	9,224	8,733	10,696	11,227	11,295	11,944	11,283	11,952
			Same	16,236	15,387	15,948	16,322	15,051	14,295	15,588	15,046	14,579	16,178	15,055	14,830
			Same	13,993	12,320	13,314	10,010	8,416	8,119	8,042	7,561	8,065	9,260	11,162	10,089
			Same	9,547	9,243	10,728	9,797	8,317	7,746	8,245	9,400	9,163	10,451	10,823	11,424
			Same	147,192	137,150	149,604	138,630	144,878	127,096	141,939	151,620	135,643	145,038	139,060	143,043
			Same	10,702	10,469	11,684	8,592	7,508	7,011	7,835	7,004	6,176	7,907	9,376	8,805
			Same	9,232	8,080	10,008	6,654	6,714	5,756	3,992	5,711	3,742	7,298	8,621	8,524
			Same	68,967	64,779	61,614	62,611	52,367	56,553	61,498	59,641	42,049	55,240	45,642	63,972
			Same	27,770	17,822	24,083	21,770	21,678	20,894	21,210	22,044	19,501	24,289	21,279	22,058
i			Same	35,558	34,855	39,887	31,105	25,469	31,151	18,774	21,866	19,680	32,350	36,372	42,152
			Same	18,725	16,818	14,586	13,244	13,066	11,431	11,873	12,389	11,330	13,440	13,579	13,971
			Same	49,922	44,528	43,647	40,538	39,413	34,264	36,882	36,868	33,982	41,029	40,117	42,841
			Same	39,444	37,938	41,077	38,982	35,742	34,208	35,988	35,476	34,330	37,376	38,119	40,890
			Same												
<u></u>		4	Same	11,588	10,314	10,657	11,047	9,298	8,720	8,772	9,257	8,856	10,473	10,213	10,349
			Same	20.000	72.040	22.522	25.005	04.070	77.504		01004	00.500	55.555	72.05	
			Same	89,688	70,948	80,200	95,905	64,276	77,561	105,440	94,031	88,509	88,099	86,634	110,966
			Same	166,545	139,852	167,460	146,553	153,946	147,180	148,365	143,406	138,844	128,140	121,475	106,497
			Same	35,261	29,481	33,453	31,424	29,989	29,518	30,689	33,614	32,631	32,269	32,082	31,629

Special Contracts
Customer Name, Rate Code, Volume

CONFIDENTIAL - REDACTED

				o libration d			\$6.560,696,687	BILLED	VOLUMES	(mcf)	62.62.63.68	30 (1) (1) (g)	0; /\$5 (\$4/\$6.0)	
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	тз	BSD	13,737	11,770	12,932	11,995	10,294	10,197	9,827	14,459	13,032	14,190	13,782	14,547
	T3	BSD	22,340	18,953	20,035	19,415	20,091	18,918	20,244	20,457	20,915	23,516	22,682	21,585
	T3	BSD	19,599	16,989	14,521	11,533	9,720	9,632	8,033	11,953	11,672	10,733	15,208	12,425
	T3	BSD	15,347	13,249	14,141	13,999	9,876	9,195	10,805	11418	11,555	11,314	13,968	13,839
	T3	BSD	277,558	259,876	286,755	251,369	261,444	272,610	284,009	272,624	275,059	266,226	277,050	267,872
	T4	4SD	15,261	13,700	12,839	10,065	9,991	10,692	9,266	9,370	9,682	9,780	12,394	11,178
	TS	348	14,705	10,215	10,128	6,485	4,053	3,466	3,997	4,089	3,389	5,569	8,847	6,802
	TS	34S	131,940	127,518	125,759	115,888	108,210	109,284	110,437	89,978	58,987	102,671	96,699	108,371
	T3	BSD	41,700	37,953	29,263	36,095	33,503	33,546	29,637	30,693	29,782	32,758	28,171	26,321
	T3	BSD	80,235	70,009	69,810	44,329	36,997	42,639	38,749	39,394	84,933	105,453	120,043	142,317
	TS	348	24,512	21,216	20,925	15,990	14,562	14,394	12,786	14,126	13,367	17,085	18,142	18,763
	T4	ISD S	85,783	77,788	77,447	70,492	62,962	58,438	59,992	57,163	57,236	68,097	75,364	80,482
	T3	SSD	71,582	62,767	67,069	60,819	60,441	57,467	60,352	58,590	57,360	62,355	65,506	68,273
	T4	4SD	18,313	16,017	15,953	13,203	14,199	13,284	12,837	13,265	14,288	15,007	14,919	13,869
	TS	348	191,091	205,148	147,434	125,785	103,584	167,039	112,463	105,364	161,213	204,056	193,297	204,736
	T4	ISD	294,566	279,938	317,619	279,422	266,772	253,012	265,433	256,179	280,544	239,697	263,177	246,015
	T3	BSD	67,328	52,965	57,535	51,361	55,365	54,974	61,157	66,050	60,380	63,783	62,717	62,856

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PREMISE	CUSTOMER	RATE	RATE	janista kanalasa k	erpandavision desivi			oder fyzitelski	Calendar Ye	ear / Product	ion Month		1200 mig - Sommon	SERVICE PROPERTY.	ing Kalenda
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			Base Chrg = 350										· · · · · · · · · · · · · · · · · · ·		
			Admin Fee = 50				•								
			<15000 = .7900											1	
			>15000 = .5300	11,252	9,698	10,616	9,876	8,532	8,456	8,163	11,823	10,695	11,610	11,288	11,892
			Same	16,140	14,345	14,919	14,590	14,948	14,327	15,029	15,142	15,385	16,763	16,321	15,740
			Same	14,687	13,304	11,872	9,511	8,079	8,009	6,746	9,843	9,621	8,879	12,360	10,216
			Same	12,434	10,867	11,571	11,459	8,202	7,664	8,936	9,420	9,528	9,338	11,435	11,333
			Same	151,406	142,034	156,280	137,526	142,865	148,783	154,825	148,791	150,081	145,400	151,137	146,272
			Same	12,388	11,223	10,543	8,351	8,293	8,847	7,720	7,802	8,049	8,126	10,191	9,231
			Same	12,017	8,470	8,401	5,523	3,602	3,138	3,558	3,630	3,077	4,800	7,389	5,774
		:	Same	74,228	71,885	70,952	65,721	<b>61,</b> 651	62,221	62,832	51,988	35,563	58,716	55,550	61,737
			Same	26,401	24,415	19,809	23,430	22,057	22,079	20,008	20,567	20,084	21,662	19,231	18,250
			Same	46,825	41,405	41,299	27,794	23,908	26,899	24,837	25,179	49,314	60,190	67,923	79,728
			Same	17,291	15,544	15,390	12,775	11,904	11,771	10,501	11,560	10,960	13,355	13,915	14,244
	***************************************		Same	49,765	45,528	45,347	41,661	37,670	35,272	36,096	34,596	34,635	40,391	44,243	46,955
			Same	42,238	37,567	39,847	36,534	36,334	34,758	36,287	35,353	34,701	37,348	39,018	40,485
			Same												
_			Same	14,006	12,789	12,755	10,830	11,617	10,894	10,541	10,879	11,688	12,254	12,186	11,357
			Same												
			Same	105,578	113,028	82,440	70,966	59,200	92,831	63,905	60,143	89,743	112,450	106,747	112,810
			Same	160,420	152,667	172,638	152,394	145,689	138,396	144,979	140,075	152,988	131,339	143,784	134,688
	·····		Same	39,984	32,371	34,794	31,521	33,643	33,436	36,713	39,307	36,301	38,105	37,540	37,614

PREMISE CUSTOMER	RATE	RATE					60.53 g 50.6 5.60.53 hp								
PREIMISE COSTOINER	CODE	(mcf)						20	15				00000 SEC 6276		2016
			300000 <b>4</b> 000000	2	₩ <b>3</b> 6546	4	9889906 <b>5</b> 69789	- 6	7	8	<b>9</b>	10	8500001 <b>1</b> 126666	12	98899 <b>1</b> 8860
	T3SD		14,872	13,230	14,896	14,581	11,235	11,681	11,222	13,813	13,241	12,994	11,068	12,253	13,847
	T3SD		23,510	20,830	21,697	22,396	22,785	20,691	21,132	21,911	21,304	22,797	22,209	21,508	21,287
	T3SD		16,735	18,594	14,114	12,048	12,023	10,693	10,549	10,583	8,087	8,305	8,189	6,377	14,238
	T3SD		14,718	13,756	12,028	12,592	8,813	8,543	9,870	10,476	9,881	11,520	10,766	10,231	12,514
	T3SD		208,473	225,310	270,200	240,224	263,844	264,103	272,029	262,799	271,534	264,496	275,094	264,878	292,674
	T4SD		17,296	18,459	13,039	10,983	9,996	10,296	10,032	8,856	9,080	8,713	9,996	11,334	18,412
	T34S		9,910	11,771	8,077	5,484	5,202	5,364	914	993	3,497	6,030	7,170	6,808	9,842
	T34S		126,265	125,627	122,781	119,337	117,127	110,720	105,887	101,119	82,335	57,472	72,115	116,737	126,665
	T3SD		33,417	33,654	28,452	32,128	31,025	30,118	28,067	31,378	24,276	27,844	21,065	22,808	33,733
	T3\$D		142,920	131,640	125,560	105,757	106,394	51,623	98,991	102,039	97,668	108,445	117,849	125,139	143,647
	T348		18,628	21,674	19,336	16,511	12,732	14,319	12,310	13,535	14,566	15,331	14,964	16,886	22,534
	T4SD		88,253	75,433	79,458	72,767	66,440	62,361	58,276	62,224	62,927	69,673	67,364	72,992	83,974
	T3SD		69,785	65,611	67,097	61,139	58,107	52,813	56,136	53,801	42,460	31,183	19,401	19,646	33,914
	T4SD		15,864	17,136	17,277	14,517	10,715	13,052	13,378	14,568	15,832	20,038	19,516	17,254	18,340
	T34S		199,052	157,775	183,946	204,234	226,639	162,093	203,409	257,315	127,740	125,585	117,159	155,418	242,967
	T4SD		308,116	276,996	301,482	283,070	249,717	252,280	278,821	293,168	282,248	296,429	272,355	198,793	307,557
	T3SD		73,611	63,676	65,559	62,113	66,642	66,840	64,176	71,503	63,771	73,326	78,867	81,158	86,198

PREMISE	CUSTOMER	RATE	RATE (mcf)	PS (65) (62) (62)												
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		RATE	RATE	est rate state (v). Is	erational actions		- B- (10 (10 (10 (10 (10 (10 (10 (10 (10 (10	(10 tip) (11 (12)	60 (60 (60 )			SEV. GO. GO. SV			Press, 128 (128)	
PREMISE	CUSTOMER	CODE	(mcf)					550 550 360 350	20	15						2016
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			Base Chrg = 350													
			Admin Fee = 50													
			<15000 = .7900													ĺ
			>15000 = .5300	12,149	10,852	12,168	11,919	9,276	9,628	9,265	11,312	10,860	10,665	9,144	10,080	11,339
			Same	16,760	15,340	15,799	16,170	16,376	15,266	15,500	15,913	15,591	16,382	16,071	15,699	15,582
			Same	13,170	14,155	11,550	9,918	9,898	8,847	8,734	8,761	6,789	6,961	6,869	5,438	11,648
			Same	12,027	11,267	9,902	10,348	7,362	7,149	8,197	8,676	8,206	9,501	8,905	8,482	10,286
			Same	114,791	123,714	147,506	131,619	144,137	144,275	148,475	143,583	148,213	144,483	150,100	144,685	159,417
			Same	13,467	14,083	10,701	9,077	8,297	8,534	8,325	7,396	7,573	7,283	8,297	9,354	14,058
			Same	8,229	9,699	6,781	4,732	4,510	4,638	1,122	1,184	3,163	5,164	6,064	5,778	8,175
			Same	71,220	70,882	69,374	67,549	66,377	62,982	60,420	57,893	47,938	34,760	42,521	66,171	71,432
			Same	22,011	22,137	19,380	21,328	20,743	20,263	19,176	20,930	17,166	19,057	15,464	16,388	22,178
			Same	80,048	74,069	70,847	60,351	60,689	31,660	56,765	58,381	56,064	61,776	66,760	70,624	80,433
			Same	14,173	15,787	14,548	13,051	10,458	11,712	10,125	11,093	11,907	12,425	12,222	13,250	16,243
			Same	51,074	44,279	46,413	42,867	39,513	37,351	35,186	37,279	37,651	41,227	40,003	42,986	48,806
			Same	41,286	39,074	39,861	36,704	35,097	32,291	34,052	32,815	26,804	20,827	14,583	14,712	22,274
			Same													
		1	Same	12,708	13,382	13,457	11,868	8,865	10,711	10,969	11,909	12,691	14,920	14,643	13,445	14,020
		<del> </del>	Same													
			Same	109,798	87,921	101,791	112,544	124,419	90,209	112,107	140,677	72,002	70,860	66,394	86,672	133,073
		<u> </u>	Same	167,601	151,108	164,085	154,327	136,650	138,008	152,075	159,679	153,891	161,407	148,648	109,660	167,305
			Same	43,314	38,048	39,046	37,220	39,620	39,725	38,313	42,197	38,099	43,163	46,100	47,314	49,985

Atmos Affiliate AG 1-46(k) CONFIDENTIAL

Special Contract Customer	Atmos Affiliate	Notes	

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-47 Page 1 of 2

#### **REQUEST:**

Please provide all workpapers, source documents, electronic spreadsheets, etc. that supports the Company's verification for each of the 17 existing special contract customers "that special contract rates continue to generate sufficient revenue to cover variable costs and contribute to fixed system costs that would otherwise be borne by tariff customers" (Page 14, Lines 12 through 15 of Mr. Smith's Direct Testimony).

#### **RESPONSE:**

The analysis of whether current special contract rates generate sufficient revenue to cover variable costs and contribute to fixed costs is found in Confidential redacted Attachment 1 through Confidential redacted Attachment 17. One analysis for each of the 17 special contracts in place at the time of the Company's rate case filing.

#### ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-47\_Att1 - A - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-47\_Att1 - B - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-47\_Att1 - C - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, AG\_1-47\_Att1 - D - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, AG\_1-47\_Att1 - E - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, AG\_1-47\_Att1 - F - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, AG\_1-47\_Att1 - G - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 8 - Atmos Energy Corporation, AG\_1-47\_Att1 - H - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 9 - Atmos Energy Corporation, AG\_1-47\_Att1 - I - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

## Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division AG RFI Set No. 1 Question No. 1-47 Page 2 of 2

ATTACHMENT 10 - Atmos Energy Corporation, AG\_1-47\_Att1 - J - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 11 - Atmos Energy Corporation, AG\_1-47\_Att1 - K - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 12 - Atmos Energy Corporation, AG\_1-47\_Att1 - L - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 13 - Atmos Energy Corporation, AG\_1-47\_Att1 - M - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 14 - Atmos Energy Corporation, AG\_1-47\_Att1 - N - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 15 - Atmos Energy Corporation, AG\_1-47\_Att1 - O - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 16 - Atmos Energy Corporation, AG\_1-47\_Att1 - P - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

ATTACHMENT 17 - Atmos Energy Corporation, AG\_1-47\_Att1 - Q - Fixed Cost Contribution (Redacted).xlsx, 2 Pages.

Respondent: Gary Smith

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Customer A

3/3/2016

Analysis o	REDACTED	
Annual Mcf {1}		
Annual Revenue {1}:		
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates a to annual deliveries:	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = pplied	\$ 4,200 600 - * - *
@	per Mcf	
	TOTAL	<u> </u>
* - Excluding non-commodity charges a	nd gas costs as noted.	
Less Variable/Avoidable Costs:		
Lost & Unaccounted For {2}		-
Odorant {3}		
KPSC Assessment {3}		
Measurement/Regulation Station {3}		
Meter Reading, Maintenance and Billing	g	
Contribution to	Fixed Cost:	
Notes: {1} - Pro-forma Test Year Vo	olumes in Case 2015-00343. Ann	ual Revenue

applying rate structures and service mix in pending special contract. {2} - In accordance with tariffs, Company retains a portion of Customers

distribution system. Thus, the variable cost of L&U is, in effect, recovered

supplies to compensate for the L&U experienced in Atmos'

{3} - Calculations shown on Page 2 of this Exhibit.

through gas-in-kind retention.

#### CONFIDENTIAL

Customer A

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

KPSC Assessment:

Annual Revenue

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc Labor: Fabrication and installation		\$ 14,500 5,200
Total	•	 19,700
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		605
Capital Cost {1}		1,519
Income Tax {2}		378
	•	1,897
-	ΓΟΤΑL	

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

	CONTIDENTIAL		
To make the second of the seco	Customer B	1 - 2	 3/3/20
Analysis	s of Contribution to Fixed Cost		REDACTED
Annual Mcf {1}		wani	
Annual Revenue {1}:			
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates to annual deliveries: Interruptible Service -	12 mo. X \$350/mo. = 12 mo. X \$50/mo. ≃ applied		\$ 4,200 600 - * - *
·- @	per Mcf		<u></u>
	TC	DTAL	<del></del>
* - Excluding non-commodity charges	and gas costs as noted.		
Less Variable/Avoidable Costs:			
Lost & Unaccounted For {2}		-	
Odorant {3}		-	
KPSC Assessment {3}		-	
Measurement/Regulation Station {3}			
Meter Reading, Maintenance and Billi	ng	<u></u>	_
Contribution f	to Fixed Cost:	,	\$ <del></del> -

CONTRICTIAL

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

#### CONFIDENTIAL

Customer B

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

KPSC Assessment:

Annual Revenue

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc Labor: Fabrication and installation		\$ 48,000 24,000
Total	_	72,000
Annual Depreciation Rate -	X	3.07%
Annual Depreciation Expense	_	2,210
Capital Cost {1}		5,551
Income Tax {2}		1,382
	_	 6,933
	ΤΩΤΔΙ	

TOTAL

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

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Customer C

3/3/2016

			pr. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
Analysis of Contribution to Fixed Cost		REDACTED		
Annual Mcf {1}			<u> </u>	
Annual Revenue {1}:				
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates app to annual deliveries:	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =		\$	4,200 600 - * - *
Interruptible Service - @ @	per Mcf per Mcf	TOTAL		-
* - Excluding non-commodity charges an	d gas costs as noted.			
Less Variable/Avoidable Costs:				
Lost & Unaccounted For {2}		-		
Odorant {3}		-		
KPSC Assessment {3}		-		
Measurement/Regulation Station {3}				
Meter Reading, Maintenance and Billing		_	-	
Contribution to F	Fixed Cost:		\$	-

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

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	Customer C			3/3/2016 Page 2	
	Analysis of Contribution to Fixed	d Cost		 REDACTED	
Odorant:	Odorant injection rate, lb./MMcf	x	0.75		
	Odorant Cost per lb., current	×—	2.15	\$ -	
KPSC As	sessment: Annual Revenue \$ - Percentage 0.1901%			_	
Measuren	nent/Regulation Station:				
	Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc.	\$	14,500		

Annual Depreciation Expense

Annual Depreciation Rate -

Labor: Fabrication and installation

605

5,200

19,700

3.07%

Capital Cost {1} Income Tax {2}

Total

1,519 378 1,897

TOTAL

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

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Customer D

3/3/2016

		**********				
Analysis of Contribution to Fixed Cost			REDACTED			
Annual Mcf {1}		<u> </u>				
Annual Revenue {1}:						
Monthly Base Charges Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates a to annual deliveries: Firm Service -	12 mo. X \$700/mo. = 12 mo. X \$50/mo. = pplied	\$	8,400 600 - * - *			
- @	per Mcf		-			
	TOTAL	<del></del>	<del></del>			
* - Excluding non-commodity charges a	nd gas costs as noted.					
Less Variable/Avoidable Costs:						
Lost & Unaccounted For {2}	-					
Odorant {3}	-					
KPSC Assessment {3}						
Measurement/Regulation Station {3}						
Meter Reading, Maintenance and Billing						
Contribution to	Fixed Cost:		-			

- $\{1\}$  Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} Special Contract specifies retention of supplies Customer delivers to Atmos to compensate for the actual L&U experienced in Atmos' distribution system through which Customer receives service. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

#### CONFIDENTIAL

Customer D

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

e \$

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$ 96,000 60,000
Total		156,000
Annual Depreciation Rate -	х	3.07%
Annual Depreciation Expense	·	4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
• •	•	 15,022
TOTAL		

**TOTAL** 

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

		CONFIDENTIAL		na de la companya de
Gener		Customer E		3/3/201
	Analysis of Contribution to Fixed Cost		R	EDACTED
Annual Mcf {1}			E	
Annual Revenue {1	<b>}</b> :			
Monthly Base Charg Transportation Adm Commodity Gas Co Non-Commodity Ch Simple Margin, spe to annual deliverie	n. Fee, @ Tariff est, @ Tariff narges, @ Tariff cial contract rates ap	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =	\$	4,200 600 - * - *
	@ @	per Mcf per Mcf		-
		TOTAL	-	
* - Excluding non-co	ommodity charges ar	nd gas costs as noted.		
Less Variable/Avoid	lable Costs:			
Lost & Unaccounted	d For {2}		-	
Odorant {3}			-	
KPSC Assessment	{3}		•••	
Measurement/Regu	lation Station {3}			
Meter Reading, Mai	ntenance and Billing			

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer E

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

¢.

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Co- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation	st-	\$ 96,000 60,000
Total	-	156,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
. ,	-	15,022
Ŧ	OTAL	

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

		CONFIDENTIAL	And the second of the second o	
		3/3/2016		
	REDAC	TED		
Annual Mcf {1}			Personal to the Park of the Control	
Annual Revenue	<b>[1]</b> :			
to annual deliver	lm. Fee, @ Tariff Cost, @ Tariff Charges, @ Tariff pecial contract rates ap	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =  pplied  per Mcf	\$ 4,200 600 - -	*
		TOTAL		
* - Excluding non-	commodity charges ar	nd gas costs as noted.		
Less Variable/Avo	oidable Costs:			
Lost & Unaccount	ed For {2}		-	
Odorant {3}			-	
KPSC Assessmer	nt {3}		-	
Measurement/Reg	gulation Station {3}			

Meter Reading, Maintenance and Billing

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer F

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x 2.15

**KPSC Assessment:** 

Annual Revenue

**\$** 

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$ 96,000 60,000
Total	_	156,000
Annual Depreciation Rate -	X	3.07%
Annual Depreciation Expense	_	 4,789
Capital Cost {1}		12,028
Income Tax {2}		 2,994

**TOTAL** 

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

Customer G

3/3/2016

Analysis of C	R	EDACTED		
Annual Mcf {1}				
Annual Revenue {1}:				
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates appl to annual deliveries: Interruptible Service -	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = ied		\$	4,200 600 - * - *
- @	per Mcf			-
		TOTAL		<del></del>
* - Excluding non-commodity charges and	gas costs as noted.			
Less Variable/Avoidable Costs:				
Lost & Unaccounted For {2}		-		
Odorant {3}		-		
KPSC Assessment {3}		-		
Measurement/Regulation Station {3}				
Meter Reading, Maintenance and Billing				
Contribution to Fig	ked Cost:	:	\$	~ 

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer G Contract WKG-1445 3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$ 48,000 24,000
Total	_	72,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		2,210
Capital Cost {1}		5,551
Income Tax {2}		1,382
		6,933
	ΤΩΤΔΙ	

TOTAL

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

	CONFIDENTIAL			
		3/	/3/2016	
Analys	Analysis of Contribution to Fixed Cost		REDACTEE	The second secon
Annual Mcf {1}		ŧ		\$
Annual Revenue {1}:				
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates to annual deliveries: Interruptible Service -		\$	4,200 600 - * - *	
- @	per Mcf		-	
	TOTAL			
* - Excluding non-commodity charges	s and gas costs as noted.			
Less Variable/Avoidable Costs:				
Lost & Unaccounted For {2}	-			
Odorant {3}	-			
KPSC Assessment {3}	-			
Measurement/Regulation Station {3}				
Meter Reading, Maintenance and Bil	ing	_		
Contribution	to Fixed Cost:	\$	-	

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer H

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

\$

**KPSC Assessment:** 

Annual Revenue

**\$** 

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$	48,000 24,000
Total	-		72,000
Annual Depreciation Rate -	×		3.07%
Annual Depreciation Expense	_	•	2,210
Capital Cost {1}			5,551
Income Tax {2}			1,382
	_		6,933
•	TOTAL		

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/Regulation Station).

		CONFIDENTIAL				
		Customer I		3-00.0-00.0-00.0-0		3/3/2016
	Analysis of Contribution to Fixed Cost		What	TED		
Annual Mcf {1}						
Annual Revenue	<del>2</del> {1}:					
Fransportation A Commodity Gas Non-Commodity Simple Margin, s to annual delive	Charges, @ Tariff special contract rates ap	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =		\$	4,200 600 - -	*
	- @	per Mcf			-	
		-	TOTAL			-
' - Excluding nor	n-commodity charges a	nd gas costs as noted.				
_ess Variable/A∖	voidable Costs:					
₋ost & Unaccoui	nted For {2}		-			
Odorant {3}			-			
KPSC Assessm	ent {3}					
Measurement/R	egulation Station {3}					
Meter Reading, l	Maintenance and Billing	_				
					-	

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} Special Contract specifies retention of supplies Customer delivers to Atmos to compensate for the actual L&U experienced in Atmos' distribution system through which Customer receives service. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer I Contract WKG-1005 3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

Percentage

0.1901%

## Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		96,000 60,000
Total		156,000
Annual Depreciation Rate -	x	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}	_	2,994
	_	15,022
-	TOTAL	

TOTAL

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

C		V	STREET, S	D	V	STATE SAME		Sections
	 _	<u>.</u>			 		 	_

Customer J

3/3/2016

	Analysis o	of Contribution to Fixed Co	nst	REDAC	TCf
	7 d idiyolo 0	on abution to 1 ixed of	300	TEDAL	, I CL
Annual Mcf {1}					
Annual Revenue {1}:					
Monthly Base Charges, ( Transportation Adm. Fee Commodity Gas Cost, ( Non-Commodity Charges Simple Margin, special co to annual deliveries: Firm Service	, @ Tariff Tariff s, @ Tariff ontract rates ap	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = oplied		\$ 4,200 600 - -	*
Fiffi Service (	- @ @	per Mcf per Mcf		-	
			TOTAL	 	-
* - Excluding non-commo	odity charges a	nd gas costs as noted.			
Less Variable/Avoidable	Costs:				
Lost & Unaccounted For	{2}		-		
Odorant {3}			<u>.</u>		
KPSC Assessment {3}			-		
Measurement/Regulation	Station {3}				
Meter Reading, Maintena	ince and Billing	ľ		 -	_
(	Contribution to	Fixed Cost:		\$ _	

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
   {2} In accordance with tariffs, Company retains a portion of Customers
- supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer J

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC** Assessment:

Annual Revenue

Percentage

0.1901%

### Measurement/Regulation Station:

Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$ 14,500 5,200
Total		19,700
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		 605
Capital Cost {1}		1,519
Income Tax {2}		378
		1,897
TOTA		

TOTAL

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/Regulation Station).

		ONFIDENTIAL		
		Customer K		3/3/2016
	Analysis of	F Contribution to Fixed Cost		REDACTED
Annual Mcf {1}				
Annual Revenue	• {1}:			
Commodity Gas Non-Commodity Simple Margin, s to annual delive	odm. Fee, @ Tariff Cost, @ Tariff Charges, @ Tariff special contract rates ap	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =	\$	4,200 600 - * - *
FIIII	- @	per Mcf		-
		TOTAL	_	<del></del>
* - Excluding nor Less Variable/Av	n-commodity charges ar	nd gas costs as noted.		
Lost & Unaccour	nted For {2}		_	
Odorant {3}			-	
KPSC Assessme	ent {3}		-	
Measurement/Re	egulation Station {3}			
Meter Reading, I	Maintenance and Billing			
	Contribution to I	Fixed Cost:	\$	-
Notes: {1} -	Pro-forma Test Year Vo	olumes in Case 2015-00343. An	nual Rev	renue

applying rate structures and service mix in pending special contract.
{2} - In accordance with tariffs, Company retains a portion of Customers

distribution system. Thus, the variable cost of L&U is, in effect, recovered

supplies to compensate for the L&U experienced in Atmos'

{3} - Calculations shown on Page 2 of this Exhibit.

through gas-in-kind retention.

Customer K

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

2.15

**KPSC** Assessment:

Annual Revenue \$

Percentage

0.1901%

## Measurement/Regulation Station:

Standard Measurement/Regulation Station Materials: Regulators, valves, piping, etc Labor: Fabrication and installation		\$ 96,000 60,000
Total	-	 156,000
Annual Depreciation Rate -	X	 3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}	_	2,994
	<del>-</del>	15,022
•	TOTAL	

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

3/3/2016

	CONFIDENTIAL						
	*		Customer L	Management of the case of the	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3/3
		Analysis of	Contribution to Fixed Cost		R	EDACT	ED
Annual Mcf {1}				L.,			
Annual Revenue	e {1}:						
Monthly Base C Transportation A Commodity Gas Non-Commodity Simple Margin, to annual deliv	Adm. F Cost, Charg specia	ee, @ Tariff @ Tariff	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =		\$	4,200 600 - * - *	:
	-	@	per Mcf			-	
			то	TAL			
* - Excluding no	n-com	modity charges and	d gas costs as noted.				
Less Variable/A	voidab	le Costs:					
Lost & Unaccou	nted F	or {2}		-			
Odorant {3}				-			
KPSC Assessm	ent {3}			-			
Measurement/R	egulati	ion Station {3}					
Meter Reading,	Mainte	enance and Billing				_	
		Contribution to F	ixed Cost:	=	\$	<u> </u>	

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer L Contract WKG-1436 3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

\$

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station C Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation	Cost- \$	14,500 5,200
Total		19,700
Annual Depreciation Rate -	x	3.07%
Annual Depreciation Expense		605
Capital Cost {1}		1,519
Income Tax {2}		378
		1,897
TO	DTAL	

<sup>{1} -</sup> Investment in Measurement/Regulation Station times 9.97% rate of return on investment.

<sup>{2} -</sup> Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/Regulation Station).

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In the second second control of the second c	Customer M	The second secon	3/3/20	)16
Analysis	of Contribution to Fixed Cost	REI	DACTED	
Annual Mcf {1}				
Annual Revenue {1}:				
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates a to annual deliveries: Interruptible Service -	12 mo. X \$350/mo. = 12 mo. X \$50/mo. =	\$ 4	,200 600 - * - *	
- @	per Mcf		-	
	TOTAL	-	<del></del> -	
* - Excluding non-commodity charges	and gas costs as noted.			
Less Variable/Avoidable Costs:				
Lost & Unaccounted For {2}		-		

Odorant {3}

KPSC Assessment {3}

Measurement/Regulation Station {3}

Meter Reading, Maintenance and Billing

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} Special Contract specifies retention of supplies Customer delivers to Atmos to compensate for the actual L&U experienced in Atmos' distribution system through which Customer receives service. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer M Contract WKG-1299 3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

\$

**KPSC Assessment:** 

Annual Revenue

e \$

Percentage

0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Co Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation		\$ 96,000 60,000
Total		156,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
• •		15,022
TO	TAI	

TOTAL

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

		Customer N				3/3/2016
	Analysis of	Contribution to Fixed C	Cost	R	REDACT	ED
Annual Mcf {1}						
Annual Revenue {1}:						
Monthly Base Charges Transportation Adm. F Commodity Gas Cost, Non-Commodity Charg Simple Margin, special to annual deliveries:	ee, @ Tariff @ Tariff ges, @ Tariff	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = ied		\$	4,200 600 - * - *	
	@ @ @	per Mcf per Mcf per Mcf per Mcf per Mcf	TOTAL			
* - Excluding non-com	modity charges and	gas costs as noted.				
Less Variable/Avoidab	le Costs:					
Lost & Unaccounted F	or {2}		-			
Odorant {3}			_			
KPSC Assessment {3}			-			
Measurement/Regulati	on Station {3}					
Meter Reading, Mainte	nance and Billing		_	•		
	Contribution to Fix	xed Cost:		\$	-	

Notes:

{1} - Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract. {2} - Special Contract specifies retention of supplies Customer delivers to Atmos to compensate for the actual L&U experienced in Atmos' distribution system through which Customer receives service. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention. {3} - Calculations shown on Page 2 of this Exhibit.

Customer N

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

 $\begin{array}{ccc} \text{Odorant injection rate, lb./MMcf} & & 0.75 \\ & & \text{X} & \text{-} \\ \text{Odorant Cost per lb., current} & & \text{X} & \frac{2.15}{2.15} \\ \end{array}$ 

**KPSC Assessment:** 

Annual Revenue \$ Percentage 0.1901%

#### Measurement/Regulation Station:

Standard Measurement/Regulation Station Cost-		
Materials: Regulators, valves, piping, etc.		\$ 96,000
Labor: Fabrication and installation		60,000
Total		 156,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
		15,022
TOTAL	_	

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/Regulation Station).

		ONFIDENTIAL				
		Customer O				3/3/2016
	Analysis o	of Contribution to Fixed Cos	st	STREET,	REDAC	ТЕО
Annual Mcf {1}				L.,		
Annual Revenue	<b>{1}</b> :					
to annual deliver	lm. Fee, @ Tariff Cost, @ Tariff Charges, @ Tariff pecial contract rates a			\$	4,200 600 - -	*
	- @	per Mcf			-	
			TOTAL			-
* - Excluding non-	commodity charges a	nd gas costs as noted.				
Less Variable/Avo	oidable Costs:					
Lost & Unaccount	ted For {2}		-			
Odorant {3}			-			
KPSC Assessme	nt {3}		_			
Measurement/Re	gulation Station {3}					
Meter Reading, N	laintenance and Billing	-	-	_		
	0 12 2	F: 10 (				-
	Contribution to	Fixed Cost:		\$	-	

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer O

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

Х 2.15

**KPSC Assessment:** 

Annual Revenue

Percentage

0.1901%

### Measurement/Regulation Station:

Standard Measurement/Regulation Station Cost- Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation	-	\$ 96,000 60,000
Total		156,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
		15,022
TOTA	NΙ	

TOTAL

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).

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Analysis	of Contribution to Fixed Cost	RE	DACTED
Annual Mcf {1}			
Annual Revenue {1}:			
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates to annual deliveries: Interruptible Service -	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = applied	\$ 4	,200 600 - * - *
- @	per Mcf		-
	TOTAL	<del></del>	<del></del>
* - Excluding non-commodity charges	and gas costs as noted.		
Less Variable/Avoidable Costs:			
Lost & Unaccounted For {2}		-	
Odorant {3}		-	
KPSC Assessment {3}		_	

Measurement/Regulation Station {3}

Meter Reading, Maintenance and Billing

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer P

3/3/2016

Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

x x 2.15

**KPSC Assessment:** 

Annual Revenue

Percentage

0.1901%

## Measurement/Regulation Station:

Standard Measurement/Regulation Station C Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation	Cost- \$	48,000 24,000
Total		72,000
Annual Depreciation Rate -	x	3.07%
Annual Depreciation Expense	_	2,210
Capital Cost {1}		5,551
Income Tax {2}		1,382
	-	6,933
Т	OTAL	

- $\{1\}$  Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/Regulation Station).

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Names and the second of the se	Customer Q	 3/3/2	2016
Analysis o	f Contribution to Fixed Cost	REDACTED	
Annual Mcf {1}			
Annual Revenue {1}:			
Monthly Base Charges, @ Tariff Transportation Adm. Fee, @ Tariff Commodity Gas Cost, @ Tariff Non-Commodity Charges, @ Tariff Simple Margin, special contract rates ap to annual deliveries: Interruptible Service -	12 mo. X \$350/mo. = 12 mo. X \$50/mo. = oplied	\$ 4,200 600 - * - *	
·- @	per Mcf	-	
	TOTAL		
* - Excluding non-commodity charges ar	nd gas costs as noted.		
Less Variable/Avoidable Costs:			
Lost & Unaccounted For {2}	-		
Odorant {3}	-		
KPSC Assessment {3}	-		
Measurement/Regulation Station {3}			
Meter Reading, Maintenance and Billing			

- {1} Pro-forma Test Year Volumes in Case 2015-00343. Annual Revenue applying rate structures and service mix in pending special contract.
- {2} In accordance with tariffs, Company retains a portion of Customers supplies to compensate for the L&U experienced in Atmos' distribution system. Thus, the variable cost of L&U is, in effect, recovered through gas-in-kind retention.
- {3} Calculations shown on Page 2 of this Exhibit.

Customer Q

3/3/2016 Page 2

Analysis of Contribution to Fixed Cost

REDACTED

Odorant:

Odorant injection rate, lb./MMcf

0.75

Odorant Cost per lb., current

Х 2.15

**KPSC Assessment:** 

Annual Revenue

Percentage

0.1901%

### Measurement/Regulation Station:

Standard Measurement/Regulation Station Co Materials: Regulators, valves, piping, etc. Labor: Fabrication and installation	ost-	\$ 96,000 60,000
Total		 156,000
Annual Depreciation Rate -	Х	3.07%
Annual Depreciation Expense		4,789
Capital Cost {1}		12,028
Income Tax {2}		2,994
	_	15,022
TC	OTAL	

- {1} Investment in Measurement/Regulation Station times 9.97% rate of return on investment.
- {2} Composite State and Federal income tax rate (40.3626%) times equity portion of return on investment (6.15% times investment in Measurement/ Regulation Station).